

# Monthly Financial Report

## November 2015



State Shared Revenue Information Through: November 18, 2015

Financial Data Through: September 30, 2015

This data reflects the figures in the system as of November 18, 2015

# FY 2015 Year-to-Date General Fund Overview

## September 2015 (As of November 18, 2015)

	Actual		Budget	
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised
Property Taxes	4,948,114	5,499,581	6,188,425	6,188,425
Other Taxes	4,653	10,365	725,000	725,000
Licenses / Permit Fees	418,292	386,848	480,300	480,300
Intergovernmental Revenues	14,962,669	15,987,970	22,584,030	22,618,891
Charges for Services	7,445,923	8,038,395	11,308,035	11,754,035
Fines	561,986	606,040	748,100	748,100
Interest Income	9,414	22,713	23,260	23,260
Misc. Revenue	1,293,738	1,071,254	1,513,275	1,890,284
Other Financing Sources	57,862	11,225	30,700	30,700
Fund Transfers In	-	177,322	584,050	584,050
<b>Total Revenues</b>	<b>29,702,651</b>	<b>31,811,715</b>	<b>44,185,175</b>	<b>45,043,045</b>
	<b>2014 YTD</b>	<b>2015 YTD</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>
Personal Services	\$ 19,810,452	\$ 18,698,325	\$ 27,960,340	\$ 28,263,216
Commodities	1,403,791	1,358,159	1,761,410	2,134,140
Contractual	8,784,263	8,124,359	12,473,265	12,506,343
Capital	26,536	288,834	365,300	365,300
Fund Transfers Out	874,851	1,218,645	1,624,860	1,793,541
<b>Total Expenditures</b>	<b>\$ 30,899,893</b>	<b>\$ 29,688,323</b>	<b>\$ 44,185,175</b>	<b>\$ 45,062,540</b>
<b>Total Surplus (Deficit)</b>	<b>\$ (1,197,243)</b>	<b>\$ 2,123,392</b>	<b>\$ -</b>	<b>\$ (19,495)</b>

### Property Tax ↑

Licenses & Permits: ↓ Building Permits

Intergovernmental: ↑ State Reimbursements, Income Tax, CPVRT  
 ↑ Local Use Tax, Other Expense Reimbursements  
 ↓ State Grants, State Funding

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, Delinquent Tax Collections  
 ↓ Federal Detention Charges, GIS Surcharge, Resident Fees

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

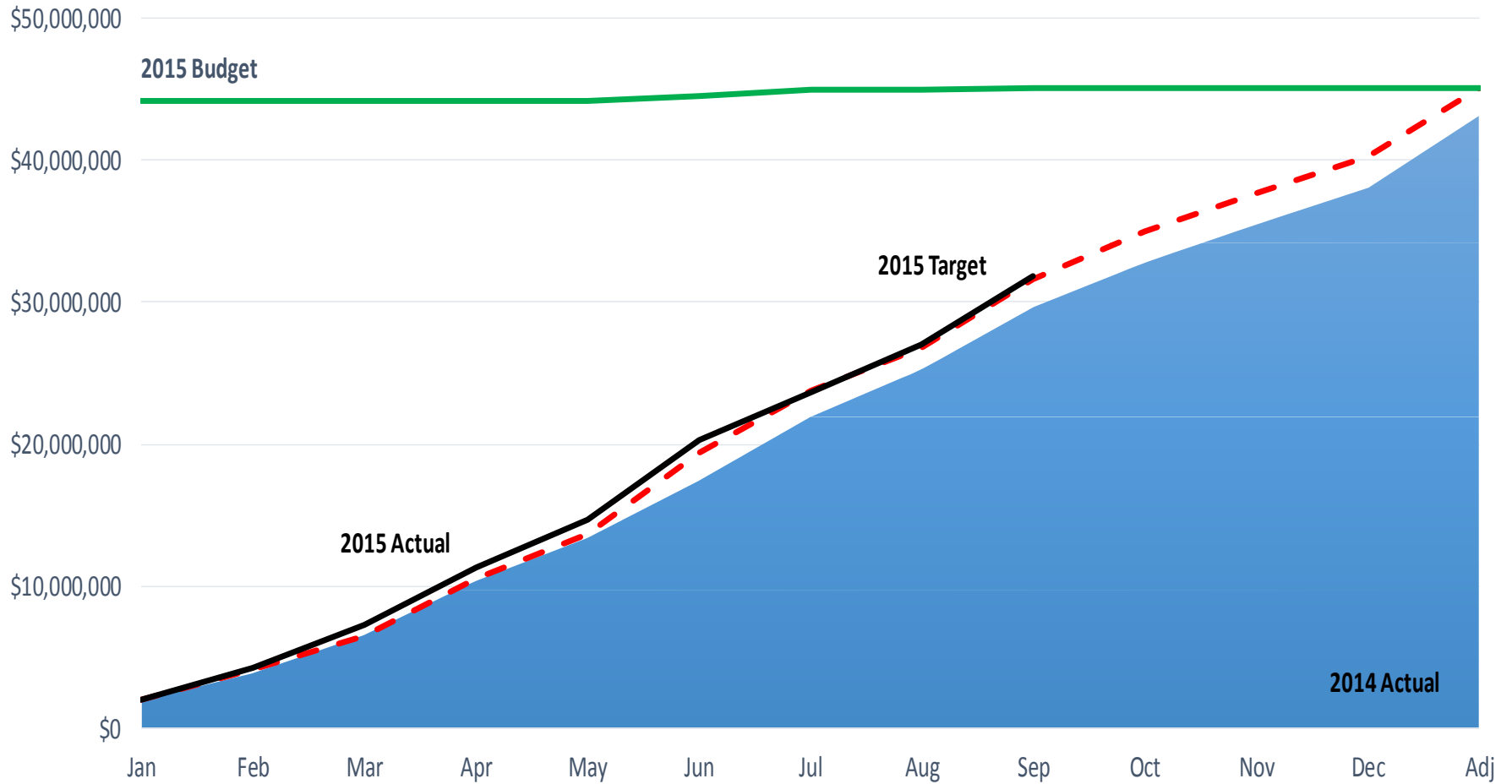
Contractual: ↓ City Election Commission Payment, IT User Fee,  
 ↓ Consultant Services, Utilities, Contributions and Grants,  
 ↓ Coordinator Services, Telephone, Bad Debt, Professional Services  
 ↓ Health Department Contract, Mechanical Equipment Repair  
 ↑ Risk Service Fees, Administrative Costs (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)

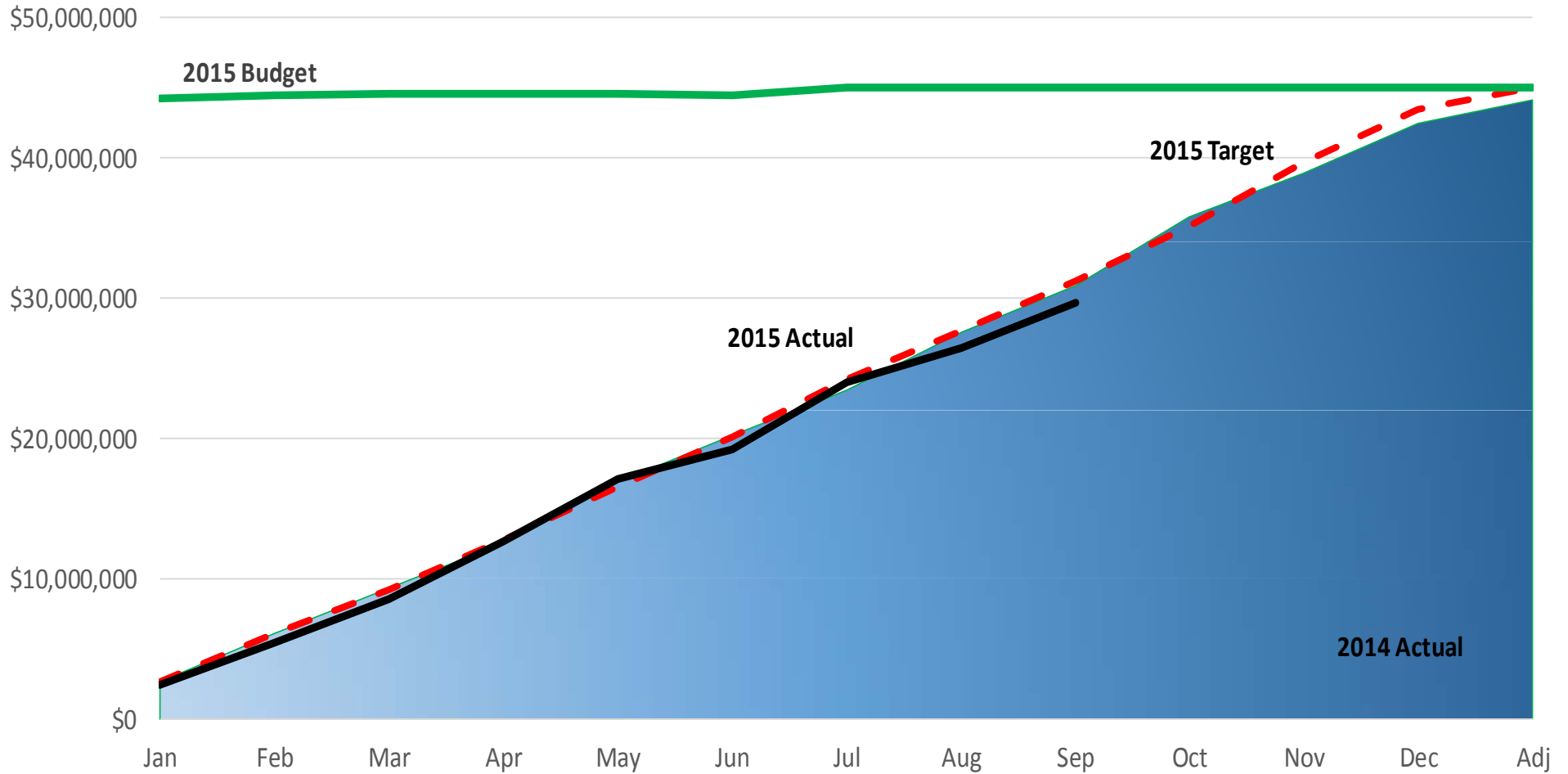
# 2015 General Fund Revenues

General Fund Revenues



# 2015 General Fund Expenditures

## General Fund Expenditures



# FY 2015 Year-to-Date All Funds Overview

## September 30, 2015 (As of November 18, 2015)

	Actual		Budget	
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised
Property Taxes	22,351,761	22,753,302	26,319,255	26,319,255
Other Taxes	4,653	10,365	725,000	725,000
Licenses / Permit Fees	1,552,024	1,541,243	1,900,300	1,900,300
Intergovernmental Revenues	27,072,412	23,645,960	37,761,405	39,227,953
Charges for Services	29,170,671	32,994,071	45,589,885	46,035,885
Fines	643,465	687,705	848,100	848,100
Interest Income	228,480	320,983	322,550	322,550
Misc. Revenue	2,494,375	2,944,442	3,760,240	4,185,561
Other Financing Sources	303,720	272,841	517,575	517,575
Fund Transfers In	1,220,805	2,445,039	6,285,610	6,454,291
<b>Total Revenues</b>	<b>85,042,366</b>	<b>87,615,951</b>	<b>124,029,920</b>	<b>126,536,470</b>
	<b>2014 YTD</b>	<b>2015 YTD</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>
Personal Services	\$ 47,632,362	\$ 47,249,935	\$ 68,868,010	\$ 69,088,179
Commodities	6,992,008	6,896,115	9,824,990	10,528,749
Contractual	20,416,240	25,917,018	33,242,640	36,345,583
Capital	1,541,843	1,195,104	3,672,170	8,103,619
Depreciation	1,077,732	1,084,932	-	-
Debt Service	3,302,535	3,240,535	7,567,655	7,567,655
Fund Transfers Out	1,220,805	2,445,039	6,285,610	6,454,291
<b>Total Expenditures</b>	<b>\$ 82,183,525</b>	<b>\$ 88,028,678</b>	<b>\$ 129,461,075</b>	<b>\$ 138,088,076</b>
<b>Total Surplus (Deficit)</b>	<b>\$ 2,858,841</b>	<b>\$ (412,727)</b>	<b>\$ (5,431,155)</b>	<b>\$ (11,551,606)</b>

**Property Taxes** - ↑

**Licenses & Permits** - ↑ Rabies Registration, ↓ Building Permits

**Intergovernmental:** ↑ State Reimbursement, Income Tax, CPPRT, ↑ Local Use Tax, Other Expense Reimbursements  
 ↓ Motor Fuel Tax, Federal Grants, Clear-Win Grant, Med Match  
 ↓ State Grants, State Fund (Participation)

**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

**Interest:** ↑ Interest & Investment Income

**Misc. Revenue:** ↑ Excess carrier reimbursement, ↑ Risk Service  
 ↓ Donations, Grant Proceeds, Phone Cards, Risk Mgmt Fees,  
 ↓ Miscellaneous, Salary Reimbursement, Lead Mitigation

**Transfers In:** ↑ From County / State Capital Improvement Grant,  
 ↑ Public Facilities Transfer, Debt Accrual

**Personal Services:** ↓ Full Time Employees, IMRF, Overtime,  
 ↓ Worker's Comp Claims, Incentive Pay, FICA, Medical Benefits  
 ↑ Medical Claims, Prescription Drugs, Temporary Employees  
 ↑ Election Judges, Unemployment Claims

**Commodities:** ↓ Gas and Oil Supplies, Medical Supplies  
 ↓ Phone Cards, Service Supplies  
 ↑ Operational Supplies, Revenue Stamps, Maintenance Supplies  
 ↑ Capital (Non Depreciable)

**Contractual:** ↓ City Election Payment, Consulting Services,  
 ↓ Subcontractor Services, Liability Claims, Utilities, Auto Repair  
 ↓ Coordinator Services, Risk Fees, Contributions & Grnats  
 ↓ Counseling Services, Bad Debt, Construction  
 ↑ Demolition, Bridge Repair, Risk Service Fees, IT User Fees,  
 ↑ Growth Cell 1A Buy Out  
 ↑ 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  
 ↑ Radio Repair Maintenance, Legal Notices, Program Development

**Capital:** ↓ Computer, Vehicles, Radio Equipment,  
 ↑ Bridges & Culverts, Office Equipment, Other Equipment

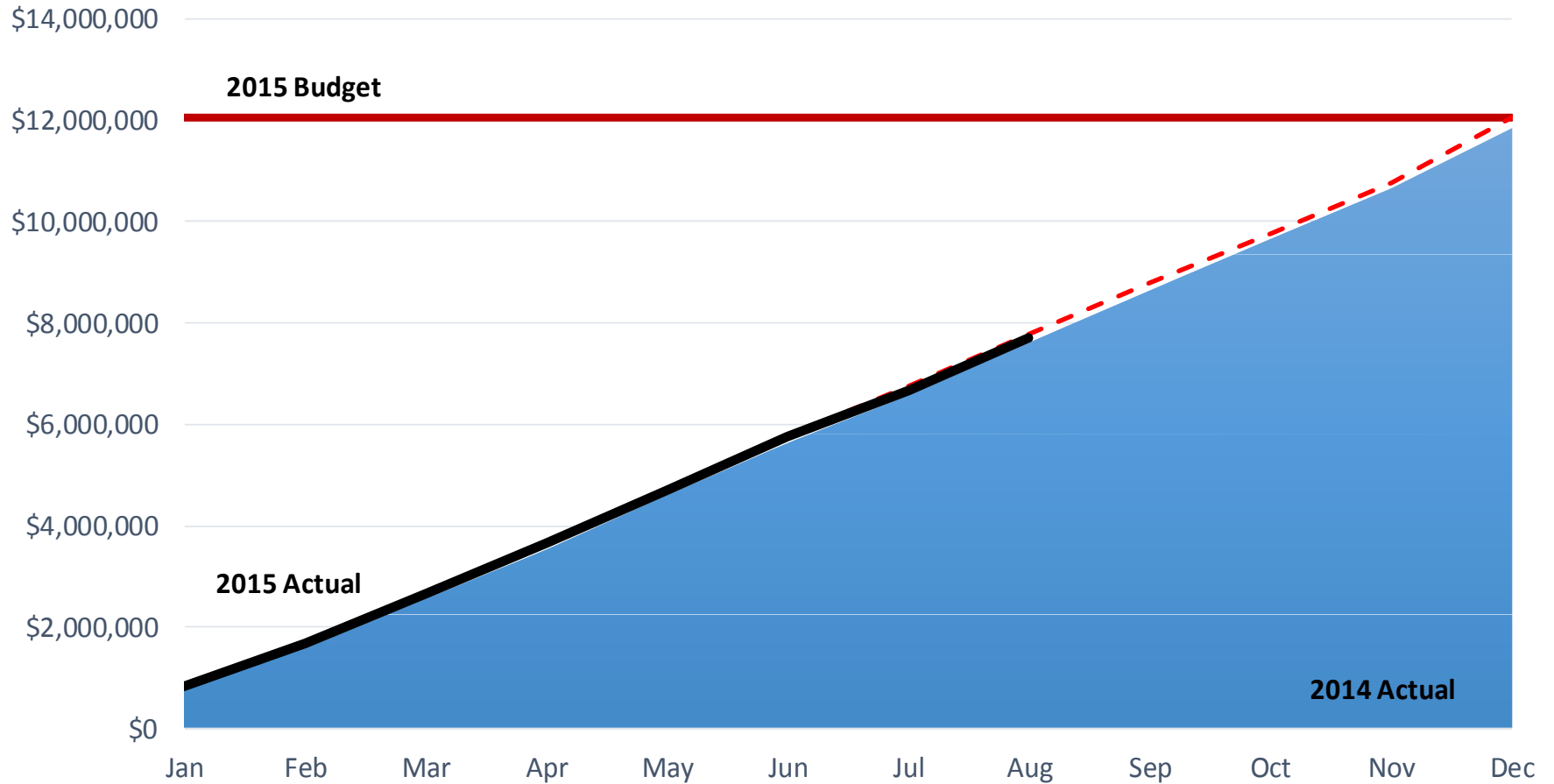
**Transfers:** ↓ Transfer to PCAPS (2014),  
 ↑ Transfer to Debt Service (Accrual), Transfer to General Fund

# Combined General Fund Local Sales Taxes

(Supplementary, Public Safety, Unincorporated)

## 2015 Revenues

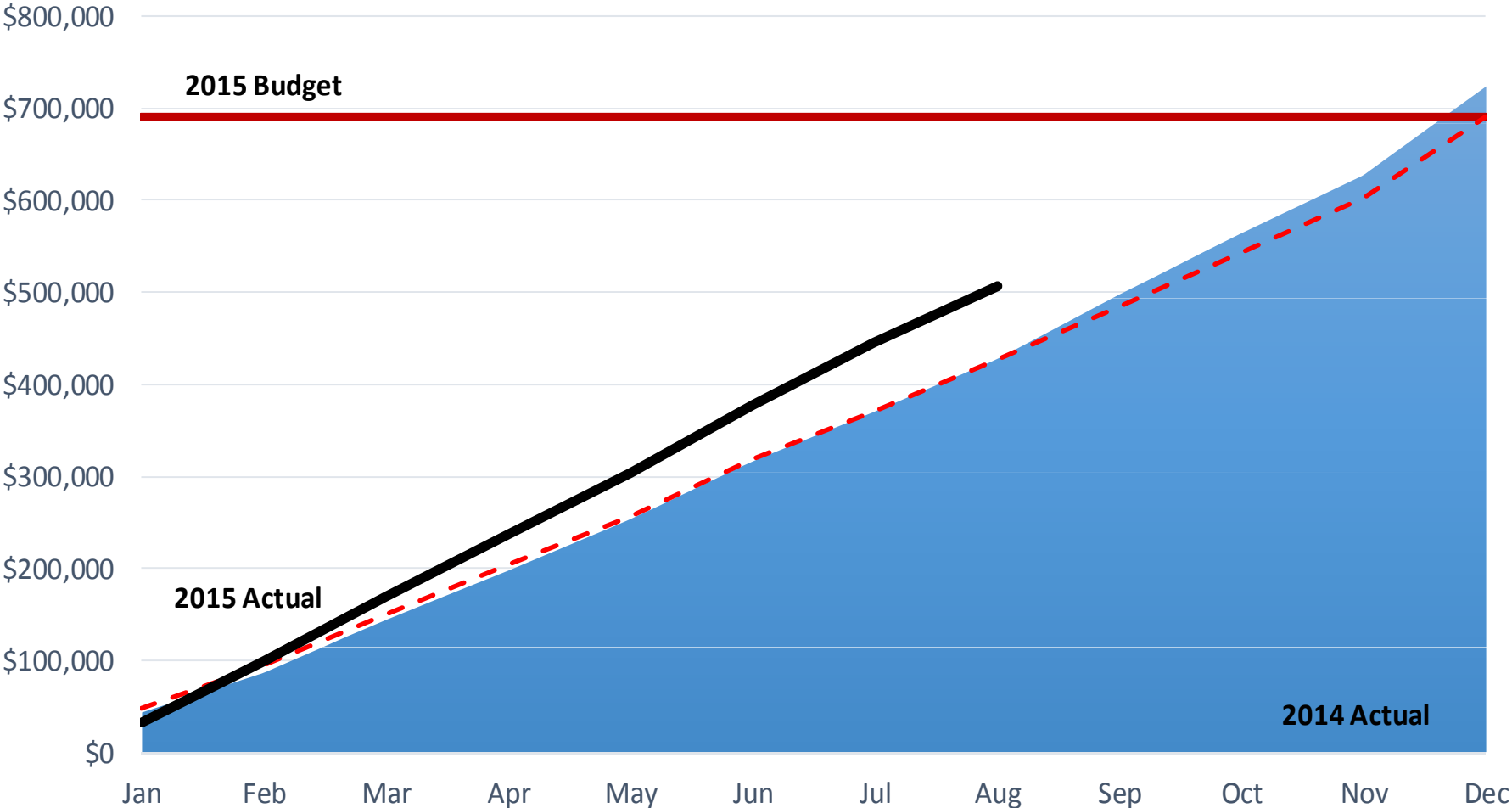
Historical YTD Budget	7,774,047
Year to Date	\$ 7,711,834
<b>Above (Below) Budget</b>	<b>(\$62,214)</b>
Year Over Year Growth Rate:	1.5%



# General Fund Local Use Sales Taxes

## 2015 Revenues

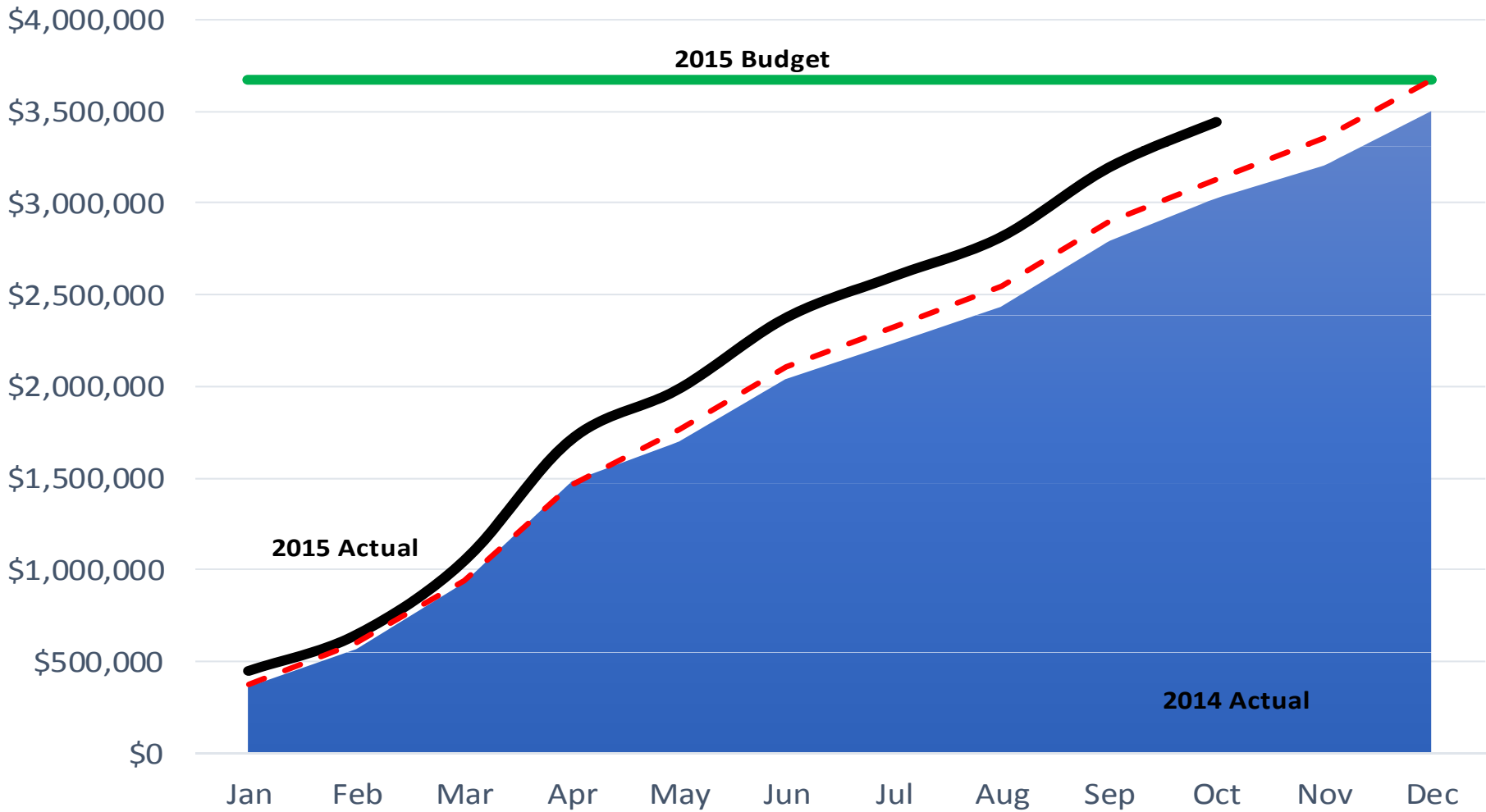
Historical YTD Budget		426,323
Year to Date	\$	506,941
<b>Above (Below) Budget</b>		<b>\$80,618</b>
Year over Year Growth Rate		18.5%



# Income Tax

## 2015 Revenues

Historical YTD Budget	3,131,899
Year to Date	\$ 3,441,772
<b>Above (Below) Budget</b>	<b>\$309,873</b>
Year Over Year Growth Rate	13.8%

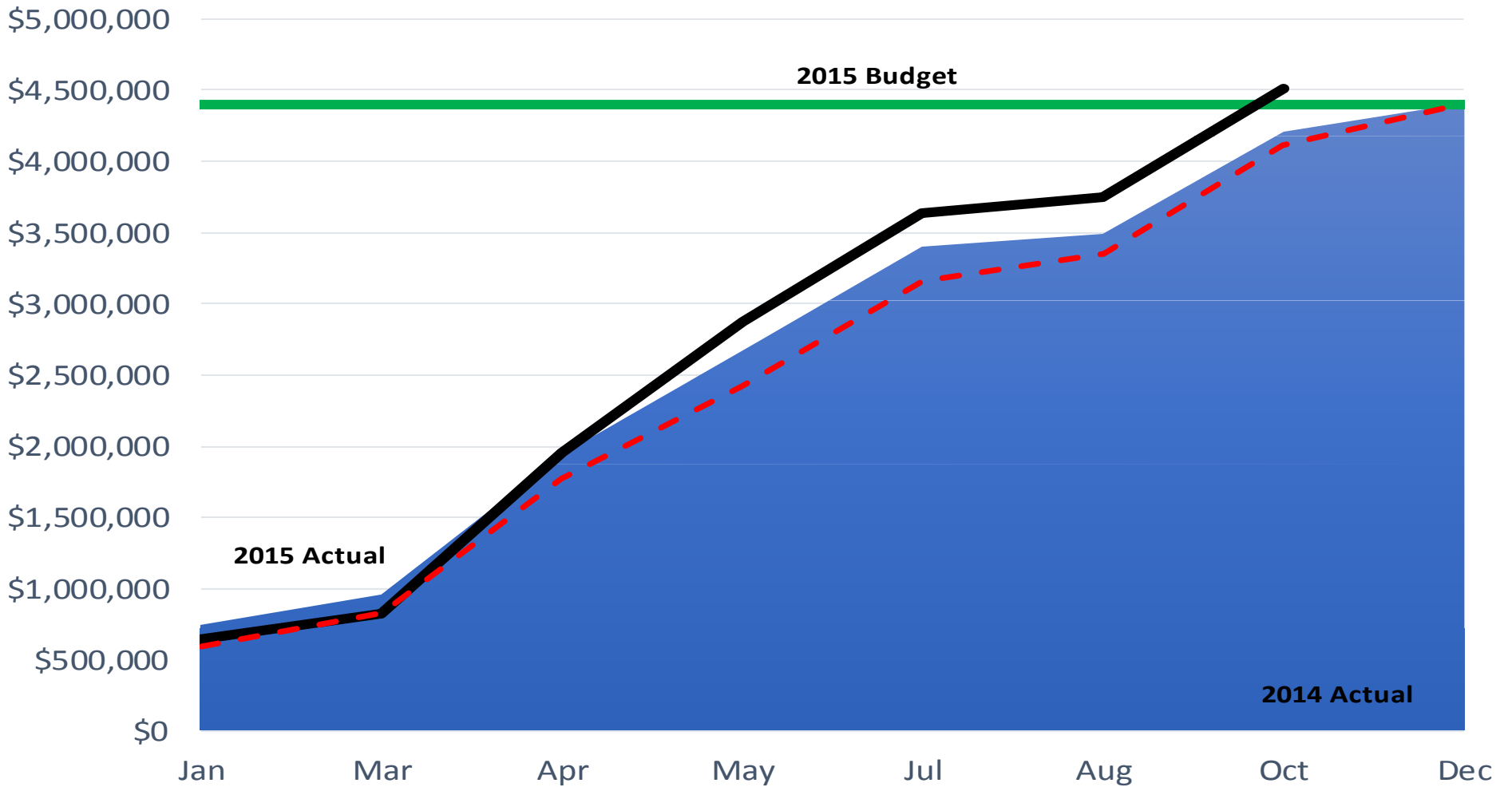




# Corporate Personal Property Replacement Tax

## 2015 Revenues

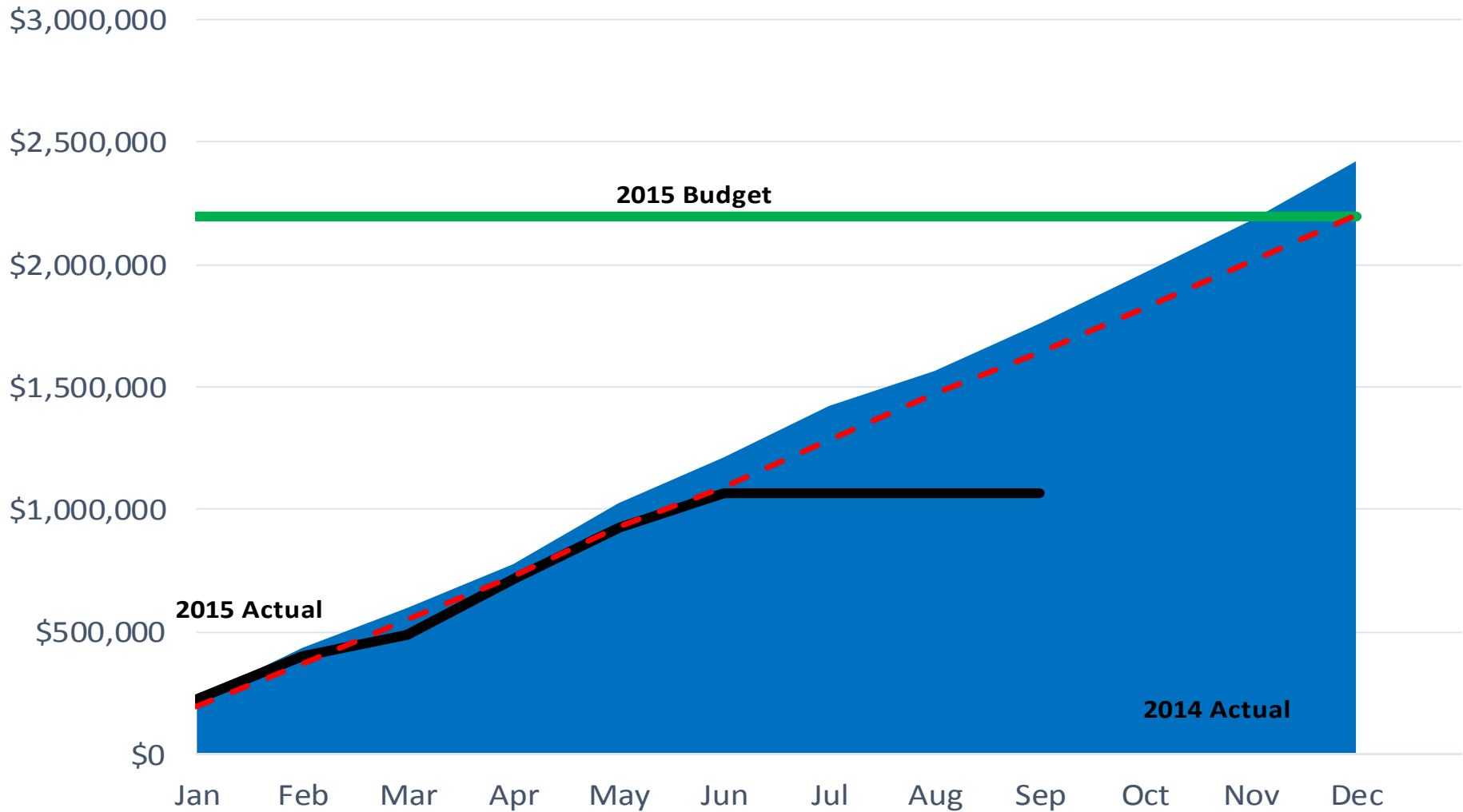
Historical YTD Budget	\$	4,114,193
Year to Date	\$	4,509,823
<b>Above (Below) Budget</b>		<b>\$395,630</b>
Year Over Year Growth Rate		7.1%



# County Motor Fuel Tax

## 2015 Revenues

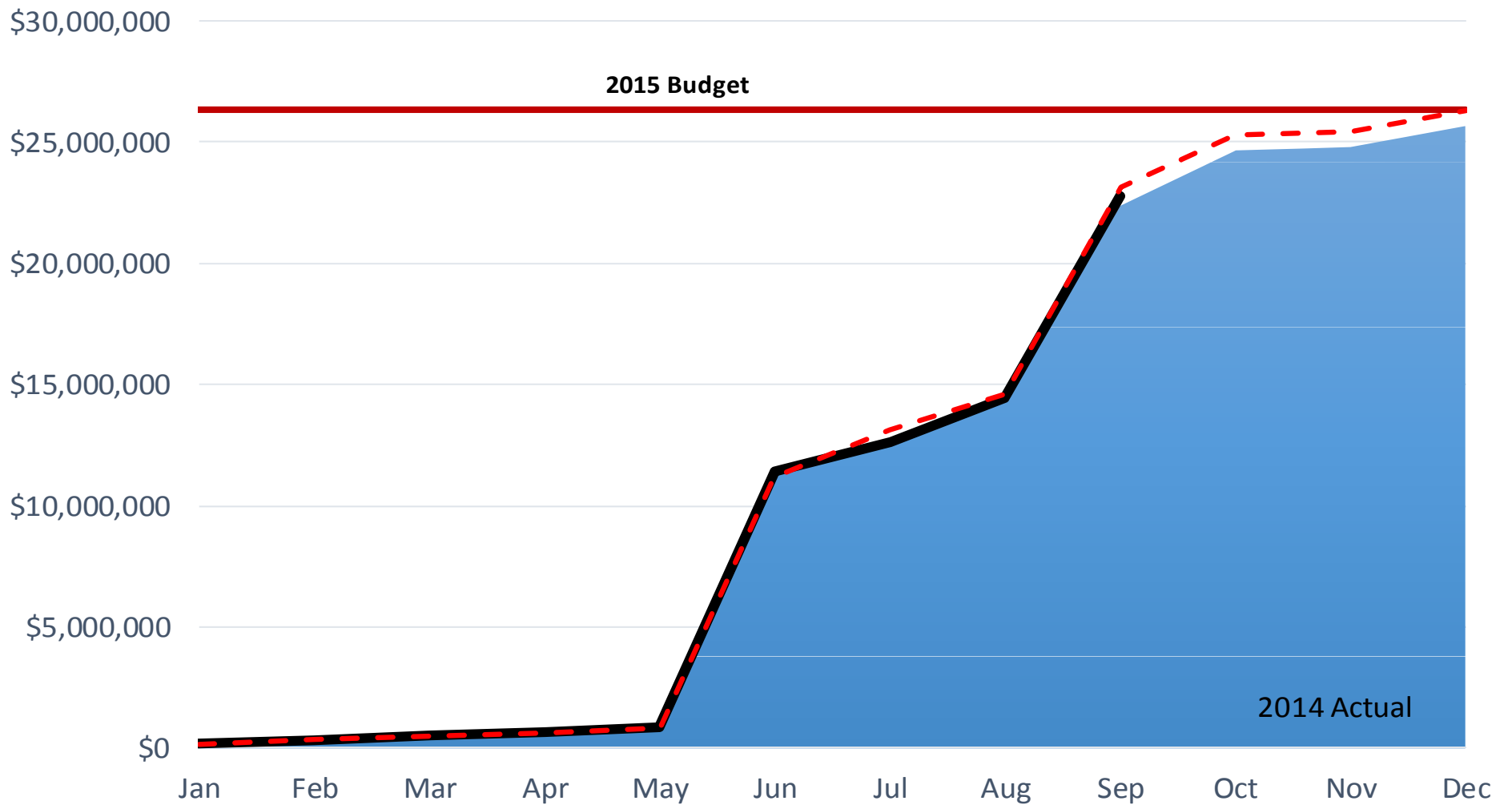
Historical YTD Budget		1,640,760
Year to Date	\$	1,064,478
<b>Above (Below) Budget</b>		<b>(\$576,282)</b>
Year Over Year Growth Rate:		-39.5%



# Property Tax

## 2015 All Revenues

Historical YTD Budget	\$	23,147,125
Year to Date	\$	22,753,302
<b>Above (Below) Budget</b>		<b>(\$393,823)</b>
Year Over Year Growth Rate:		1.8%



# FY 2015 County Highway Funds

County Highway		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 284,210	\$ 284,210
Revenues	\$ 4,467,745	\$ 3,565,649
Expenses	\$ 4,094,375	\$ 2,530,623
Difference	\$ 373,370	\$ 1,035,026
Est. Ending Fund Balance	\$ 657,580	\$ 1,319,236

County Bridge		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 2,360,736	\$ 2,360,736
Revenues	\$ 2,598,720	\$ 1,816,829
Expenses	\$ 3,011,785	\$ 1,778,392
Difference	\$ (413,065)	\$ 38,437
Est. Ending Fund Balance	\$ 1,947,671	\$ 2,399,173

County Motor Fuel Tax		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 8,518,642	\$ 8,581,642
Revenues	\$ 4,021,400	\$ 1,682,111
Expenses	\$ 5,925,700	\$ 3,112,754
Difference	\$ (1,904,300)	\$ (1,430,643)
Est. Ending Fund Balance	\$ 6,614,342	\$ 7,150,999

County Matching Tax		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 646,948	\$ 646,948
Revenues	\$ 1,014,360	\$ 745,692
Expenses	\$ 1,063,350	\$ 572,733
Difference	\$ (48,990)	\$ 172,959
Est. Ending Fund Balance	\$ 597,958	\$ 819,907

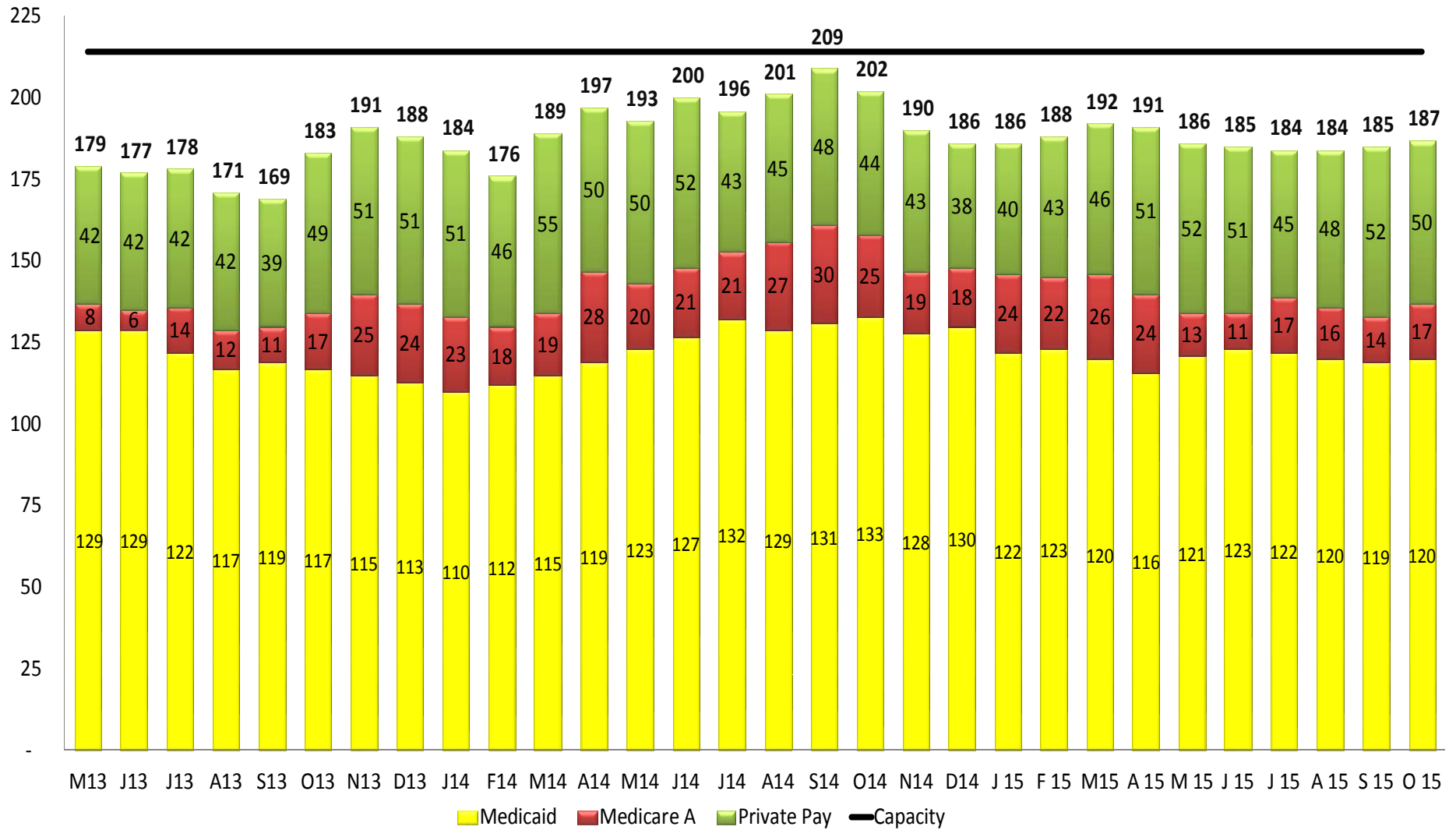
## Fund Balance Information as of September 30, 2015 (Data pulled on November 18, 2015)

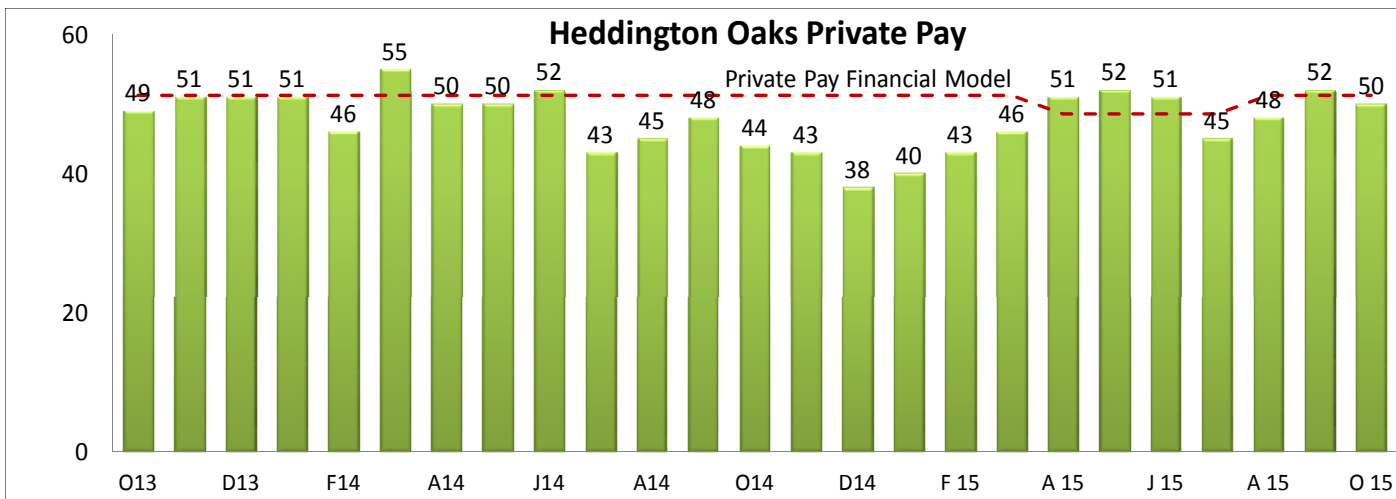
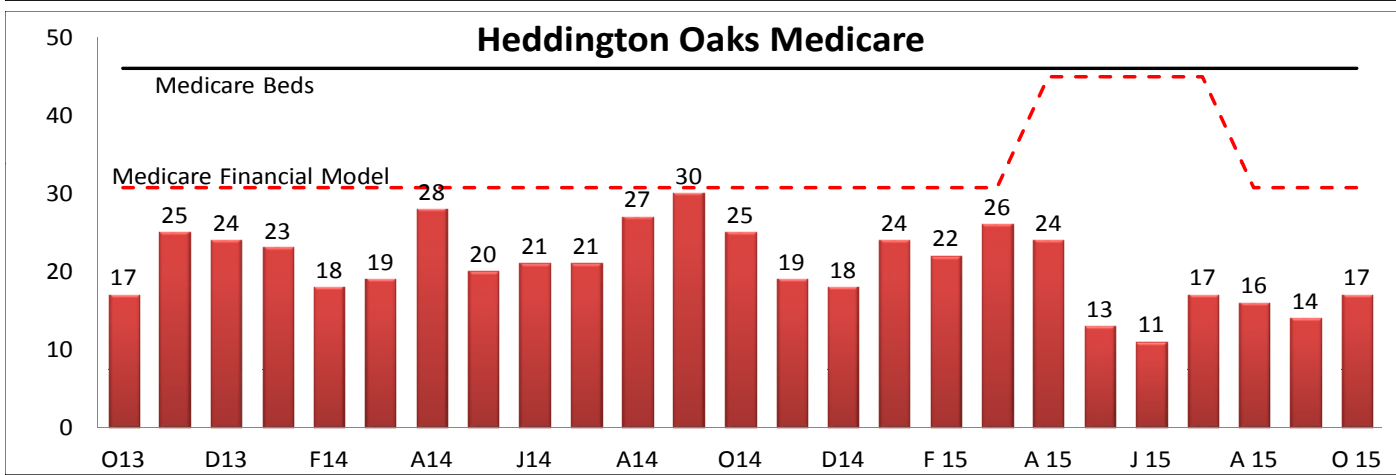
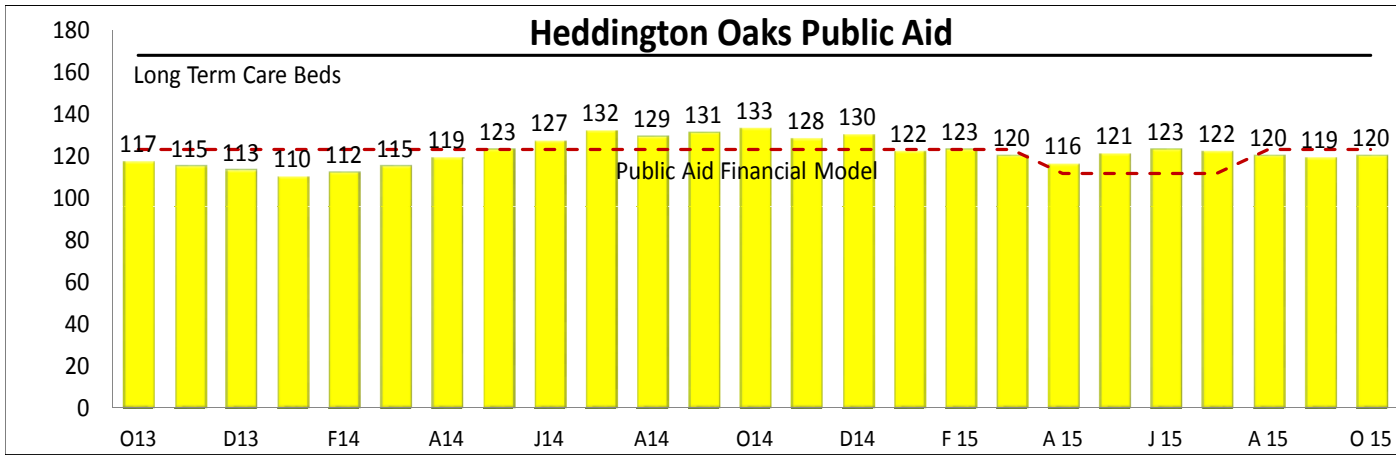
#	Fund Name	Beginning Fund Balance	2015 Revenues	2015 Expenditures	Ending Fund Balance	Increase (Decrease) (in Millions)
1	GENERAL	\$ 9,971,869	\$ 31,811,715	\$ 29,688,323	\$ 12,095,261	↑ \$ 2.1 *
26	PCAPS	247,655	1,069,382	913,656	403,381	↑ \$ 0.2
		\$ 10,219,524	\$ 32,881,097	\$ 30,601,979	\$ 12,498,642	↑ \$ 2.3 *
3	EMERGENCY TELEPHONE	2,011,274	750,266	1,635,395	1,126,145	↓ \$ (0.9) *
30	PEORIA CITY/COUNTY HEALT	4,007,368	3,676,564	4,592,509	3,091,423	↓ \$ (0.9) *
31	CARE AND TREATMENT	105,929	475,110	611,233	(30,194)	↓ \$ (0.1) *
33	COUNTY HIGHWAY	284,210	3,565,649	2,530,623	1,319,236	↑ \$ 1.0
34	COUNTY BRIDGE	2,360,736	1,816,829	1,778,392	2,399,173	↑ \$ 0.0
35	TOWNSHIP BRIDGE	62,280	593,473	388,282	267,471	↑ \$ 0.2
36	COUNTY MOTOR FUEL TAX	8,518,642	1,682,111	3,112,754	7,087,999	↓ \$ (1.4) *
37	TOWNSHIP MOTOR FUEL TAX	1,063,610	380,359	249,283	1,194,686	↑ \$ 0.1
38	MATCHING TAX	646,948	745,692	572,733	819,907	↑ \$ 0.2
40	COMM DEV ASSIST PROGRAM	1,117,926	5,315	10,800	1,112,441	↓ \$ (0.0)
41	SOLID WASTE MANAGEMENT	613,233	202,410	166,091	649,552	↑ \$ 0.0
42	ILL MUNICIPAL RETIREMENT	25,624	5,195,368	4,006,006	1,214,986	↑ \$ 1.2 *
43	FICA	55,346	3,053,081	2,336,175	772,252	↑ \$ 0.7 *
44	VETERANS ASSISTANT COMM	99,224	181,510	180,472	100,262	↑ \$ 0.0
45	PEORIA COUNTY LAW LIBRAR	13,849	87,899	66,866	34,882	↑ \$ 0.0
46	PEORIA COUNTY FORFEITURE	525,565	47,022	39,267	533,320	↑ \$ 0.0
48	JUVENILE DETENTION CENTE	1,154,989	2,550,887	2,515,604	1,190,272	↑ \$ 0.0
49	PROBATION SERVICES	1,144,333	423,656	536,161	1,031,828	↓ \$ (0.1)
51	DRUG FORFEITURE-SHERIFF	76,964	15,871	10,315	82,520	↑ \$ 0.0
52	NEUTRAL SITE EXCHANGE	269,098	42,116	97,663	213,551	↓ \$ (0.1)
55	CHILDRENS WAITING ROOM	-	-	-	-	↓ \$ -
57	INMATE BENEFIT	180,069	101,253	59,976	221,346	↑ \$ 0.0
58	RESTRICTED DONATIONS-SH	54,658	8,449	7,987	55,120	↑ \$ 0.0
60	UNIVERSITY OF IL EXTENSI	70	95,645	46,893	48,822	↑ \$ 0.0
61	PUB FACILITIES SALES TAX	348,156	2,571,401	785,968	2,133,589	↑ \$ 1.8 *
62	CAPITAL PROJECTS	3,336,708	25,375	80,048	3,282,035	↓ \$ (0.1)
63	PLANNING AND ZONING GRAN	92	78,152	97,420	(19,176)	↓ \$ (0.0)
65	PEORIA RIVERFRONT MUSEUM	3,719,863	14,052	239,688	3,494,227	↓ \$ (0.2)
67	GEN OBLIGATION DEBT CERT	554,014	1,918,274	1,607,498	864,790	↑ \$ 0.3
70	CRIMINAL JUSTICE SYSTEM	263,968	625	16,352	248,241	↓ \$ (0.0)
71	TIF DIST-PRM PARKING	340,106	900	-	341,006	↑ \$ 0.0
76	PEORIA COUNTY PARKING FA	3,696,340	215,599	152,179	3,759,760	↑ \$ 0.1
80	PEORIA COUNTY IT SERVICE	1,197,050	3,060,257	2,798,794	1,458,513	↑ \$ 0.3
81	PEORIA CNTY EMPLOYEE HLT	12,599,007	6,052,349	7,090,974	11,560,382	↓ \$ (1.0) *
82	PEORIA COUNTY RISK MGMT	510,490	2,168,468	2,241,684	437,274	↓ \$ (0.1)
87	PUBLIC TRANSPORTATION	314,775	316,282	304,226	326,831	↑ \$ 0.0
89	SAO-AUTOMATION FEE FUND	27,562	7,823	-	35,385	↑ \$ 0.0
90	VICTIM ADVOCATE	-	-	-	-	\$ -
91	C.O.P.S.	7,192	21	-	7,213	\$ 0.0
92	PEO CNTY VETERANS WAR ME	297,085	16,960	-	314,045	↑ \$ 0.0
93	EDUC TRANSITION/VISIT	21,154	31,098	27,923	24,329	↑ \$ 0.0
94	FAMILY VIOLENCE COOR CNC	7,643	5,932	10,281	3,294	↓ \$ (0.0)
97	CNTY/ST CAPITAL IMP GRAN	10,196,028	72,090	2,222,351	8,045,767	↓ \$ (2.2) *
117	ROD-AUTOMATION FUND	37,366	203,156	59,664	180,858	↑ \$ 0.1
175	HEDDINGTON OAKS	12,177,451	12,279,508	14,140,170	10,316,789	↓ \$ (1.9) *
75	BEL-WOOD NURSING HOME	565,115	-	-	565,115	\$ -
		\$ 84,263,519	\$ 87,615,954	\$ 88,028,679	\$ 83,850,794	↓ \$ (0.4) *

**Peoria County**  
**Bel-Wood / Heddington Oaks Nursing Home (Combined Statement)**  
Statement of Revenues, Expenses and Changes in Fund Net Position  
For the Period Ending September 30, 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	\$ 17,936,890	\$ 13,979,879	\$ 13,880,082	\$ 11,260,904	\$ 10,964,247	\$ 13,840,825	\$ 10,739,622
Personnel Costs	(8,927,061)	(8,241,773)	(8,102,075)	(7,711,910)	(7,663,097)	(8,432,836)	(6,150,955)
Commodities	(1,407,857)	(1,333,533)	(1,325,254)	(1,268,352)	(1,374,897)	(1,614,181)	(1,216,021)
Contractual Services	(5,970,830)	(2,697,178)	(2,638,310)	(3,187,643)	(3,181,740)	(3,977,079)	(2,852,870)
<b>Policy Directed Operating Income</b>	<b>\$ 1,631,142</b>	<b>\$ 1,707,395</b>	<b>\$ 1,814,443</b>	<b>\$ (907,001)</b>	<b>\$ (1,255,487)</b>	<b>\$ (183,271)</b>	<b>\$ 519,776</b>
Depreciation	\$ (423,758)	\$ (437,630)	\$ (382,213)	\$ (242,604)	\$ (538,468)	\$ (1,516,301)	\$ (1,013,400)
<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>\$ (890,198)</i>
<b>Operating Income (Inclusive of Centralized Costs)</b>	<b>\$ (66,242)</b>	<b>\$ (61,387)</b>	<b>\$ 146,272</b>	<b>\$ (2,414,505)</b>	<b>\$ (3,066,229)</b>	<b>\$ (3,049,257)</b>	<b>\$ (1,383,822)</b>
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>890,198</i>
Heddington Oaks Debt Service Levy	1,838,312	1,916,856	1,947,681	1,694,698	1,892,887	1,910,262	1,471,249
Other Income (Including Interest)	20,642	46,641	26,875	257,425	10,055	61,452	68,638
Total Non Operating Revenues	3,132,580	3,294,649	3,260,514	3,217,023	3,175,216	3,321,399	2,430,085
Non Operating Expenses							
Capital Outlay	-	-	-	-	-	-	(22,225)
Interest Expense	-	-	-	-	(1,268,054)	(2,005,902)	(1,492,339)
Misc. nonoperating expenses	-	-	(57,121)	-	-	-	(1,392,360)
Loss on Disposal of Capital Assets	(6,575)	(139)	(392)	-	-	-	-
Total Nonoperating Expenses	(6,575)	(139)	(57,513)	-	(1,268,054)	(2,005,902)	(2,906,924)
Transfers In (Out)	-	-	-	-	(75,000)	-	-
<b>Change in Net Position</b>	<b>\$ 3,059,763</b>	<b>\$ 3,233,123</b>	<b>\$ 3,349,273</b>	<b>\$ 802,518</b>	<b>\$ (1,234,067)</b>	<b>\$ (1,733,760)</b>	<b>\$ (1,860,662)</b>
Ending Net Position	\$ 8,325,479	\$ 11,558,602	\$ 14,907,875	\$ 15,710,393	\$ 14,476,326	\$ 12,742,566	\$ 10,881,904
Unrestricted					\$ 7,876,652	\$ 7,029,390	
Restricted					\$ 24,884	\$ 24,884	
Invested in Capital Assets, net of related debt					\$ 4,275,915	\$ 3,262,515	
Bel-Wood Assets					\$ 565,115	\$ 565,115	

# Heddington Oaks Summary







**Peoria County  
General Fund - Fund Balance Estimate  
As of November 18, 2015**

<b>2015 Estimated Beginning Fund Balance</b>		<b>\$ 10,219,524</b>
2014 Encumbrance Rollovers		(149,657)
Adjusted Beginning Fund Balance		<u>\$ 10,069,867</u>
<b>Plus 2015 Adopted Revenue and Adjustments:</b>		
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>
<b>2015 Modified Revenue Budget</b>		<b>45,043,045</b>
<b>Submitted 2015 Revenue Estimates</b>		
<b>Intergovernmental</b> (↑Uninc. Sales Tax, Income Tax, CPPRT, Local Use ↓Court Adult St. Grant, Supp. Sales Tax, SAO Domestic St. Grant, Pub. Safety Tax)	<b>257,992</b>	
<b>Fines</b>	<b>61,244</b>	
<b>Licenses and Permits</b>	<b>27,945</b>	
<b>Asset Disposal</b>	<b>(700)</b>	
<b>Interest</b>	<b>(2,917)</b>	
<b>Property Tax</b>	<b>(33,425)</b>	
<b>Transfers In</b> (Reduced Economic Dev. Transfer)	<b>(59,172)</b>	
<b>Miscellaneous</b> (↑ Election Commission Reimbursement, ↓ Investigation Reimbursement)	<b>(146,952)</b>	
<b>Charges For Services</b> (↑SAO Fees, Rev Stamps, Police Contract, Warrants, County Clk Certificates, ↓Det Chrg, Recorder Fees, Circuit Fees, Court Security)	<b>(386,916)</b>	
<b>Subtotal of Revenue Gains (Shortfalls)</b>		<u>(282,901)</u>
<b>Estimated 2015 Revenues</b>		<u><b>44,760,144</b></u>
<b>Less 2015 Adopted Expenditures and Adjustments:</b>		
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>
<b>2015 Modified Expenditure Budget</b>		<b>44,912,883</b>
Budget Issues Over (Under) Budget:		
<b>Labor Expenses</b> (Estimate as of November 18, 2015 - Full Time, Medical Health, VRI Adjustments)	<b>(885,000)</b>	
<b>Restructuring - Personnel</b>	<b>(325,000)</b>	
<b>Restructuring - Contractual</b>	<b>(200,000)</b>	
<b>Overtime (Current Trends)</b>	<b>(100,000)</b>	
<b>Jail Related Costs (Food, Medical Supplies)</b>	<b>(75,000)</b>	
<b>Revenue Stamps</b>	<b>50,000</b>	
<b>Attorney Fees</b>	<b>150,000</b>	
<b>Estimated Special Election Related Costs</b>	<b>150,000</b>	
Subtotal of Expenditures Over (Under) Budget		<u>(1,235,000)</u>
<b>Estimated 2015 Expenditures</b>		<u><b>43,677,883</b></u>
<b>2015 Surplus (Deficit) w/ Estimates</b>		<b>1,082,261</b>
<b>2015 Estimated Ending Fund Balance (Including PCAPS)</b>		<b>11,152,128</b>
24% Fund Balance Reserve Policy (Based on Adopted FY 2015 General Fund and PCAPS Budget)		<u>\$ 10,907,986</u>