

# Monthly Financial Report

## February 2016



State Shared Revenue Information Through: February 8, 2016

Financial Data Through: December 31, 2015 (Prior to Year End Adjustments)

This data reflects the figures in the system as of February 8, 2016

# FY 2015 Year-to-Date General Fund Overview

## December 2015 (As of February 8, 2016)

	Actual		Budget	
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised
Property Taxes	5,622,423	6,242,737	6,188,425	6,188,425
Other Taxes	748,141	11,376	725,000	725,000
Licenses / Permit Fees	522,340	473,781	480,300	480,300
Intergovernmental Revenues	18,108,850	18,473,553	22,584,030	22,618,891
Charges for Services	10,374,468	10,388,999	11,308,035	11,754,035
Fines	769,776	779,825	748,100	748,100
Interest Income	15,773	22,859	23,260	23,260
Misc. Revenue	1,734,348	1,414,999	1,513,275	1,890,284
Other Financing Sources	97,661	28,478	30,700	30,700
Fund Transfers In	100,690	258,110	584,050	584,050
<b>Total Revenues</b>	<b>38,094,470</b>	<b>38,094,717</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	\$ 27,315,148	\$ 25,784,887	\$ 27,960,340	\$ 28,071,391
Commodities	1,747,420	1,633,253	1,761,410	2,197,415
Contractual	11,549,030	10,660,835	12,473,265	12,507,625
Capital	28,462	319,877	365,300	454,522
Fund Transfers Out	1,817,520	1,793,541	1,624,860	1,793,541
<b>Total Expenditures</b>	<b>\$ 42,457,580</b>	<b>\$ 40,192,393</b>	<b>\$ 44,185,175</b>	<b>\$ 45,024,494</b>
<b>Total Surplus (Deficit)</b>	<b>\$ (4,363,110)</b>	<b>\$ (2,097,675)</b>	<b>\$ -</b>	<b>\$ 18,551</b>

**Property Tax** ↑

**Licenses & Permits:** ↓ Building Permits

**Intergovernmental:** ↑ State Reimbursements, Income Tax, CPPRT  
 ↑ Local Use Tax, Unincorporated Sales Tax  
 ↓ State Grants, State Funding

**Charges for Services:** ↑ Building Rental, Automation Fees,  
 ↑ Miscellaneous Fees for Services, Document Storage Fees, Copies  
 ↑ Certificate Fees, ↑ Police Protection Services,  
 ↑ Revenue Stamps, ↑ Telephone Usage, Delinquent Tax Collections  
 ↓ Federal Detention Charges, GIS Surcharge, Resident Fees  
 ↓ Court Security Fee, Fees and Charges, Credit Card Charges

**Fines:** ↑ Fines for Court Usage, Drug Court, Court Fines  
 ↓ 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, Restructuring

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

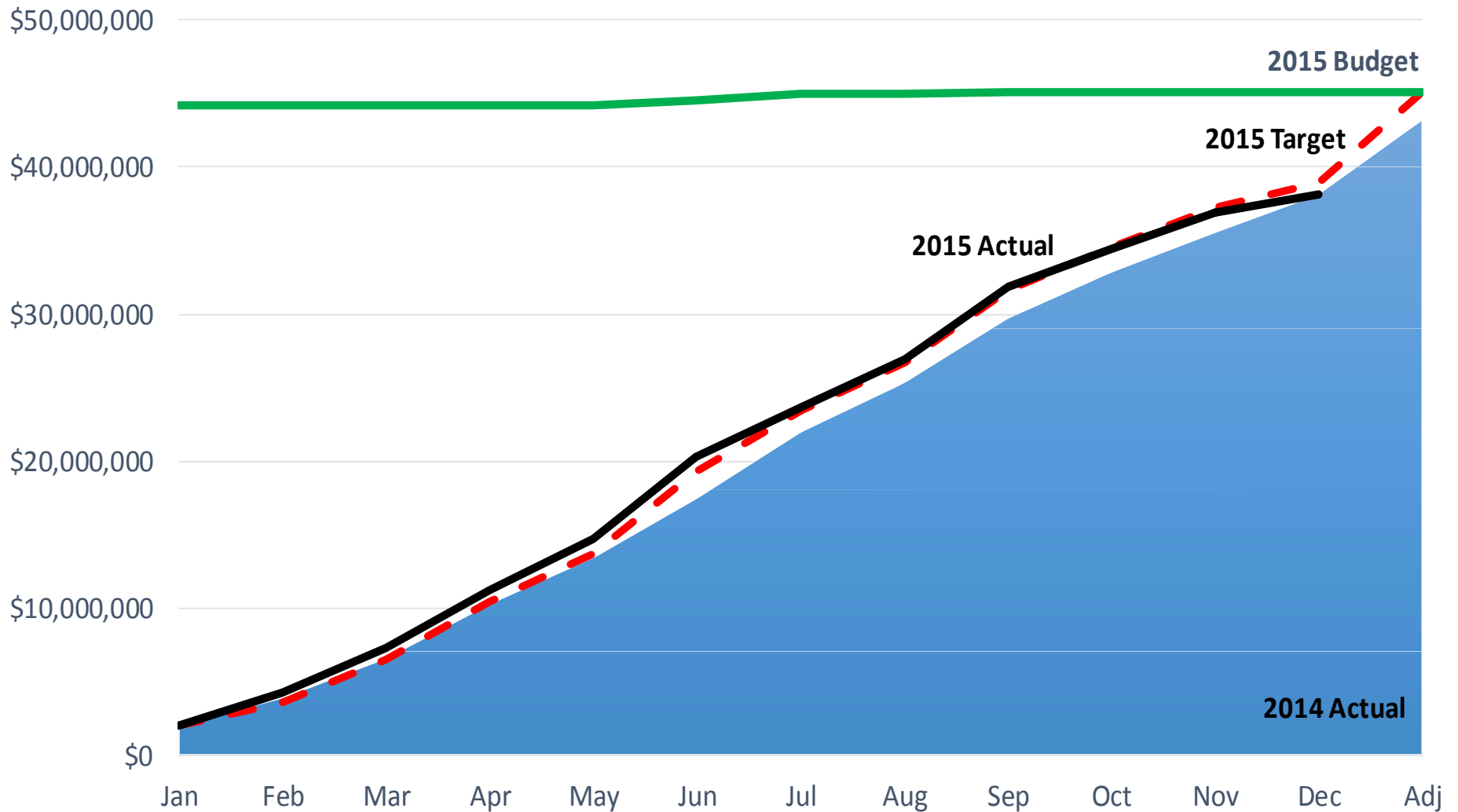
**Contractual:** ↓ City Election Commission Payment, IT User Fee,  
 ↓ Consultant Services, Utilities, Contributions and Grants,  
 ↓ Telephone, Bad Debt, Professional Services, Building Maintenance  
 ↓ Health Department Contract, Conferences & Seminars,  
 ↑ Risk Service Fees, Administrative Costs (One Tech Plaza),  
 ↑ Attorney Fees, Restructuring-Contractual, Computer Equipment  
 ↑ Public Defender Services, Fleet Maintenance, Legal Notices  
 ↑ Medical Services, Jurors Expense, Court Related Expenses

**Capital:** ↑ Vehicles, Radio & Telephone Equipment

**Transfers:** ↓ Transfer to PCAPS (2014)  
 ↑ Transfer to Capital Projects (Shared Savings for Courtroom  
 Technology), To Debt Service (accrual), To Gen Fund (Ec Dev)

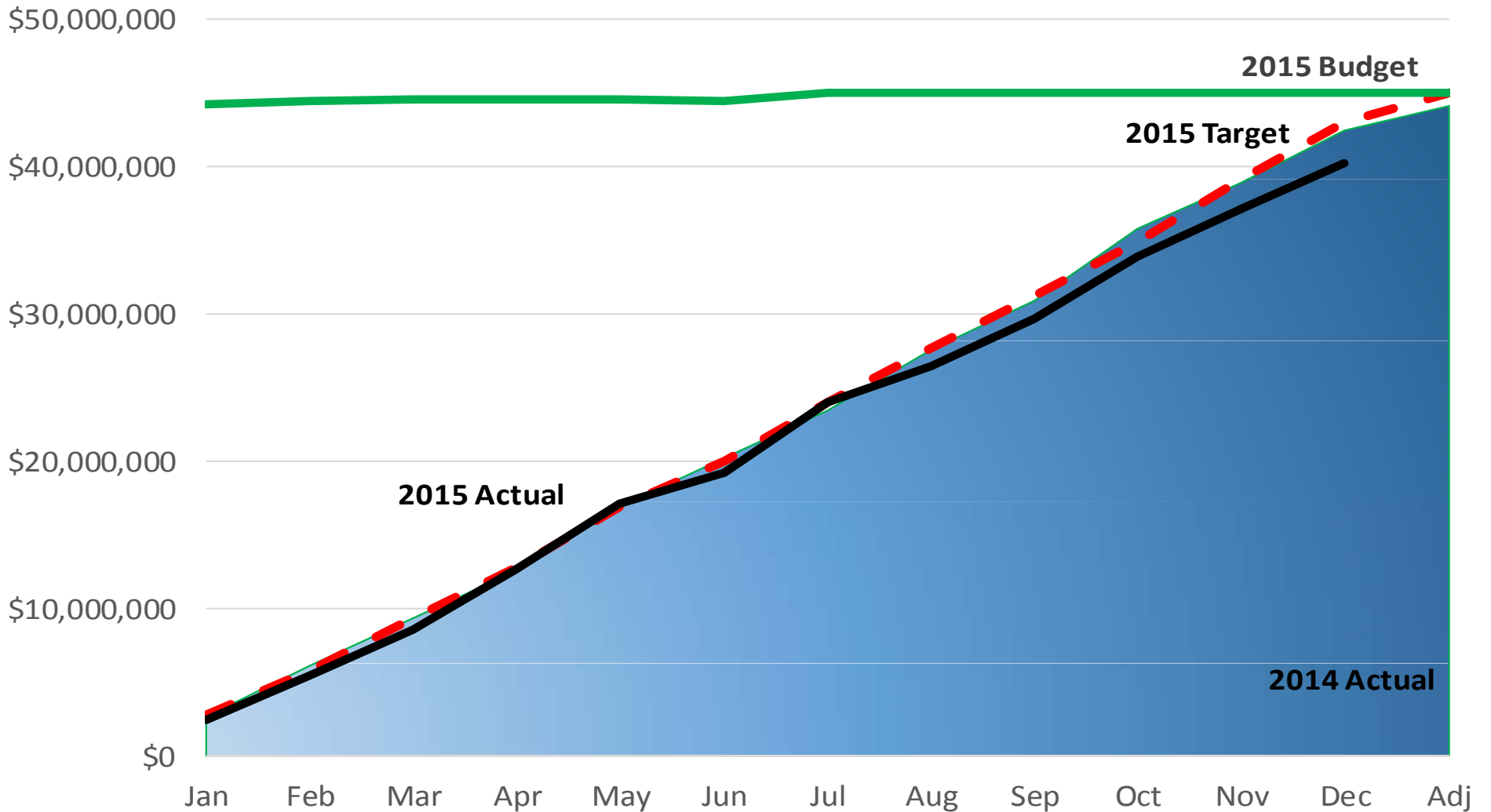
# 2015 General Fund Revenues

## General Fund Revenues



# 2015 General Fund Expenditures

## General Fund Expenditures



# FY 2015 Year-to-Date All Funds Overview

## December 31, 2015 (As of February 8, 2016)

	Actual		Budget	
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised
Property Taxes	25,522,030	25,956,080	26,319,255	26,319,255
Other Taxes	748,141	11,376	725,000	725,000
Licenses / Permit Fees	2,201,541	2,218,954	1,900,300	1,900,300
Intergovernmental Revenues	32,367,591	29,884,081	37,761,405	39,223,907
Charges for Services	40,793,996	39,895,604	45,589,885	46,035,885
Fines	871,096	882,564	848,100	848,100
Interest Income	360,838	376,278	322,550	322,550
Misc. Revenue	3,283,481	3,966,287	3,760,240	4,188,061
Other Financing Sources	4,448,307	552,706	517,575	517,575
Fund Transfers In	6,001,158	3,100,722	6,285,610	6,937,291
<b>Total Revenues</b>	<b>116,598,180</b>	<b>106,844,651</b>	<b>124,029,920</b>	<b>127,017,924</b>
	<b>2014 YTD</b>	<b>2015 YTD</b>	<b>2015 Adopted</b>	<b>2015 Revised</b>
Personal Services	\$ 66,105,380	\$ 63,953,346	\$ 68,868,010	\$ 68,731,881
Commodities	9,797,285	8,218,049	9,824,990	10,673,150
Contractual	26,181,023	31,077,329	33,242,640	38,762,749
Capital	3,460,387	1,830,380	3,672,170	8,134,996
Depreciation	1,301,332	1,333,976	-	-
Debt Service	7,453,638	7,323,805	7,567,655	7,567,655
Other Financing Use	3,801,175	-	-	-
Fund Transfers Out	6,001,158	3,100,722	6,285,610	6,937,291
<b>Total Expenditures</b>	<b>\$ 124,101,378</b>	<b>\$ 116,837,607</b>	<b>\$ 129,461,075</b>	<b>\$ 140,807,722</b>
<b>Total Surplus (Deficit)</b>	<b>\$ (7,503,198)</b>	<b>\$ (9,992,955)</b>	<b>\$ (5,431,155)</b>	<b>\$ (13,789,798)</b>

Property Taxes - ↑  
 Licenses & Permits - ↑ Food Licenses, ↓ Building Permits

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

**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  
 ↑ Certificates, Police Protection Contracts  
 ↓ Medicare, Private Pay, Third Party Service Fees, Sealcoating  
 ↓ Federal Detention Charges, Public Aid Contribution, Health Fees

**Interest:** ↑ Interest & Investment Income

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

**Financing Sources :** ↓ Debt Issuance in 2014

**Transfers In:** ↑ From County / State Capital Improvement Grant,  
 ↑ Public Transportation Reimbursement  
 ↓ Public Facilities Tax Transfer, ETSB Transfer to Debt Service

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

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

**Contractual:** ↓ City Election Payment, Consulting Services,  
 ↓ Subcontractor Services, Utilities, Auto Repair / Maintenance,  
 ↓ Risk Management Fees, Counseling Services, Contributions  
 ↑ Demolition, Bridge Repair, Risk Service Fees, Engineering  
 ↑ IT User Fees, Contingencies, Liability Claims, Excess Insurance  
 ↑ Administrative Costs, Restructuring Costs, Employment Agency,  
 ↑ Attorney Fees, Fleet Maintenance, Dependent Child Care  
 ↑ Medical Services, Uninsured Liability, Highway Repair

**Capital:** ↓ Computer, Radio Equipment, Building Improvements  
 ↑ Bridges & Culverts, Office Equipment, Other Equipment, Roads

**Other Financing Use:** ↓ Escrow Payment in 2014

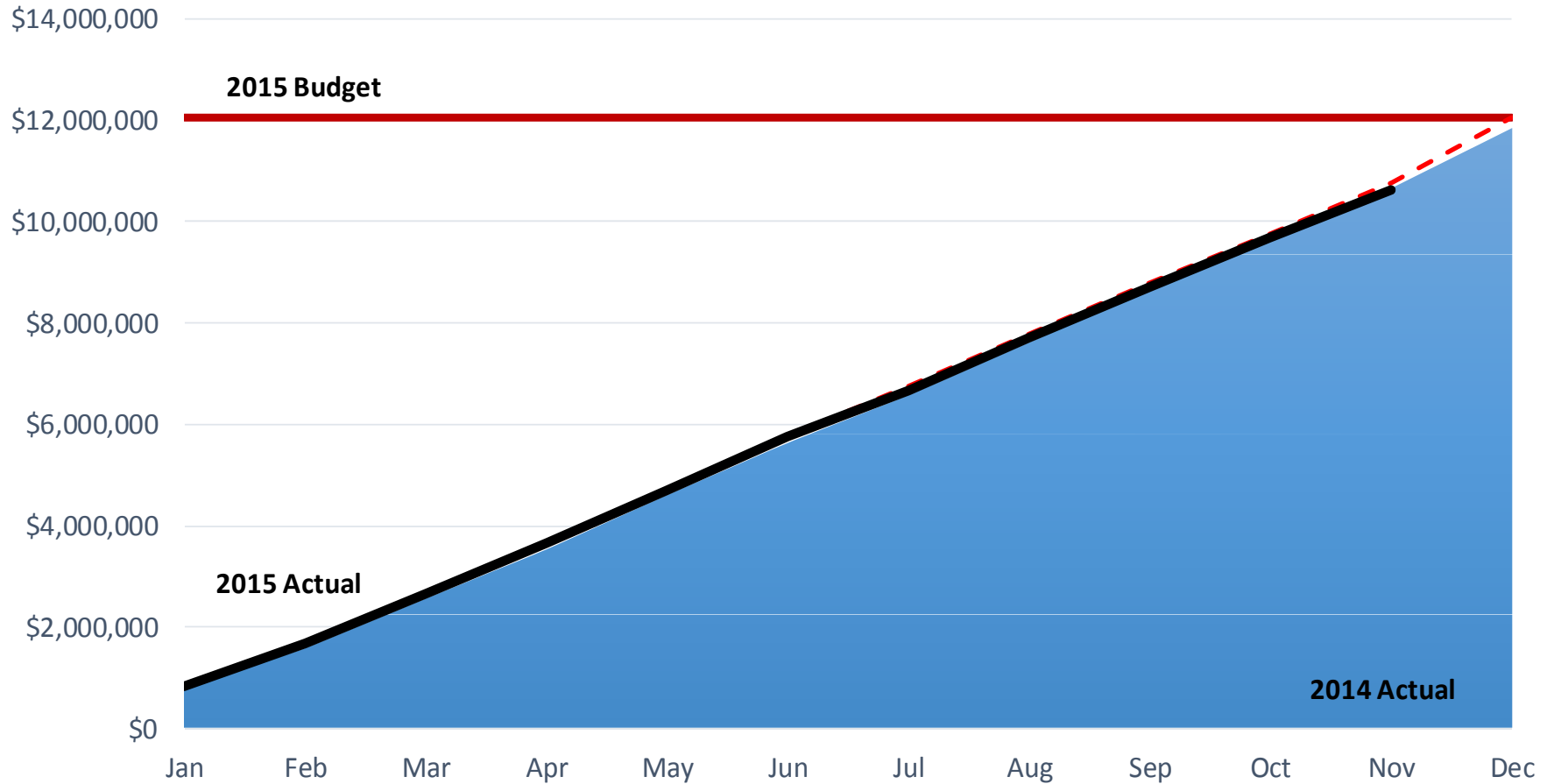
**Transfers:** ↓ Transfer to PCAPS (2014), Transfer to Debt Service  
 ↑ Transfer to Capital Projects, Transfer to General Fund

# Combined General Fund Local Sales Taxes

(Supplementary, Public Safety, Unincorporated)

## 2015 Revenues

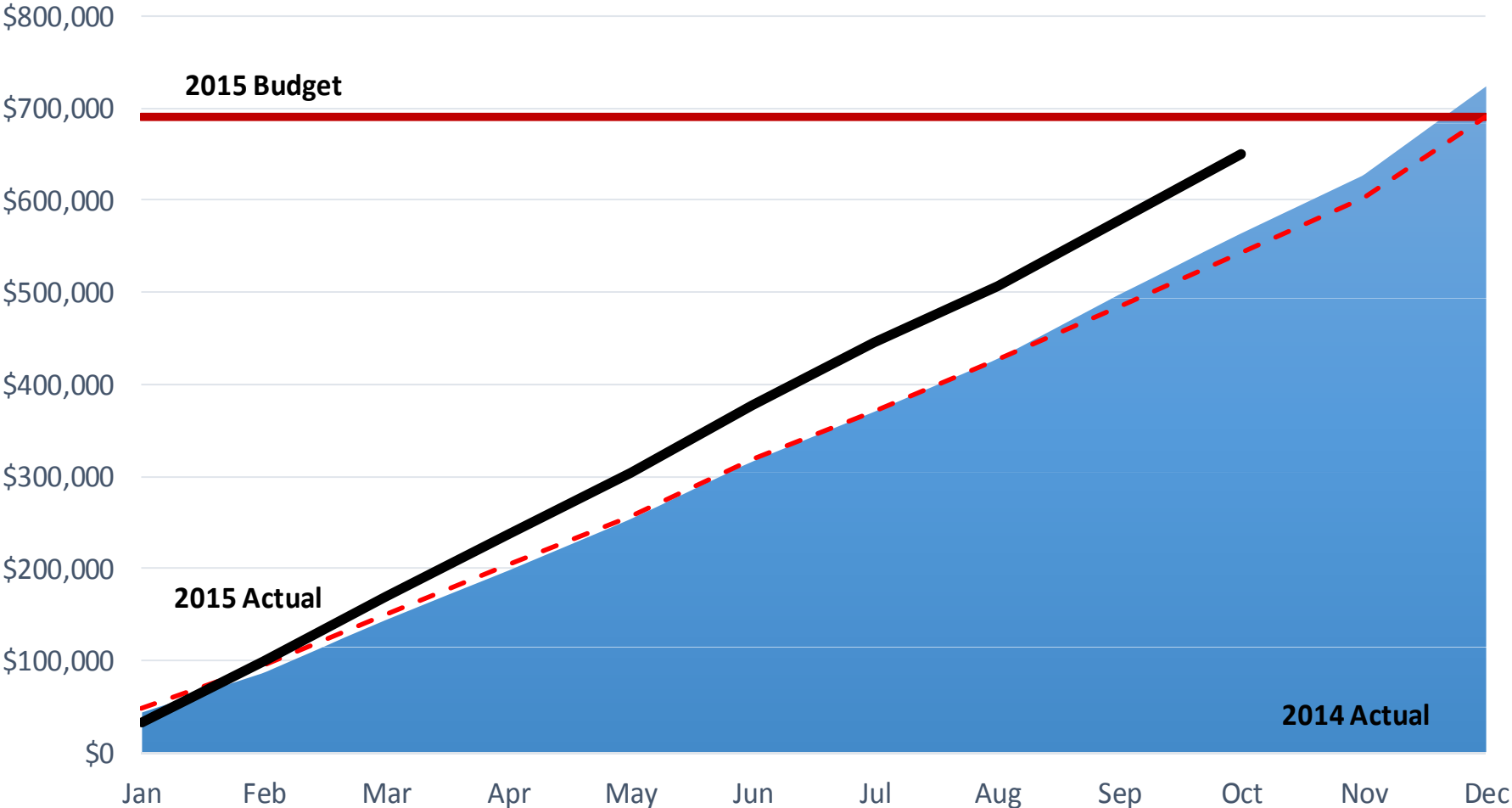
Historical YTD Budget		10,777,580
Year to Date	\$	10,607,520
<b>Above (Below) Budget</b>		<b>(\$170,060)</b>
Year Over Year Growth Rate:		-0.3%



# General Fund Local Use Sales Taxes

## 2015 Revenues

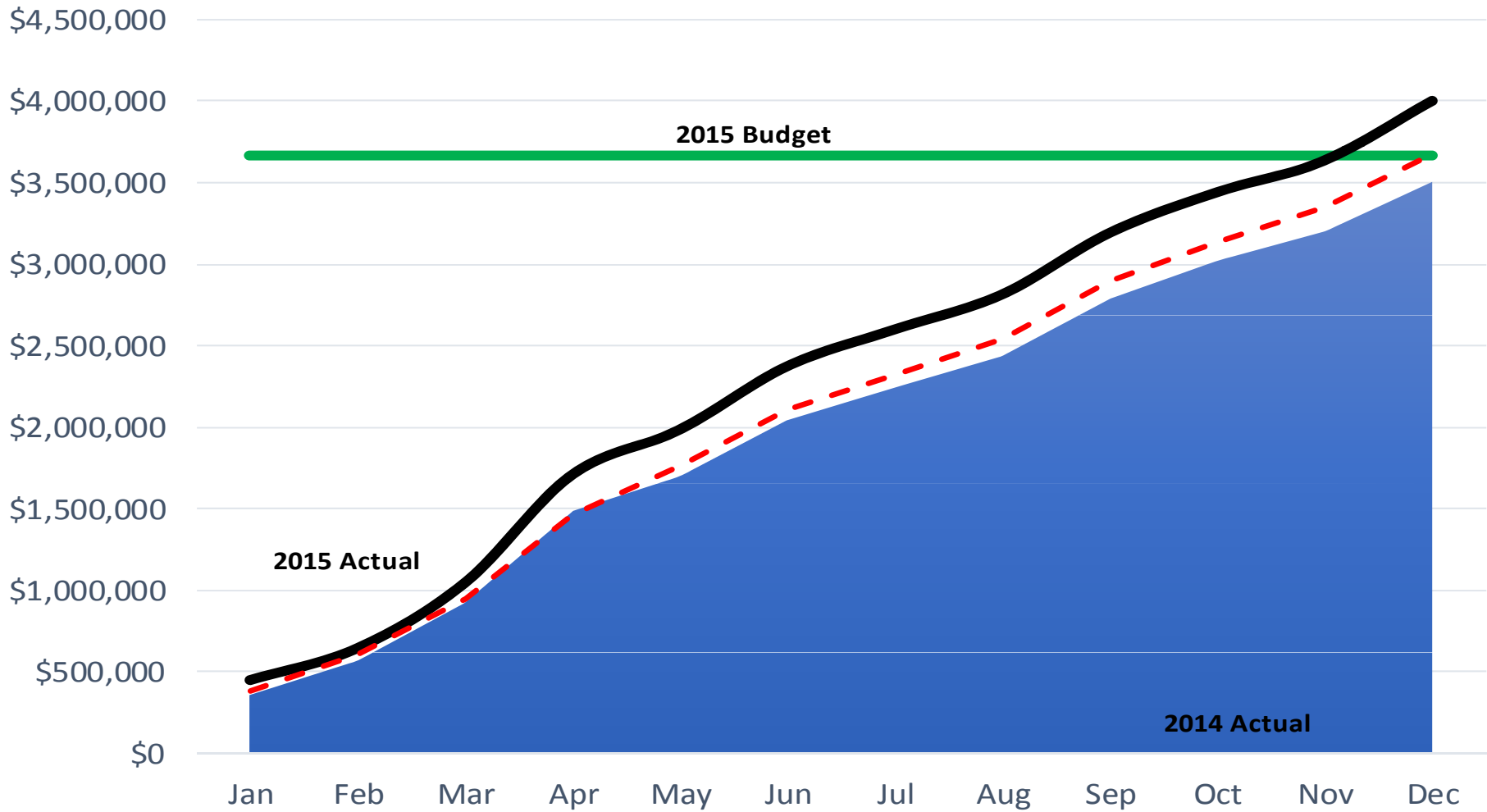
Historical YTD Budget	543,169
Year to Date	\$ 650,579
<b>Above (Below) Budget</b>	<b>\$107,410</b>
Year over Year Growth Rate	15.3%



# Income Tax

## 2015 Revenues

Historical YTD Budget	3,670,000
Year to Date	\$ 4,001,858
<b>Above (Below) Budget</b>	<b>\$331,858</b>
Year Over Year Growth Rate	14.2%

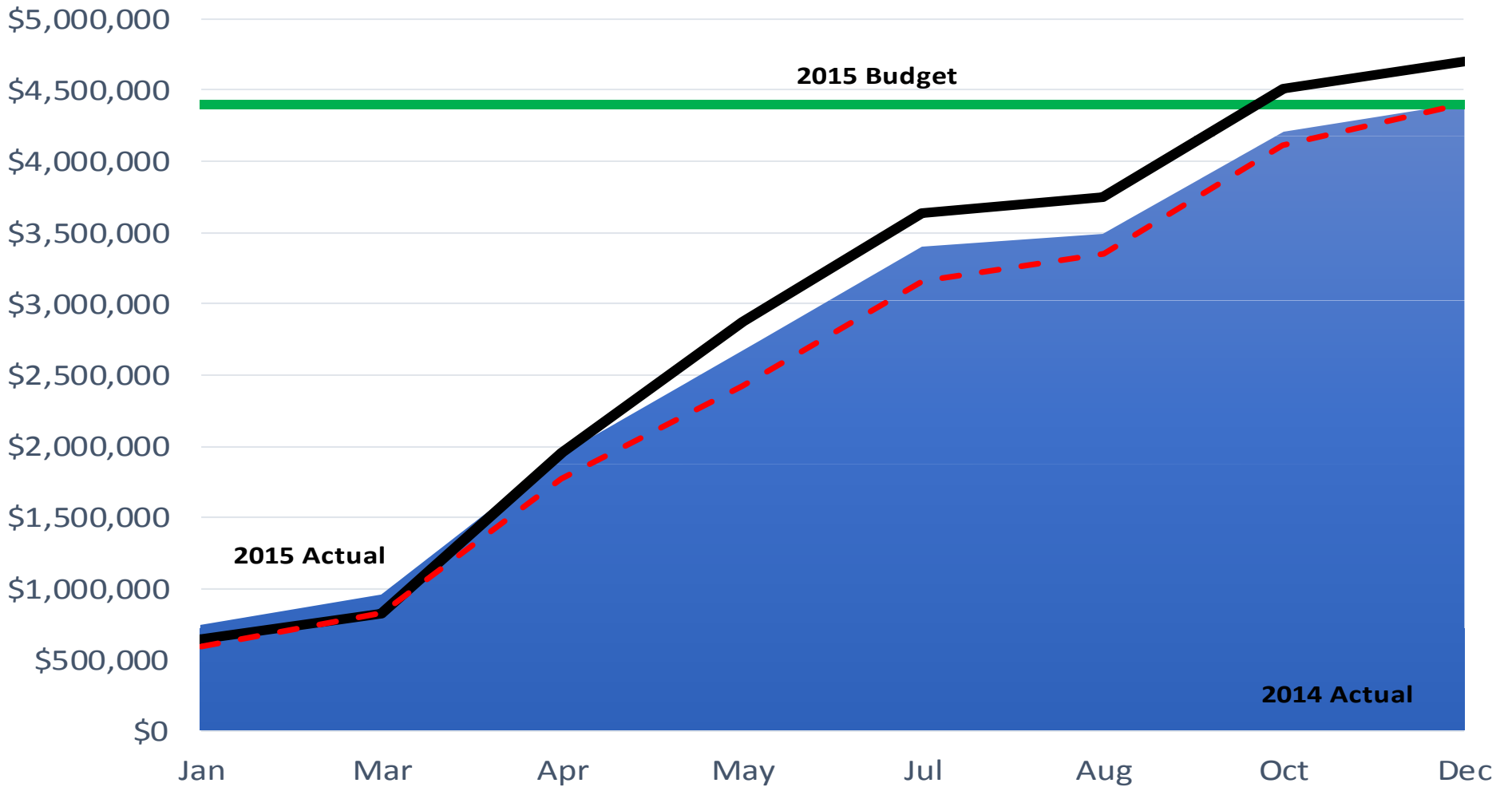




# Corporate Personal Property Replacement Tax

## 2015 Revenues

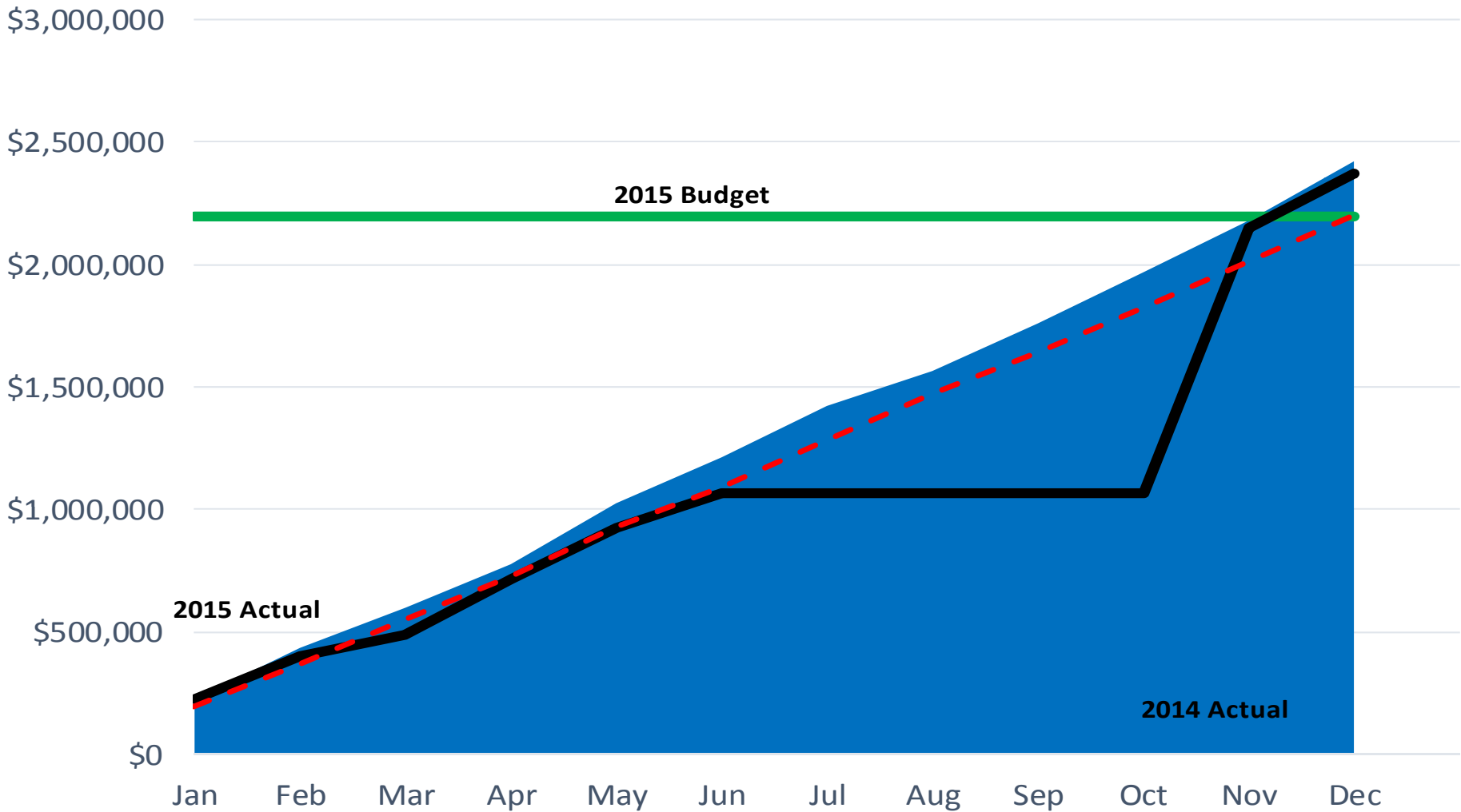
Historical YTD Budget	\$	4,401,975
Year to Date	\$	4,696,804
<b>Above (Below) Budget</b>	\$	<b>294,829</b>
Year Over Year Growth Rate		6.6%



# County Motor Fuel Tax

## 2015 Revenues

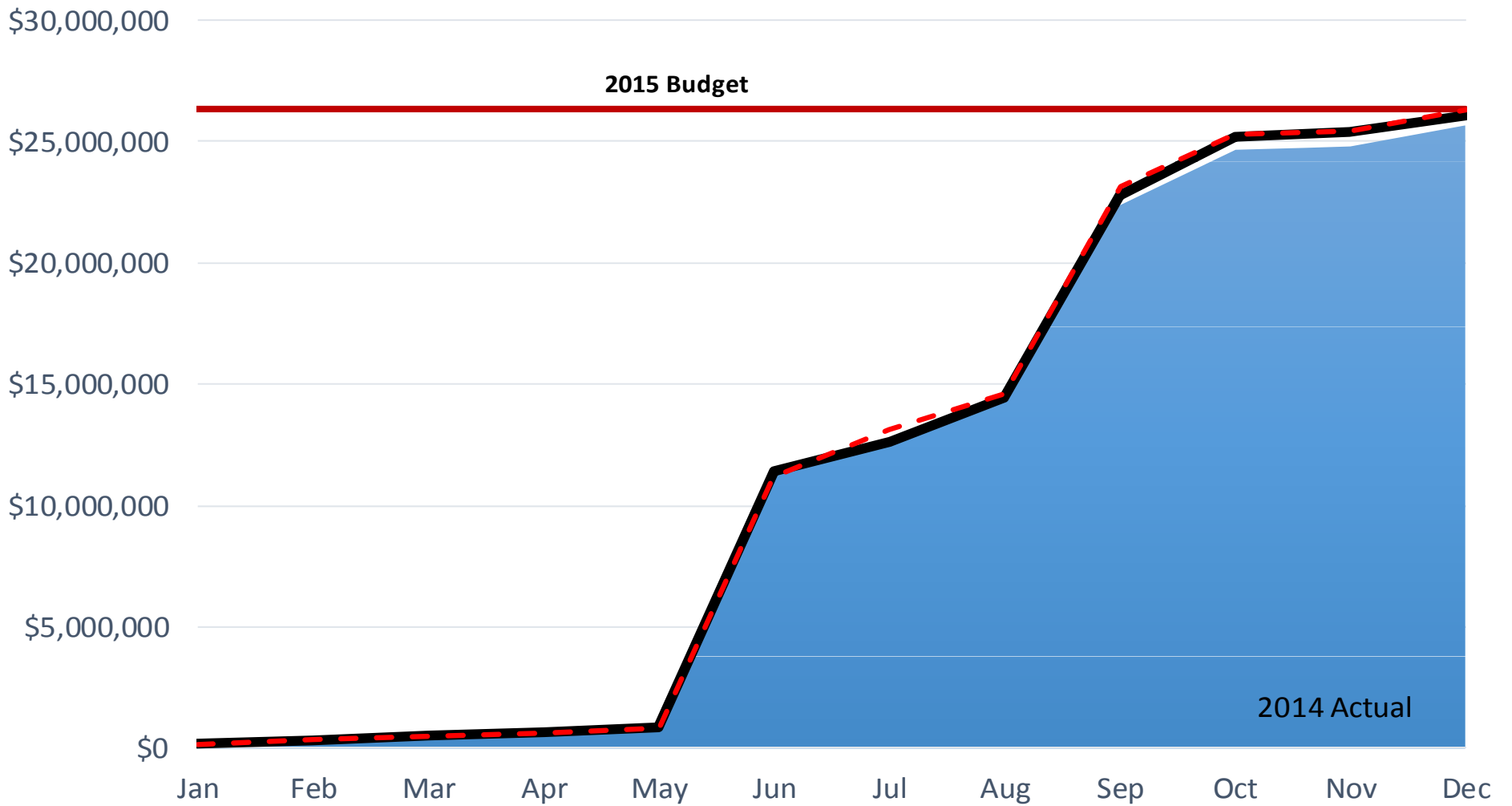
Historical YTD Budget		2,200,000
Year to Date	\$	2,368,695
<b>Above (Below) Budget</b>		<b>\$168,695</b>
Year Over Year Growth Rate:		-2.2%



# Property Tax

## 2015 All Revenues

Historical YTD Budget	\$	26,319,255
Year to Date	\$	26,102,756
<b>Above (Below) Budget</b>		<b>(\$216,499)</b>
Year Over Year Growth Rate:		1.7%



# FY 2015 County Highway Funds

County Highway		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 284,210	\$ 284,210
Revenues	\$ 4,467,745	\$ 4,141,681
Expenses	\$ 4,094,375	\$ 3,451,063
Difference	\$ 373,370	\$ 690,618
Est. Ending Fund Balance	\$ 657,580	\$ 974,828

County Bridge		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 2,360,736	\$ 2,360,736
Revenues	\$ 2,598,720	\$ 1,961,230
Expenses	\$ 3,011,785	\$ 2,212,005
Difference	\$ (413,065)	\$ (250,775)
Est. Ending Fund Balance	\$ 1,947,671	\$ 2,109,961

County Motor Fuel Tax		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 8,518,642	\$ 8,581,642
Revenues	\$ 4,021,400	\$ 2,835,577
Expenses	\$ 5,925,700	\$ 3,709,680
Difference	\$ (1,904,300)	\$ (874,104)
Est. Ending Fund Balance	\$ 6,614,342	\$ 7,707,538

County Matching Tax		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 646,948	\$ 646,948
Revenues	\$ 1,014,360	\$ 859,481
Expenses	\$ 1,063,350	\$ 802,681
Difference	\$ (48,990)	\$ 56,801
Est. Ending Fund Balance	\$ 597,958	\$ 703,749

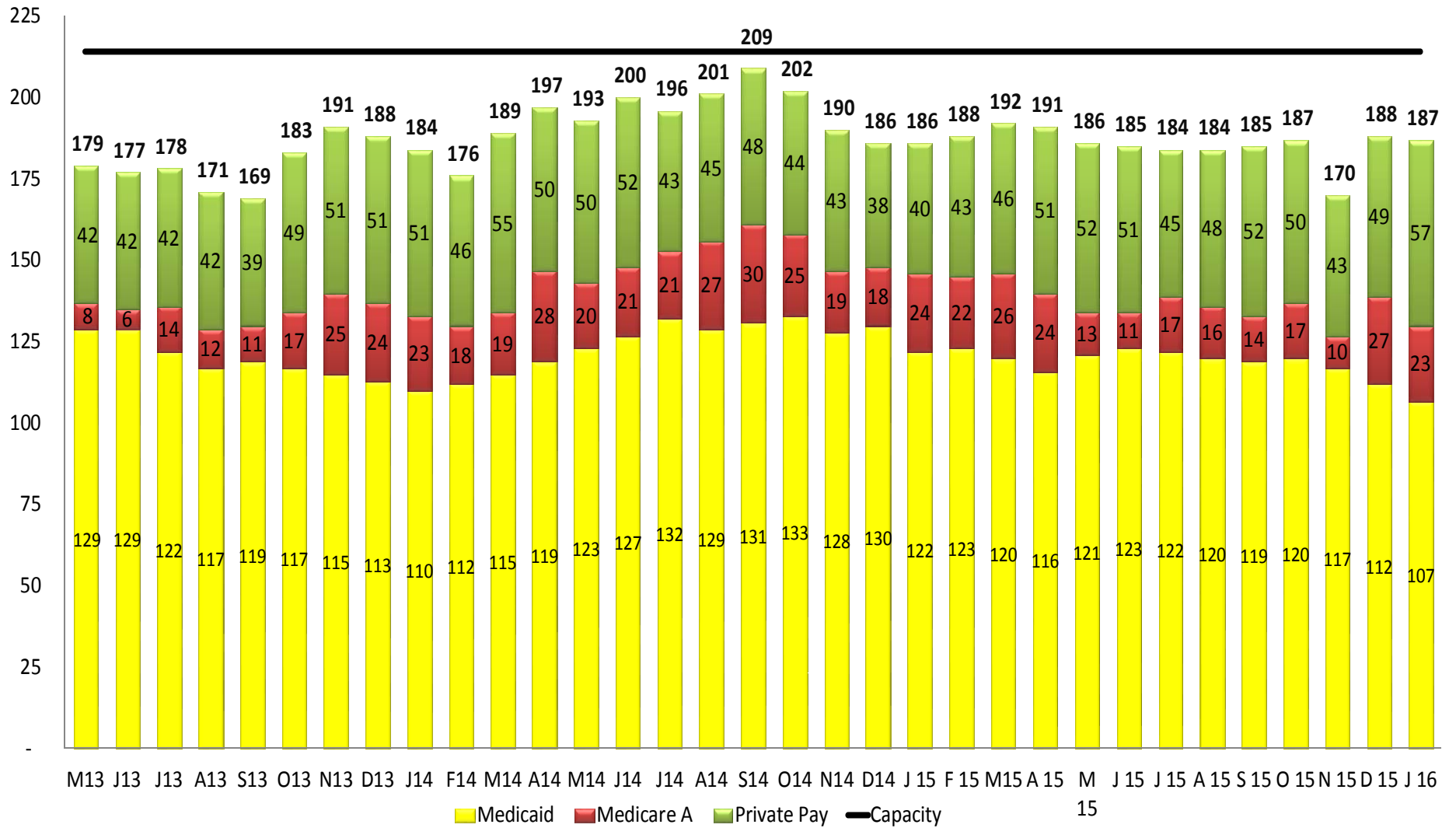
## Fund Balance Information as of December 31, 2015 (Data pulled on February 8, 2016)

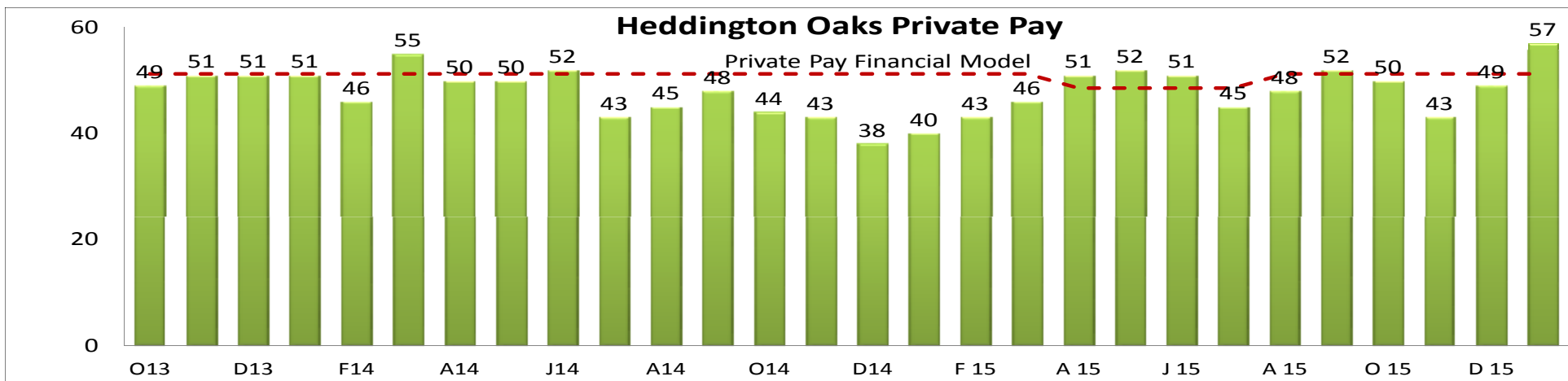
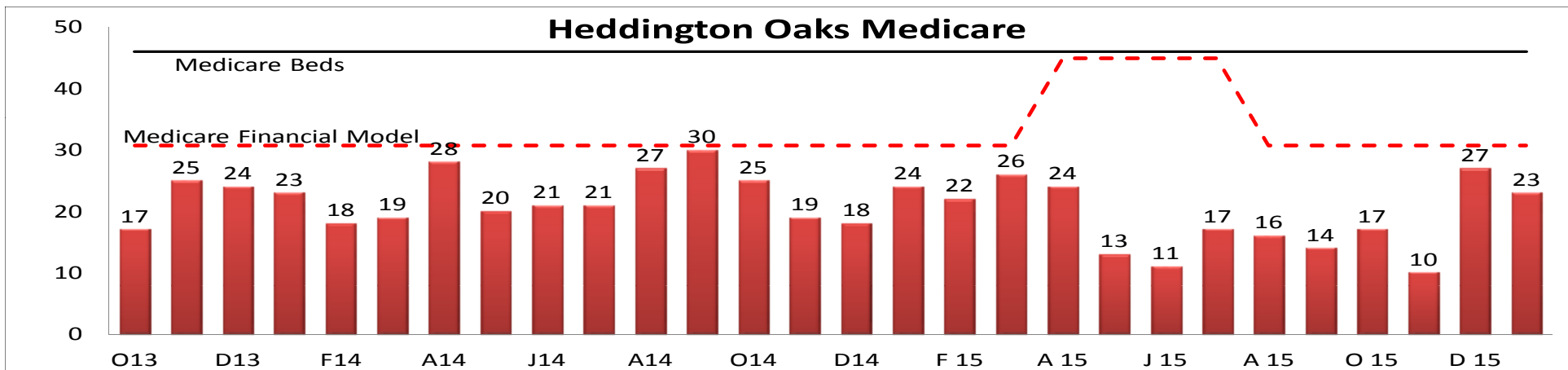
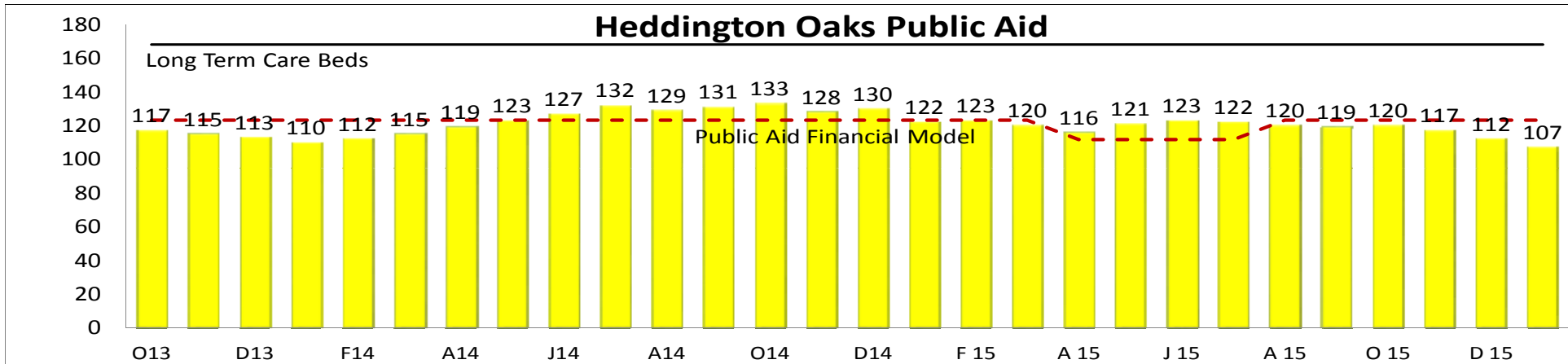
#	Fund Name	Beginning Fund Balance	2015 Revenues	2015 Expenditures	Ending Fund Balance	Increase (Decrease) (in Millions)
1	GENERAL	\$ 9,971,869	\$ 38,298,547	\$ 40,192,393	\$ 8,078,023	↓ \$ (1.9) *
26	PCAPS	247,655	1,382,392	1,201,983	428,064	↑ \$ 0.2
		\$ 10,219,524	\$ 39,680,939	\$ 41,394,376	\$ 8,506,087	↓ \$ (1.7) *
3	EMERGENCY TELEPHONE	2,011,274	1,270,085	1,788,751	1,492,608	↓ \$ (0.5) *
30	PEORIA CITY/COUNTY HEALT	4,007,368	5,041,330	5,994,223	3,054,475	↓ \$ (1.0) *
31	CARE AND TREATMENT	105,929	561,478	631,511	35,896	↓ \$ (0.1) *
33	COUNTY HIGHWAY	284,210	4,141,681	3,451,063	974,828	↑ \$ 0.7 *
34	COUNTY BRIDGE	2,360,736	1,961,230	2,212,005	2,109,961	↓ \$ (0.3) *
35	TOWNSHIP BRIDGE	62,280	593,478	388,282	267,476	↑ \$ 0.2
36	COUNTY MOTOR FUEL TAX	8,518,642	2,835,577	3,709,680	7,644,539	↓ \$ (0.9) *
37	TOWNSHIP MOTOR FUEL TAX	1,063,610	767,982	314,283	1,517,309	↑ \$ 0.5
38	MATCHING TAX	646,948	859,481	802,681	703,748	↑ \$ 0.1
40	COMM DEV ASSIST PROGRAM	1,117,926	7,400	10,800	1,114,526	↓ \$ (0.0)
41	SOLID WASTE MANAGEMENT	613,233	243,819	219,195	637,857	↑ \$ 0.0
42	ILL MUNICIPAL RETIREMENT	25,624	5,926,747	5,443,403	508,968	↑ \$ 0.5 *
43	FICA	55,346	3,494,889	3,170,793	379,442	↑ \$ 0.3
44	VETERANS ASSISTANT COMM	99,224	216,008	245,660	69,572	↓ \$ (0.0)
45	PEORIA COUNTY LAW LIBRAR	13,849	121,462	92,057	43,254	↑ \$ 0.0
46	PEORIA COUNTY FORFEITURE	525,565	63,884	70,328	519,121	↓ \$ (0.0)
48	JUVENILE DETENTION CENTE	1,154,989	2,970,321	3,442,160	683,150	↓ \$ (0.5) *
49	PROBATION SERVICES	1,144,333	564,257	732,047	976,543	↓ \$ (0.2)
51	DRUG FORFEITURE-SHERIFF	76,964	23,037	10,757	89,244	↑ \$ 0.0
52	NEUTRAL SITE EXCHANGE	269,098	57,705	131,801	195,002	↓ \$ (0.1)
55	CHILDRENS WAITING ROOM	-	-	-	-	↓ \$ -
57	INMATE BENEFIT	180,069	93,439	66,775	206,733	↑ \$ 0.0
58	RESTRICTED DONATIONS-SH	54,658	9,098	9,480	54,276	↓ \$ (0.0)
60	UNIVERSITY OF IL EXTENSI	70	108,570	46,893	61,747	↑ \$ 0.1
61	PUB FACILITIES SALES TAX	348,156	3,345,905	883,388	2,810,673	↑ \$ 2.5 *
62	CAPITAL PROJECTS	3,336,708	194,056	300,880	3,229,884	↓ \$ (0.1)
63	PLANNING AND ZONING GRAN	92	133,355	129,735	3,712	↑ \$ 0.0
65	PEORIA RIVERFRONT MUSEUM	3,719,863	14,052	312,460	3,421,455	↓ \$ (0.3)
67	GEN OBLIGATION DEBT CERT	554,014	2,370,726	5,354,496	(2,429,756)	↓ \$ (3.0) *
70	CRIMINAL JUSTICE SYSTEM	263,968	625	57,512	207,081	↓ \$ (0.1)
71	TIF DIST-PRM PARKING	340,106	900	-	341,006	↑ \$ 0.0
76	PEORIA COUNTY PARKING FA	3,696,340	258,886	216,551	3,738,675	↑ \$ 0.0
80	PEORIA COUNTY IT SERVICE	1,197,050	4,014,523	3,669,515	1,542,058	↑ \$ 0.3
81	PEORIA CNTY EMPLOYEE HLT	12,599,007	6,522,789	9,276,045	9,845,751	↓ \$ (2.8) *
82	PEORIA COUNTY RISK MGMT	510,490	2,646,956	3,581,962	(424,516)	↓ \$ (0.9) *
87	PUBLIC TRANSPORTATION	314,775	369,420	392,881	291,314	↓ \$ (0.0)
89	SAO-AUTOMATION FEE FUND	27,562	9,983	-	37,545	↑ \$ 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	23,960	-	321,045	↑ \$ 0.0
93	EDUC TRANSITION/VISIT	21,154	37,376	37,618	20,912	↓ \$ (0.0)
94	FAMILY VIOLENCE COOR CNC	7,643	9,069	12,921	3,791	↓ \$ (0.0)
97	CNTY/ST CAPITAL IMP GRAN	10,196,028	74,932	179,858	10,091,102	↓ \$ (0.1)
117	ROD-AUTOMATION FUND	37,366	241,568	79,552	199,382	↑ \$ 0.2
175	HEDDINGTON OAKS	12,177,451	14,961,652	17,973,227	9,165,876	↓ \$ (3.0) *
75	BEL-WOOD NURSING HOME	565,115	-	-	565,115	\$ -
		\$ 84,263,519	\$ 106,844,651	\$ 116,837,605	\$ 74,270,565	↓ \$ (10.0) *

**Peoria County**  
**Bel-Wood / Heddington Oaks Nursing Home (Combined Statement)**  
Statement of Revenues, Expenses and Changes in Fund Net Position  
For the Period Ending December 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	\$ 17,936,890	\$ 13,979,879	\$ 13,880,082	\$ 11,260,904	\$ 10,964,247	\$ 13,840,825	\$ 14,357,828
Personnel Costs	(8,927,061)	(8,241,773)	(8,102,075)	(7,711,910)	(7,663,097)	(8,432,836)	(8,213,598)
Commodities	(1,407,857)	(1,333,533)	(1,325,254)	(1,268,352)	(1,374,897)	(1,614,181)	(1,584,549)
Contractual Services	(5,970,830)	(2,697,178)	(2,638,310)	(3,187,643)	(3,181,740)	(3,977,079)	(3,974,230)
<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>\$ 585,452</b>
Depreciation	\$ (423,758)	\$ (437,630)	\$ (382,213)	\$ (242,604)	\$ (538,468)	\$ (1,516,301)	\$ (1,351,200)
<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>\$ (1,204,276)</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>\$ (1,970,024)</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>1,204,276</i>
Heddington Oaks Debt Service Levy	1,838,312	1,916,856	1,947,681	1,694,698	1,892,887	1,910,262	1,935,184
Other Income (Including Interest)	20,642	46,641	26,875	257,425	10,055	61,452	64,349
Total Non Operating Revenues	3,132,580	3,294,649	3,260,514	3,217,023	3,175,216	3,321,399	3,203,809
Non Operating Expenses							
Capital Outlay	-	-	-	-	-	-	(115,494)
Interest Expense	-	-	-	-	(1,268,054)	(2,005,902)	(1,989,006)
Misc. nonoperating expenses	-	-	(57,121)	-	-	-	(1,697,189)
Loss on Disposal of Capital Assets	(6,575)	(139)	(392)	-	-	-	-
Total Nonoperating Expenses	(6,575)	(139)	(57,513)	-	(1,268,054)	(2,005,902)	(3,801,689)
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>\$ (2,567,904)</b>
Ending Net Position	\$ 8,325,479	\$ 11,558,602	\$ 14,907,875	\$ 15,710,393	\$ 14,476,326	\$ 12,742,566	\$ 10,174,662
Unrestricted					\$ 7,876,652	\$ 6,559,948	
Restricted					\$ 24,884	\$ 24,884	
Invested in Capital Assets, net of related debt					\$ 4,275,915	\$ 3,024,715	
Bel-Wood Assets					\$ 565,115	\$ 565,115	

# Heddington Oaks Summary







Peoria County  
General Fund - Fund Balance Estimate  
As of February 10, 2016

<b>2015 Estimated Beginning Fund Balance</b>		<b>\$ 10,219,524</b>
2014 Encumbrance Rollovers		(149,657)
Adjusted Beginning Fund Balance		<b>\$ 10,069,867</b>
<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	7,101	
		<u>859,824</u>
<b>2015 Modified Revenue Budget</b>		<b>45,044,999</b>
<b>Submitted 2015 Revenue Estimates</b>		
Intergovernmental (Assumes State is consistent with salary reimbursement payments)	170,000	
Property Tax	55,000	
Penalties	30,000	
Fines	30,000	
Interest	7,500	
Asset Disposal	(1,500)	
Licenses and Permits	(6,500)	
Transfers In	(240,000)	
Miscellaneous (Assumes County Election Commission balance transferred from the City of Peoria)	(200,000)	
Charges For Services	(750,000)	
Subtotal of Revenue Gains (Shortfalls)		<u>(905,500)</u>
<b>Estimated 2015 Revenues</b>		<b>44,139,499</b>
<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	
Miscellaneous	4,954	
Expenditure Adjustments Supported by Fund Balance		<u>441,954</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>44,874,837</b>
Budget Issues Over (Under) Budget:		
Personnel Costs (\$471k full time, \$261k Health Benefits, \$106k O/T, Restructuring & Adjustments \$443k)	(1,250,000)	
Contractual (Estimated on Restructuring Account, Telephone, Other Equipment Rental, Utilities, etc.)	(500,000)	
Commodities (Includes - \$298k of unused shared savings, \$169k of non depreciable capital)	(450,000)	
Capital Outlay	(45,000)	
Subtotal of Expenditures Over (Under) Budget		<u>(2,245,000)</u>
<b>Estimated 2015 Expenditures</b>		<b>42,629,837</b>
2015 Surplus (Deficit) w/ Estimates		1,509,662
2015 Surplus (Deficit) - PCAPS		270,445
2015 Estimated Ending Fund Balance (Including PCAPS)		<b>11,849,974</b>
24% Fund Balance Reserve Policy (Based on Adopted FY 2015 General Fund and PCAPS Budget)		\$ 10,941,355
2015 Surplus (Deficit) w/ Estimates		1,780,107
2015 Estimated Ending Fund Balance (Including PCAPS)		<b>11,849,974</b>