

Monthly Financial Report

April 2016



State Shared Revenue Information Through: April 12, 2016

Financial Data Through: January 31, 2016

This data reflects the figures in the system as of April 12, 2016

FY 2016 Year-to-Date General Fund Overview

January 31, 2016 (As of April 12, 2016)

	Actual		Budget	
	2015 YTD	2016 YTD	2016 Adopted	2016 Revised
Property Taxes	-	-	7,528,515	7,528,515
Other Taxes	142	329	725,000	725,000
Licenses / Permit Fees	14,367	18,407	508,200	508,200
Intergovernmental Revenues	1,062,799	994,752	22,899,305	22,899,305
Charges for Services	705,467	654,151	11,306,555	11,306,555
Fines	51,822	57,064	809,345	809,345
Interest Income	3,318	2,761	21,300	21,300
Misc. Revenue	127,769	109,382	1,348,690	1,348,690
Other Financing Sources	-	-	30,000	30,000
Fund Transfers In	3,596	3,706	132,605	132,605
Total Revenues	1,969,279	1,840,554	45,309,515	45,309,515
	2015 YTD	2016 YTD	2016 Adopted	2016 Revised
Personal Services	\$ 1,366,993	\$ 1,338,614	\$ 28,096,185	\$ 28,096,185
Commodities	137,015	399,144	1,901,245	1,901,245
Contractual	812,841	742,969	12,586,240	12,586,240
Capital	-	-	575,000	575,000
Fund Transfers Out	135,405	179,237	2,150,845	2,150,845
Total Expenditures	\$ 2,452,254	\$ 2,659,965	\$ 45,309,515	\$ 45,309,515
Total Surplus (Deficit)	\$ (482,975)	\$ (819,411)	\$ -	\$ -

General Fund Revenues

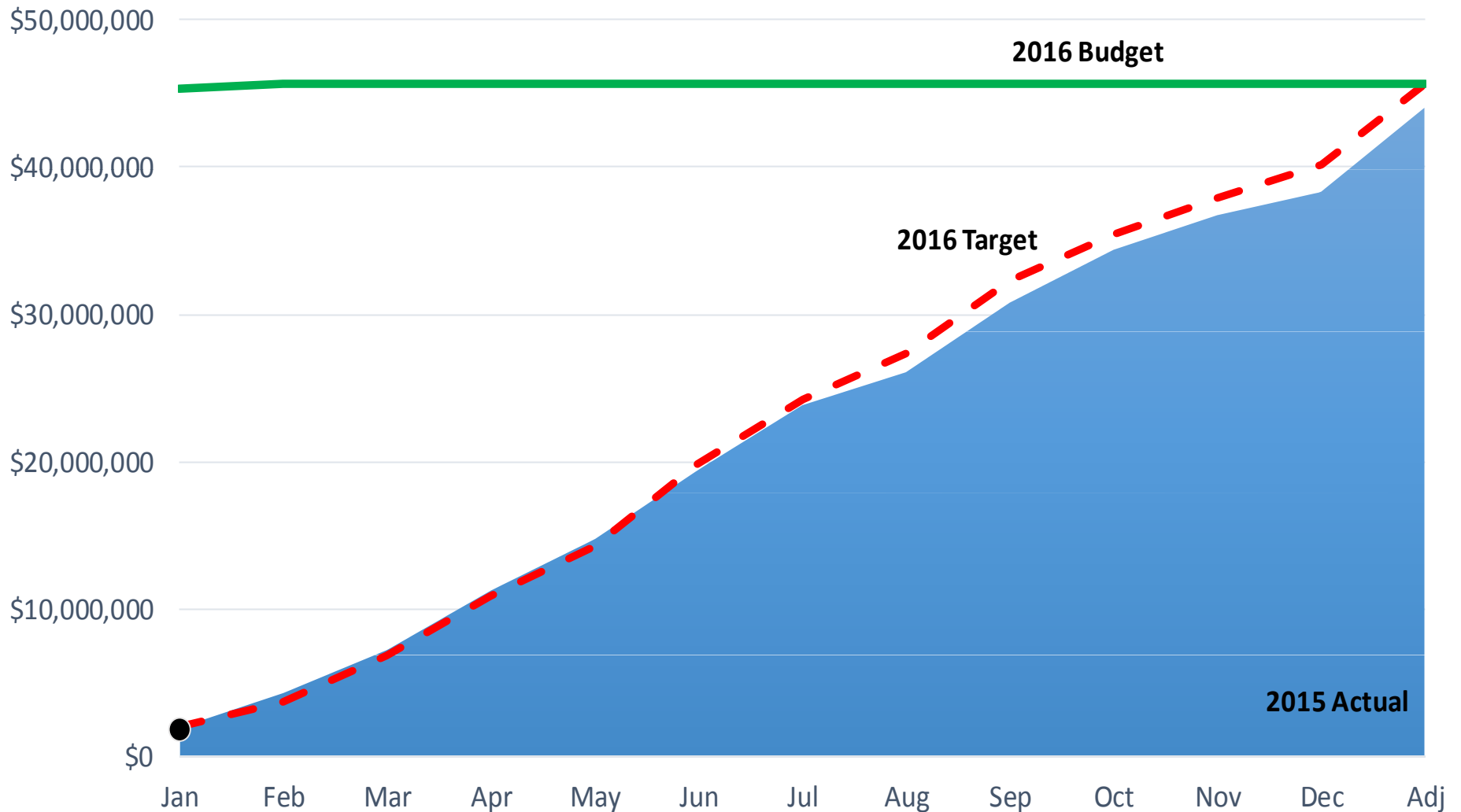
- January 2016 revenues are down \$129k from this time last year
- Intergovernmental revenues are down \$68k (Income Tax, CPPRT)
- Charges for Services are down \$51k (Revenue Stamps, Federal Detention Charges)
- Miscellaneous revenues are down \$18k

General Fund Expenditures

- January 2016 expenditures are up \$208k from this time last year
- Personnel expenses are down \$28k (Full Time Employees)
- Commodities are up \$262k (Election equipment)
- Contractual services are down \$70k (Contributions are up \$71k, Medical Services down \$98k, consultant services down \$64k)
- Fund transfers out are up \$44k (JDC)

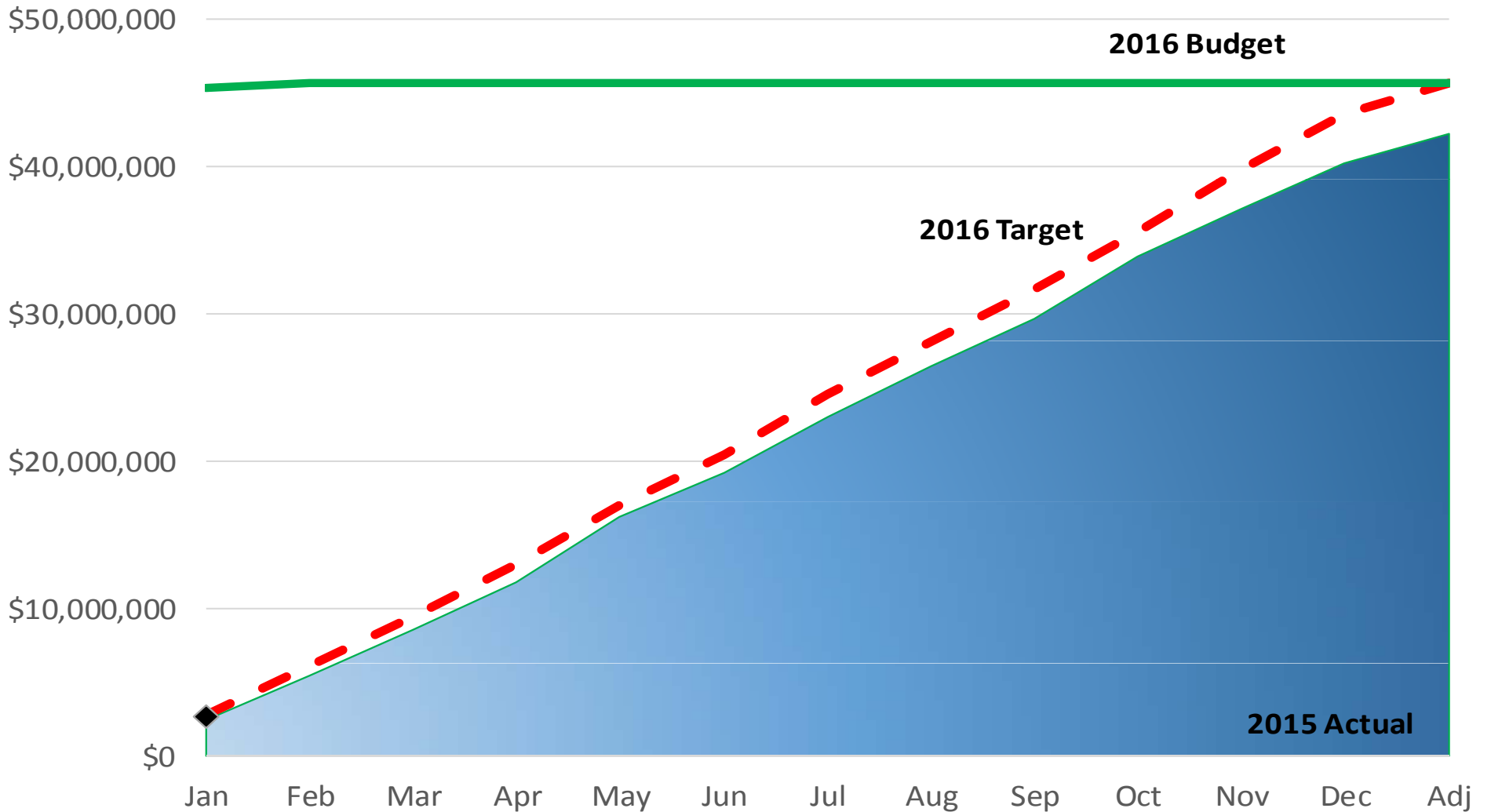
2016 General Fund Revenues

General Fund Revenues



2016 General Fund Expenditures

General Fund Expenditures



FY 2016 Year-to-Date All Funds Overview

January 31, 2016 (As of April 12, 2016)

	Actual		Budget	
	2015 YTD	2016 YTD	2016 Adopted	2016 Revised
Property Taxes	163,472	168,483	27,125,839	27,125,839
Other Taxes	142	329	725,000	725,000
Licenses / Permit Fees	423,017	481,655	1,969,150	1,969,150
Intergovernmental Revenues	1,706,199	1,560,364	36,850,140	36,850,140
Charges for Services	3,883,845	3,061,091	45,086,175	45,086,175
Fines	58,925	63,498	924,345	924,345
Interest Income	43,419	53,334	408,897	408,897
Misc. Revenue	245,779	227,664	3,397,435	3,397,435
Other Financing Sources	-	-	514,950	514,950
Fund Transfers In	139,000	182,943	6,305,455	6,305,455
Total Revenues	6,663,798	5,799,361	123,307,386	123,307,386
	2015 YTD	2016 YTD	2016 Adopted	2016 Revised
Personal Services	\$ 4,744,574	\$ 4,099,705	\$ 69,386,265	\$ 69,386,265
Commodities	666,867	638,476	9,145,265	9,145,265
Contractual	3,342,843	2,716,174	32,350,030	32,350,030
Capital	44,645	55,918	6,711,445	6,711,445
Depreciation	120,548	121,828	-	-
Debt Service	165,945	164,986	7,591,575	7,591,575
Other Financing Use	-	-	-	-
Fund Transfers Out	139,001	182,943	6,305,455	6,305,455
Total Expenditures	\$ 9,224,423	\$ 7,980,030	\$ 131,490,035	\$ 131,490,035
Total Surplus (Deficit)	\$ (2,560,625)	\$ (2,180,669)	\$ (8,182,649)	\$ (8,182,649)

Overall Revenues

- Overall revenues are running \$864k below last year at this time
- Charges for Services are down \$823k (↓\$831 construction cost reimbursement, ↓\$139k private pay income, ↑\$77k public aid)
- Intergovernmental Revenues are down \$146k (Income Tax, CPPRT)
- Licenses & Permits are up \$59k (\$56k food licenses)

Overall Expenditures

- Overall expenditures are down \$1.24m from this time last year
- Personnel costs are down \$645k (↓ Medical claims, full time employees, IMRF contribution)
- Contractual costs are down \$627k (↓ Bridge repair, software maintenance, medical service, telephone, consultants)

Fund Balance Information as of December 31, 2015 (Data pulled on April 12, 2016)

#	Fund Name	Beginning Fund Balance	2015 Revenues	2015 Expenditures	Ending Fund Balance	Increase (Decrease) (in Millions)
1	GENERAL	\$ 9,971,869	\$ 43,992,625	\$ 42,356,541	\$ 11,607,953	↑ \$ 1.6 *
26	PCAPS	247,655	1,560,341	1,239,997	567,999	↑ \$ 0.3
		\$ 10,219,524	\$ 45,552,966	\$ 43,596,538	\$ 12,175,952	↑ \$ 2.0 *
3	EMERGENCY TELEPHONE	2,011,274	1,694,241	2,156,112	1,549,403	↓ \$ (0.5) *
30	PEORIA CITY/COUNTY HEALT	4,007,368	5,859,265	6,242,273	3,624,360	↓ \$ (0.4) *
31	CARE AND TREATMENT	105,929	562,159	636,097	31,991	↓ \$ (0.1) *
33	COUNTY HIGHWAY	284,210	4,546,206	3,627,064	1,203,352	↑ \$ 0.9 *
34	COUNTY BRIDGE	2,360,736	2,402,850	2,292,513	2,471,073	↑ \$ 0.1
35	TOWNSHIP BRIDGE	62,280	-	-	62,280	↓ \$ -
36	COUNTY MOTOR FUEL TAX	8,518,642	4,421,215	4,494,990	8,444,867	↓ \$ (0.1)
37	TOWNSHIP MOTOR FUEL TAX	1,063,610	-	-	1,063,610	↓ \$ -
38	MATCHING TAX	646,948	1,184,960	852,197	979,711	↑ \$ 0.3
40	COMM DEV ASSIST PROGRAM	1,117,926	7,894	7,569	1,118,251	↑ \$ 0.0
41	SOLID WASTE MANAGEMENT	613,233	265,695	232,441	646,487	↑ \$ 0.0
42	ILL MUNICIPAL RETIREMENT	25,624	5,930,018	5,441,874	513,768	↑ \$ 0.5 *
43	FICA	55,346	3,496,814	3,169,657	382,503	↑ \$ 0.3
44	VETERANS ASSISTANT COMM	99,224	216,160	254,537	60,847	↓ \$ (0.0)
45	PEORIA COUNTY LAW LIBRAR	13,849	121,503	95,253	40,099	↑ \$ 0.0
46	PEORIA COUNTY FORFEITURE	525,565	63,888	70,328	519,125	↓ \$ (0.0)
48	JUVENILE DETENTION CENTE	1,154,989	3,421,389	3,619,024	957,354	↓ \$ (0.2)
49	PROBATION SERVICES	1,144,333	565,351	805,152	904,532	↓ \$ (0.2)
51	DRUG FORFEITURE-SHERIFF	76,964	51,880	12,480	116,364	↑ \$ 0.0
52	NEUTRAL SITE EXCHANGE	269,098	57,924	134,301	192,721	↓ \$ (0.1)
55	CHILDRENS WAITING ROOM	-	-	-	-	↓ \$ -
57	INMATE BENEFIT	180,069	130,112	55,587	254,594	↑ \$ 0.1
58	RESTRICTED DONATIONS-SH	54,658	9,158	9,480	54,336	↓ \$ (0.0)
60	UNIVERSITY OF IL EXTENSI	70	108,614	108,614	70	↓ \$ -
61	PUB FACILITIES SALES TAX	348,156	4,597,988	3,613,099	1,333,045	↑ \$ 1.0 *
62	CAPITAL PROJECTS	3,336,708	202,169	347,474	3,191,403	↓ \$ (0.1)
63	PLANNING AND ZONING GRAN	92	139,640	138,108	1,624	↑ \$ 0.0
65	PEORIA RIVERFRONT MUSEUM	3,719,863	17,887	443,058	3,294,692	↓ \$ (0.4)
67	GEN OBLIGATION DEBT CERT	554,014	5,380,322	5,354,496	579,840	↑ \$ 0.0
70	CRIMINAL JUSTICE SYSTEM	263,968	863	58,126	206,705	↓ \$ (0.1)
71	TIF DIST-PRM PARKING	340,106	260,064	-	600,170	↑ \$ 0.3
76	PEORIA COUNTY PARKING FA	3,696,340	294,905	234,940	3,756,305	↑ \$ 0.1
80	PEORIA COUNTY IT SERVICE	1,197,050	4,060,293	3,928,390	1,328,953	↑ \$ 0.1
81	PEORIA CNTY EMPLOYEE HLT	12,599,007	8,260,698	9,279,450	11,580,255	↓ \$ (1.0) *
82	PEORIA COUNTY RISK MGMT	510,490	2,944,166	3,953,133	(498,477)	↓ \$ (1.0) *
87	PUBLIC TRANSPORTATION	314,775	658,370	704,168	268,977	↓ \$ (0.0)
89	SAO-AUTOMATION FEE FUND	27,562	10,024	-	37,586	↑ \$ 0.0
90	VICTIM ADVOCATE	-	-	-	-	\$ -
91	C.O.P.S.	7,192	29	-	7,221	\$ 0.0
92	PEO CNTY VETERANS WAR ME	297,085	24,308	-	321,393	↑ \$ 0.0
93	EDUC TRANSITION/VISIT	21,154	40,149	41,469	19,834	↓ \$ (0.0)
94	FAMILY VIOLENCE COOR CNC	7,643	9,147	13,137	3,653	↓ \$ (0.0)
97	CNTY/ST CAPITAL IMP GRAN	10,196,028	68,916	2,353,136	7,911,808	↓ \$ (2.3) *
117	ROD-AUTOMATION FUND	37,366	258,218	79,552	216,032	↑ \$ 0.2
175	HEDDINGTON OAKS	12,177,451	16,433,167	19,217,845	9,392,773	↓ \$ (2.8) *
75	BEL-WOOD NURSING HOME	565,115	-	565,115	0	↓ \$ (0.6) *
		\$ 84,263,519	\$ 124,331,585	\$ 128,238,777	\$ 80,921,442	↓ \$ (3.9) *

FY 2016 County Highway Funds

County Highway		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 284,210	\$ 284,210
Revenues	\$ 4,467,745	\$ 4,546,206
Expenses	\$ 4,094,375	\$ 3,605,841
Difference	\$ 373,370	\$ 940,365
Est. Ending Fund Balance	\$ 657,580	\$ 1,224,575

County Highway		
	2016 Budget	2016 Actual YTD
Beginning Fund Balance	\$ 1,224,575	\$ 1,224,575
Revenues	\$ 4,308,170	\$ 66,549
Expenses	\$ 4,329,435	\$ 203,122
Difference	\$ (21,265)	\$ (136,573)
Est. Ending Fund Balance	\$ 1,203,310	\$ 1,088,002

County Bridge		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 2,360,736	\$ 2,360,736
Revenues	\$ 2,598,720	\$ 2,402,850
Expenses	\$ 3,011,785	\$ 2,292,513
Difference	\$ (413,065)	\$ 110,337
Est. Ending Fund Balance	\$ 1,947,671	\$ 2,471,073

County Bridge		
	2016 Budget	2016 Actual YTD
Beginning Fund Balance	\$ 2,471,073	\$ 2,471,073
Revenues	\$ 1,824,835	\$ (54,443)
Expenses	\$ 3,603,150	\$ 24,132
Difference	\$ (1,778,315)	\$ (78,575)
Est. Ending Fund Balance	\$ 692,758	\$ 2,392,498

County Motor Fuel Tax		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 8,518,642	\$ 8,518,642
Revenues	\$ 4,021,400	\$ 4,421,215
Expenses	\$ 5,925,700	\$ 4,516,214
Difference	\$ (1,904,300)	\$ (94,999)
Est. Ending Fund Balance	\$ 6,614,342	\$ 8,423,643

County Motor Fuel Tax		
	2016 Budget	2016 Actual YTD
Beginning Fund Balance	\$ 8,423,643	\$ 8,423,643
Revenues	\$ 2,997,430	\$ 182,654
Expenses	\$ 5,350,960	\$ 40,852
Difference	\$ (2,353,530)	\$ 141,802
Est. Ending Fund Balance	\$ 6,070,113	\$ 8,565,445

County Matching Tax		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 646,948	\$ 646,948
Revenues	\$ 1,014,360	\$ 1,184,960
Expenses	\$ 1,063,350	\$ 852,197
Difference	\$ (48,990)	\$ 332,764
Est. Ending Fund Balance	\$ 597,958	\$ 979,712

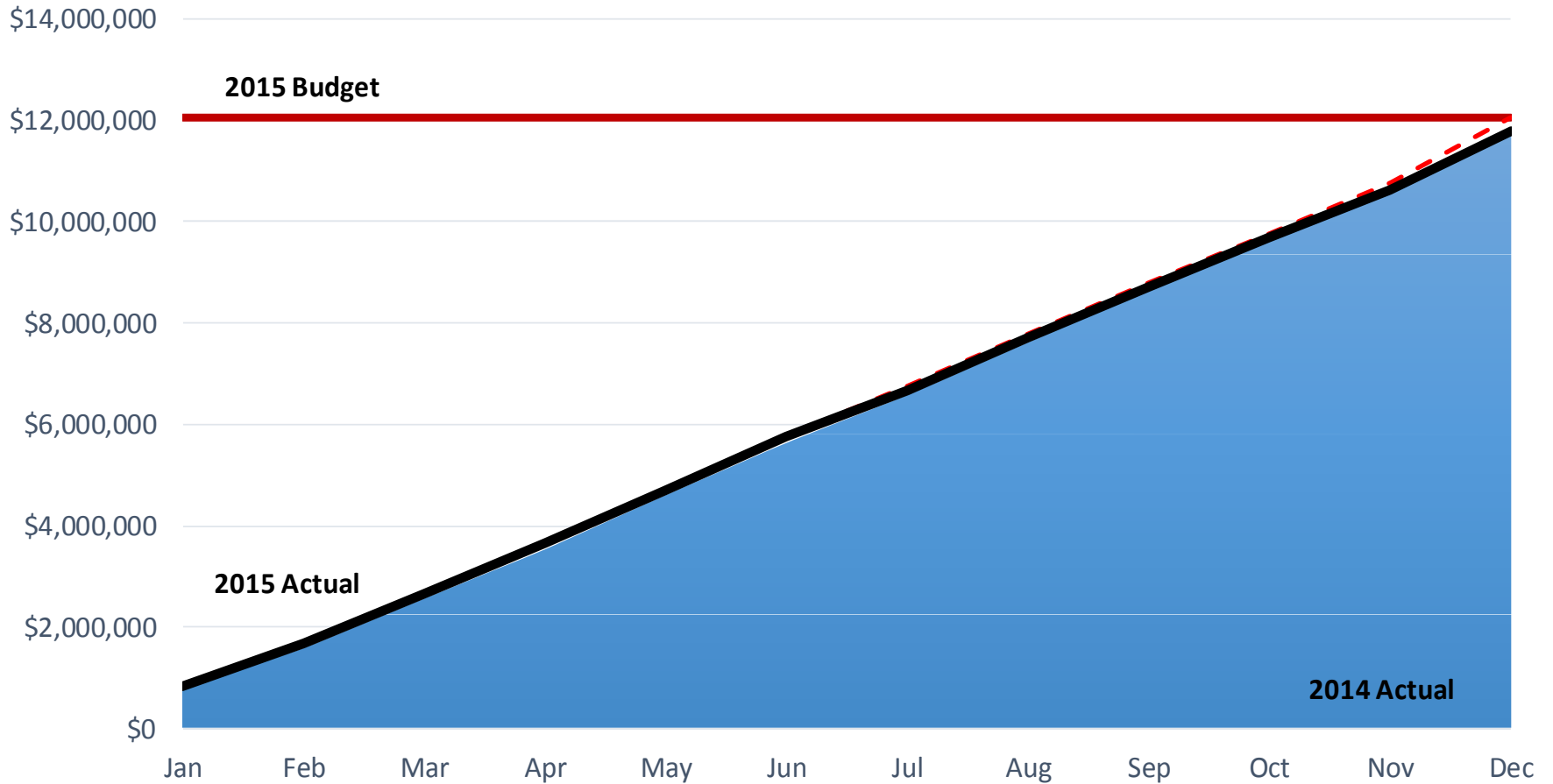
County Matching Tax		
	2016 Budget	2016 Actual YTD
Beginning Fund Balance	\$ 979,712	\$ 979,712
Revenues	\$ 843,414	\$ (3,022)
Expenses	\$ 843,415	\$ 23,422
Difference	\$ (1)	\$ (26,444)
Est. Ending Fund Balance	\$ 979,711	\$ 953,268

Combined General Fund Local Sales Taxes

(Supplementary, Public Safety, Unincorporated)

2015 Revenues

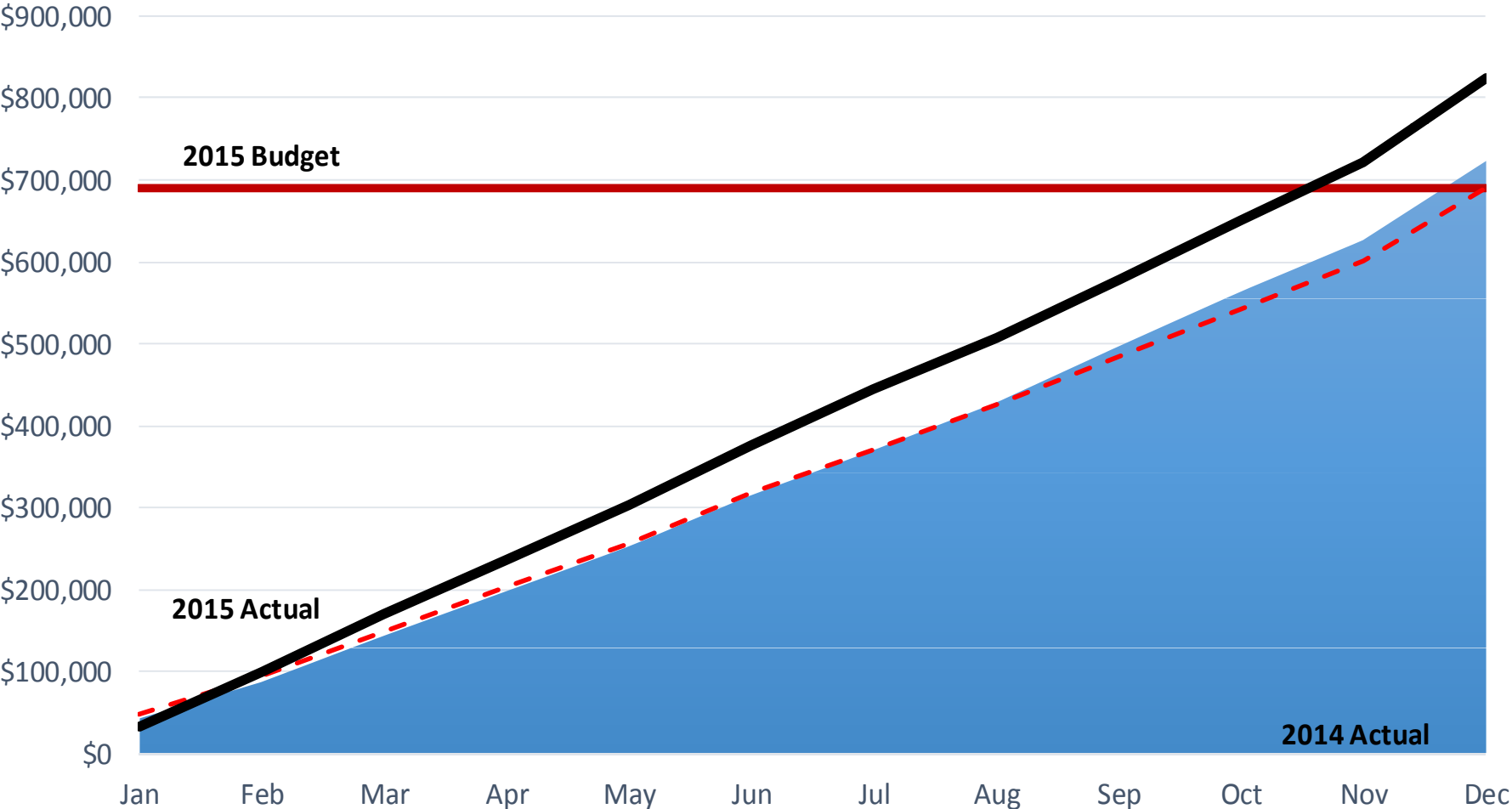
Historical YTD Budget		12,043,500
Year to Date	\$	11,782,042
Above (Below) Budget		(\$261,459)
Year Over Year Growth Rate:		-0.6%



General Fund Local Use Sales Taxes

2015 Revenues

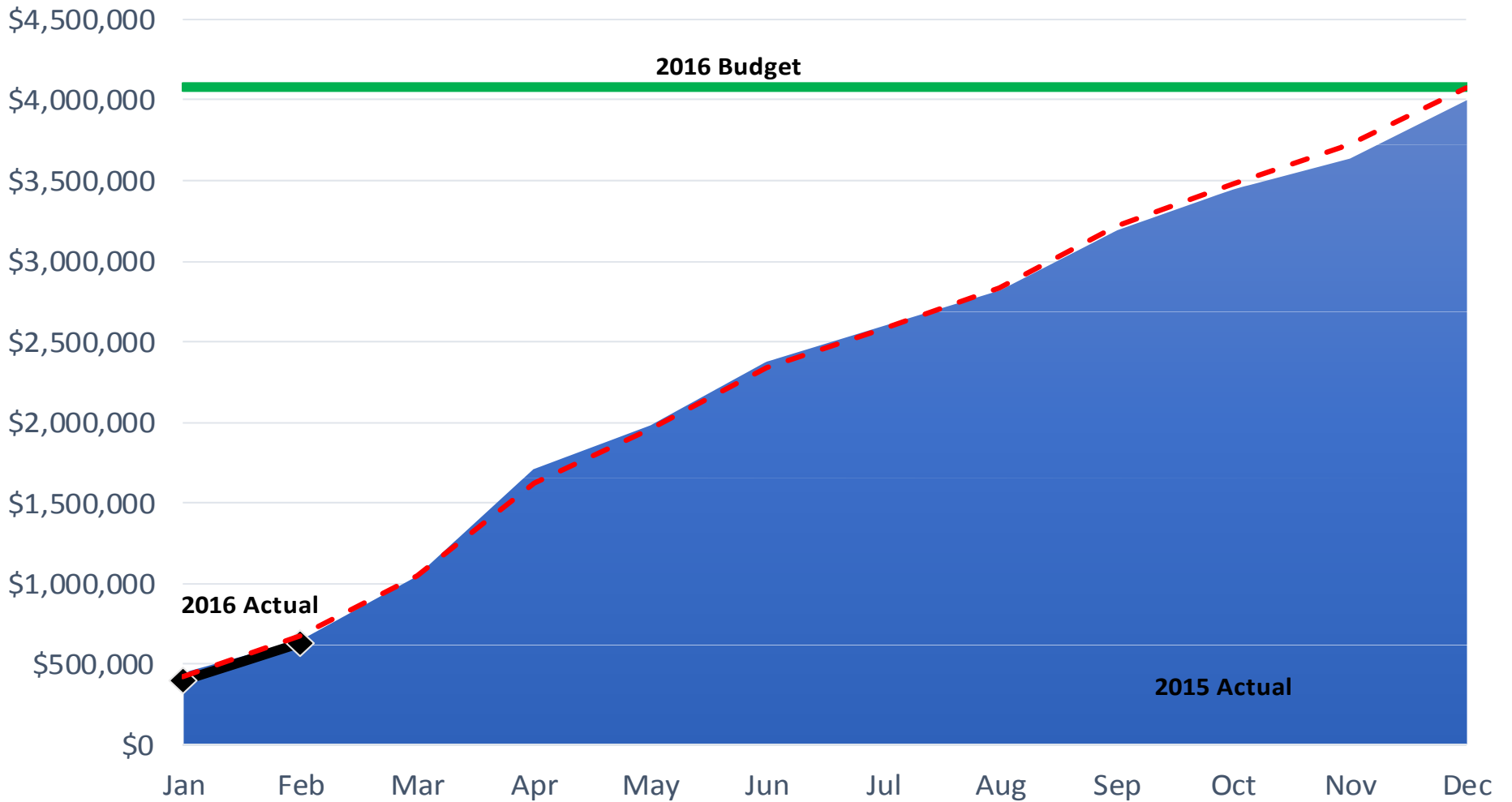
Historical YTD Budget	690,000
Year to Date	\$ 823,173
Above (Below) Budget	\$133,173
Year over Year Growth Rate	13.8%



Income Tax

2016 Revenues

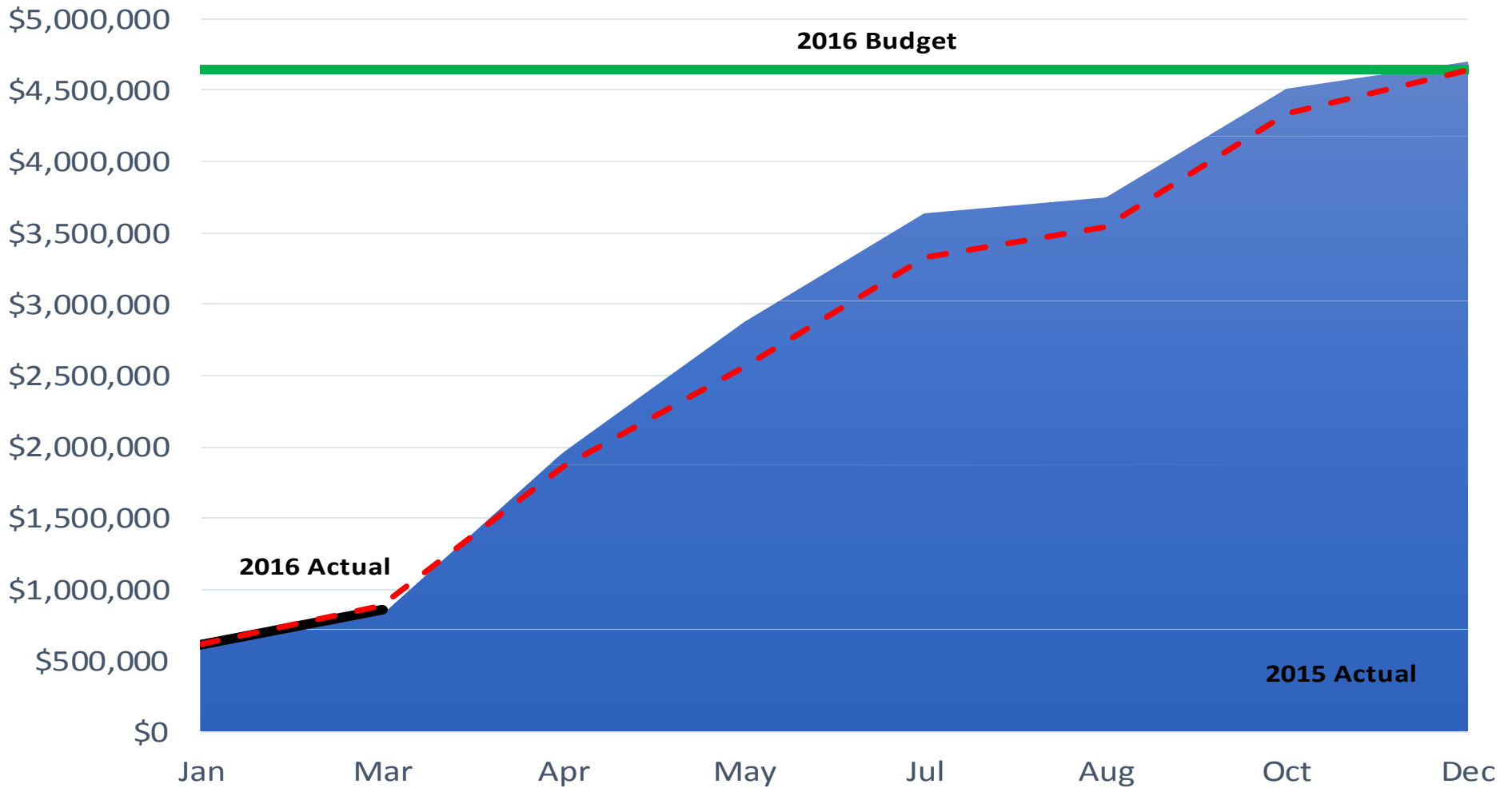
Historical YTD Budget	670,841
Year to Date	\$ 631,287
Above (Below) Budget	(\$39,554)
Year Over Year Growth Rate	-2.3%



Corporate Personal Property Replacement Tax

2016 Revenues

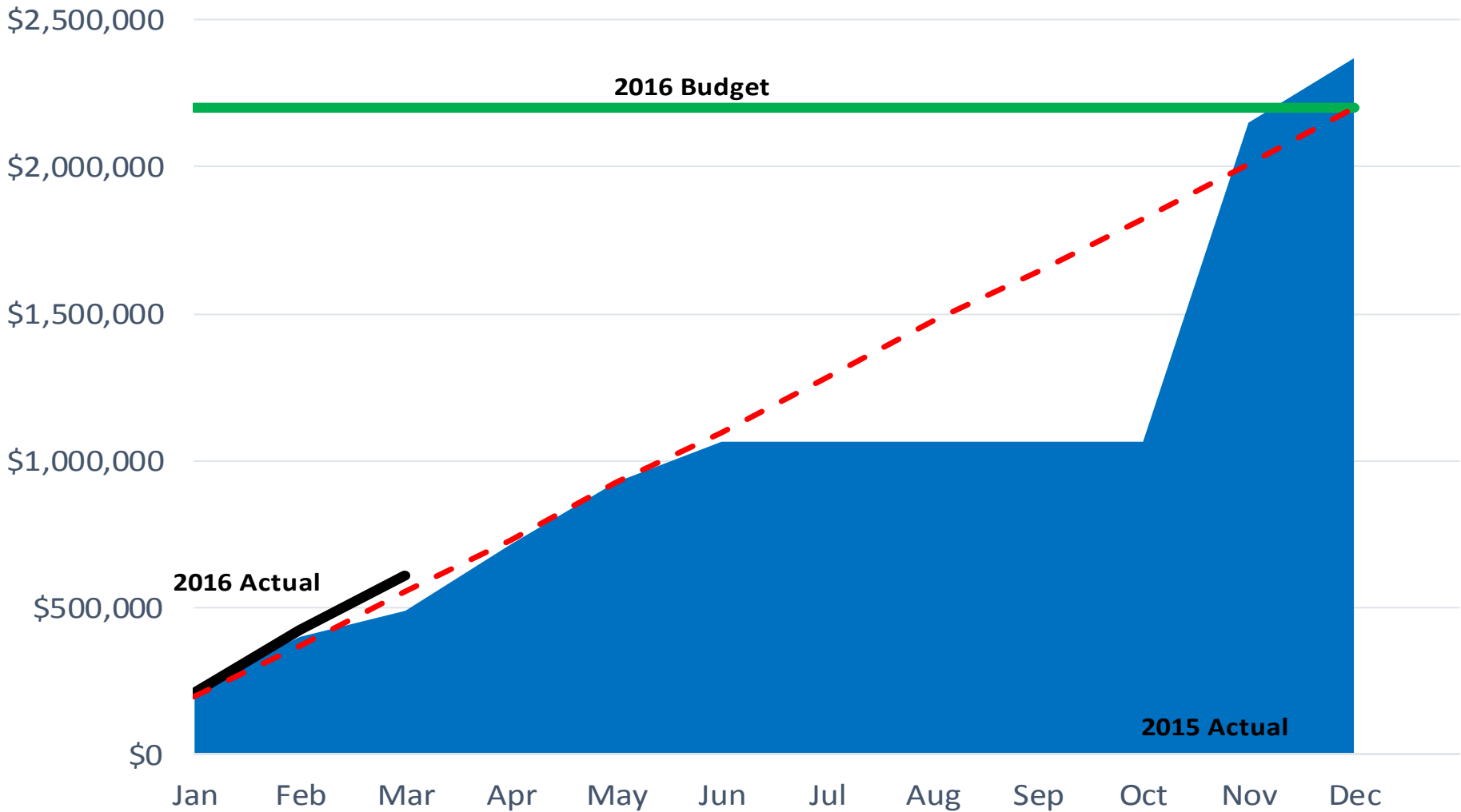
Historical YTD Budget	\$	879,976
Year to Date	\$	853,240
Above (Below) Budget	\$	(26,736)
Year Over Year Growth Rate		3.1%



County Motor Fuel Tax

2016 Revenues

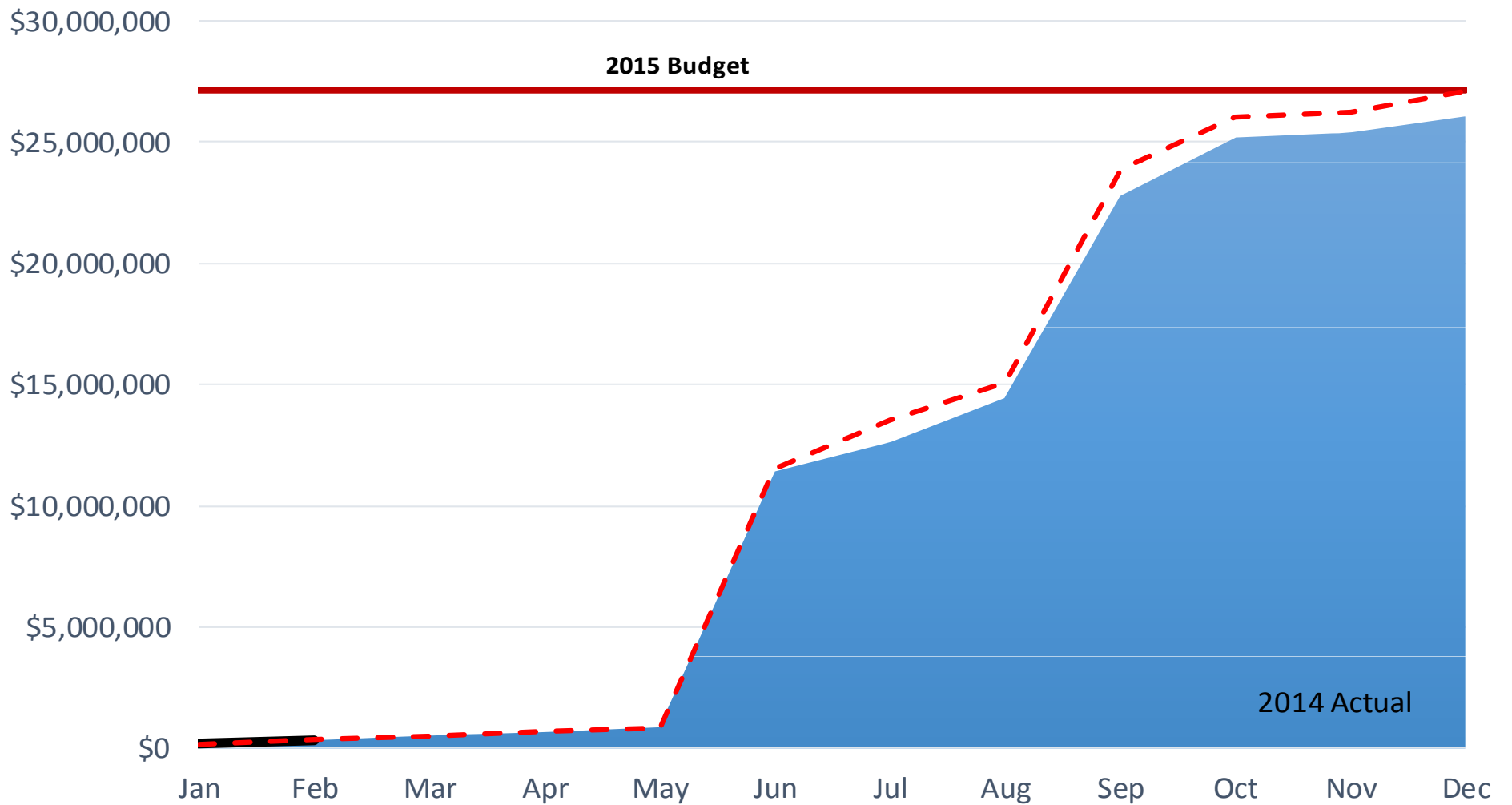
Historical YTD Budget		553,080
Year to Date	\$	608,300
Above (Below) Budget		\$55,220
Year Over Year Growth Rate:		24.4%



Property Tax

2016 All Revenues

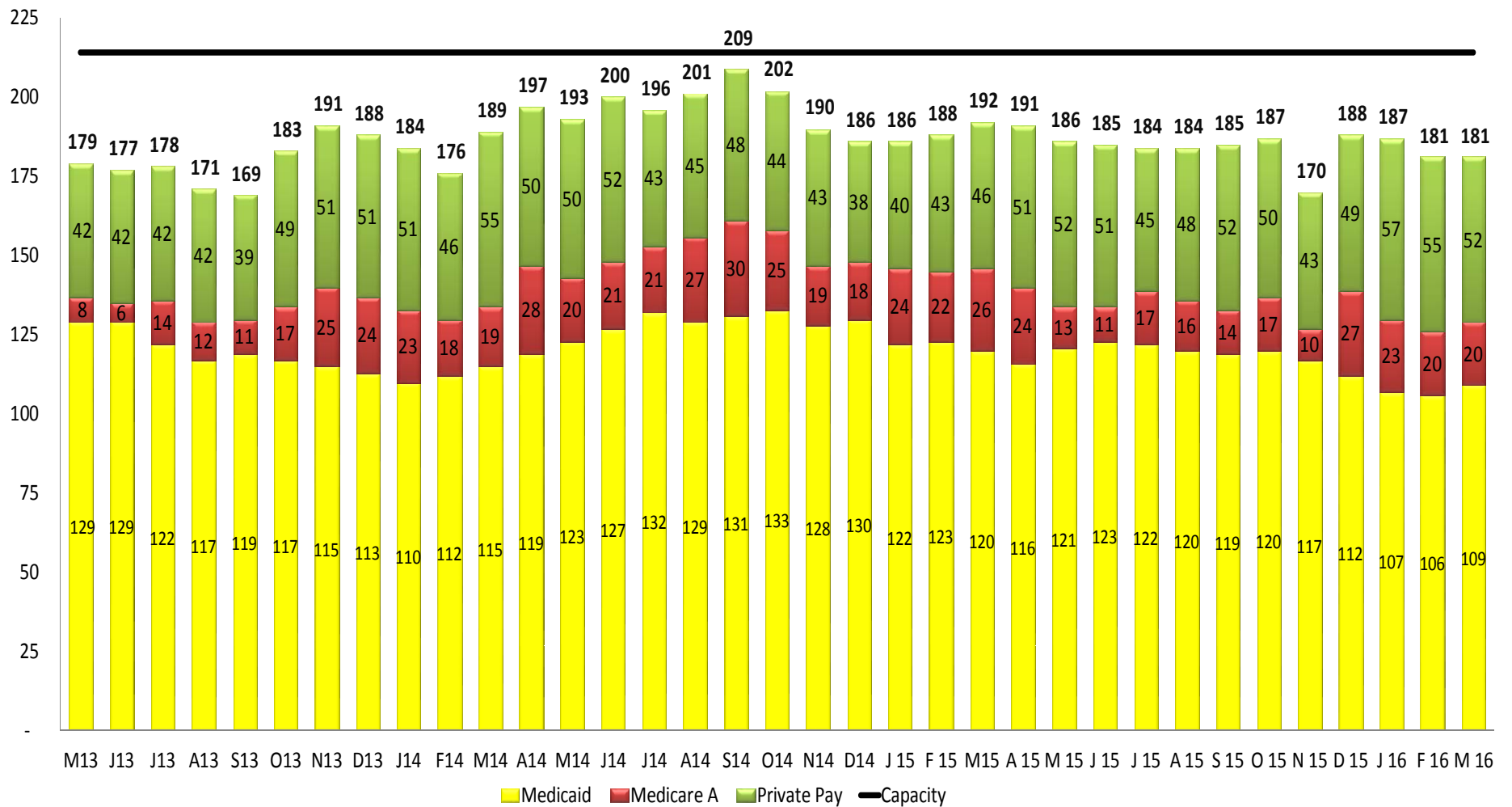
Historical YTD Budget	\$	334,532
Year to Date	\$	336,967
Above (Below) Budget		\$2,435
Year Over Year Growth Rate:		3.1%

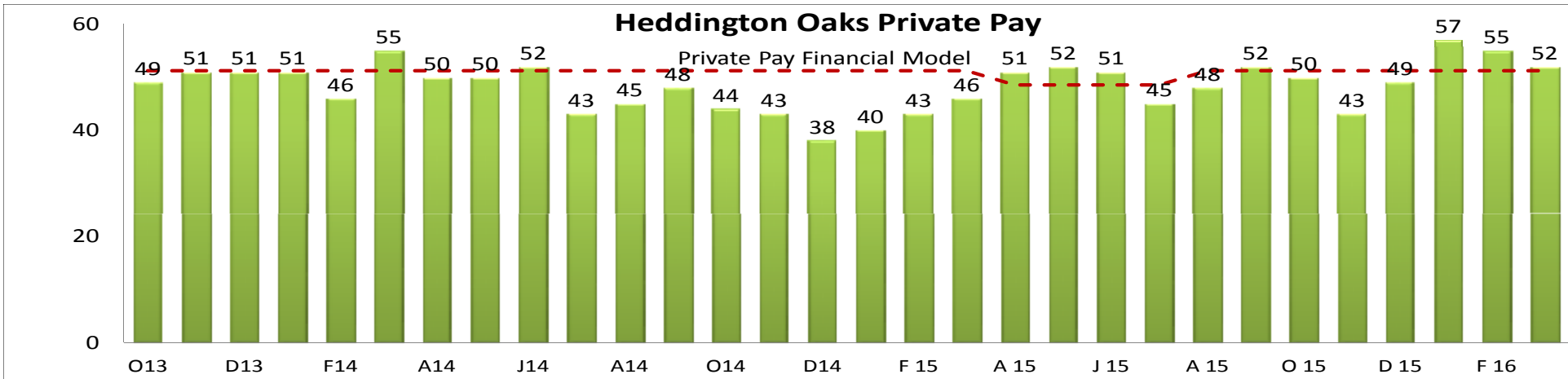
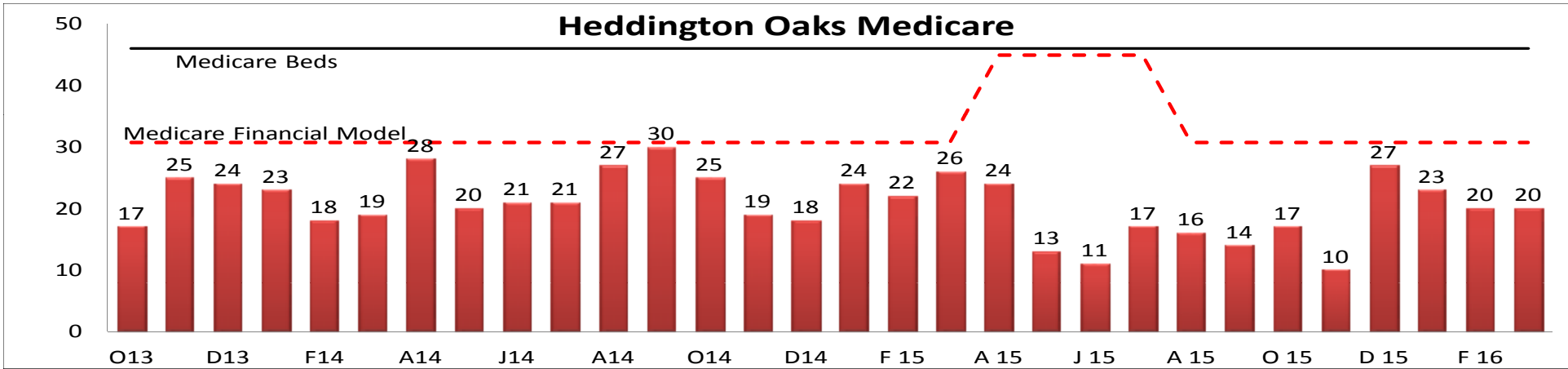
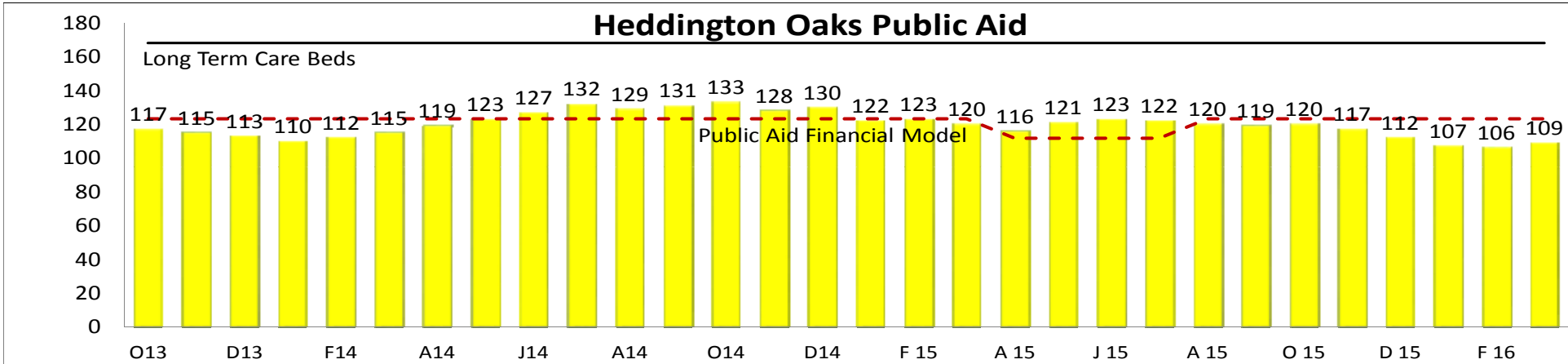


Peoria County
Bel-Wood / Heddington Oaks Nursing Home (Combined Statement)
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Period Ending February 29, 2016

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Charges for Services	\$ 17,936,890	\$ 13,979,879	\$ 13,880,082	\$ 11,260,904	\$ 10,964,247	\$ 13,840,825	\$ 14,433,634	\$ 2,335,307
Personnel Costs	(8,927,061)	(8,241,773)	(8,102,075)	(7,711,910)	(7,663,097)	(8,432,836)	(8,192,416)	(1,221,198)
Commodities	(1,407,857)	(1,333,533)	(1,325,254)	(1,268,352)	(1,374,897)	(1,614,181)	(1,595,208)	(252,983)
Contractual Services	(5,970,830)	(2,697,178)	(2,638,310)	(3,187,643)	(3,181,740)	(3,977,079)	(4,409,786)	(778,838)
Policy Directed Operating Income	\$ 1,631,142	\$ 1,707,395	\$ 1,814,443	\$ (907,001)	\$ (1,255,487)	\$ (183,271)	\$ 236,225	\$ 82,287
Depreciation	\$ (423,758)	\$ (437,630)	\$ (382,213)	\$ (242,604)	\$ (538,468)	\$ (1,516,301)	\$ (1,355,914)	\$ (227,760)
<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>	<i>\$ (167,117)</i>
Operating Income (Inclusive of Centralized Costs)	\$ (66,242)	\$ (61,387)	\$ 146,272	\$ (2,414,505)	\$ (3,066,229)	\$ (3,049,257)	\$ (2,323,966)	\$ (312,590)
 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>	<i>167,117</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	336,967
Other Income (Including Interest)	20,642	46,641	26,875	257,425	10,055	61,452	64,349	27,615
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	531,699
 Non Operating Expenses								
Capital Outlay	-	-	-	-	-	-	-	(28,938)
Interest Expense	-	-	-	-	(1,268,054)	(2,005,902)	(1,967,333)	(329,971)
Misc. nonoperating expenses	-	-	(57,121)	-	-	-	(1,697,189)	-
Loss on Disposal of Capital Assets	(6,575)	(139)	(392)	-	-	-	(565,115)	-
Total Nonoperating Expenses	(6,575)	(139)	(57,513)	-	(1,268,054)	(2,005,902)	(4,229,637)	(358,909)
 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)	\$ (3,349,793)	\$ (139,800)
GASB Restatements - GASB 65 / 68						\$ -	\$ (585,168)	\$ -
Ending Net Position	\$ 8,325,479	\$ 11,558,602	\$ 14,907,875	\$ 15,710,393	\$ 14,476,326	\$ 12,742,566	\$ 8,807,605	\$ 8,667,805
Unrestricted						\$ 7,876,652	\$ 5,644,273	\$ 5,746,233
Restricted						\$ 24,884	\$ 21,894	\$ 21,894
Invested in Capital Assets, net of related debt						\$ 4,275,915	\$ 3,141,439	\$ 2,913,679
Bel-Wood Assets						\$ 565,115	\$ -	\$ -

Heddington Oaks Summary





Peoria County
 General Fund - Fund Balance Estimate
 As of April 13, 2016 (Prior to April County Board Meeting)

2016 Estimated Beginning Fund Balance		\$ 11,675,952
2015 Encumbrance Rollovers		-
Adjusted Beginning Fund Balance		<u>\$ 11,675,952</u>
Plus 2016 Adopted Revenue and Adjustments:		
Adopted Revenue		45,309,515
Revenue Adjustments		
Family Justice Center Grants (SAO, Courts, Sheriff)	328,782	
		<u>328,782</u>
2016 Modified Revenue Budget		45,638,297
2016 Revenue Variances		
Fines	10,000	
Penalties	-	
Interest Income	-	
Other Financing Sources	-	
Licenses & Permits	-	
Fund Transfers In	-	
Miscellaneous Revenues	-	
Charges for Services	-	
Property Taxes	(55,000)	
Intergovernmental Revenues	(150,000)	
Subtotal of Revenue Gains (Shortfalls)		<u>(195,000)</u>
Estimated 2016 Revenues		<u>45,443,297</u>
Less 2015 Adopted Expenditures and Adjustments:		
Adopted Expenditures		45,309,515
Expenditure Adjustments Supported by Revenue		-
Family Justice Center Grants (SAO, Courts, Sheriff)	328,782	
		<u>328,782</u>
Expenditure Adjustments Supported by Fund Balance		-
Subtotal of Adjustments Supported By Fund Balance		<u>-</u>
2015 Modified Expenditure Budget		45,638,297
Budget Issues Over (Under) Budget:		
Personnel Costs	-	
Commodities	-	
Contractual Services	-	
Capital Outlay	-	
Fund Transfers Out	-	
Subtotal of Expenditures Over (Under) Budget		<u>-</u>
Estimated 2015 Expenditures (Less Encumbrances Rollovers Listed Above)		<u>45,638,297</u>
2016 Surplus (Deficit) w/out Rollovers (Previously included in Starting Balance)		(195,000)
2016 Surplus (Deficit) - PCAPS		-
2016 Ending Fund Balance (Including PCAPS)		11,480,952
24% Fund Balance Reserve Policy (Based on FY 2016 General Fund and PCAPS Budget)		\$ 11,271,220