

Peoria County General Fund

Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$44,388,070	Budget	\$46,246,989
Year to Date	42,451,140	Year to Date	\$44,115,962
Above (Below) Budget	(\$1,936,930)	Above (Below) Budget	(\$2,131,027)
Est. Outstanding	\$485,000	Est. Outstanding	\$0
Est. Year to Date	\$ 42,936,140	Est. Year to Date	\$44,115,962
Est. Above (Below) Budget	(\$1,451,930)	Est. Above (Below) Budget	(\$2,131,027)

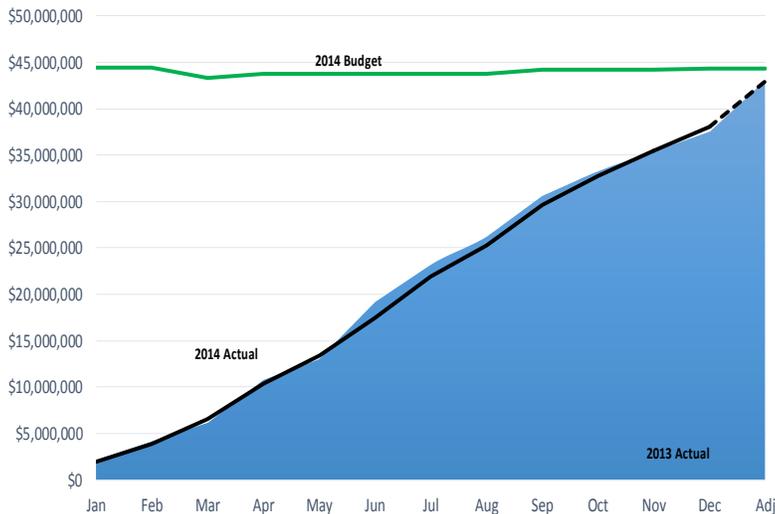
Final Net 2014 Budget +/-	\$679,097
Surplus / (Shortfall)	(\$1,179,822)

Impact of the State Income Tax Cut in 2015	
Income Tax Only (State FY 15-16)	\$1,828,858
Income Tax Only (CY 2015 portion)	~ \$1,000,000
LGDF (Income Tax and CPPRT)	~ \$4,000,000

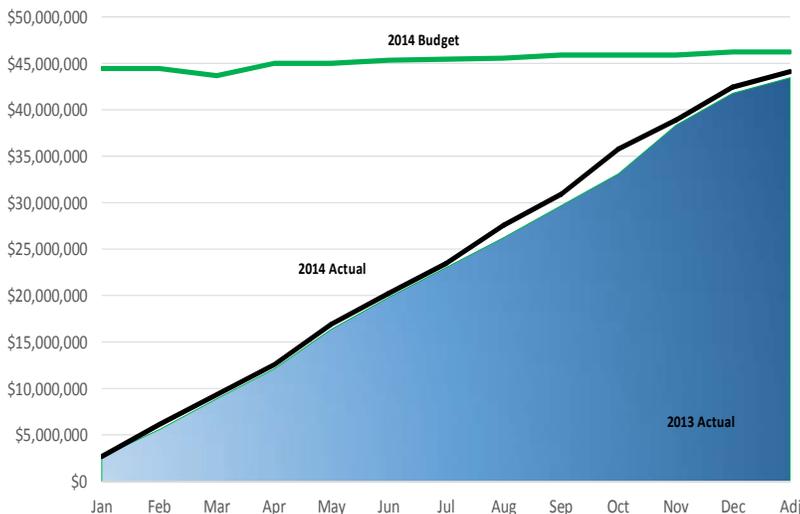
Finance Department Remarks

- **The General Fund began 2014 balanced with \$44,488,825 in both revenues and expenditures.**
- A major change came early in 2014 when PCAPS was moved out of the General Fund. This not only reduced both revenues and expenditures, but required an additional appropriation in order to move fund balance between funds.
- **There were three fundamental reasons why 2014 proved to be a difficult financial year.**
- **The first issue dealt with additional budget appropriations. The General Fund budget expenditures increased \$1,758,164 throughout the year.** Some of the largest increases included the following: \$1,080,692 in 2013 rollover appropriations, \$576,303 in various shared savings rollovers, \$150,000 in additional utility expenses for the former Bel-Wood facility, \$240,000 in MBE Contractor Development Initiative Funding, \$184,663 in One Technology Plaza appropriations, \$393,535 in Hurricane IKE rollover funding, \$153,434 in other additional appropriations, \$46,112 for KVO War Memorial related expenses, and the subtraction of \$1,066,575 for the PCAPS fund.
- **The second issue dealt with sales tax and income tax revenues falling \$660,285 short of the budget.** These items were intergovernmental revenues that grew at a slower rate than anticipated in 2014. While we are still waiting on the final local use tax payment from the State of Illinois, it is estimated that combined **General Fund sales taxes will be \$475,209 below budget and income taxes finished the year \$185,076 below budget.**
- **The third issue relates to how low volume has impacted charges for services.** As of March 11, 2015 figures, **General Fund charges for services finished the year \$1,665,315 under budget.** Charges for services (CFS) have been a significant issue in particular in three elected offices: the Circuit Clerk's Office (CFS were \$939,540* below budget), the Sheriff's Office (CFS were \$391,294 below budget) and the Recorder of Deeds (CFS were \$328,675 below budget). Volume has been an issue in these Offices in particular and this will be discussed later in this report.
- *It should be noted that in the case of the Circuit Clerk, some of the charges for services revenue was shifted into fine revenue so the net figure will be reduced slightly when discussing 2014 revenues. Fine revenue exceeded the budget by \$265,658.
- **While there were obvious revenue issues in the General Fund in 2014, the County did a good job in staying within its budget in 2014.** In fact, the \$44,115,962 spent during 2014 is lower the original adopted budget with the PCAPS department included. However, the \$1,758,164 in additional budget appropriations included items that were not in the original budget plan and the total amount spent during 2014 would have been even lower at the end of the year had it not been for these additional items.
- This is the sixth of the past seven years in which the County has draw down on its General Fund reserves. In past years some of this was due to a draw down on capital spending within the Fund and in some years it was an intentional operational draw down on reserves. The County is now in a position where it cannot intentionally draw on its reserves and any additional appropriations need to be weighed very carefully in order to avoid excess spending in 2015 and beyond.

General Fund Revenues



General Fund Expenditures



General Fund Summary

Budget Savings From VRI and Other Vacancies as of March 2, 2015

General Fund Dept	2015 and 2016 Final Adopted Budget Reductions	Actual VRI \$ Reduction	VRI/ FTE Reduction	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted FTE Reduction	Difference Between Budgeted Reduction and Current
county admin	(110,470)										(110,470.00)
finance*	(41,220)										(41,220.00)
facilities	(69,820)	\$ (76,561.84)	1.00	1.00	\$ (76,561.84)	\$ (48,148.00)	1.00		\$ (124,709.84)	2.00	54,889.84
sup of assess											0.00
plan & zoning	(52,900)	\$ (68,940.80)	1.00	1.00	\$ (68,940.80)	\$ -	0.00		\$ (68,940.80)	1.00	16,040.80
ema	(23,600)	\$ (73,636.98)	1.00	1.00	\$ (73,636.98)	\$ -	1.00		\$ (73,636.98)	2.00	50,036.98
subtotal	(298,010)	\$ (219,139.62)	3.00	3.00	\$ (219,139.62)	\$ (48,148.00)	2.00		\$ (267,287.62)	5.00	(30,722.38)
* sharing staff with Auditor's office											
sao	(220,990)	\$ (143,920.18)	2.00	1.00	\$ (57,185.15)	\$ (77,069.82)	5.00	\$ 10,828.37	\$ (123,426.60)	6.00	(97,563.40)
circuit clerk	(240,495)	\$ (253,708.19)	4.00	3.00	\$ (212,246.08)	\$ (41,621.59)	1.00	\$ -	\$ (253,867.67)	4.00	13,372.67
court admin	(211,035)	\$ (51,083.96)	1.00	1.00	\$ (51,083.96)	\$ -	0.00	\$ -	\$ (51,083.96)	1.00	(159,951.04)
sheriff	(725,180)	\$ (923,400.64)	12.00	6.00	\$ (628,398.38)	\$ -	0.00	\$ -	\$ (628,398.38)	6.00	(96,781.62)
treasurer											
recorder	(36,415)	\$ (178,921.67)	2.00	0.00	\$ (50,993.63)	\$ (52,374.00)	2.00	\$ -	\$ (103,367.63)	2.00	66,952.63
county clerk	(54,125)	\$ (172,858.85)	2.00	1.00	\$ (89,373.74)	\$ (75,895.55)	1.00	\$ 4,756.54	\$ (160,512.75)	2.00	106,387.75
auditor	(18,205)	\$ (89,649.28)	2.00	2.00	\$ (89,649.28)	\$ -	0.00	\$ -	\$ (89,649.28)	2.00	71,444.28
coroner	(22,510)										(22,510.00)
education											
General Fund Subtotal	(1,826,965)	\$ (2,032,682.39)	28.00	17.00	\$ (1,398,069.84)	\$(295,108.96)	11.00	\$ 15,584.91	\$ (1,677,593.89)	28.00	\$ (149,371.11)

* Recalculating the updated vacancy value

County Administration Remarks

The combined 2015-2016 budget reduction for the General Fund departments is \$1,826,965. The VRI resulted in a reduction of 28 positions. Eleven positions have been backfilled and 6 additional vacancies have been identified, leaving a total reduction of 23 positions. As of March 2, 2015, the General Fund was \$149,371 under the identified budget target.

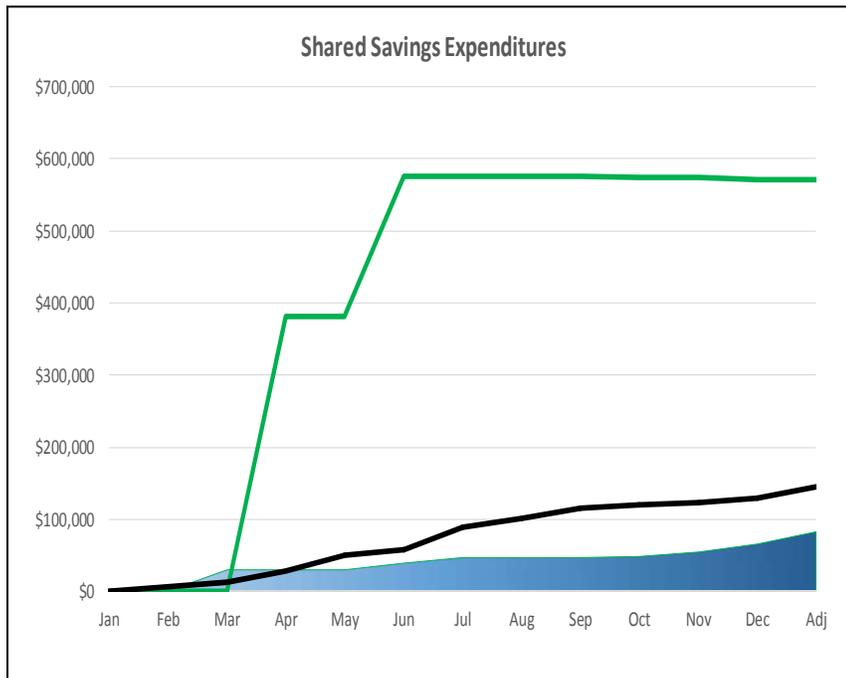
Peoria County Shared Savings

Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$0	Budget	\$571,402
Year to Date	\$0	Year to Date	\$145,360
Above (Below) Budget	\$0	Above (Below) Budget	(\$426,042)
		Net 2014 Budget +/-	\$426,042

Finance Department Remarks

- **Shared savings increased the 2014 expenditure by \$571,402. This was responsible for over 30% of the increase in the revised budget.**
- **Since the shared savings were not part of the original budget of each General Fund Office, the shared savings budget was removed to provide a more accurate picture of how each office / department performed against its original figures.**
- **25% of the shared savings budget was used in 2014.** Most offices / departments used their funds sparingly. The table to the left shows how each office / department utilized its shared savings.
- The shared savings request should include the office or department's year-end revenues and expenditures as compared to both the adjusted budget and to the projected budget for the department.
- If Shared Savings is not used in a subsequent fiscal year, it will discontinue to be available after 18 months.
- Before the re-appropriation, if the fund's balance meets the fund balance policy, the re-appropriation recommendation would be made after all expenditures are posted for a fiscal year to confirm actual savings to the department's projected expenditure level, and that the department had actual savings and did not postpone a necessary purchase.
- **Given the County's financial difficulties, the County Chief Financial Officer recommends that the County Board consider eliminating the shared savings program and re-appropriating existing balances until they are exhausted.**



SHARED SAVINGS			
ELECTED OFFICES	EXPENSE	BUDGET	% SPENT
Auditor	\$260	\$13,906	2%
Circuit Clerk	\$12,399	\$35,573	35%
Coroner	\$0	\$0	-
County Clerk	\$4,642	\$9,245	50%
County Treasurer	\$3,485	\$22,543	15%
Court Administration	\$42,944	\$253,463	17%
Recorder of Deeds	\$3,529	\$29,326	12%
Reg Office Education	\$0	\$0	-
Sheriff (incl. Merit)	\$62,827	\$66,638	94%
States Attorney	\$0	\$68,599	0%
ELECTED OFFICES	\$130,086	\$499,293	26%
ADMINISTRATIVE DEPARTMENTS	EXPENSE	BUDGET	% SPENT
Finance	\$0	\$21,805	0%
Assessor	\$0	\$27,900	0%
Zoning	\$0	\$4,780	0%
ZBA	\$0	\$446	0%
EMA	\$15,273	\$17,178	89%
ADMINISTRATIVE DEPARTMENTS	\$15,273	\$72,109	21%
TOTAL SHARED SAVINGS	\$145,360	\$571,402	25%

General Fund - General County

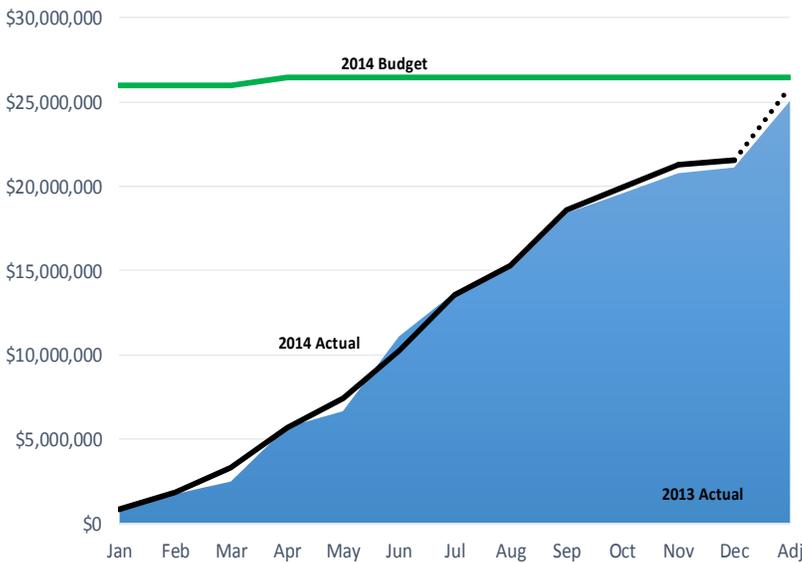
Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$26,442,870	Budget	\$7,079,623
Year to Date	\$25,397,770	Year to Date	\$6,693,880
Above (Below) Budget	(\$1,045,100)	Above (Below) Budget	(\$385,743)
Est. Outstanding	\$485,000	Est. Outstanding	\$0
Est. Year to Date	\$25,882,770	Est. Year to Date	\$6,693,880
Est. Above (Below) Budget	(\$560,100)	Est. Above (Below) Budget	(\$385,743)
		Net 2014 Budget +/-	(\$174,357)

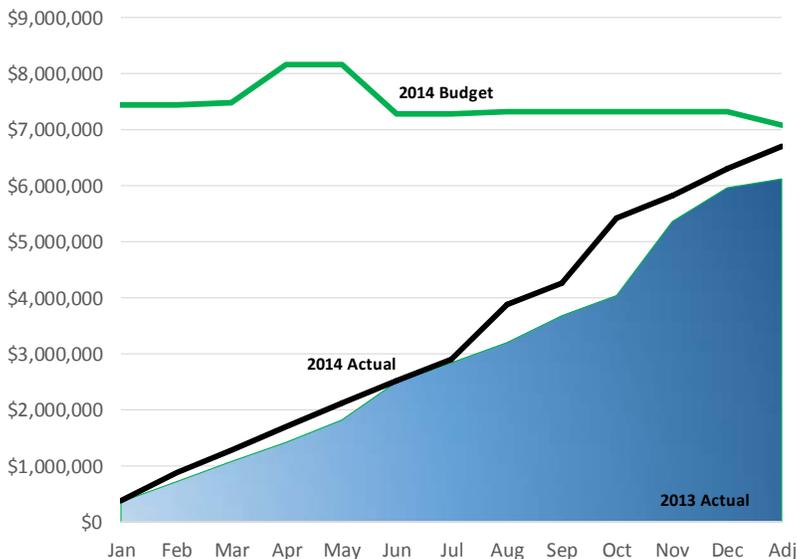
Finance Department Remarks

- **General County revenues are projected to be down \$560,100 in 2014.** To date the amount received is \$1,045,100 below budget, but an **estimated \$85 thousand of local use sales tax related revenue is outstanding** and a **transfer of \$400,000 from the Solid Waste Fund** will take place (the CFO will assign the fund balance for Solid Waste purposes).
- **Combined General Fund sales taxes are estimated to be \$475,209 below budget (est. \$12,566,741 of \$13,041,950).**
- **Income tax finished the year \$185,076 below budget (\$3,504,924 of \$3,690,000).**
- **Grant related revenues are \$338,918 below budget (\$111,082 of \$450,000).** These are comprised of State grants and "other grant proceeds" and include HUD sustainability and Hurricane Ike dollars. This budgeted item appeared in the form of a mid-year rollover appropriation with a matching expense. **These grant dollars were down in 2014, as well as matching grant related expenditures.**
- **Many amendments were made that increased the size of the budget within General County** during 2014. This included: \$30,000 to the KVO War Memorial Fund, \$273,000 to a new PCAPS fund, \$100,000 to Tri County, \$41,000 of Tri County bad debt write-offs, etc. These items have been paid in full for via this department.
- **General County expenditures were \$385,743 below budget in 2014.**
- **The bulk of the savings were associated with contributions are grants which were \$237,757 below budget (\$231,196 of \$468,953).** The result is that the savings are rolled into the fund balance of the General Fund and will reside there until the funds are accessed in the form on an additional budget appropriation at a future time.
- There was also \$32,946 in unsafe structure demolition money remaining at year end (\$24,831 of \$57,777) and telephone charges came in \$25,694 under budget (\$39,285 of \$64,979) due to refunds negotiated by IT. These refunds also appeared in various offices and departments throughout the County.
- **The net impact of revenues and expenditures for General County was (\$174,357).**

General County Revenues



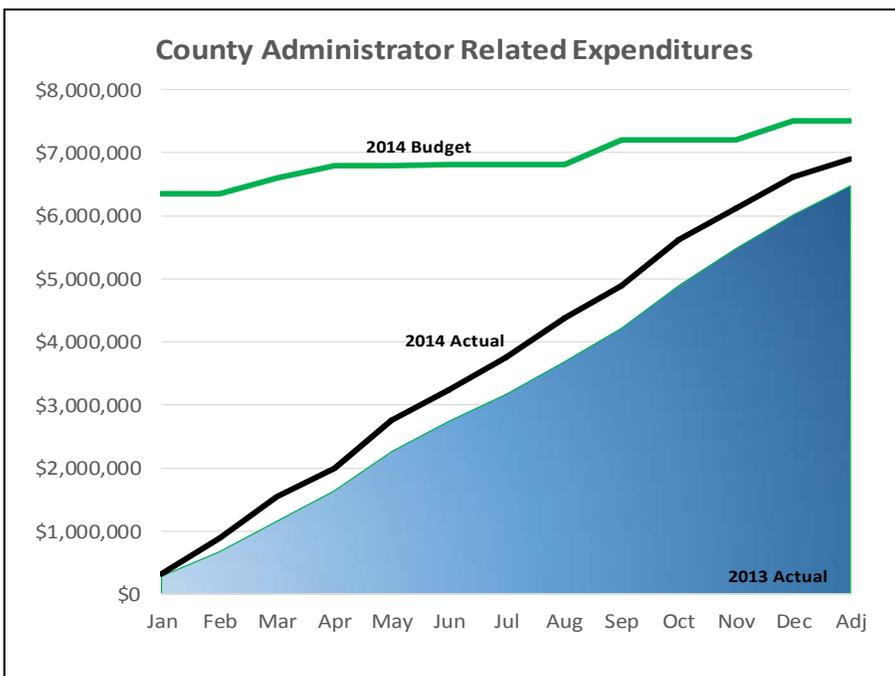
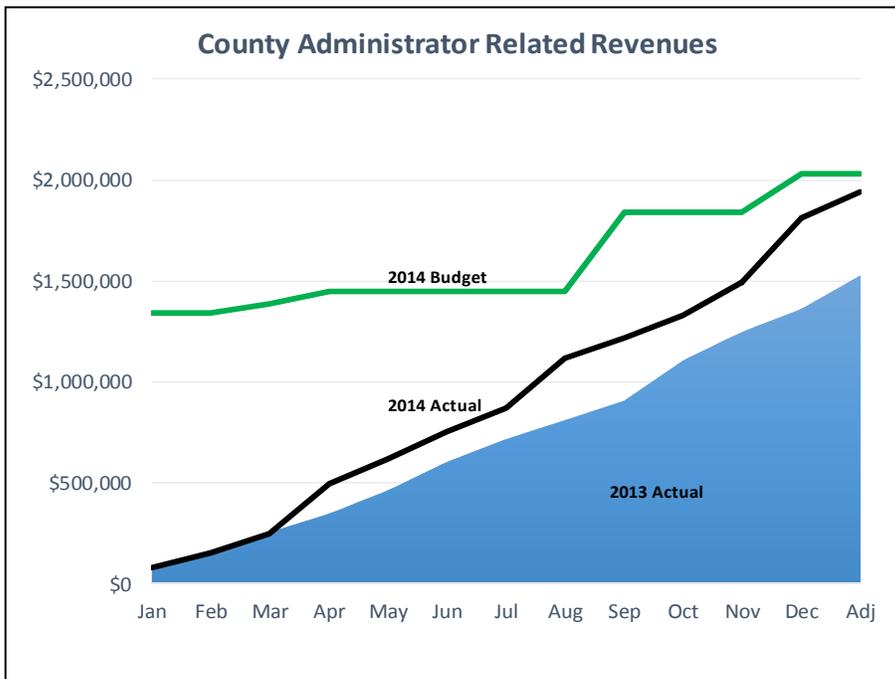
General County Expenditures



General Fund - Administrative Departments

Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$2,033,771	Budget	\$ 7,500,579
Year to Date	\$1,943,485	Year to Date	6,904,243
Above (Below) Budget	(\$90,286)	Above (Below) Budget	(\$596,336)
		Net 2014 Budget +/-	\$506,050



Finance Department Remarks

- **Revenue for County Administrative Departments in the General Fund came in \$90,286 below budget in 2014.** A total of \$1,943,485 of \$2,033,771 was collected during the year.
- **Two notable revenue sources came in above budget. Building permits came in \$14,880 over budget** (\$389,880 of \$375,000). Building permits rebounded nicely after a difficult start to the year. **Asset disposal proceeds came in \$73,810 over budget** (\$101,930 of \$28,120).
- **The two areas where revenues did not meet their budget included State grants and other grant proceeds.** The economic development related State grants were short \$97,538 (\$295,998 of \$393,535) and planning and zoning state grants were short \$25,961 (\$15,835 of \$41,796). There was also \$63,000 of other grant proceeds related to economic development that were part of an additional appropriation in 2014, but no revenue materialized.
- **County Administrative expenses were \$596,336 below budget in 2014.**
- **Spending on consultants was \$344,596 below budget** (\$814,867 of \$1,159,463). Much of this was tied to the economic development grant dollars previously mentioned.
- **Four major facilities line items came in under budget a combined \$194,178** (\$1,016,822 of \$1,211,000). The **majority of this was related to utilities**, but also included **building repair, mechanical equipment repair, and maintenance supplies**.
- Full time salaries were under budget \$94,793 in County Administration due to approximately 1.45 FTE moving to the employee health fund for benefits administration. The Assessor's Office finished the year with \$26,766 in savings in the full time line and \$17,416 in the part time line due to vacancies.
- **The net impact of revenues and expenditures on County Administrative departments is a positive budget variance of \$506,050.**

Peoria County Administration

Budget Savings From VRI and Other Vacancies as of March 2, 2015

Month	General Fund Dept	2015 and 2016 Final Adopted Budget Reductions	Actual VRI \$ Reduction	VRI/ FTE Reduction	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted FTE Reduction	Difference Between Budgeted Reduction and Current
January	county admin	\$ (110,470)	\$ -	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	0.00	\$ (110,470)
	finance*	\$ (41,220)	\$ -	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	0.00	\$ (41,220)
	facilities	\$ (69,820)	\$ (76,561.84)	1.00	1.00	\$ (76,561.84)	\$ (48,148.00)	1.00	0.00	\$ (124,709.84)	2.00	\$ 54,890
	sup of assess	\$ -	\$ -	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	0.00	\$ -
	plan & zoning	\$ (52,900)	\$ (68,940.80)	1.00	1.00	\$ (68,940.80)	\$ -	0.00	0.00	\$ (68,940.80)	1.00	\$ 16,041
	ema	\$ (23,600)	\$ (73,636.98)	1.00	1.00	\$ (73,636.98)	\$ -	1.00	0.00	\$ (73,636.98)	2.00	\$ 50,037
	<i>subtotal</i>	<i>\$ (298,010)</i>	<i>\$ (219,139.62)</i>	<i>3.00</i>	<i>3.00</i>	<i>\$ (219,139.62)</i>	<i>\$ (48,148.00)</i>	<i>2.00</i>	<i>0.00</i>	<i>\$ (267,287.62)</i>	<i>5.00</i>	<i>\$ (30,722)</i>

* sharing staff with Auditor's office

February	county admin	\$ (110,470)	\$ -	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	0.00	\$ (110,470)
	finance*	\$ (41,220)	\$ -	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	0.00	\$ (41,220)
	facilities	\$ (69,820)	\$ (76,561.84)	1.00	1.00	\$ (76,561.84)	\$ (48,148.00)	1.00	0.00	\$ (124,709.84)	2.00	\$ 54,890
	sup of assess	\$ -	\$ -	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	0.00	\$ -
	plan & zoning	\$ (52,900)	\$ (68,940.80)	1.00	1.00	\$ (68,940.80)	\$ -	0.00	0.00	\$ (68,940.80)	1.00	\$ 16,041
	ema	\$ (23,600)	\$ (73,636.98)	1.00	1.00	\$ (73,636.98)	\$ -	1.00	0.00	\$ (73,636.98)	2.00	\$ 50,037
	<i>subtotal</i>	<i>\$ (298,010)</i>	<i>\$ (219,139.62)</i>	<i>3.00</i>	<i>3.00</i>	<i>\$ (219,139.62)</i>	<i>\$ (48,148.00)</i>	<i>2.00</i>	<i>0.00</i>	<i>\$ (267,287.62)</i>	<i>5.00</i>	<i>\$ (30,722)</i>

* sharing staff with Auditor's office

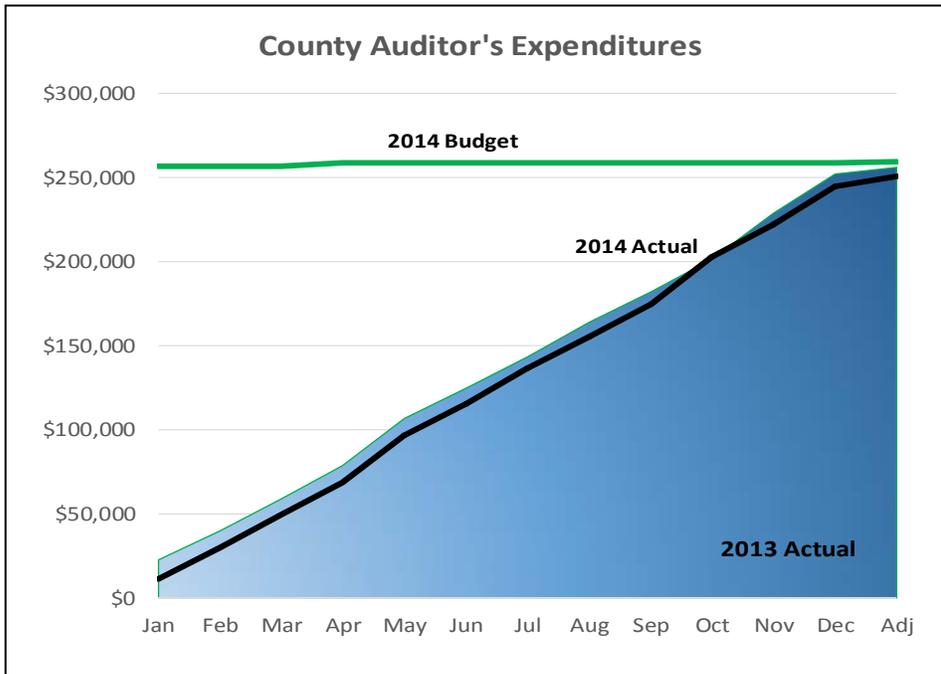
County Administration Remarks

County Administration and the general fund appointed offices listed above reduced its overall FTE count by 3 positions during the VRI. An additional two vacancies were created for a total reduction of five employees. These five positions have not been backfilled in an effort to continue to maximize savings, leaving them only \$30,722 from achieving the 2015-2016 budget reduction of \$298,010. The targeted reduction also includes \$50,000 that was redirected from the Assessor's office because they had already submitted their 2015 budget with the reduction of 1 FTE. But for that shift, County Administration would be above the target.

Peoria County Auditor's Office

Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$0	Budget	\$259,275
Year to Date	\$0	Year to Date	\$250,613
Above (Below) Budget	\$0	Above (Below) Budget	(\$8,662)
		Net 2014 Budget +/-	\$8,662



Finance Department Remarks

- There are no revenues associated with the Auditor's Office.
- **Expenditures in the Auditor's Office, exclusive of shared savings, finished the year \$8,662 below budget.**
- Personnel costs, commodities and contractual services all finished below budget.
- **The net 2014 budget impact was \$8,662, exclusive of shared savings.**

County Auditor's Office Remarks

- This Office has continued to 'get the bills out' - due to Finance sending an employee to help three days a week. Without that assistance, we would be getting further and further behind.
- Since bills do not slow down, changing our turnaround time would not affect the amount of time needed and would not solve the problem. Over 26,000 claims were processed in 2014; at a best case time of 3 minutes - that is a minimum of over 1,300 hours annually. At an average of 3.5 minutes, over 1500 hours annually - just for this aspect of the position. After factoring out weekends, holidays, average vacation, sick time, breaks - I can anticipate 1720 hours of actual work. Allowing a 10% 'unproductive time' - that equates to 1548 hrs per year of available effort.
- Finance will soon be entering a very hectic time of year, and how long they can spare .6 of an employee is worrisome.
- In order to pick up some of the loss of an Internal Auditor, it has meant that the Auditor or Chief Deputy Auditor take time away from other areas that need to be addressed.

Peoria County Auditor's Office

Budget Savings From VRI and Other Vacancies as of March 2, 2015

Month	General Fund Dept	2015 and 2016 Final Adopted Budget Reductions	Actual VRI \$ Reduction	VRI/ FTE Reduction	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted FTE Reduction	Difference Between Budgeted Reduction and Current
January	auditor	\$ (18,205)	\$ (89,649.28)	2.00	2.00	\$ (89,649.28)	\$ -	0.00	\$ -	\$ (89,649.28)	2.00	\$ 71,444
February	auditor	\$ (18,205)	\$ (89,649.28)	2.00	2.00	\$ (89,649.28)	\$ -	0.00	\$ -	\$ (89,649.28)	2.00	\$ 71,444

*2 employees took the VRI; however, this makes up 1.6 FTE due to a part time position

Peoria County Auditor's Office Remarks

This Office has continued to 'get the bills out' - due to Finance sending an employee to help three days a week. Without that assistance, we would be getting further and further behind.

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Finance will soon be entering a very hectic time of year, and how long they can spare .6 of an employee is worrisome.

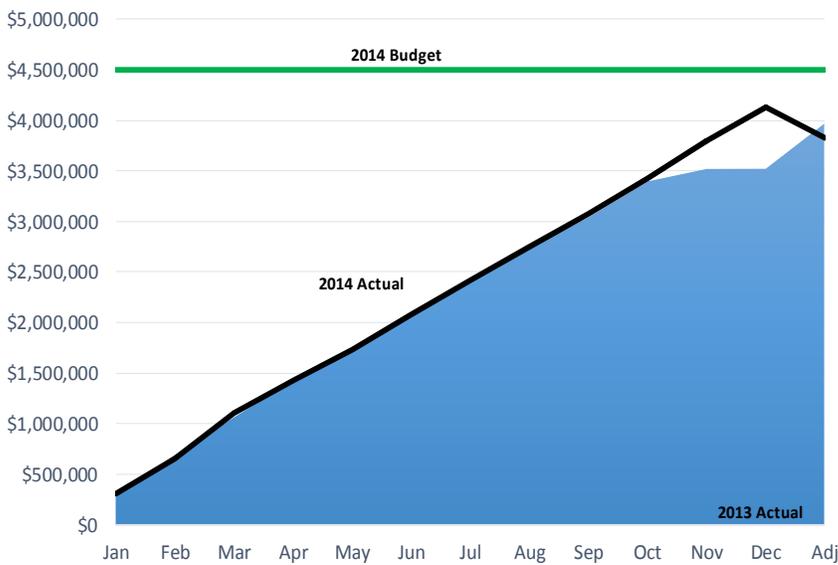
In order to pick up some of the loss of an Internal Auditor, it has meant that the Auditor or Chief Deputy Auditor take time away from other areas that need to be addressed.

Peoria County Circuit Clerk's Office

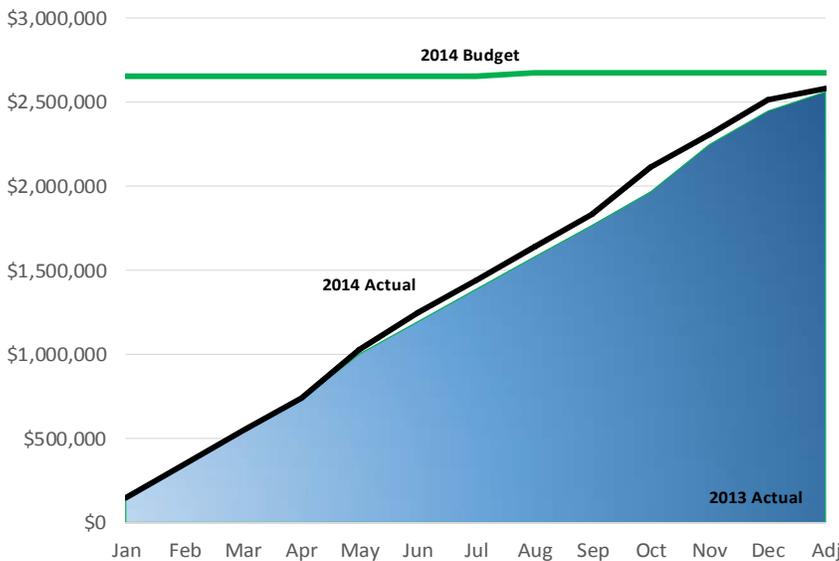
Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$4,501,985	Budget	2,674,265
Year to Date	\$3,829,061	Year to Date	2,583,972
Above (Below) Budget	(\$672,924)	Above (Below) Budget	(\$90,293)
		Net 2014 Budget +/-	(\$582,631)

Circuit Clerk Revenues



Circuit Clerk Expenditures



Finance Department Remarks

- **Circuit Clerk revenues came in \$672,924 (14.9%) below budget in 2014.**
- **Charges for services were \$939,540 below budget. The largest shortfall was related to fees and charges, which was down \$744,955 (\$2,133,545 of \$2,878,500).**
- *However, some of the Circuit Clerk's charges for services revenue was shifted into fine revenue in 2014, which is why the Circuit Clerk revenues need to be viewed in the aggregate.*
- Automation fees were down \$92,619 (\$345,381 of \$438,000) and document storage fees were down \$67,946 (\$352,054 of \$420,000).
- **Much of this shortfall is due to reduced volume, while some is attributed to a reclassification of some of this revenue as court fines. Court fines exceeded the revenue budget by \$276,439 (\$676,439 of \$400,000).**
- **The impact is cushioned slightly by expenditures coming in under budget. Expenditures were \$90,293 below budget in 2014.**
- **Personnel expenses, commodities, and contractual expenses all came in under budget.** There largest savings were due to the fact that there were no microfilming expenses (\$0 of \$33,000) and there were no financial institutional charges (\$0 of \$16,900).
- **The net impact of the revenue and expenditures to the General Fund was a negative \$582,631.**

Circuit Clerk's Office Remarks

- Year-end adjustments are still being made, however no significant changes are expected. We are also finalizing the 2014 Report J that needs to be submitted to AOIC. This report will include the final 2014 figures.
- Furthermore, we still have four open vacancies due to the VRI and have three more non VRI-related vacancies.

Peoria County Circuit Clerk's Office

Budget Savings From VRI and Other Vacancies as of March 2, 2015

Month	General Fund Dept	2015 and 2016 Final Adopted Budget Reductions	Actual VRI \$ Reduction	VRI/ FTE Reduction	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted FTE Reduction	Difference Between Budgeted Reduction and Current
January	circuit clerk	\$ (240,495)	\$ (253,708.19)	4.00	3.00	\$ (212,246.08)	\$ (41,621.59)	1.00	\$ -	\$ (253,867.67)	4.00	\$ 13,373
February	circuit clerk	\$ (240,495)	\$ (253,708.19)	4.00	3.00	\$ (212,246.08)	\$ (41,621.59)	1.00	\$ -	\$ (253,867.67)	4.00	\$ 13,373

Circuit Clerk's Office Remarks

Furthermore, we still have four open vacancies due to the VRI and have three more non VRI-related vacancies.

Peoria County Clerk's Office

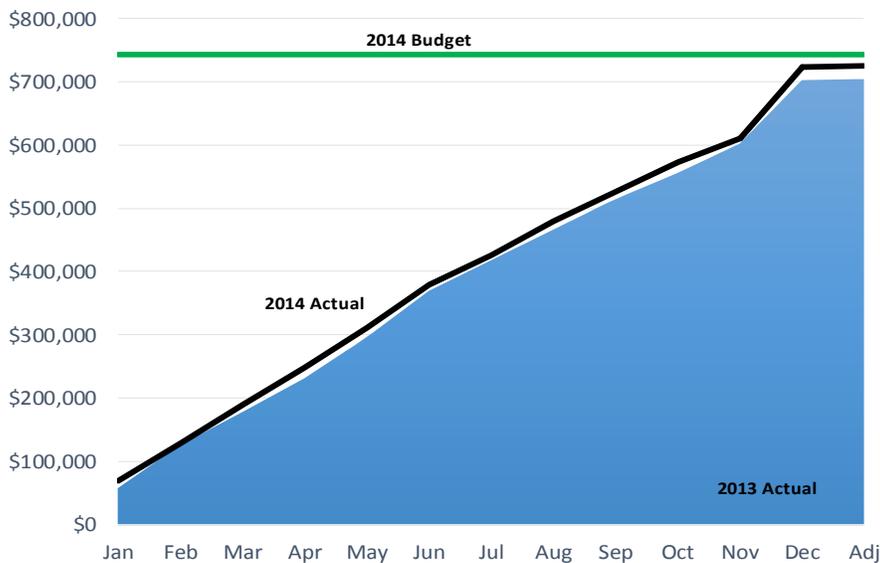
Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$743,565	Budget	989,938
Year to Date	\$726,259	Year to Date	905,733
Above (Below) Budget	(\$17,306)	Above (Below) Budget	(\$84,205)
		Net 2014 Budget +/-	\$66,899

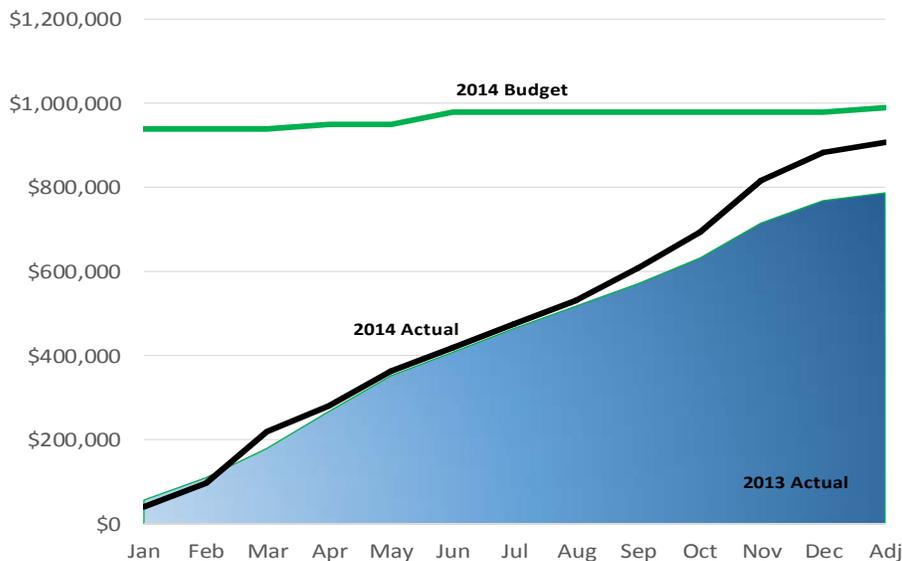
Finance Department Remarks

- **County Clerk revenues came in \$17,306 below the 2014 budget, but this was more than offset by a reduction of \$84,205 spending.**
- The charges for services category came in \$36,407 below budget, primarily due to delinquent tax collection fees and certificate fees. However, an unbudgeted state salary reimbursement of \$20,970 countered much of the shortfall.
- **Expenditures, exclusive of shared savings, came in \$84,205 (8.9%) below budget.**
- Full time employee costs came in under budget, most notably the election judge's salaries line item.
- Spending on commodities was under budget, particularly in the areas of books and periodicals and specialized office supplies.
- Contractual spending was also down in 2014. Nothing was spent in the consultant services line item (\$30,000 budgeted). Election related costs were under budget by \$20,312 (\$12,416 of \$32,728 spent) and publishing legal notices was under budget by \$5,535 (\$21,545 of \$27,080 spent).
- **The net impact of revenues and expenditures on the General Fund budget in 2014 is a positive variance of \$66,899.**

County Clerk Revenues



County Clerk Expenditures



County Clerk's Office Remarks

- Just that the county clerk's office has returned over \$305,000.00 of budget balance dollars over the past six years. If we don't absolutely need it we don't spend it.

Peoria County Clerk's Office

Budget Savings From VRI and Other Vacancies as of March 2, 2015

Month	General Fund Dept	2015 and 2016 Final Adopted Budget Reductions	Actual VRI \$ Reduction	VRI/ FTE Reduction	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted FTE Reduction	Difference Between Budgeted Reduction and Current
January	county clerk	\$ (54,125)	\$ (172,858.85)	2.00	1.00	\$ (89,373.74)	\$ (75,895.55)	1.00	\$ 4,756.54	\$ (160,512.75)	2.00	\$ 106,388
February	county clerk	\$ (54,125)	\$ (172,858.85)	2.00	1.00	\$ (89,373.74)	\$ (75,895.55)	1.00	\$ 4,756.54	\$ (160,512.75)	2.00	\$ 106,388

Peoria County Clerk's Office Remarks

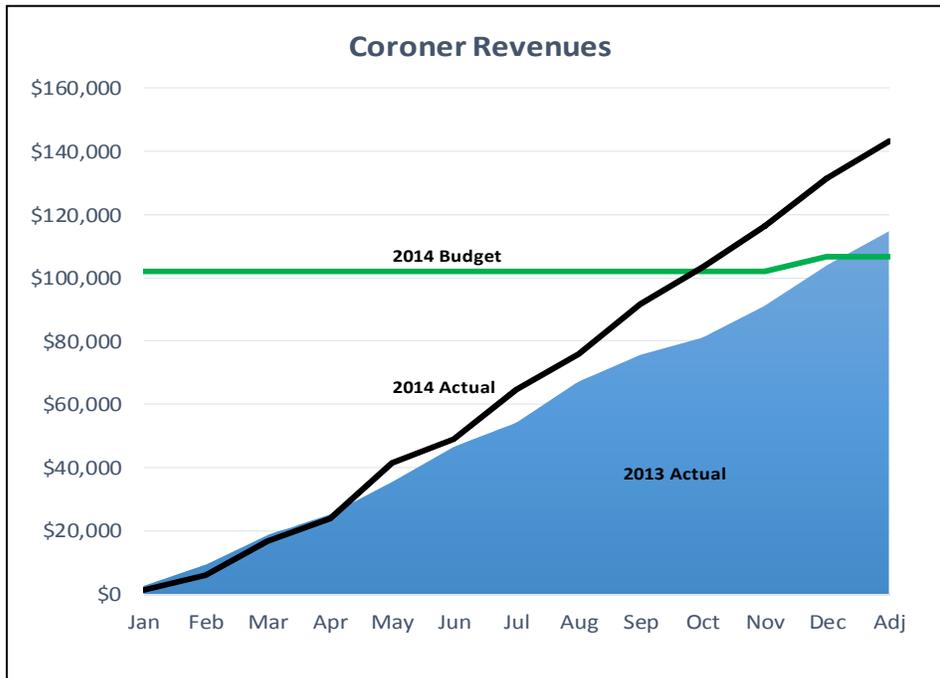
Peoria County Coroner's Office

Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$106,540	Budget	\$805,223
Year to Date	\$143,261	Year to Date	\$810,219
Above (Below) Budget	\$36,721	Above (Below) Budget	\$4,996
		Net 2014 Budget +/-	\$31,725

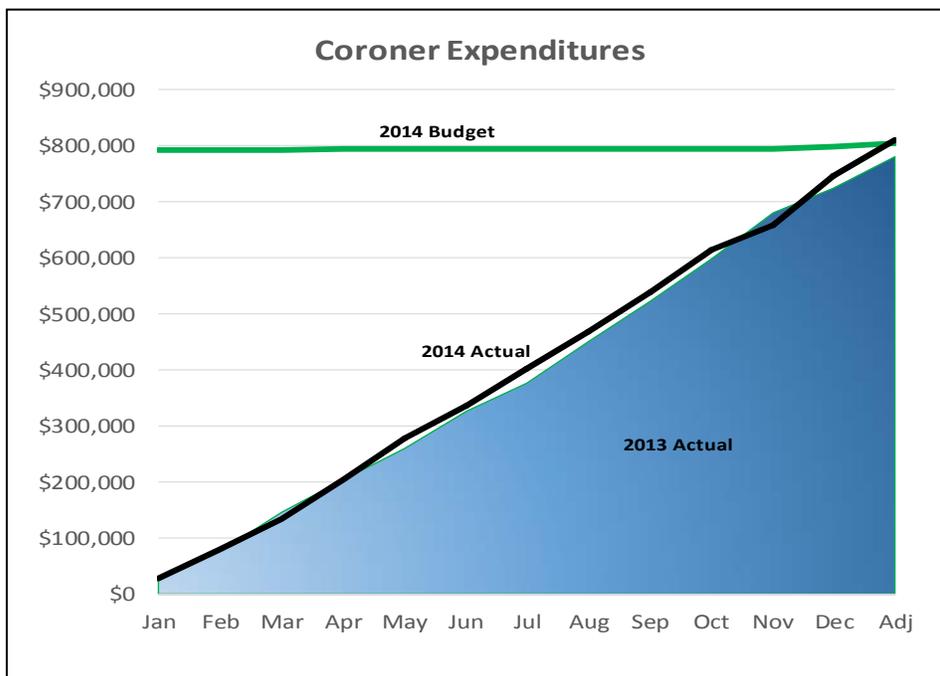
Finance Department Remarks

- **Coroner revenues surpassed the FY 2014 budget by \$36,721.** This is due primarily to an **unbudgeted state grant** and **greater volume** of Coroner related fees and charges.
- **Coroner expenditures were \$4,996 over budget in 2014.**
- Personnel costs exceeded the budget by \$10,298. The **majority of the overage came in the form of overtime premium.**
- Court related expenses and testing were under budget by \$3,468 (\$26,532 of \$30,000) and \$3,058 (\$67,815 of \$70,873) respectively.
- **While expenses were over budget, they were most than offset by a large gain in revenue. The net impact to the General Fund was a positive \$31,725.**



County Coroner's Office Remarks

- In October 2014 I applied for and received in November a **\$4,320 Death Certificate Surcharge Grant from the State of Illinois.** The money was used for autopsy and morgue supplies as indicated on the grant application.
- **Total caseload increased 153 deaths** in 2014. In 2013 there were 2,514 deaths reported and 2,667 in 2014. There was an increase in autopsies from 280 in 2013 to 293 in 2014. There was an increase in the number of inquests held from 255 in 2013 to 259 in 2014.
- Number of staff remained the same and includes three full-time deputy coroners, one full-time secretary, and the coroner; responding to deaths 24/7/365.
- In 2014, the Coroner's Office received and processed 116 Freedom of Information Act requests. Statutory fees are paid for reports generated by the work of the Coroner.



Peoria County Recorder's Office

Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$2,318,250	Budget	1,068,665
Year to Date	\$1,989,616	Year to Date	1,068,252
Above (Below) Budget	(\$328,634)	Above (Below) Budget	(\$413)
		Net 2014 Budget +/-	(\$328,221)

Finance Department Remarks

- Recorder's Office revenues finished the year \$328,634 (14.2%) below budget (\$1,989,616 out of \$2,318,250). While revenue stamp figures came in 3% higher than budgeted (\$948,149 of \$920,250), there were shortfalls in the other Recorder fees. There was a decrease in volume which resulted in a large shortfall in fees and charges (\$685,925 of \$925,000 collected in 2014) and GIS surcharge revenues (\$271,229 of \$355,000 collected).

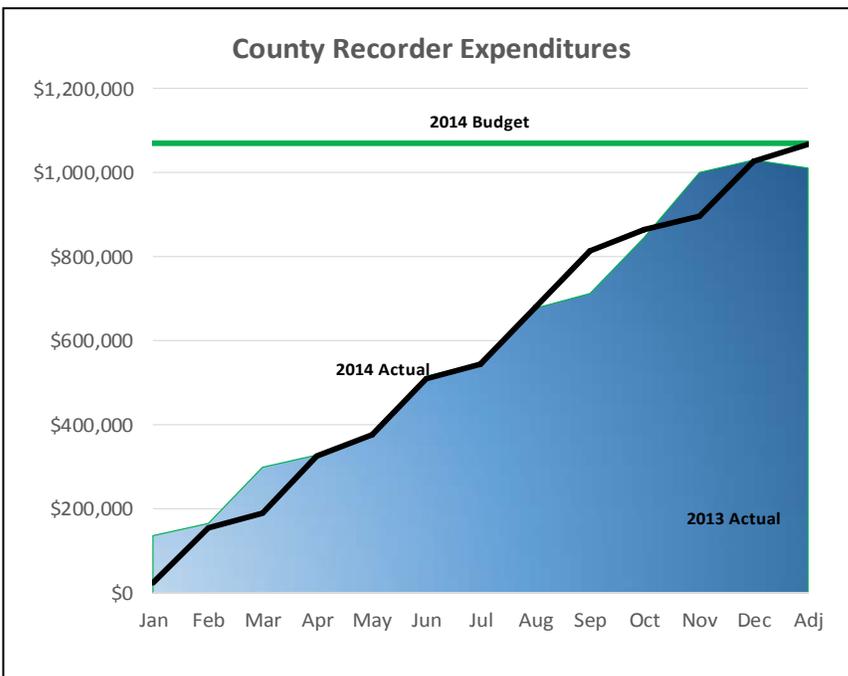
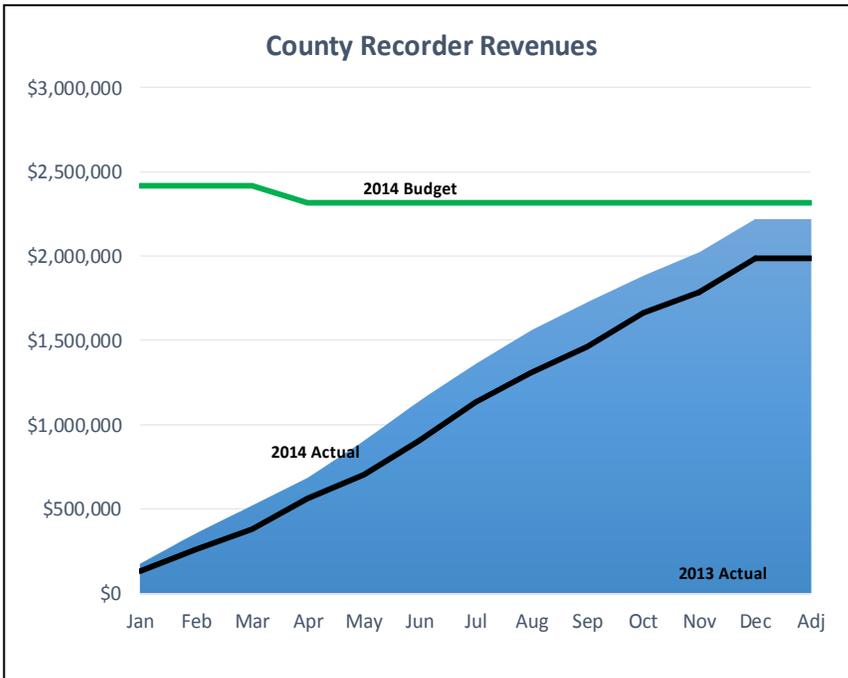
- Expenditures, exclusive of shared savings, came in \$413 below budget in 2014. The amount of revenue stamps purchased was more than had been budgeted (\$632,052 of \$613,500) although this was due to the sale of more revenue stamps than anticipated. A change in medical health benefits also led to an unforeseen increase in costs. This was offset in large part by a lack of binding expenses (\$0 of \$16,630 spent in 2014).

- The net impact of revenues and expenditures to the 2014 budget was (\$328,221).

County Recorders' Office Remarks

- There were 27,565 documents filed in the ROD Office in 2014, resulting in a 15% decrease over 2013 (32,685 docs) and a 20% decrease over 2012 (34,759 docs).
- Revenues decreased by only 10%, and 15% over the same period. This is due to a surge in the amount of Revenue Stamps sold in 2014. In December alone, stamp sales increased 21% on average over the same month from 2011 through 2014. The office believes this is due to the advance notice we gave our customers alerting them of the fee increase that would become effective January 2, 2015 resulting in a literal "Race to the Courthouse."

- A major contributor to the increase in revenue stamps was the sale of several commercial properties and high end homes.
- There has been a reduction in staff from eight employees to four. Two employees resigned, and two took the VRI.
- Expenditures will increase in 2015 due to one new FTE added and associated healthcare costs.
- The Recorder of Deeds Office is currently involved in the configuration and future implementation of the new recording system. The project is currently on time and targeted to meet the approved budget.



Peoria County Recorder's Office

Budget Savings From VRI and Other Vacancies as of March 2, 2015

Month	General Fund Dept	2015 and 2016 Final Adopted Budget Reductions	Actual VRI \$ Reduction	VRI/ FTE Reduction	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted FTE Reduction	Difference Between Budgeted Reduction and Current
January	recorder	\$ (36,415)	\$ (178,921.67)	2.00	1.00	\$ (137,940.45)	\$ (53,711.18)	2.00	\$ -	\$ (191,651.63)	3.00	\$ 155,237
February	recorder	\$ (36,415)	\$ (178,921.67)	2.00	0.00	\$ (50,993.63)	\$ (52,374.00)	2.00	\$ -	\$ (103,367.63)	2.00	\$ 66,953

Peoria County Recorder's Office Remarks

At the end of December 2014, the Recorder of Deeds office was reduced by a total of four FTE's. The positions reduced were the Recorder of Deeds, 1 Recording Deputy, and 2 Deputy Clerks. The Recorder of Deeds and Recording Deputy positions were due to the VRI. The two Deputy Clerks resigned due job security uncertainty. This was a direct result of referendum approval to eliminate the elected position of the Recorder of Deeds. Two positions have been filled this year; the Recorder of Deeds and Recording Deputy positions. There are two remaining positions open that are not related to the VRI as previously mentioned.

The remaining staff have been working in the Recorder of Deed's office for many years. This longevity has resulted in the accumulation of up to 25 vacation days, 12 sick days, and 2 personal days. Unforeseen circumstances have occurred and will continue to occur in the areas of bereavement, maternity leave and personal issues. Over the past decade the office staff has been reduced from 13 to the current 5 plus one temporary FTE. The Recorder of Deed's office has difficulty meeting it's obligation to provide breaks and lunch in a timely and consistent manner. In addition, important projects have been delayed indefinitely due to lack of staff.

Peoria County Regional Office of Education

Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$14,000	Budget	\$278,782
Year to Date	\$14,000	Year to Date	\$277,153
Above (Below) Budget	\$0	Above (Below) Budget	(\$1,629)
		Net 2014 Budget +/-	\$1,629

Finance Department Remarks

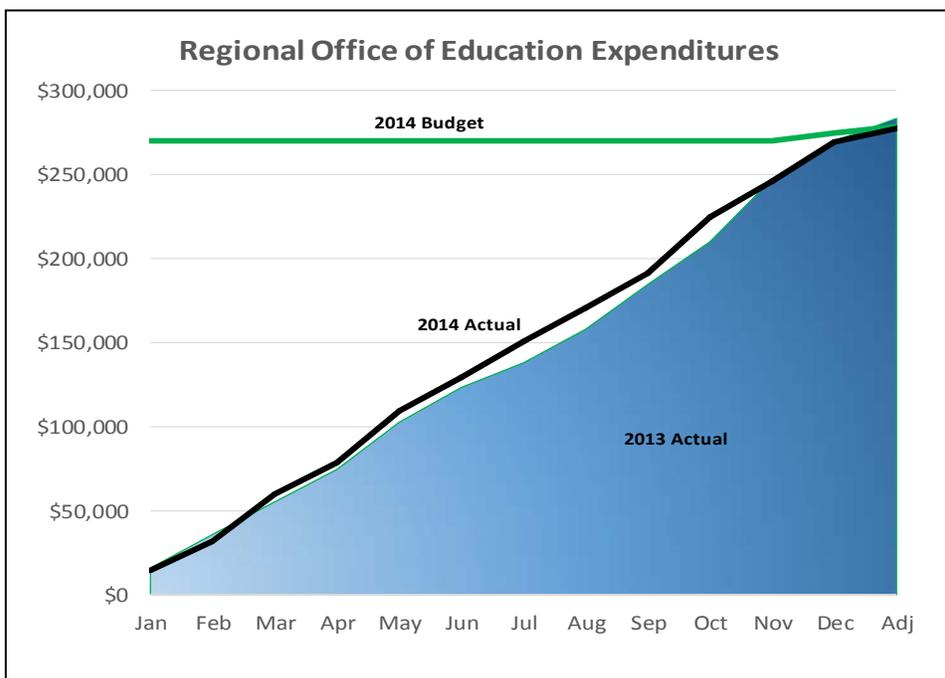
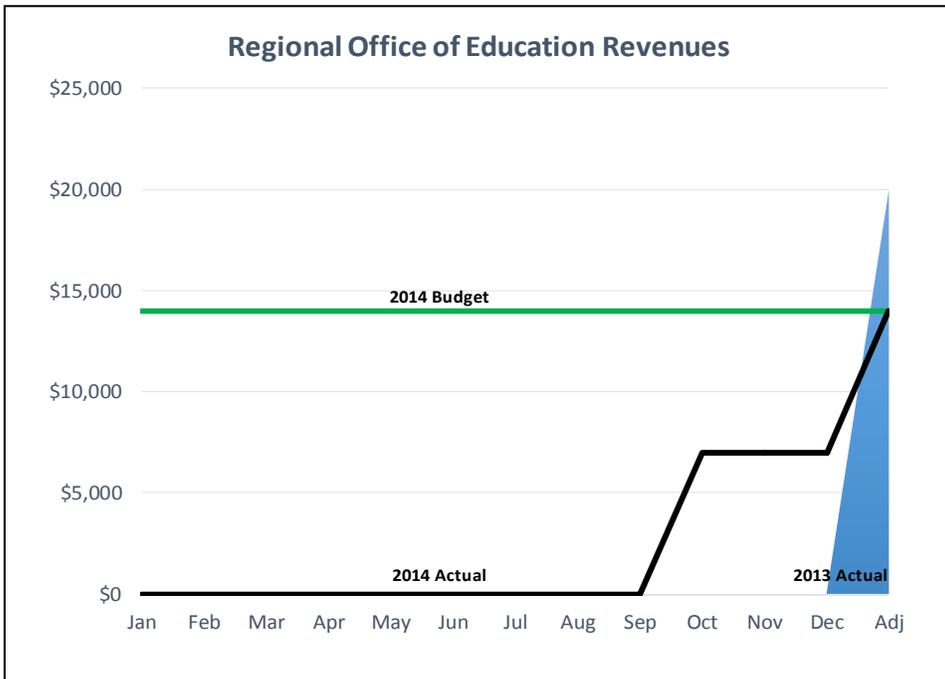
- The Regional Office of Education's **grant related revenues came in as budgeted** in 2014.
- The Regional Office of Education's personnel, commodity and contractual **expenditures all came in \$1,629 under budget.**
- The Regional Office of Education finished the year with a **positive budget variance of \$1,629**, exclusive of shared savings expenses.

Regional Office of Education Remarks

- The Regional Office of Education is committed to coming under budget in light of recent budget challenges of the County. Due to potential budget short-falls, the ROE has worked to find other solutions to meet staffing needs; including:

1. Transferring travel expenses, whenever possible, to other grants when applicable.
2. Looking at grants for a way to utilize revenue for County employees salary offset.
3. Replacing a full-time employee that retired at the end of 2013 with a lower cost new employee and cross training the new employee to take on more job duties thereby reducing the need for part-time salary money in 2015.

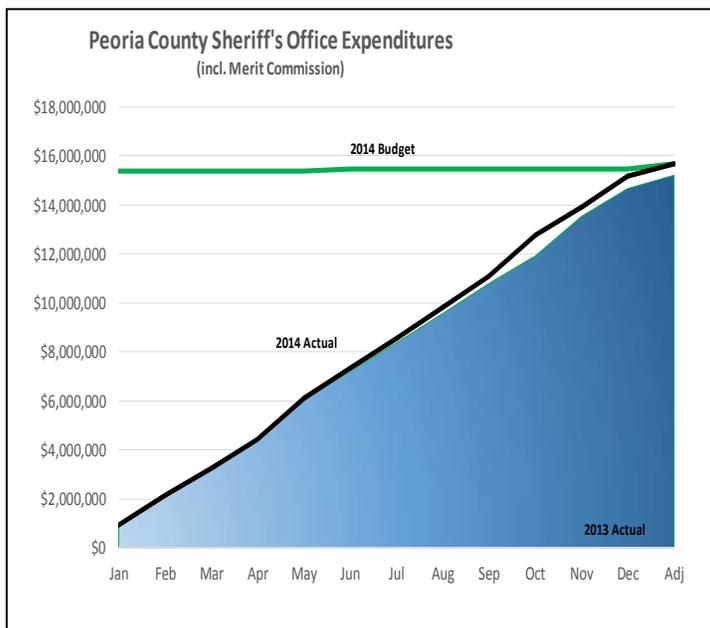
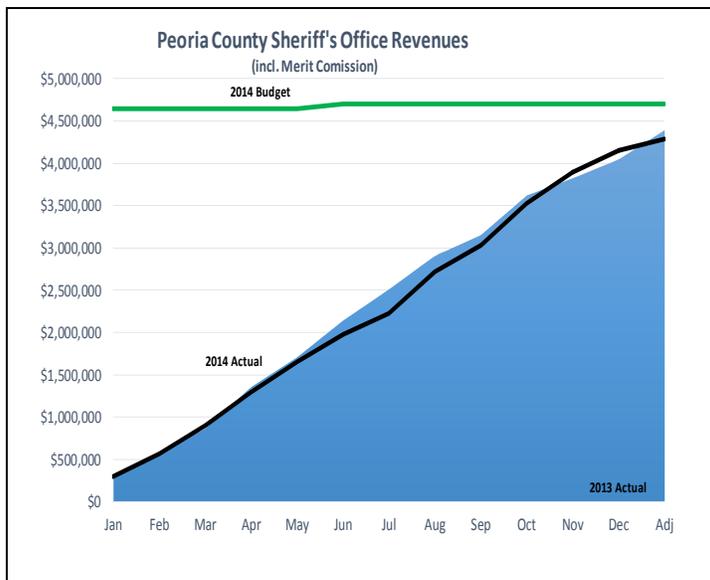
*No employee at the ROE took the VRI. We have worked to use creative, efficient solutions to reduce the overall budget for 2015.



Peoria County Sheriff's Office

Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$4,702,924	Budget	15,677,274
Year to Date	\$4,290,224	Year to Date	15,673,416
Above (Below) Budget	(\$412,700)	Above (Below) Budget	(\$3,858)
		Net 2014 Budget +/-	(\$408,842)



Finance Department Remarks

- **A decrease in volume resulted in Sheriff's revenues coming in \$412,700 below budget in 2014.**
- Federal Detention Charges finished the year \$109,918 above budget (\$949,918 of \$840,000).
- There were a number of shortfalls including a \$173,895 shortfall related to Court security fees, taking of bond fees was down \$85,760, resident fees were down \$79,784, misc. fees for services was down \$44,295, telephone usage fees were down \$44,215, warrants service fees were down \$41,840, miscellaneous fees were down \$38,304, and the police protection contract was down \$27,238. Together these items brought in \$2,194,719 vs. a budget of \$2,730,050.
- Many of these revenues are down due to decreased volume (warrants service, court security fees, misc fees, etc.) associated with revenues collected via the Circuit Clerk's Office or were down due to the elimination of a program (work release center decommissioned in August 2014).
- **The Sheriff's Office came in \$3,858 under budget in 2014.**
- **The three items significantly impacting the Sheriff's budget were settling the Deputy's contract, the upgraded medical health services, and the reduction in volume at the jail.**
- Dollars were shifted in from General County to cover the settlement of the Deputy's Contract. While the full time line item was over budget by \$154,296 (\$10,053,599 of \$9,899,303) and the light duty wages were over budget by \$122,570 (\$135,553 of \$12,983), these were more than offset by \$243,817 saved in the following personnel line items: overtime, part time employees, medical health benefits and guard of hospital prisoners (\$2,411,027 of \$2,654,843).
- **Medical service costs came in over budget by \$153,908 (\$995,908 of \$843,200) and were caused by the expanded services at the Jail.**
- **The reduction in volume at the jail led to a reduction in some costs such as foods and drugs** which were under budget a combined \$112,950 (\$411,056 of \$524,006).
- **The net impact of revenues and expenditures on the General Fund is (\$408,842).**

County Sheriff's Remarks

- The Sheriff's Office lost twelve employees to VRI in 2014. This caused additional expenses in full time employees for the accrued benefits for vacation, personal and compensatory time paid at the time of retirement. The Sheriff has replaced six of those positions at this time due to operational needs.
- Charges for services were down for revenues collected by the Circuit Clerk's Office which include Warrants Service, Court Security Fees, Arrestees Medical Cost, Misc Fees (Failure to Appear Fees). Reporting by the Clerk's Office needs to be assessed and reevaluated to determine where the loss of revenue (i.e. collection accounts, etc).
- Foreclosure fees were down \$47,400. There were less foreclosure sales than anticipated in 2014 compared to previous years.
- Civil Process fees were down \$46,196 in 2014 compared to previous years.
- Police protection contracts were budgeted to increase five percent for 2014. The actual % increase was three.
- Federal detention fees are up. The Sheriff's Office worked with the US Marshal to increase the daily housing fee. This increased from \$55.00 per day to \$65.00 per on October 1, 2014. Overall in 2014, this revenue has increased by \$109,918.
- Telephone usage fees decreased due to the system change over to Odyssey. Debit calling was discontinued until July 2014 thus causing the revenue decline of \$44,215. 2015 will realize a full year of revenue.
- Resident fees were down due to fewer inmates were sentenced to work release. In August 2014, the work release center was decommissioned.
- Taking of the bond fee is down in 2014 due to the number of arrests has declined from previous years.
- Other revenues that increased in 2014 included impound fees, booking fees, resident fees (weekenders), training reimbursement, and fines-purchase of squad cars.
- Food expenses for 2014 have decreased due to the declining jail population from the previous year.
- The new medical contract for inmate health care services began in July, 2014 with Correct Care Solutions. This was an increase of \$27,000 per month from the previous contract. Overall medical expenses were up \$153,908 related to the medical contract.

Peoria County Sheriff's Office

Budget Savings From VRI and Other Vacancies as of March 2, 2015

Month	General Fund Dept	2015 and 2016 Final Adopted Budget Reductions	Actual VRI \$ Reduction	VRI/ FTE Reduction	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted FTE Reduction	Difference Between Budgeted Reduction and Current
January	sheriff	\$ (725,180)	\$ (923,400.64)	12.00	6.00	\$ (691,779.38)	\$ -	0.00	\$ -	\$ (691,779.38)	6.00	\$ (33,401)
February	sheriff	\$ (725,180)	\$ (923,400.64)	12.00	6.00	\$ (628,398.38)	\$ -	0.00	\$ -	\$ (628,398.38)	6.00	\$ (96,782)

Peoria County Sheriff's Office Remarks

The VRI differences changed due to replacement salaries and difference in employee medical.

Peoria County State's Attorney's Office

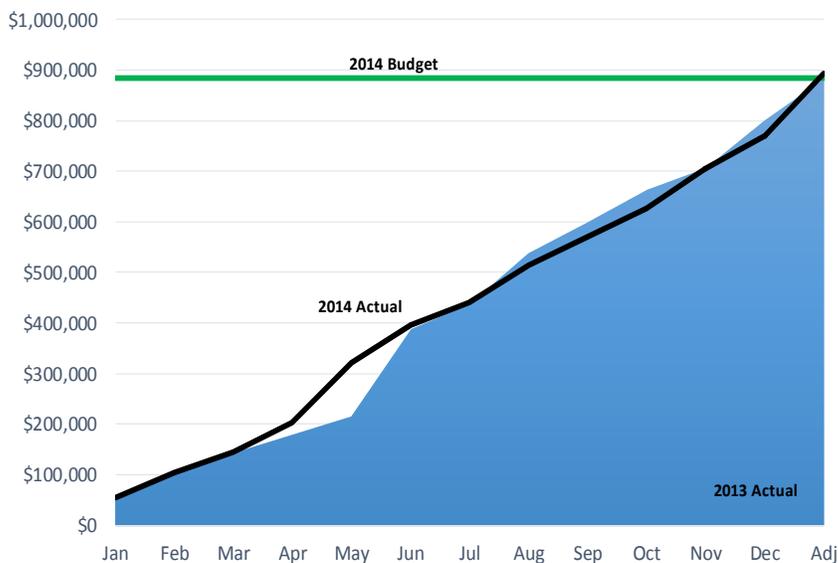
Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$884,720	Budget	3,648,205
Year to Date	\$894,040	Year to Date	3,670,461
Above (Below) Budget	\$9,320	Above (Below) Budget	\$22,256
		Net 2014 Budget +/-	(\$12,936)

Finance Department Remarks

- **FY 2014 revenues exceeded the budget by \$9,320.** While fees and charges came in \$16,291 below budget (\$128,709 of \$145,000), this was offset by other revenue sources including: State grants, reimbursements from the City of Peoria, and miscellaneous revenue. These three items exceeded the revenue budget by \$25,614 (\$427,214 of \$401,600).
- **Expenditures came in \$22,256 above budget, excluding shared savings.** The State's Attorney's personnel figures finished the year \$54,080 under budget. However, spending on commodities and contractual supplies outpaced the budget. Specialized office supply, travel and dues and memberships were notably over budget. Some of these items may have been considered for shared savings expenses. It should be noted that the State's Attorney's Office did not utilize any of its shared savings allocation (\$68,599) in 2014.
- **The net revenue and expenditure variance from the budget was (\$12,936) in the State's Attorney's Office.**

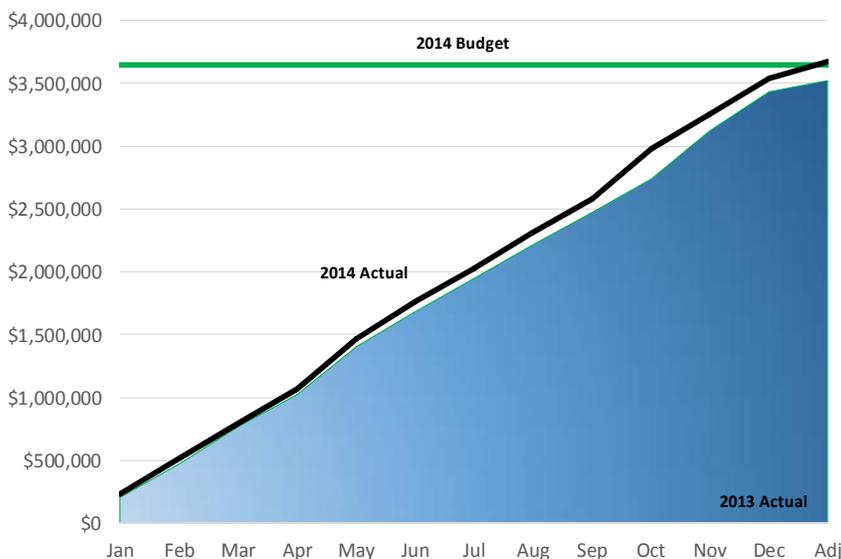
Peoria County State's Attorney's Office Revenues



State's Attorney's Office Remarks

- The State's Attorney's Office was able to reduce payroll spending during FY 2014. This resulted in the above payroll reductions and savings.
- As referenced above, office supplies, travel, and dues were over budget in FY 2014. To address reduction in office supplies, travel, and dues during FY 2015, all travel conferences for attorneys to obtain Continuing Legal Education (CLE) as required by Attorneys Registration and Disciplinary Commission (ARDC) are cancelled and no travel for educational conferences will occur. Required dues to maintain "active status" before the Illinois Supreme Courts must be paid.
- Finally during FY 2014, the funds held in the shared savings account were not used. This was done to conserve funds once an anticipated deficit was disclosed.

Peoria County State's Attorney's Office Expenditures



Peoria County State's Attorney's Office

Budget Savings From VRI and Other Vacancies as of March 2, 2015

Month	General Fund Dept	2015 and 2016 Final Adopted Budget Reductions	Actual VRI \$ Reduction	VRI/ FTE Reduction	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted FTE Reduction	Difference Between Budgeted Reduction and Current
January	sao	\$ (220,990)	\$ (143,920.18)	2.00	2.00	\$ (143,920.18)	\$ (77,069.82)	3.00	\$ 5,828.37	\$ (215,161.63)	5.00	\$ (5,828)
February	sao	\$ (220,990)	\$ (143,920.18)	2.00	1.00	\$ (57,185.15)	\$ (77,069.82)	5.00	\$ 10,828.37	\$ (123,426.60)	6.00	\$ (97,563)

* Recalculating the updated vacancy value

State's Attorney's Office Remarks

Currently, a felony position, two traffic positions, and two misdemeanor positions have been held open and not staffed. Additionally, two civil attorneys are alternating to handle traffic court. Backfilling of positions has occurred where necessary but other positions have remained vacant as disclosed above netting a reduction in expense to meet budget expectations.

In spite of the above measures, further budget impact to the Peoria County State's Attorney's Office is on the horizon. The State of Illinois Motor Vehicle Theft Prevention Council (SLATE) is at risk with no funding. This could result in further revenue reduction to the Peoria County State's Attorney's Office in the sum of \$48,396 annually.

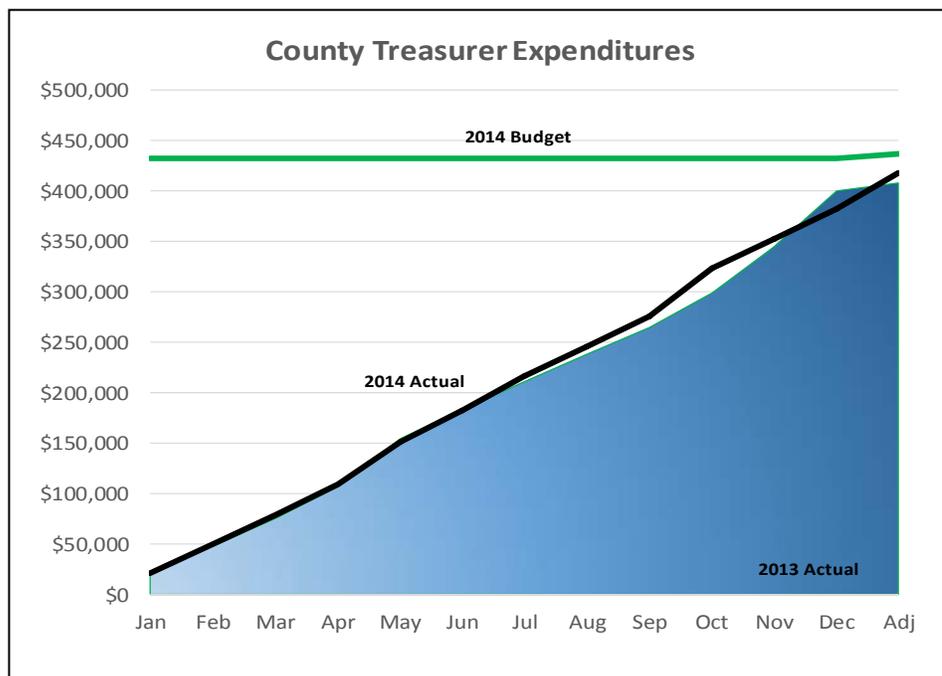
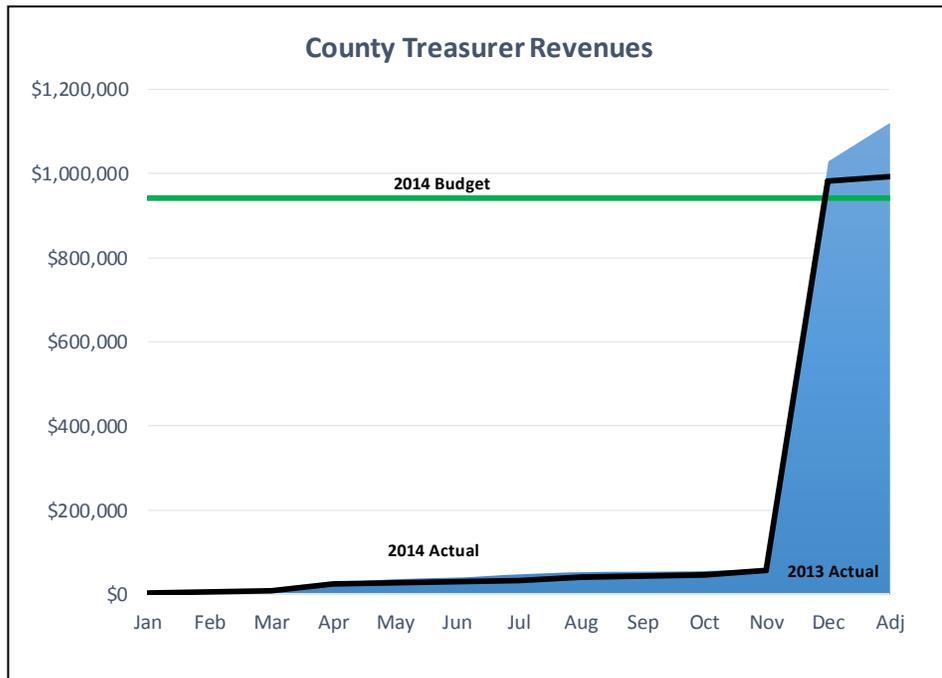
Peoria County Treasurer's Office

Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$941,440	Budget	436,605
Year to Date	\$993,267	Year to Date	417,538
Above (Below) Budget	\$51,827	Above (Below) Budget	(\$19,067)
		Net 2014 Budget +/-	\$70,894

Finance Department Remarks

- **Treasurer revenues exceeded the 2014 budget by \$51,827.** Revenue from penalties and fees and charges more than offset any shortfalls in interest / investment income.
- **Expenditures also came in below budget. Expenditures, exclusive of shared savings, were \$19,067 below budget.**
- Personnel costs exceeded the budget, primarily to a change in medical coverage.
- **Only \$43,984 of \$76,550 was spent on contractual expenses in 2014.** Financial institution charges were the largest unspent category with only \$26,160 of \$50,000 spent by year end.
- **The overall net impact to the 2014 General Fund budget is a positive variance of \$70,894.**



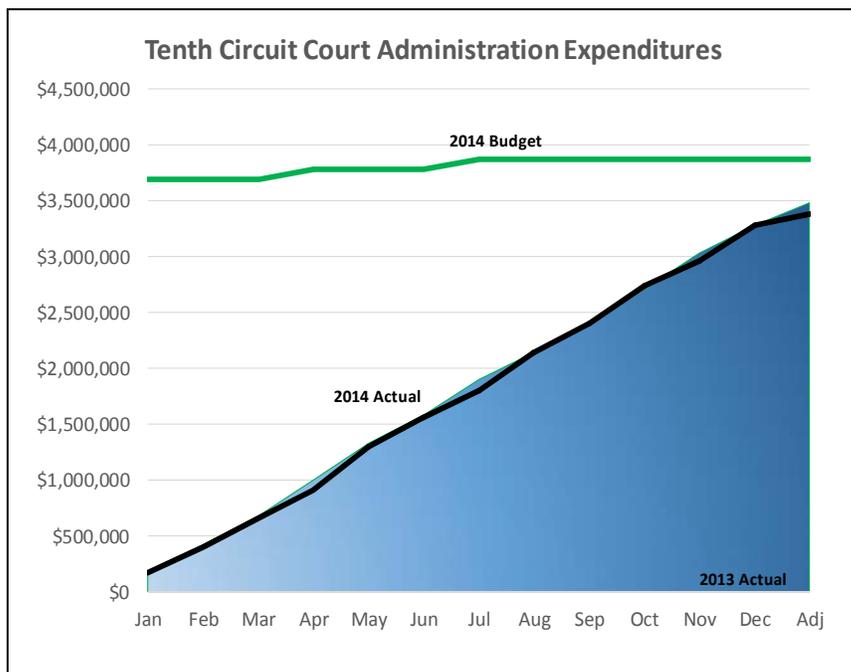
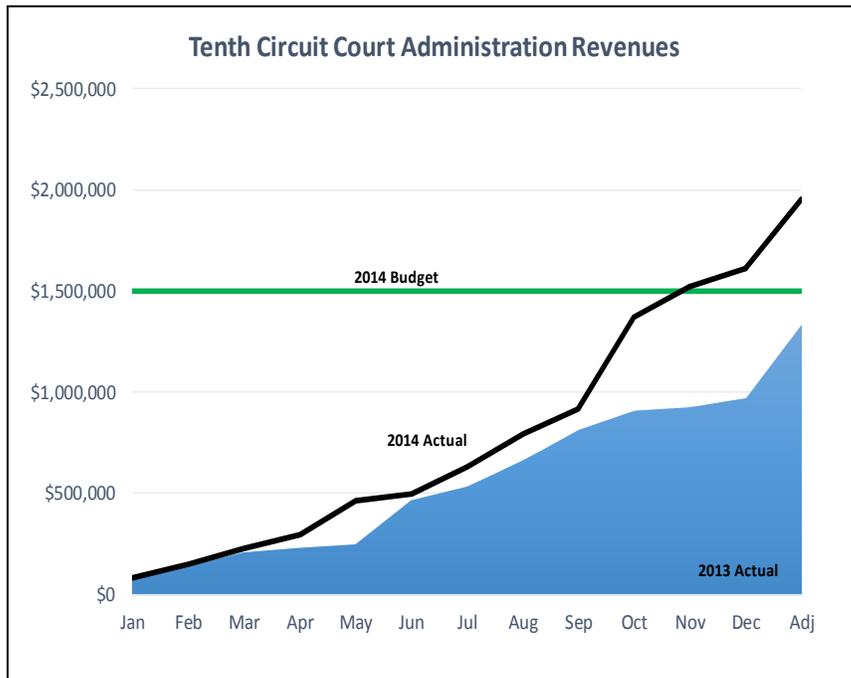
County Treasurer's Remarks

- The 2014 year end financial results are consistent with previous year performances. Our Office has met or exceeded budget sixteen straight years and hopefully will be able to do so in 2015 as well.

Tenth Circuit Court Administration

Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$1,498,310	Budget	3,875,690
Year to Date	\$1,954,816	Year to Date	3,381,836
Above (Below) Budget	\$456,506	Above (Below) Budget	(\$493,854)
		Net 2014 Budget +/-	\$950,360



Finance Department Remarks

- **The Tenth Circuit Court had a significant positive impact on the General Fund in 2014.**
- **Revenues came in \$456,506 over budget due primarily to State salary reimbursements.**
- State salary reimbursements exceeded the budget by \$677,455 (\$1,238,200 of \$560,745).
- State grant revenue came up \$154,240 short (\$509,955 of \$664,195).
- \$50,000 in miscellaneous revenues was budgeted, but nothing was received in 2014. However, this revenue is tied to reduced expenses in the contractual related services mentioned below.
- **Court Administration expenditures were also \$493,854 below budget.**
- Turnover in personnel led to \$21,083 in savings in full time employees (\$2,290,492 of \$2,311,575) and \$50,103 in medical health benefits (\$258,398 of \$308,500).
- Areas with significant savings include \$56,500 in in counseling services (\$46,125 of \$102,625), \$94,428 in consultant services (\$26,185 of \$120,613), \$102,133 in coordinator services (\$238,092 of \$340,225), and \$100,882 in savings in equipment rental (\$18,918 of \$119,800).
- **The net impact on the General Fund of these revenues and expenditures is a positive \$950,360.**

Court Administration Remarks

- The Courts are diligently pursuing new revenue sources in an effort to continue our positive impact on the General Fund. Currently, we are eligible to receive \$2,440,320 in Probation and Detention salaries reimbursements from AOIC. Through support of the Supreme Court, on February 25, 2015, we received notification that they have increased this amount to \$2,736,000 which is an additional \$295,680 of projected revenues for FY15. Of these additional revenues \$133,056 would apply to Probation and \$162,624 would apply to JDC salaries. We are also monitoring all expenditures closely in an effort to decrease those wherever possible.

Tenth Circuit Court Administration

Budget Savings From VRI and Other Vacancies as of March 2, 2015

Month	General Fund Dept	2015 and 2016 Final Adopted Budget Reductions	Actual VRI \$ Reduction	VRI/ FTE Reduction	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted FTE Reduction	Difference Between Budgeted Reduction and Current
January	court admin	\$ (211,035)	\$ (51,083.96)	1.00	1.00	\$ (51,083.96)	\$ -	0.00	\$ -	\$ (51,083.96)	1.00	\$ (159,951)
February	court admin	\$ (211,035)	\$ (51,083.96)	1.00	1.00	\$ (51,083.96)	\$ -	0.00	\$ -	\$ (51,083.96)	1.00	\$ (159,951)

Tenth Circuit Court Administration Remarks

With regard to the status of VRI and other vacancies, the Court Administrator is reviewing all staffing needs with the Director of Probation and Court Services and the Chief Judge. A proposed restructuring plan is currently being reviewed in an effort to assist the County with its goal to reduce personnel expenses wherever possible.

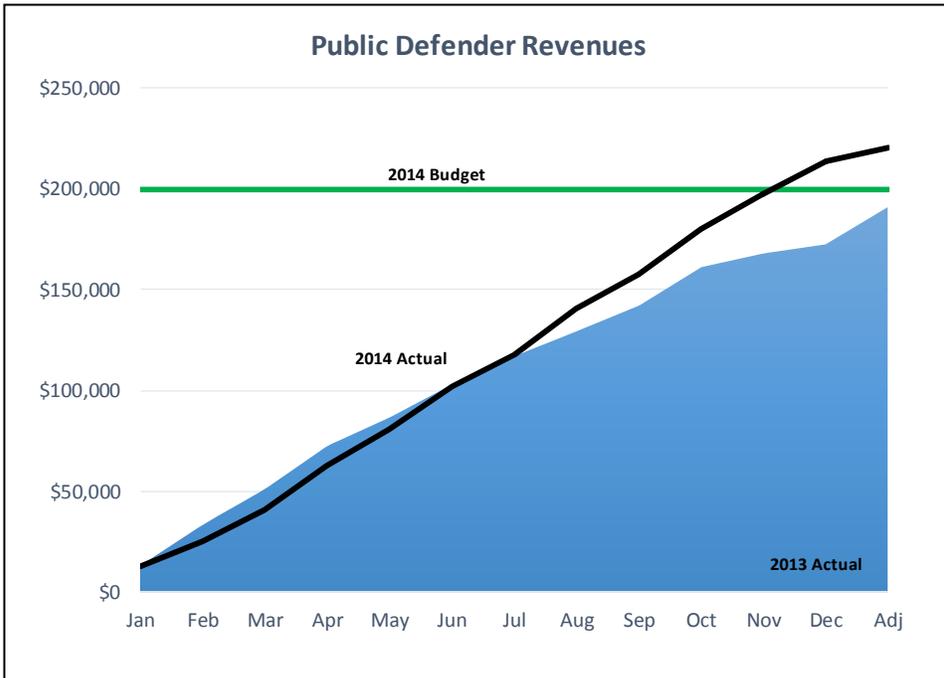
Peoria County Public Defender

Financial Data through December 31, 2014 (As of March 11, 2015)

2014 Revenues		2014 Expenditures	
Budget	\$199,695	Budget	\$1,381,463
Year to Date	\$220,127	Year to Date	\$1,333,286
Above (Below) Budget	\$20,432	Above (Below) Budget	(\$48,177)
		Net 2014 Budget +/-	\$68,609

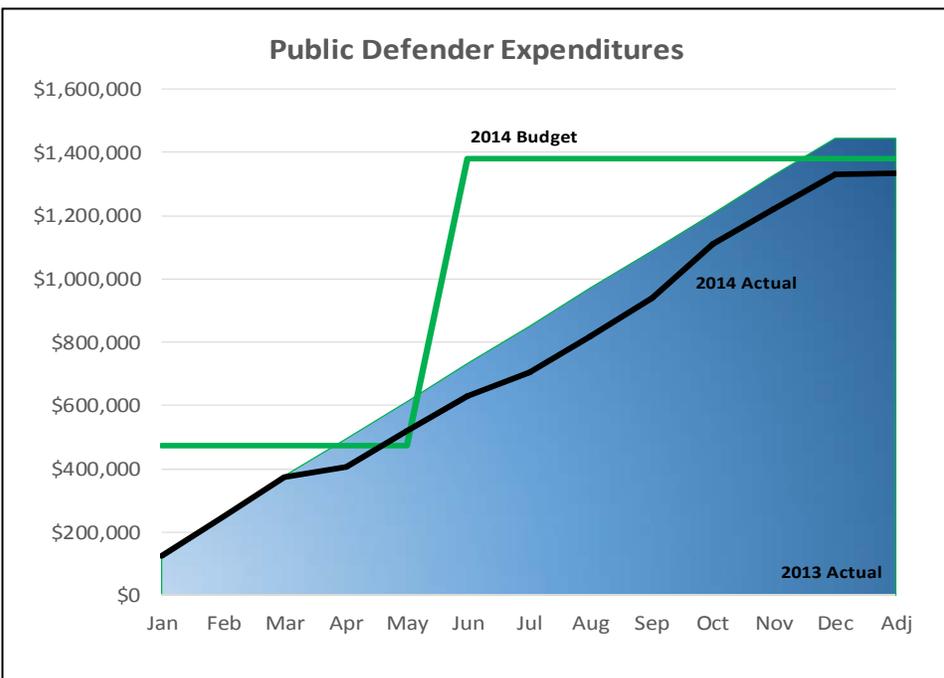
Finance Department Remarks

- **Public Defender revenues exceeded the 2014 budget by \$20,432.** State salary reimbursements, expenses reimbursements and fees and charges have all exceeded the amount budgeted.
- **Public Defender expenditures were \$48,177 below budget in 2014.**
- Public Defender medical health benefits were erroneously budgeted in 2014. There was no expense this year.
- In 2014, there was **a transition between Public Defenders and this was also the first year that the County paid the Assistant Public Defenders directly based upon hours worked.** This mean there was some variance in the amount paid each month. The result of the transition was some savings in the Public Defender program.
- **The net impact of these revenue and expenditure variances on the General Fund was a positive \$68,609.**



Courts / Public Defender Remarks

- The **Public Defender state salary reimbursements have increased because the statute provides for 66 2/3% reimbursement of the annual salary which was increased from \$75,000 to \$100,000 pursuant to the terms of the contract.**
- We agree with the Finance Departments comment (regarding health benefits).
- **The Public Defender's office has gone through several transitions in 2014; a review of assignments, turnover in staff and an equalization of pay given to Assistant Public Defenders has created this variance.**
- Every effort is being made to monitor all expenditures and seek new revenue sources. The courts were notified of possible reimbursements from AOIC for expenses relating to the Sexually Violent Persons Act. All requests are being submitted on a timely basis.



VRI and Financial Definitions

The following definitions relate to the VRI tables throughout the document:

2015 and 2016 Final Adopted Budget Reductions: The additional reductions that will be required for each department through the end of 2015.

Actual VRI \$ Reduction: The total budget reduction achieved through the initial VRI savings as of the end of December 2014, including salary, FICA, IMRF, and medical health.

VRI/FTE Reduction: The number of individual employees that participated in the VRI.

Revised VRI/FTE Reduction: The number of positions corresponding to VRI participants that have not been backfilled.

Revised VRI \$ Reduction Based on Backfill: The budgeted VRI savings (including wages and benefits) minus the cost of backfilled positions.

Other Vacancy Reduction: The salary savings from additional positions that have been identified by the department as remaining vacant in correlation with the VRI positions.

Other Vacancy FTE Reduction: The number of additional positions that have been identified by the department as remaining vacant in correlation with the VRI positions.

Elected Official Discretion: For purposes of the VRI tables, this is the total cost of bonuses and salary increases outside of the personnel policy parameters.

Revised Total Salary Savings: The total of the revised VRI \$ reduction based on backfill, other vacancy reductions, and elected official discretion.

Total Adjusted FTE Reduction: The total revised VRI reduction of employees plus other vacancy FTE reduction of employees.

Difference Between Budgeted Reduction and Current: The 2015 and 2016 final adopted budget reductions minus the revised total salary savings.