

Peoria County General Fund

Financial Data through February 28, 2015 (As of April 6, 2015)

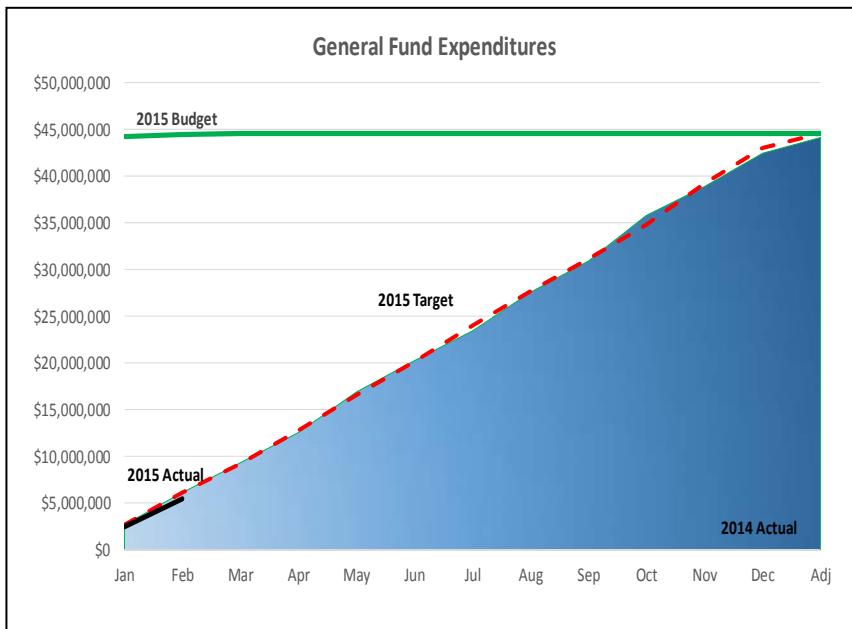
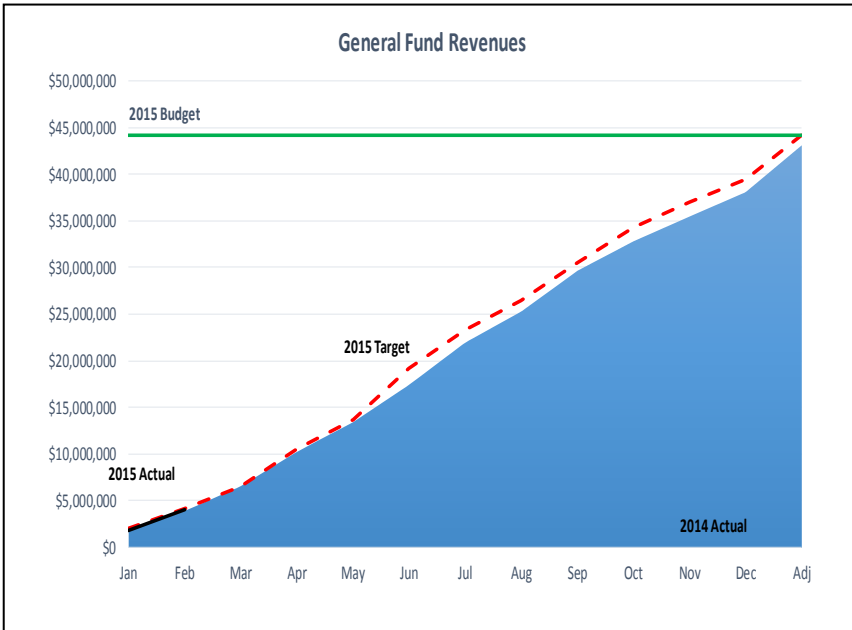
2015 Revenues		2015 Expenditures	
Budget	\$ 4,183,534	Budget	\$ 5,931,532
Year to Date	3,330,717	Year to Date	\$ 5,476,446
Above (Below) Budget	(\$852,817)	Above (Below) Budget	(\$455,086)
Est. Outstanding Sales Taxes	\$765,000	Est. Outstanding	\$0
Est. Year to Date	\$ 4,095,717	Est. Year to Date	\$5,476,446
Est. Above (Below) Budget	(\$87,817)	Est. Above (Below) Budget	(\$455,086)

2015 Budget		2015 Year to Date	
Revised 2015 Revenues	\$ 44,185,175	Net 2015 Budget +/-	\$367,268
Revised 2015 Expenditures	\$ (44,416,605)	Current Surplus / (Shortfall)	(\$1,380,729)
Revenues Less Expenditures	\$ (231,430)		

2014 Summary			
Revenues	\$42,569,011	Final Net 2014 Budget +/-	(\$146,517)
Expenditures	(44,174,447)		
Deficit	(\$1,605,436)		

Finance Department Remarks

- There was a material adjusting journal entry that occurred at the close of FY 2014. A receivable was set up for the state salary reimbursement for the Courts in the General Fund, but this was later reclassified as revenue for the Juvenile Detention Fund. The money was received during the course of the year, but the proceeds went to the Juvenile Detention Fund as opposed to benefitting the General Fund.
- There is more discussion about this issue on the Courts page, as well as a discussion about the finances of the Juvenile Detention Fund.
- This change means that FY 2014 ended the year below the revised budget and the total shortfall was \$1,597,773.
- It is imperative that offices and departments inform the Finance Department if there are potential changes in a revenue stream during the course of the years or if a reclassification is expected to occur.
- 2015 adopted revenue budget: \$44,185,175
2015 revised revenue budget: \$44,185,175
2015 adopted expenditure budget: \$44,185,175
2015 revised expenditure budget: \$44,416,605
- **Revenues are running \$87,817 under the historical year to date budget through February 2015.**
- Circuit Clerk revenues are up from last year, but are down from its historical year to date budget.
- State salary reimbursements have been on time for the State's Attorney's Office.
- State's Attorney's Office and General County revenues have been outpacing their historical year to date budgets. Note - General County includes \$765,000 in sales tax receivables.
- Administrative Department revenues are down mostly due to the elimination of a transfer from Heddington Oaks to the General Fund for financial related services. In lieu of a transfer, the Heddington Oaks financial staff were moved from the General Fund to the Heddington Oaks fund.
- **Expenditures are \$455,086 below the historical year to date budget through February.**
- Much of the decrease in spending relates to savings related to the voluntary retirement incentive and other vacancies.
- While the Sheriff's Office and the Circuit Clerk's Office are behind on revenues, they are also notably below budget on expenditures, resulting in positive net gains for the years.
- The State's Attorney's Office is also below historical trends on expenditures and has netted a notable positive gain for the County's General Fund through February.
- **Year to date revenues and expenditure variances result in a net positive gain of \$367,268 in comparison to the year to date historical budget.**



General Fund Summary

Budget Savings From VRI and Other Vacancies through March 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)	\$ -	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	0.00	(110,470.00)
finance*	(41,220)	\$ -	0.00	0.00	\$ -	\$ (18,684.00)	0.50	0.00	\$ (18,684.00)	0.50	(22,536.00)
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	54,889.84
sup of assess	0	\$ -	0.00	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	16,040.80
ema	(23,600)	\$ (73,636.98)	1.00	1.00	\$ (73,636.98)	\$ -	1.00	0.00	\$ (73,636.98)	2.00	50,036.98
<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>\$ (66,832.00)</i>	<i>2.50</i>	<i>0.00</i>	<i>\$ (285,971.62)</i>	<i>5.50</i>	<i>\$ (12,038.38)</i>
* sharing staff with Auditor's office											
sao	(220,990)	\$ (143,920.18)	2.00	1.00	\$ (57,185.15)	\$ (261,705.00)	5.00	\$ 14,591.37	\$ (304,298.78)	6.00	83,308.78
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	0	\$ -	0.00	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	0.00
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	1.50	\$ (70,965.28)	\$ -	0.00	\$ -	\$ (70,965.28)	1.50	52,760.28
coroner	(22,510)	\$ -	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	0.00	(22,510.00)
education	0	\$ -	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	0.00	0.00
General Fund Subtotal	(1,826,965)	\$ (2,032,682.39)	28.00	16.50	\$ (1,379,385.84)	\$ (498,428.14)	11.50	\$ 19,347.91	\$ (1,858,466.07)	28.00	\$ 31,501.07

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 (plus the job sharing with Finance and Auditor's office for .5 FTE in each office) and eleven additional vacancies have been identified, leaving a total reduction of 28 positions. At the end of March 2015, the General Fund was \$31,501 over the identified budget target.

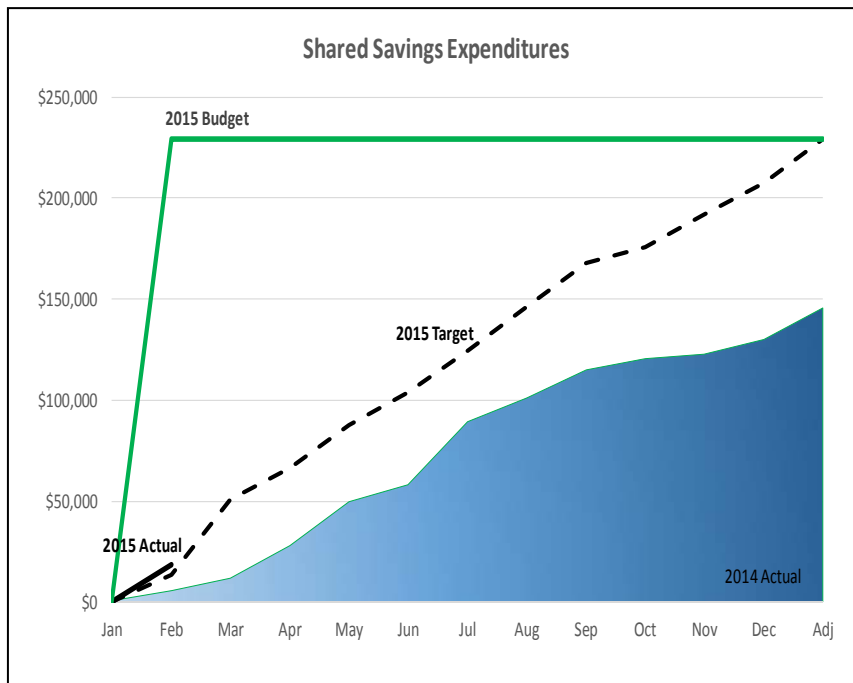
Peoria County Shared Savings

Financial Data through February 28, 2015 (As of April 6, 2015)

2015 Revenues		2015 Expenditures	
Budget	\$0	Budget	\$ 13,440
Year to Date	\$0	Year to Date	\$ 18,364
Above (Below) Budget	\$0	Above (Below) Budget	\$4,924
		Net 2014 Budget +/- (\$4,924)	

Finance Department Remarks

- 2015 shared savings appropriations total \$228,969 as of February 2015.
- 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.
- The table to the left shows how each office / department utilized its shared savings.
- 8% of the shared savings budget has been used thus far in 2015.
- Shared savings expenses through February are \$4,924 above the year to date historical budget.
- The Recorder of Deeds Office has utilized their shared savings for a back scanning project.
- 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	\$0	\$0	-
Circuit Clerk	\$111	\$0	-
Coroner	\$0	\$0	-
County Clerk	\$0	\$0	-
County Treasurer	\$0	\$0	-
Court Administration	\$0	\$210,790	0%
Recorder of Deeds	\$18,253	\$18,179	100%
Reg Office Education	\$0	\$0	-
Sheriff (incl. Merit)	\$0	\$0	-
States Attorney	\$0	\$0	-
ELECTED OFFICES	\$18,364	\$228,969	8%
ADMINISTRATIVE DEPARTMENTS	EXPENSE	BUDGET	% SPENT
Finance	\$0	\$0	-
Assessor	\$0	\$0	-
Zoning	\$0	\$0	-
ZBA	\$0	\$0	-
EMA	\$0	\$0	-
ADMINISTRATIVE DEPARTMENTS	\$0	\$0	-
TOTAL SHARED SAVINGS	\$18,364	\$228,969	8.0%

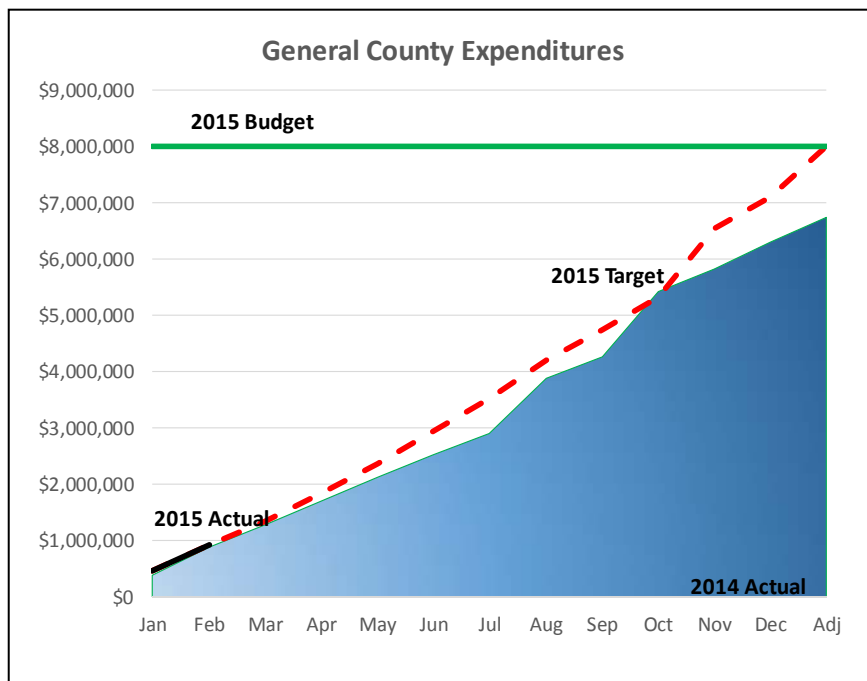
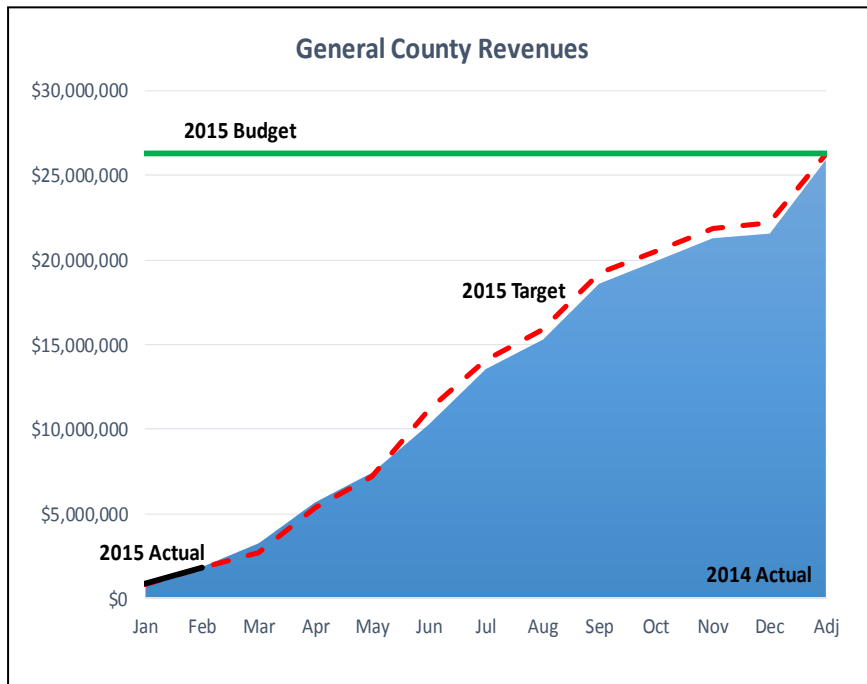
General Fund - General County

Financial Data through February 28, 2015 (As of April 6, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 1,837,056	Historical YTD Budget	920,803
Year to Date	\$ 1,105,784	Year to Date	916,318
Above (Below)		Above (Below)	
Historical YTD Budget	(\$731,272)	Historical YTD Budget	(\$4,485)
Outstanding Sales Taxes	765,000		
Above (Below)			
Historical YTD Budget	\$33,728	Net 2015 Budget +/-	\$38,213

Finance Department Remarks

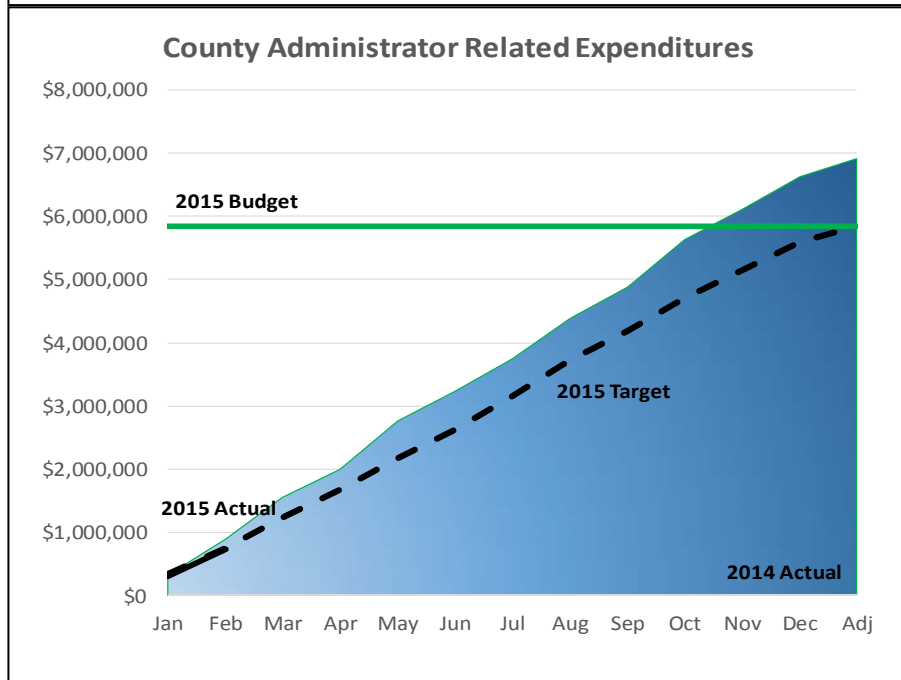
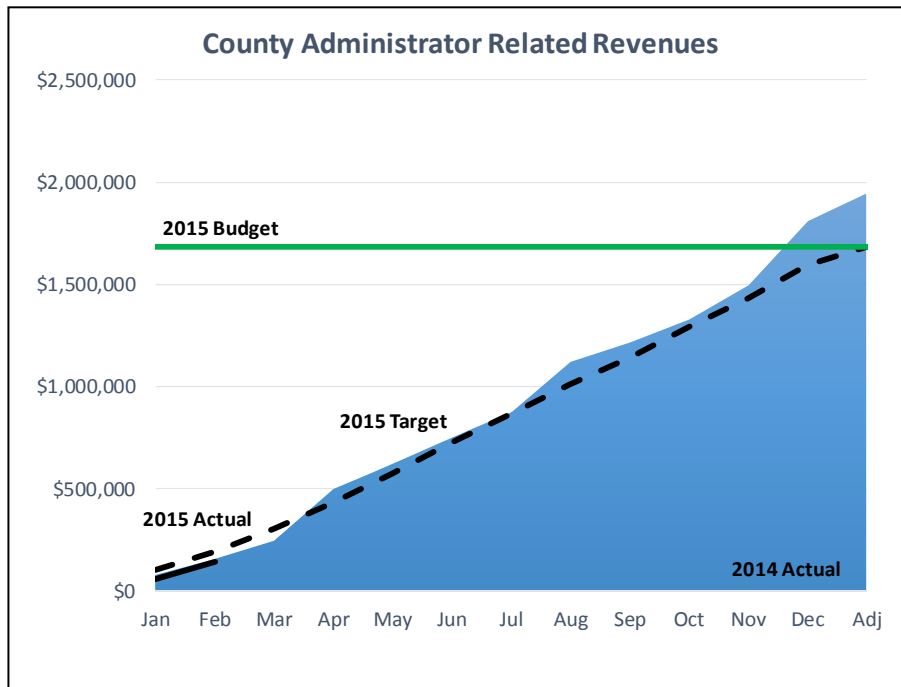
- Revenue budget: \$26,311,925
Expenditure budget: \$7,998,675
- **General County revenues through February are up \$33,728 when compared to the year to date historic budget for 2015.**
- Sales taxes are flat compared to last year.
- State income tax figures are up \$79,066 from 2014, while corporate personal property replacement taxes are down \$67,366 within the General Fund.
- Building rental revenue is up \$12,000 from 2014.
- **General County expenditures are running \$4,485 below the year to date historic budget.**
- **Risk management related fees are up \$129,400. The General Fund was previously not charged for their risk fees. All General Fund offices and departments pay their risk fees through "General County."** The same procedure is used to pay for General Fund related IT user fees and fleet maintenance expenses.
- In February 2014, there was \$100,000 contribution to Tri County Regional Planning Commission and a write off of \$41,000 of debt. This was a onetime expense that does not reoccur in 2015.
- Consultant service expenses are down \$38,897 from last year. The County paid for the Ferguson Group and the Seeds to Success program in 2014.
- **The net impact of revenues and expenditures for General County through January is a positive budget variance of \$38,213.**



General Fund - Administrative Departments

Financial Data through February 28, 2015 (As of April 6, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 194,930	Historical YTD Budget	761,624
Year to Date	\$ 141,891	Year to Date	730,017
Above (Below)		Above (Below)	
Historical YTD Budget	(\$53,039)	Historical YTD Budget	(\$31,607)
		Net 2015 Budget +/-	(\$21,433)



Finance Department Remarks

- Revenue budget: \$1,683,470
Expenditure budget: \$5,850,260
- **Revenue for County Administrative Departments in the General Fund is \$53,039 below the historical year to date budget through February 2015.**
- 2015 revenues are trending slightly above 2014 year to date revenues.
- Building and zoning permits are down \$8,333; building rent is down \$12,082 as we wait for a payment from the State, management fees are down \$24,000 (the transfer from Heddington to Oaks for finance related services was cut in the 2015. The personnel related to Heddington Oaks were moved into the Heddington Oaks Fund).
- State grant revenue is up \$10,500 due to housing rehabilitation and planning and zoning grants received in 2015 and transfers into the General Fund are up \$17,992
- **County Administrative expenses are \$31,607 below the historical year to date budget through February 2015.**
- Spending in these departments is also running below 2014 figures.
- Personnel figures are down \$79,652 from last year, mostly due to vacancies in these departments. Spending on maintenance supplies is down \$6,432. Utilities, snow removal and building and grounds maintenance costs are down \$81,521. Much of this attributed to less snowfall this past winter. Spending on consultant services is also down \$13,230.
- Spending on janitorial services is up \$13,239.
- **The net impact of revenues and expenditures on County Administrative departments is a negative budget variance of \$21,433.**

Peoria County Administration

Budget Savings From VRI and Other Vacancies through March 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)	\$ -	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
subtotal	\$ (298,010)	\$ (219,139.62)	3.00	3.00	\$ (219,139.62)	\$ (48,148.00)	2.00	0.00	\$ (267,287.62)	5.00	\$ (30,722.38)

* sharing staff with Auditor's office

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
subtotal	\$ (298,010)	\$ (219,139.62)	3.00	3.00	\$ (219,139.62)	\$ (48,148.00)	2.00	0.00	\$ (267,287.62)	5.00	\$ (30,722.38)

* sharing staff with Auditor's office

county admin	(110,470)	\$ -	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	0.00	(110,470.00)
finance*	(41,220)	\$ -	0.00	0.00	\$ -	\$ (18,684.00)	0.50	0.00	\$ (18,684.00)	0.50	(22,536.00)
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	54,889.84
sup of assess	0	\$ -	0.00	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	16,040.80
ema	(23,600)	\$ (73,636.98)	1.00	1.00	\$ (73,636.98)	\$ -	1.00	0.00	\$ (73,636.98)	2.00	50,036.98
subtotal	(298,010)	\$ (219,139.62)	3.00	3.00	\$ (219,139.62)	\$ (66,832.00)	2.50	0.00	\$ (285,971.62)	5.50	\$ (12,038.38)

* 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 (plus the sharing of .5 FTE with the Auditor's Office) for a total reduction of 5.5 FTEs. These positions have not been backfilled in an effort to continue to maximize savings, leaving them only \$12,038 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.

FY 2014 Summary

Financial Data through December 31, 2014 (As of April 6, 2015)

2014 YEAR END (SHARED SAVINGS REMOVED)								
ELECTED OFFICE	BUDGET REVENUES	ACTUAL REVENUES	NET OVER/SHORT	BUDGET EXPENSES	ACTUAL EXPENSES	NET OVER/SHORT	YTD NET POSITION	
Auditor	\$ -	\$ -	\$ -	\$ 259,275	\$ 250,613	\$ (8,662)	\$ 8,662	
Circuit Clerk	\$ 4,501,985	\$ 3,829,079	\$ (672,906)	\$ 2,674,265	\$ 2,583,972	\$ (90,293)	\$ (582,613)	
Coroner	\$ 106,540	\$ 143,111	\$ 36,571	\$ 805,223	\$ 810,219	\$ 4,996	\$ 31,575	
County Clerk	\$ 743,565	\$ 726,259	\$ (17,306)	\$ 989,938	\$ 905,733	\$ (84,205)	\$ 66,899	
Court Administration	\$ 1,498,310	\$ 1,627,752	\$ 129,442	\$ 3,875,690	\$ 3,385,049	\$ (490,641)	\$ 620,083	
Public Defender	\$ 199,695	\$ 220,218	\$ 20,523	\$ 1,381,463	\$ 1,333,286	\$ (48,177)	\$ 68,700	
Recorder of Deeds	\$ 2,318,250	\$ 1,989,616	\$ (328,635)	\$ 1,068,665	\$ 1,068,252	\$ (413)	\$ (328,222)	
Reg Office Education	\$ 14,000	\$ 14,000	\$ -	\$ 278,782	\$ 277,153	\$ (1,629)	\$ 1,629	
Sheriff (incl. Merit)	\$ 4,702,924	\$ 4,290,875	\$ (412,049)	\$ 15,677,274	\$ 15,673,416	\$ (3,858)	\$ (408,191)	
States Attorney	\$ 884,720	\$ 897,888	\$ 13,168	\$ 3,648,205	\$ 3,670,461	\$ 22,256	\$ (9,088)	
Treasurer	\$ 941,440	\$ 993,267	\$ 51,827	\$ 436,605	\$ 417,538	\$ (19,067)	\$ 70,894	
	\$ 15,911,429	\$ 14,732,065	\$ (1,179,364)	\$ 31,095,385	\$ 30,375,692	\$ (719,693)	\$ (459,671)	
DEPARTMENT								
Assessor	\$ 55,400	\$ 57,142	\$ 1,742	\$ 704,015	\$ 652,937	\$ (51,078)	\$ 52,820	
County Administration	\$ 840,815	\$ 696,444	\$ (144,371)	\$ 2,186,400	\$ 1,780,275	\$ (406,125)	\$ 261,754	
County Board	\$ 2,580	\$ 2,580	\$ -	\$ 243,515	\$ 238,455	\$ (5,060)	\$ 5,060	
Emergency Management Agency	\$ 31,140	\$ 32,464	\$ 1,324	\$ 215,715	\$ 186,829	\$ (28,886)	\$ 30,210	
Facilities	\$ 428,700	\$ 416,425	\$ (12,275)	\$ 2,789,640	\$ 2,694,902	\$ (94,738)	\$ 82,463	
Finance	\$ 208,840	\$ 286,237	\$ 77,397	\$ 659,389	\$ 646,832	\$ (12,557)	\$ 89,954	
General County	\$ 26,842,870	\$ 25,893,453	\$ (949,417)	\$ 7,079,623	\$ 6,741,339	\$ (338,284)	\$ (611,133)	
Planning & Zoning	\$ 466,296	\$ 451,871	\$ (14,425)	\$ 694,155	\$ 696,934	\$ 2,779	\$ (17,204)	
Zoning Board of Appeals	\$ -	\$ -	\$ -	\$ 7,750	\$ 7,079	\$ (671)	\$ 671	
	\$ 28,876,641	\$ 27,836,616	\$ (1,040,025)	\$ 14,580,202	\$ 13,645,582	\$ (934,620)	\$ (105,405)	
SHARED SAVINGS								
Shared Savings	\$ -	\$ -	\$ -	\$ 571,402	\$ 145,360	\$ (426,042)	\$ 426,042	
	\$ -	\$ -	\$ -	\$ 571,402	\$ 145,360	\$ (426,042)	\$ 426,042	
TOTAL	\$ 44,788,070	\$ 42,568,681	\$ (2,219,389)	\$ 46,246,989	\$ 44,166,634	\$ (2,080,355)	\$ (139,034)	
	REVISED BUDGET	ACTUAL YTD						
REVENUES	\$ 44,788,070	\$ 42,568,681						
EXPENDITURES	\$ 46,246,989	\$ 44,166,634						
SURPLUS (DEFICIT)	\$ (1,458,919)	\$ (1,597,953)						

FY 2015 Summary

Financial Data through February 28, 2015 (As of April 6, 2015)

THROUGH FEBRUARY 2015 (SHARED SAVINGS REMOVED)								
ELECTED OFFICE	BUDGET		ACTUAL		BUDGET EXPENSES	ACTUAL EXPENSES		YTD NET POSITION
	REVENUES	REVENUES	NET OVER/SHORT	NET OVER/SHORT				
Auditor	\$ -	\$ -	\$ -	\$ -	\$ 34,705	\$ 26,204	\$ (8,501)	\$ 8,501
Circuit Clerk	\$ 756,353	\$ 706,053	\$ (50,300)		\$ 361,038	\$ 300,223	\$ (60,815)	\$ 10,515
Coroner	\$ 8,889	\$ 7,608	\$ (1,281)		\$ 82,595	\$ 91,715	\$ 9,120	\$ (10,401)
County Clerk	\$ 136,042	\$ 127,031	\$ (9,011)		\$ 109,547	\$ 71,579	\$ (37,968)	\$ 28,957
Court Administration	\$ 248,340	\$ 244,389	\$ (3,951)		\$ 454,129	\$ 379,574	\$ (74,555)	\$ 70,604
Public Defender	\$ 35,940	\$ 36,503	\$ 563		\$ 244,260	\$ 244,216	\$ (44)	\$ 606
Recorder of Deeds	\$ 281,049	\$ 280,411	\$ (638)		\$ 151,572	\$ 142,830	\$ (8,742)	\$ 8,104
Reg Office Education	\$ -	\$ -	\$ -		\$ 34,326	\$ 37,553	\$ 3,227	\$ (3,227)
Sheriff (incl. Merit)	\$ 588,894	\$ 559,571	\$ (29,323)		\$ 2,218,831	\$ 2,012,740	\$ (206,091)	\$ 176,768
States Attorney	\$ 90,934	\$ 114,727	\$ 23,793		\$ 490,532	\$ 453,293	\$ (37,239)	\$ 61,032
Treasurer	\$ 5,107	\$ 6,750	\$ 1,643		\$ 54,130	\$ 51,820	\$ (2,310)	\$ 3,954
	\$ 2,151,548	\$ 2,083,043	\$ (68,505)		\$ 4,235,665	\$ 3,811,746	\$ (423,919)	\$ 355,414
DEPARTMENT								
General County	\$ 1,837,056	\$ 1,870,784	\$ 33,728		\$ 920,803	\$ 916,318	\$ (4,485)	\$ 38,213
Administrative Departments	\$ 194,930	\$ 141,891	\$ (53,039)		\$ 761,624	\$ 730,018	\$ (31,606)	\$ (21,433)
	\$ 2,031,986	\$ 2,012,675	\$ (19,311)		\$ 1,682,427	\$ 1,646,336	\$ (36,091)	\$ 16,780
SHARED SAVINGS								
Shared Savings	\$ -	\$ -	\$ -		\$ 13,440	\$ 18,364	\$ 4,924	\$ (4,924)
	\$ -	\$ -	\$ -		\$ 13,440	\$ 18,364	\$ 4,924	\$ (4,924)
TOTAL	\$ 4,183,534	\$ 4,095,718	\$ (87,816)		\$ 5,931,532	\$ 5,476,446	\$ (455,086)	\$ 367,269
	REVISED BUDGET		ACTUAL YTD					
REVENUES	\$ 4,183,534		\$ 4,095,718					
EXPENDITURES	\$ 5,931,532		\$ 5,476,446					
SURPLUS (DEFICIT)	\$ (1,747,998)		\$ (1,380,729)					

Peoria County Auditor's Office

Financial Data through February 28, 2015 (As of April 6, 2015)

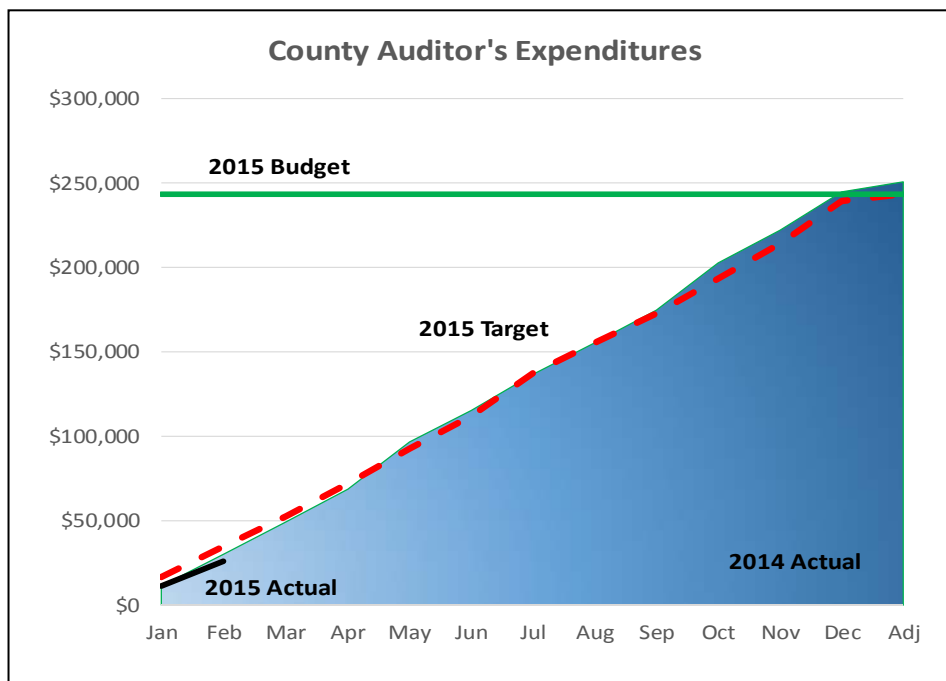
2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$0	Historical YTD Budget	\$ 34,705
Year to Date	\$0	Year to Date	\$ 26,204
<hr/>		<hr/>	
Above (Below)		Above (Below)	
Historical YTD Budget	\$0	Historical YTD Budget	(\$8,501)
<hr/>		<hr/>	
		Net 2014 Budget +/-	\$8,501

Finance Department Remarks

- There are no revenues associated with the Auditor's Office.
- **Expenditures in the Auditor's Office are running \$8,501 below budget. The savings are related to full time and part time vacancies.**
- **The net budgetary impact through February 2015 is \$8,501.**

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 through March 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	\$ (70,965.28)	\$ -	0.00	\$ -	\$ (70,965.28)	2.00	\$ 52,760
February	auditor	\$ (18,205)	\$ (89,649.28)	2.00	2.00	\$ (89,649.28)	\$ -	0.00	\$ -	\$ (89,649.28)	2.00	\$ 71,444
March	auditor	\$ (18,205)	\$ (89,649.28)	2.00	1.50	\$ (70,965.28)	\$ -	0.00	\$ -	\$ (70,965.28)	1.50	\$ 52,760

* the VRI resulted in 2 employees leaving; however one employee was a part-time employee at .6 FTE. Therefore, after the job-sharing arrangement with Finance there is actually a 1.1 FTE reduction.

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.

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 Circuit Clerk's Office

Financial Data through February 28, 2015 (As of April 6, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 756,353	Historical YTD Budget	361,038
Year to Date	\$ 706,053	Year to Date	300,223
Above (Below)		Above (Below)	
Historical YTD Budget	(\$50,300)	Historical YTD Budget	(\$60,815)
		Net 2015 Budget +/-	\$10,515

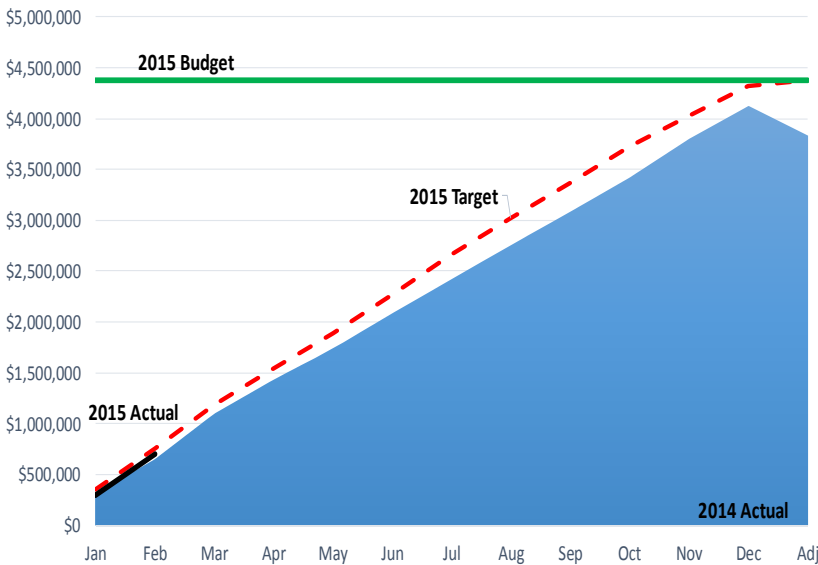
Finance Department Remarks

- Revenue budget: \$4,382,075
Expenditure budget: \$2,459,835
- **Circuit Clerk revenues through February 2015 are lagging behind the historical year to date budget by approximately \$50,300.**
- However, it should be noted that revenue collection is up from 2014 figures. Automation fees and document storage fees are up nearly 50% from last year.
- **Expenditures (less shared savings expenses) through February 2015 are running \$60,815 under the historical year to date budget.**
- Vacancies have resulted in savings in the full time employee and medical health benefit line items. Additionally, overtime premium is also down from this time last year.
- **The net impact of the revenue and expenditures to the General Fund is a positive \$10,515 through February.**

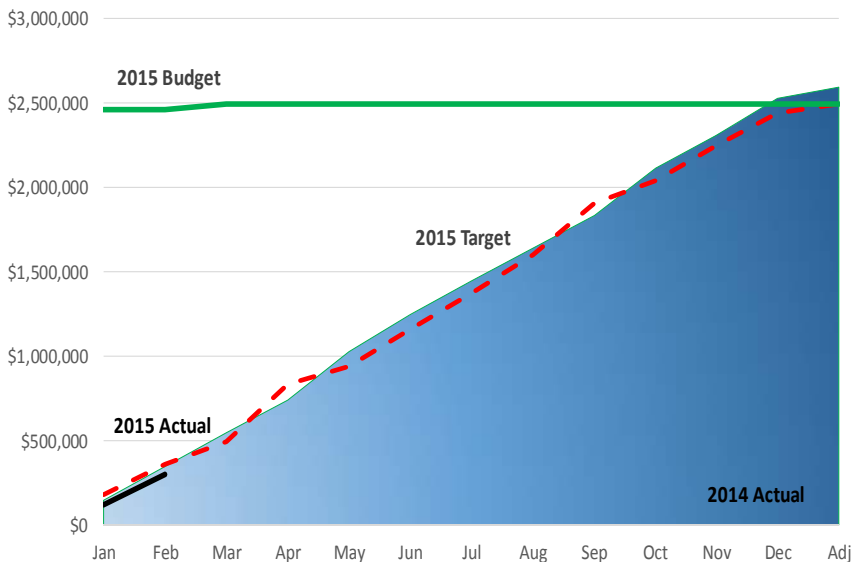
Circuit Clerk's Office Remarks

- 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.

Circuit Clerk Revenues



Circuit Clerk Expenditures



Peoria County Circuit Clerk's Office

Budget Savings From VRI and Other Vacancies through March 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
March	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 February 28, 2015 (As of April 6, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 136,042	Historical YTD Budget	109,547
Year to Date	\$ 127,031	Year to Date	71,579
Above (Below)		Above (Below)	
Historical YTD Budget	(\$9,011)	Historical YTD Budget	(\$37,968)
		Net 2015 Budget +/-	\$28,957

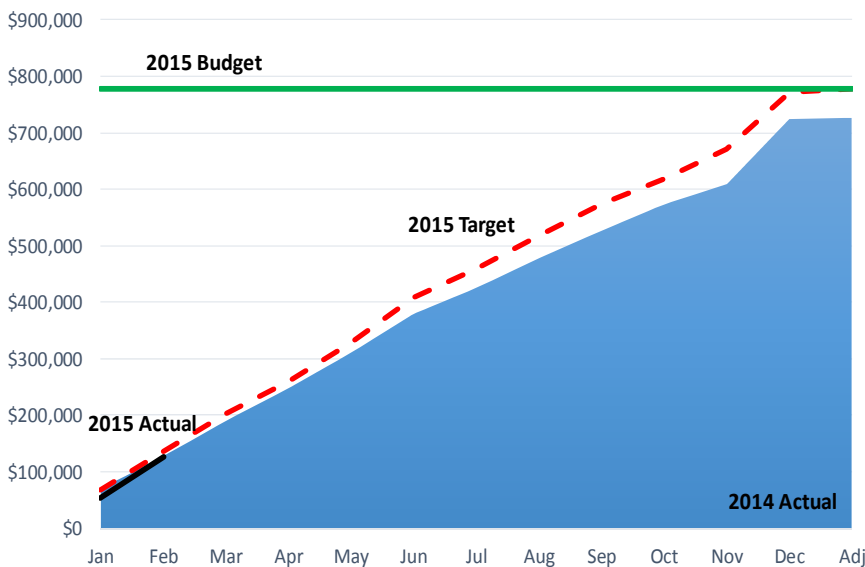
Finance Department Remarks

- Revenue budget: \$777,790
Expenditure budget: \$810,490
- **Revenues are running below the historical year to date budget. While collections levels are consistent with past years, the 2015 budget includes are larger amount of revenues than in past years.** This includes an additional \$8,700 in expense reimbursements, plus an increase in delinquent tax collections. The impact has not been seen yet to date.
- **Expenditures are \$37,968 below the historical year to date budget. This is primarily due to vacancy related savings in the full time line item and medical health benefits.**
- **The net impact of revenues and expenditures on the General Fund budget through February 2015 is a positive variance of \$28,957.**

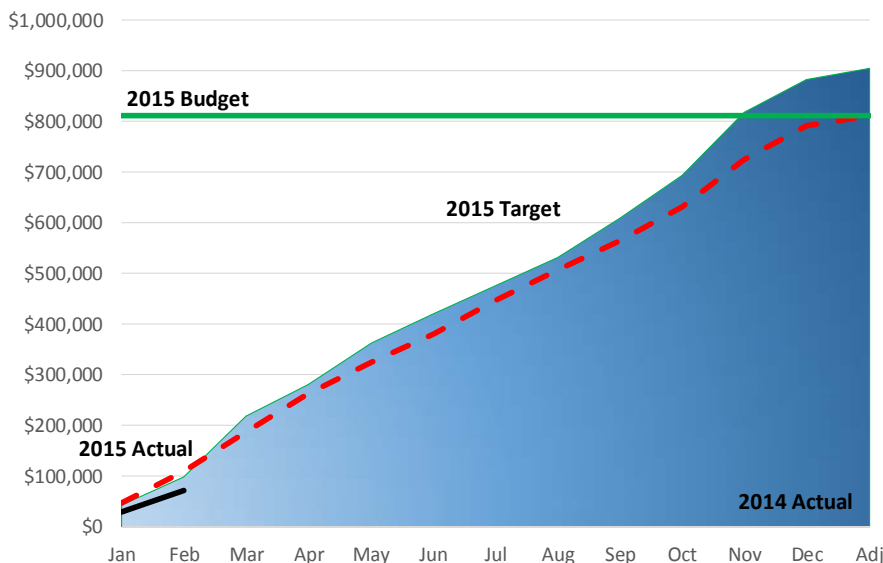
County Clerk's Office Remarks

- 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.

County Clerk Revenues



County Clerk Expenditures



Peoria County Clerk's Office

Budget Savings From VRI and Other Vacancies through March 2015

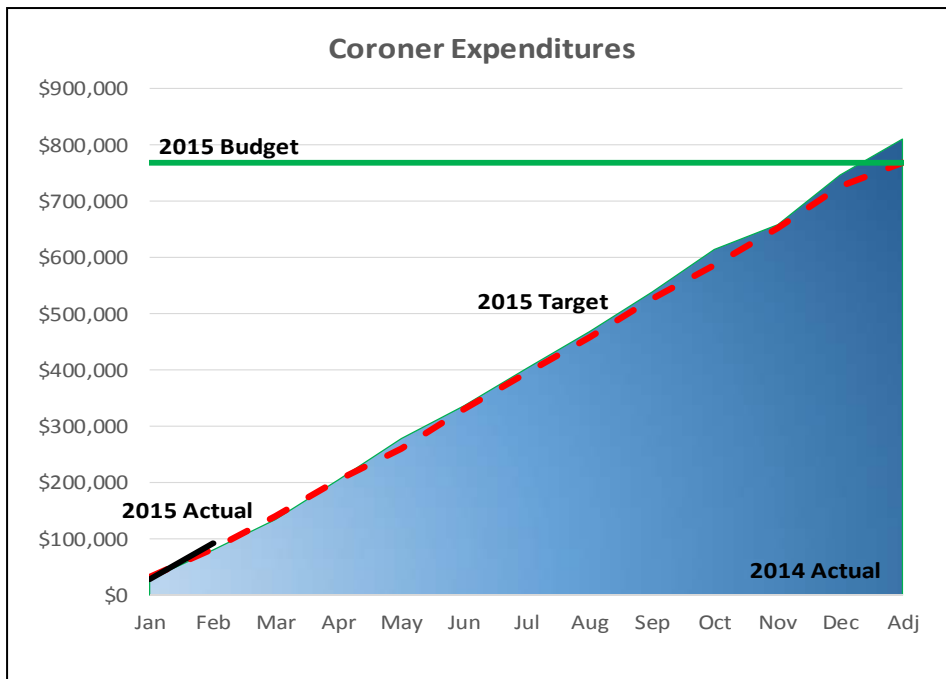
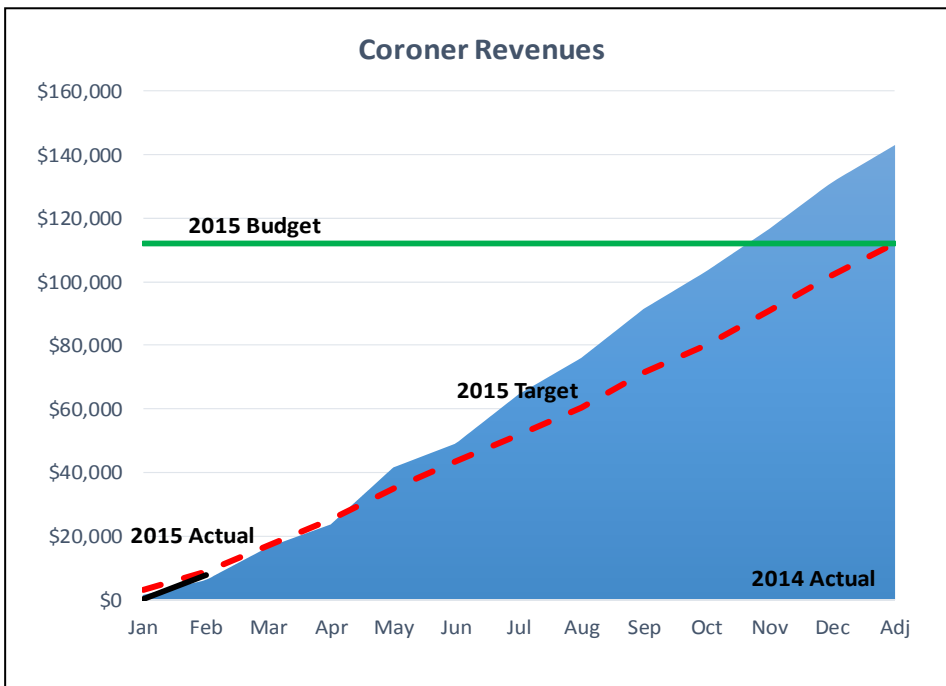
Month	General Fund Dept	2015 and 2016 Final Adopted Budget Reductions	Actual VRI \$ Reduction	VRI/ FTE Reduction	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted 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
March	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 February 28, 2015 (As of April 6, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 8,889	Historical YTD Budget	\$ 82,595
Year to Date	\$ 7,607	Year to Date	\$ 91,715
Above (Below)		Above (Below)	
Historical YTD Budget	(\$1,282)	Historical YTD Budget	\$9,120
		Net 2014 Budget +/- (\$10,402)	



Finance Department Remarks

- Revenue budget: \$112,220
Expenditure budget: \$768,765
- **Revenue from fees and charges through February is running slightly under the historical year to date budget.**
- **Expenditures through February are \$9,120 over the historical year to date budget. Medical services and court related expenses have been up from prior years.**
- **The net impact to the General Fund was negative \$10,402 through February.**

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.

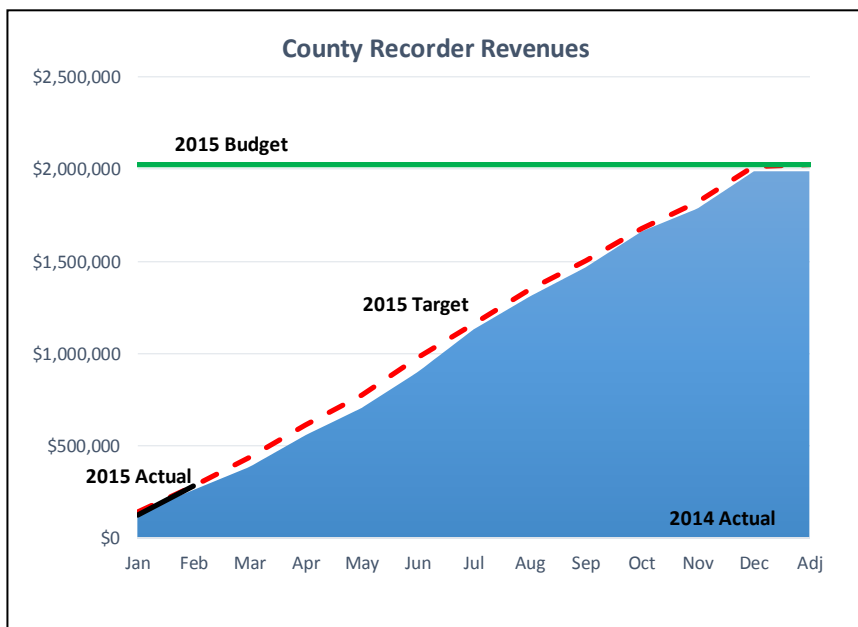
Peoria County Recorder's Office

Financial Data through February 28, 2014 (As of April 6, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$281,049	Historical YTD Budget	151,572
Year to Date	\$ 280,411	Year to Date	142,830
Above (Below)		Above (Below)	
Historical YTD Budget	(\$638)	Historical YTD Budget	(\$8,742)
		Net 2015 Budget +/-	\$8,104

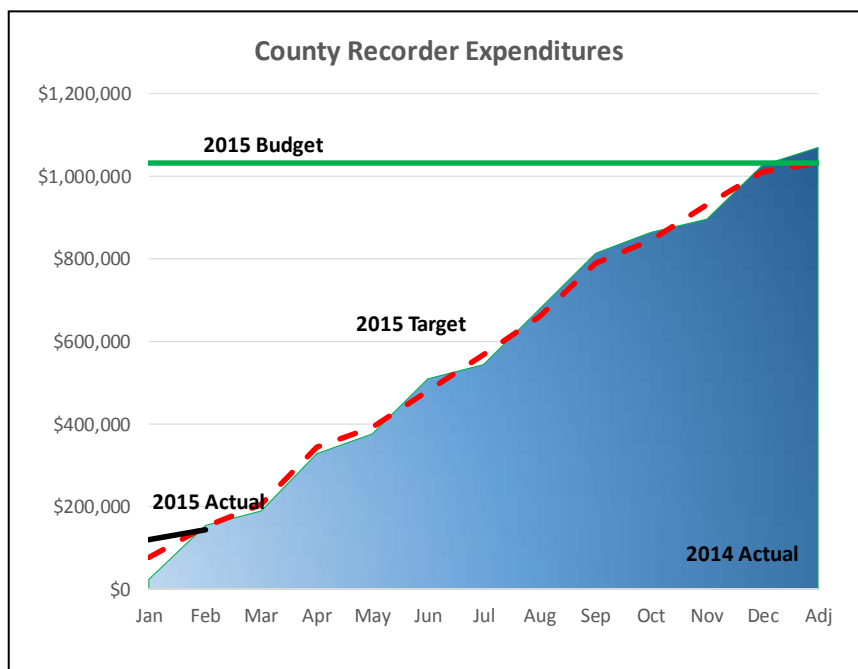
Finance Department Remarks

- Revenue budget: \$2,022,000
Expenditure budget less shared savings: \$1,032,695
- Revenues are in line with the year to date budget.
- **Expenditures (less shared savings) are \$8,742 below the year to date budget through February 2015.**
- **The expenditure savings is attributed to full time employee vacancies.**
- **The total net impact on the 2015 budget is a positive \$8,104.**



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 through March 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
March	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.

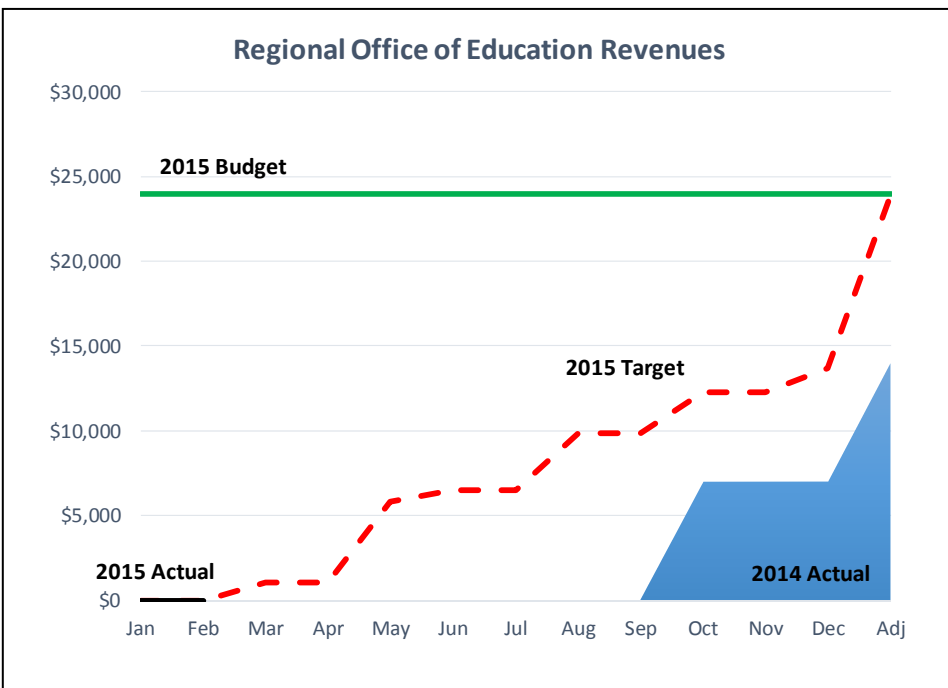
The remaining staff have been working in the Recorder of Deed's office for many years. This longevity has resulted in the accumulation of up to 25 vacation days, 12 sick days, and 2 personal days. Unforeseen circumstances have occurred and will continue to occur in the areas of bereavement, maternity 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

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ -	Historical YTD Budget	34,326
Year to Date	\$ -	Year to Date	37,553
Above (Below)		Above (Below)	
Historical YTD Budget	\$0	Historical YTD Budget	\$3,227
		Net 2015 Budget +/-	(\$3,227)

Finance Department Remarks

- Revenue budget: \$24,000
Expenditure budget: \$260,935
- **No revenue has been received to date.** Historically, these collections occur later in the year.
- **Expenditures are slightly outpacing the historical year to date budget.** This is due to payments to consultants and dues and memberships.
- **The Regional Office of Education has a negative budget variance of \$3,227 through February 2015.**

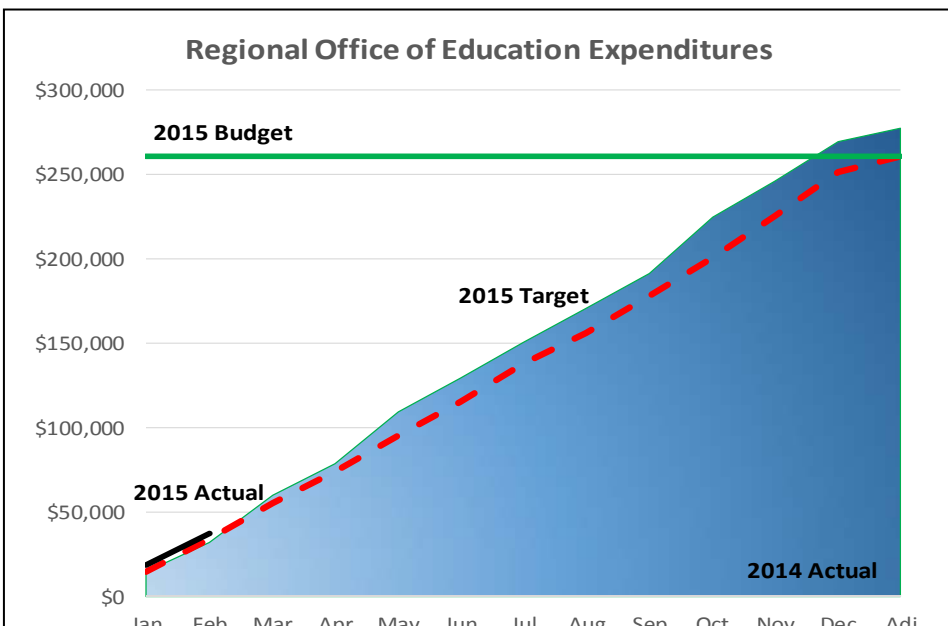


Regional Office of Education Remarks

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.

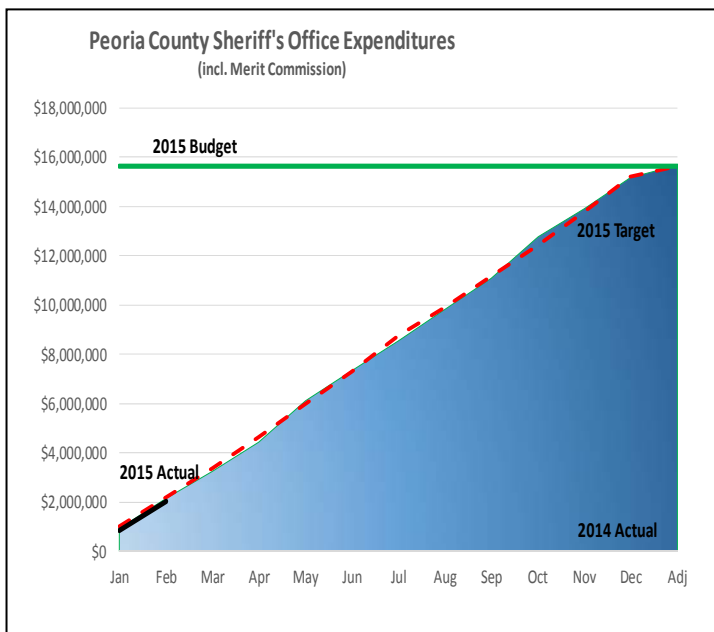
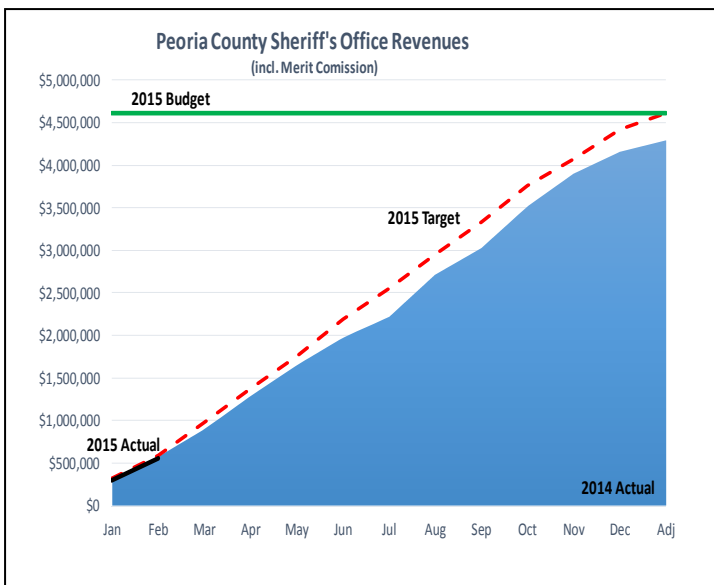
*No employee at the ROE took the VRI. We have worked to use creative, efficient solutions to reduce the overall budget for 2015.



Peoria County Sheriff's Office

Financial Data through February 28, 2015 (As of April 6, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 588,894	Historical YTD Budget	2,218,831
Year to Date	\$ 559,571	Year to Date	2,012,740
Above (Below)		Above (Below)	
Historical YTD Budget	(\$29,323)	Historical YTD Budget	(\$206,091)
		Net 2015 Budget +/-	\$176,767



Finance Department Remarks

- Budgeted revenues: \$4,615,885
Budgeted expenditures: \$15,636,386 (inclusive of the Merit Commission)
- The Sheriff's Office is \$29,323 below the historical year to date budget through February 2015. Revenues are also lagging behind 2014 figures.**
- Revenues related to federal detention charges, the police protection contract, and court security fees are down from last year. Conversely, miscellaneous revenues and warrants services are up significantly. Warrants services have already brought in \$24,773 year to date, while the budget is set at \$75,000.
- Federal detention charges brought in \$68,900 in January. The budget is \$1,242,745 for 2015. In order to meet this budget, an average of \$106,713 would need to be collected each month for the remainder of the year.**
- The Sheriff's Office is \$206,091 under the historical year to date budget through February 2015.**
- While educational training and computer equipment maintenance have been up a combined \$35,766 in 2015, this is offset by reduced spending in several categories.
- Personnel costs are down \$69,132, commodities are down \$19,649, and contractual services are down \$37,275.**
- The net impact of revenues and expenditures on the General Fund is a positive \$176,767.**

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 through March 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)
March	sheriff	\$ (725,180)	\$ (923,400.64)	12.00	6.00	\$ (628,398.38)	\$ -	0.00	\$ -	\$ (628,398.38)	6.00	\$ (96,782)

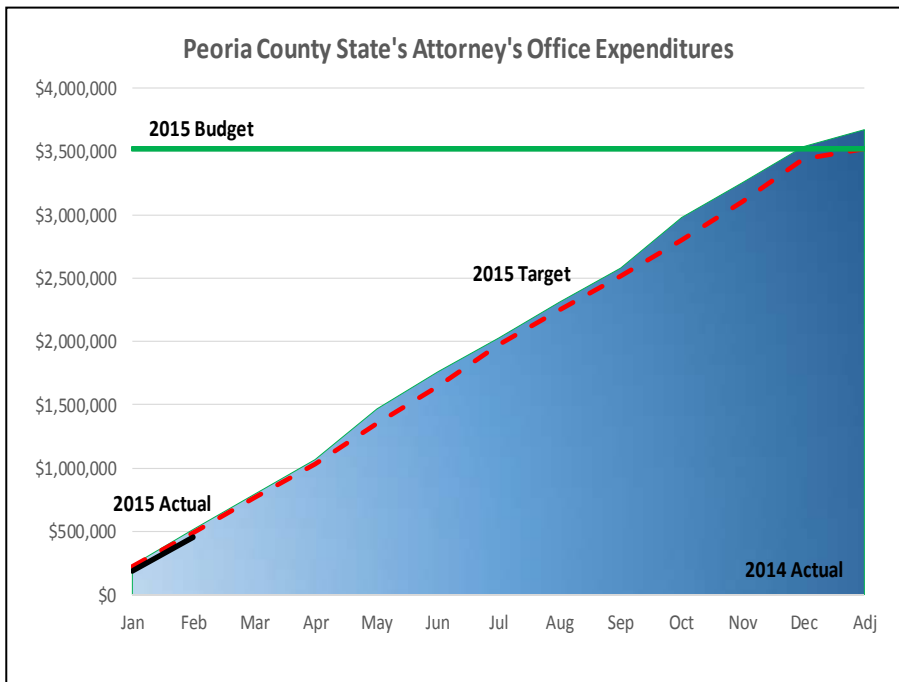
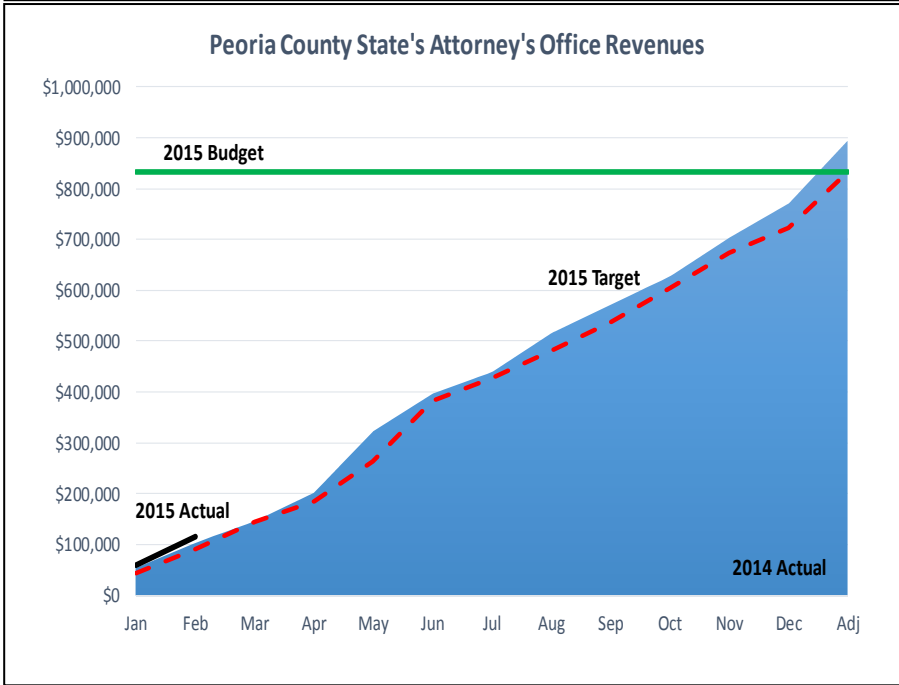
Peoria County Sheriff's Office Remarks

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

Peoria County State's Attorney's Office

Financial Data through February 28, 2015 (As of April 6, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 90,934	Historical YTD Budget	490,532
Year to Date	\$ 114,727	Year to Date	453,293
Above (Below)		Above (Below)	
Historical YTD Budget	\$23,793	Historical YTD Budget	(\$37,239)
		Net 2015 Budget +/-	\$61,032



Finance Department Remarks

- Revenue budget: \$832,165
Expenditure budget: \$3,524,045
- **Revenues are outpacing the historical year to date budget by \$23,793 through February 2015.**
- The State's Attorney's Office collected \$12,000 in ETSB attorney fees in 2015 and fees and charges are up significantly over last February. However, it should be noted that state grant revenue is down from last year.
- **Expenditures are below the historical year to date budget by \$37,239 as of February 2015.**
- Most of the savings has been associated with vacancies in the full time employee line item.
- **The net revenue and expenditure variance from the budget is a positive \$61,032 through February 2015.**

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

Budget Savings From VRI and Other Vacancies through March 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)	2.00	\$ (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)	1.00	\$ (97,563)
March	sao	\$ (220,990)	\$ (143,920.18)	2.00	1.00	\$ (57,185.15)	\$ (261,705.00)	5.00	\$ 14,591.37	\$ (304,298.78)	6.00	\$ 83,309

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.

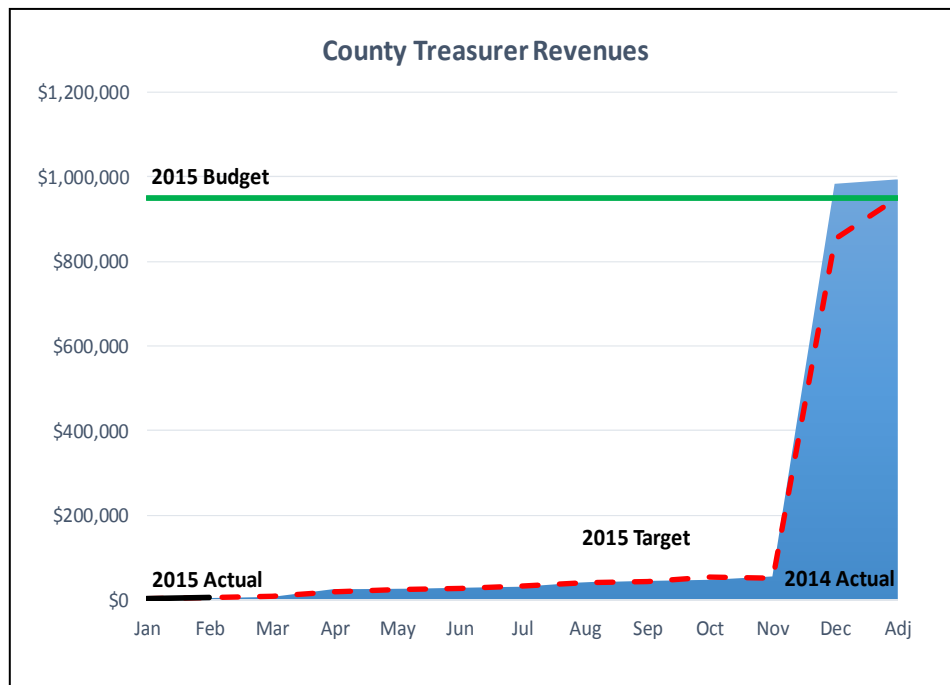
Peoria County Treasurer's Office

Financial Data through February 28, 2015 (As of April 6, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 5,107	Historical YTD Budget	54,130
Year to Date	\$ 6,750	Year to Date	51,820
Above (Below)		Above (Below)	
Historical YTD Budget	\$1,643	Historical YTD Budget	(\$2,310)
		Net 2015 Budget +/-	\$3,953

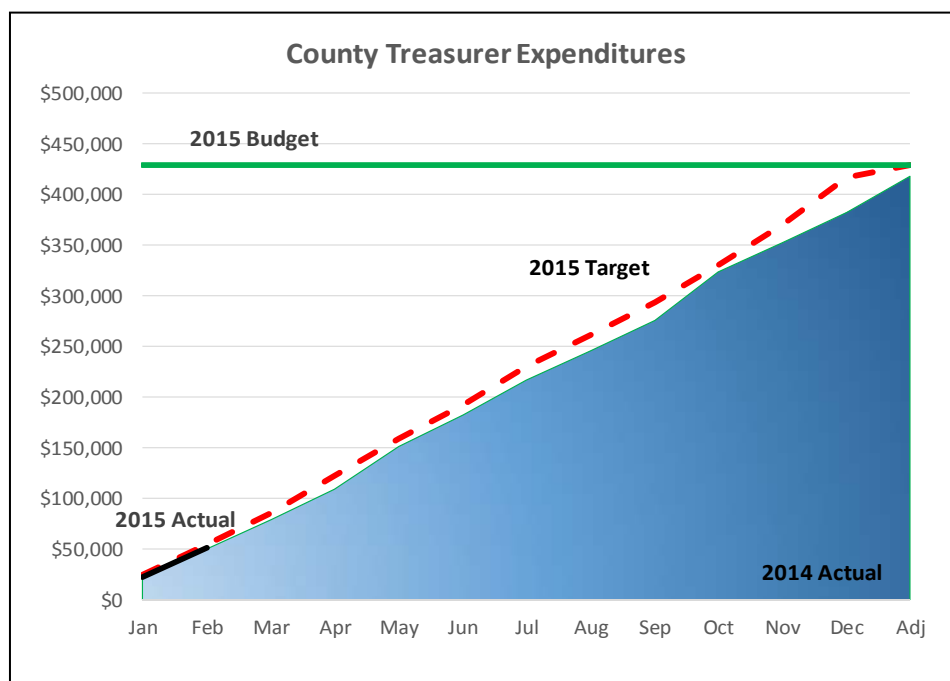
Finance Department Remarks

- Revenue budget: \$949,640
Expenditure budget: \$429,575
- **Treasurer revenues through February are running above the historical year to date budget figures.**
- Note - The historical year to date calculations are based on years that do not include the Inheritance Tax. This revenue source was taken away by the State of Illinois in temporarily in 2011 and permanently since 2013.
- **Expenditures through February are trending below the historical year to date budget figures.** The figures are on par with expenses from last year.
- **The overall net impact to the 2015 General Fund budget is a positive variance of \$3,953.**



County Treasurer's Remarks

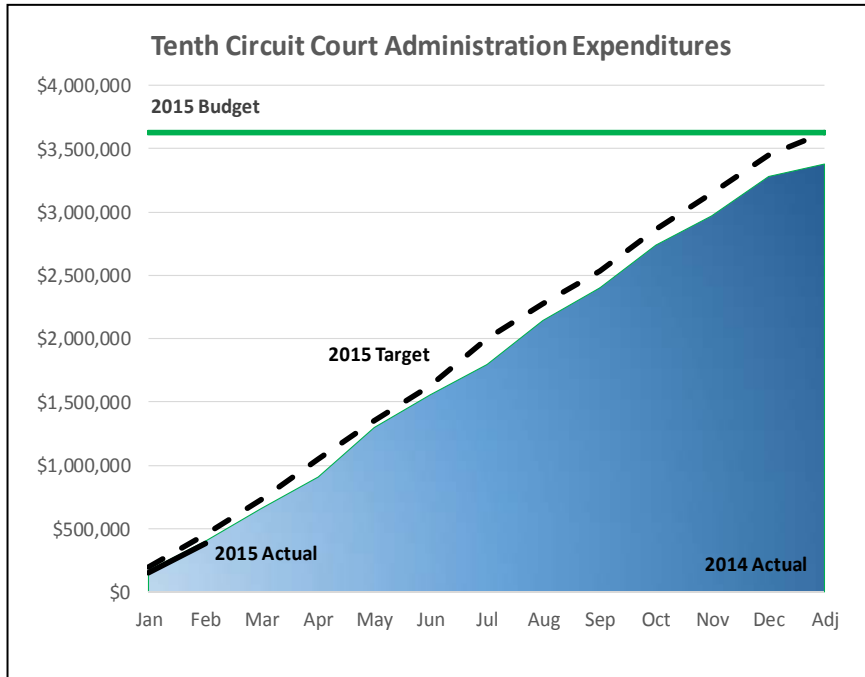
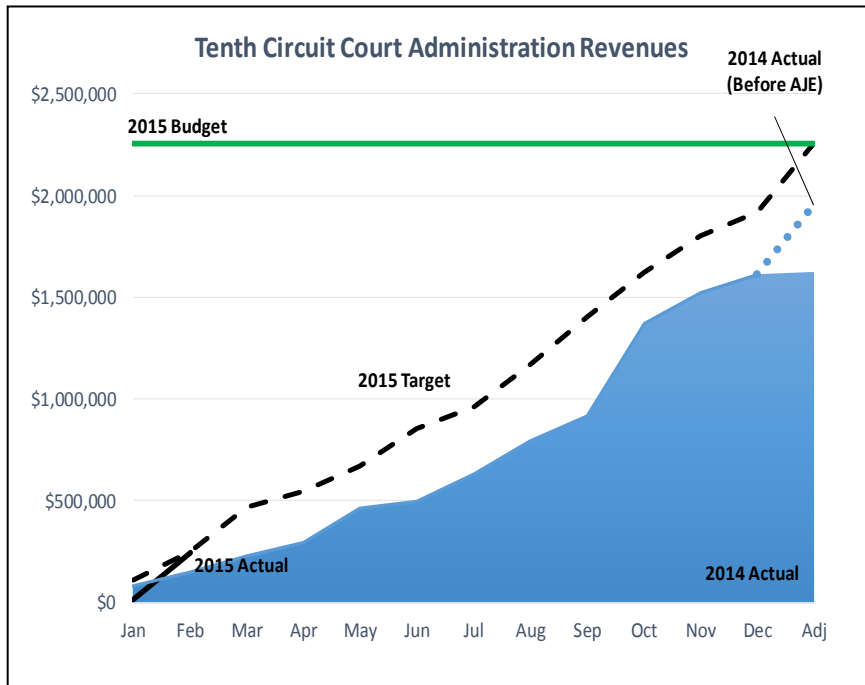
- The 2014 year end financial results are consistent with previous year performances. Our Office has met or exceeded budget sixteen straight years and hopefully will be able to do so in 2015 as well.



Tenth Circuit Court Administration

Financial Data through February 28, 2015 (As of April 6, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 248,340	Historical YTD Budget	454,129
Year to Date	\$ 244,389	Year to Date	379,574
Above (Below)		Above (Below)	
Historical YTD Budget	(\$3,951)	Historical YTD Budget	(\$74,555)
		Net 2015 Budget +/-	\$70,604



Finance Department Remarks

- Note: The final figures for 2014 included a large adjusting journal entry which reduced Court Administration revenue in the General Fund by (\$327,064). The receivable was placed in the General Fund, but during the year end close the revenue was reclassified to the Juvenile Detention Fund. The good news is that the revenue was received, but it did not aid the General Fund as originally planned. This does help the Juvenile Detention Fund.**
- The 2015 Juvenile Detention Fund budget has \$3.21m in revenues (which includes a \$793k direct transfer from the General Fund) and \$3.97m in expenses. This is a deficit of \$763k and will require larger transfers from the General Fund in future years.**
- The JDC deficit is due to an increase in expenditures. In recent years the JDC did not pay any IT expenses, risk management fees, vehicle maintenance, or the purchase of vehicles. These overhead chargebacks were reexamined for all funds in 2014 in order to keep the IT fund, Highway Fund, and Risk Management Fund solvent.**
- 2015 Budgeted revenue: \$2,257,635
2015 Budgeted expenditures: \$3,672,310
2015 Revised budgeted expenditures: \$3,840,100
- Revenues through February 2015 are \$3,951 below the historical year to date budget.**
- Court Administration expenditures are running \$74,555 below the historical year to date budget**
- Expenses are running slightly under last year's figures. The most notable decreases include: personnel related expenses are down a net \$9,366 from last year, juror's expenses are down \$4,420, court related expenses are down \$6,349, and attorney fees are down \$8,235. The most notable increase was related to counseling services which are up \$8,688.
- The net impact on the General Fund of these revenues and expenditures is a positive \$70,604.**

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 through March 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)
March	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

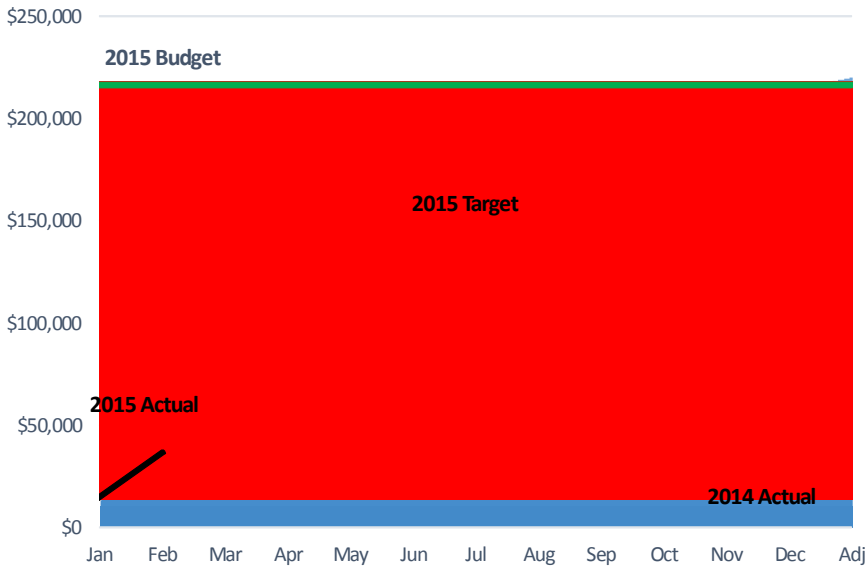
Financial Data through February 28, 2015 (As of April 6, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 35,940	Historical YTD Budget	\$ 244,260
Year to Date	\$ 36,503	Year to Date	\$ 244,216
Above (Below)		Above (Below)	
Historical YTD Budget	\$563	Historical YTD Budget	(\$44)
		Net 2015 Budget +/-	\$608

Finance Department Remarks

- Revenue budget: \$216,370
Expenditure budget: \$1,543,695
- Based on figures through February 2015:
 - Revenues and expenditures are line with historical trends.
 - **Revenues and expenditures are keeping pace with the 2015 year to date budget.**
- **The net impact of these revenue and expenditure variances on the General Fund is a positive \$608 through February 2015.**

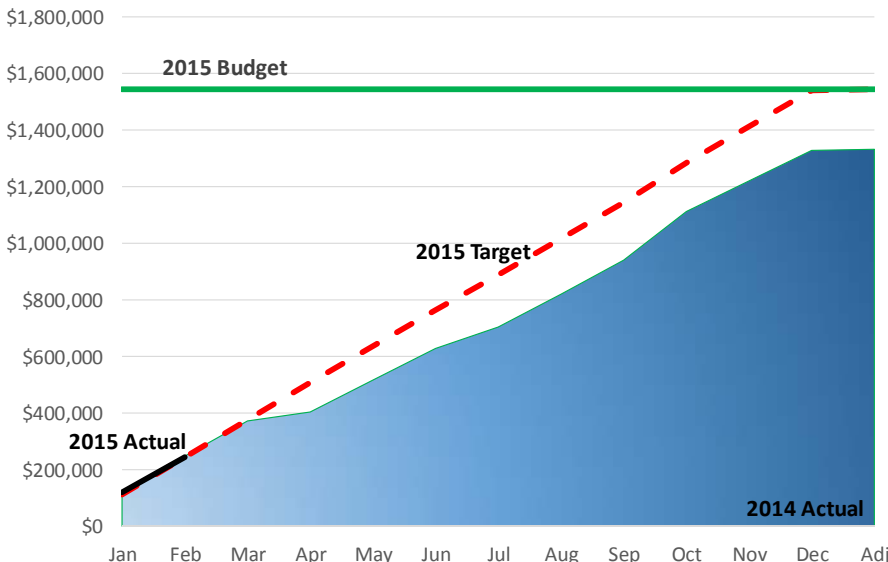
Public Defender Revenues



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.

Public Defender Expenditures



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.