

Peoria County General Fund

Financial Data through June 30, 2015 (As of August 14, 2015)

2015 Revenues		2015 Expenditures	
Year to Date Budget	\$ 19,399,117	Year to Date Budget	\$ 19,978,012
Year to Date Actual	19,419,150	Year to Date Actual	\$ 19,244,758
Above (Below) YTD Budget	\$20,033	Above (Below) Budget	(\$733,254)
Est. Outstanding Revenues	\$1,050,000	Est. Outstanding YTD	\$928,770
Est. Year to Date	\$ 20,469,150	Est. Year to Date	\$20,173,528
Est. Above (Below) YTD Budget	\$1,070,033	Est. Above (Below) YTD Budget	\$195,516

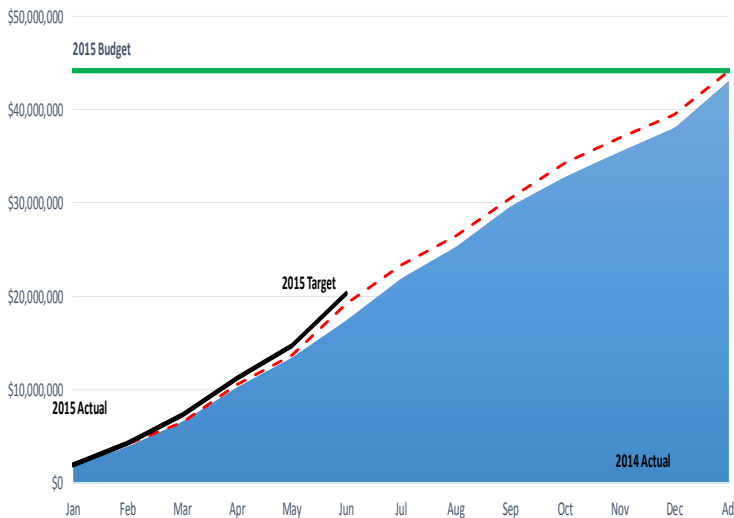
2015 Budget	
Revised 2015 Revenues	\$ 44,544,045
Revised 2015 Expenditures	\$ (44,413,859)
Revenues Less Expenditures	\$ 130,186

2015 Year to Date	
Net 2015 Budget +/- (YTD)	\$874,516
Current Surplus / (Shortfall)	\$295,621

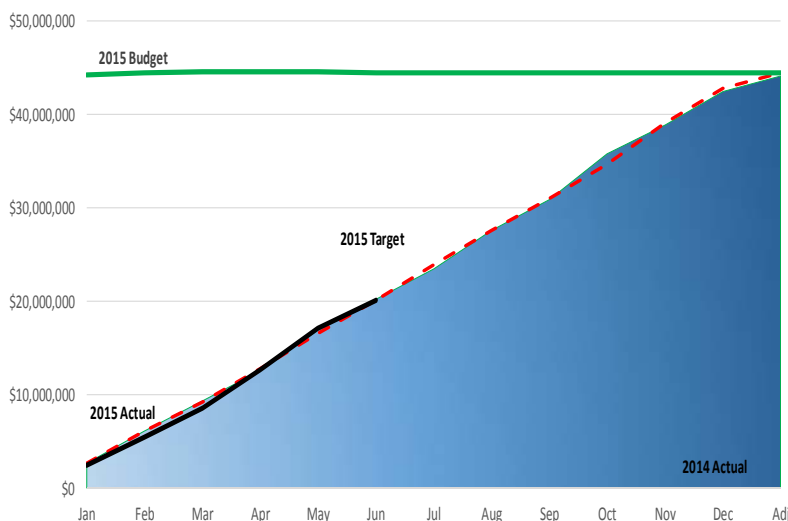
Finance Department Remarks

- The **revised 2015 budget** as of June 30, 2015 includes:
 - Revenues of \$44,544,045
 - Expenditures of (\$44,413,859)
 - **Budgeted deficit of \$130,186**
- Through June 30, 2015, the **year to budget** includes:
 - Revenues of \$19,399,117
 - Expenditures of (\$19,978,012)
 - **Budgeted deficit of (\$578,894)**
- **Revenues are up \$1,070,033 in comparison to the historical year to date budget through June 2015**
 - Revenues have increased due to:
 - Income tax income returning to normal after the income tax shift experience in 2014
 - Unincorporated and local use sales tax revenue has been performing quite well.
 - Funding of economic development operations through a transfer from the County / State Capital Improvement (Keystone) Fund
 - Increased state salary reimbursements in the Court system
 - General Fund property taxes are up due to the General Fund receiving a slightly later portion of the 2014 tax levy.
 - Increased personal property replacement tax revenue
 - Increase building rental revenue (though with an offsetting expense).
- **Expenditures are up \$195,516 in comparison to historical levels**
 - This includes \$928,770 in Growth Cell 1A payments. This amount corresponds to tax levy years 2012 and 2013.
 - Expenditures are down most notably due to reduced personnel costs associated with unfilled vacancies.
 - Vehicles, risk service fees, administrative costs for One Technology Plaza, radio and telephone equipment, debt accrual, and attorney fees are running above 2014 year to date figures.
- **Based on the first six months of the year, the current surplus is \$295,621.**
- **This amount is \$874,516 greater than the year to date historical budget.**
- **Year to date summaries** for each Elected Office, General County, and County Administrative Departments are **found on the back of this page. This shows performance against the historical year to date budgets** for revenues, expenditures and the impact on the general fund's net position to date. Specific details can found within individual pages of this report.
- 2015 General Fund Watch List:
 - State shared revenues still have the potential to be cut
 - Property Tax freeze (2015 tax levy, 2016 budget year)
 - Vacancies must continue to be closely managed for the remainder of 2015.
 - It is likely that the General Fund will endure some notable expenses in the form of either:
 - The budget will need to be increased to accommodate the 2013 / 2014 Growth Cell Payment referenced above.
 - The 2015 payment will need to occur as well. The amount is being finalized at this time.
 - Contributions, grants, consultant services. These future expenses will eat into the County's operational gains.

General Fund Revenues



General Fund Expenditures



General Fund Summary

Through June 2015

ELECTED OFFICE	ACTUAL			NET OVER/SHORT	BUDGET			ACTUAL	NET OVER/SHORT	YTD BUDGET IMPACT
	BUDGET REVENUES	REVENUES			EXPENSES	EXPENSES				
Auditor	\$ -	\$ -	\$ -	\$ -	\$ 115,016	\$ 95,547	\$ (19,469)	\$ 19,469	\$ 19,469	
Circuit Clerk	\$ 2,268,431	\$ 2,184,482	\$ (83,949)	\$ 1,173,124	\$ 1,087,988	\$ (85,136)	\$ 1,188	\$ 1,188		
Coroner	\$ 43,539	\$ 59,228	\$ 15,689	\$ 319,970	\$ 343,938	\$ 23,968	\$ (8,279)	\$ (8,279)		
County Clerk	\$ 408,305	\$ 487,692	\$ 79,387	\$ 333,376	\$ 302,252	\$ (31,124)	\$ 110,510	\$ 110,510		
Court Administration	\$ 859,590	\$ 1,142,774	\$ 283,184	\$ 1,654,997	\$ 1,406,151	\$ (248,846)	\$ 532,030	\$ 532,030		
Public Defender	\$ 114,738	\$ 121,102	\$ 6,364	\$ 755,859	\$ 727,372	\$ (28,487)	\$ 34,851	\$ 34,851		
Recorder of Deeds	\$ 975,818	\$ 902,759	\$ (73,060)	\$ 508,212	\$ 479,698	\$ (28,514)	\$ (44,546)	\$ (44,546)		
Reg Office Education	\$ 6,491	\$ -	\$ (6,491)	\$ 117,901	\$ 130,096	\$ 12,195	\$ (18,686)	\$ (18,686)		
Sheriff (incl. Merit)	\$ 2,190,450	\$ 1,971,712	\$ (218,738)	\$ 7,361,181	\$ 7,069,079	\$ (292,102)	\$ 73,364	\$ 73,364		
States Attorney	\$ 383,148	\$ 531,988	\$ 148,840	\$ 1,688,494	\$ 1,631,429	\$ (57,064)	\$ 205,904	\$ 205,904		
Treasurer	\$ 27,955	\$ 49,789	\$ 21,834	\$ 190,118	\$ 192,348	\$ 2,230	\$ 19,605	\$ 19,605		
Election Commission	\$ 191,880	\$ 32,699	\$ (159,181)	\$ 316,497	\$ 107,612	\$ (208,885)	\$ 49,704	\$ 49,704		
	\$ 7,470,346	\$ 7,484,224	\$ 13,879	\$ 14,534,744	\$ 13,573,510	\$ (961,234)	\$ 975,113	\$ 975,113		
DEPARTMENT										
General County	\$ 11,203,589	\$ 12,153,162	\$ 949,573	\$ 2,677,783	\$ 3,886,978	\$ 1,209,196	\$ (259,623)	\$ (259,623)		
Administrative Departments	\$ 725,183	\$ 831,764	\$ 106,581	\$ 2,651,706	\$ 2,685,255	\$ 33,549	\$ 73,032	\$ 73,032		
	\$ 11,928,772	\$ 12,984,926	\$ 1,056,154	\$ 5,329,488	\$ 6,572,233	\$ 1,242,745	\$ (186,591)	\$ (186,591)		
SHARED SAVINGS										
Shared Savings	\$ -	\$ -	\$ -	\$ 113,779	\$ 27,784	\$ (85,995)	\$ 85,995	\$ 85,995		
	\$ -	\$ -	\$ -	\$ 113,779	\$ 27,784	\$ (85,995)	\$ 85,995	\$ 85,995		
TOTAL	\$ 19,399,117	\$ 20,469,150	\$ 1,070,033	\$ 19,978,012	\$ 20,173,528	\$ 195,516	\$ 874,517	\$ 874,517		
BUDGET SUMMARY										
	YTD REVISED BUDGET	ACTUAL YTD	NET IMPACT							
REVENUES	\$ 19,399,117	\$ 20,469,150	\$ 1,070,033							
EXPENDITURES	\$ 19,978,012	\$ 20,173,528	\$ 195,516							
SURPLUS (DEFICIT)	\$ (578,894)	\$ 295,623	\$ 874,517							

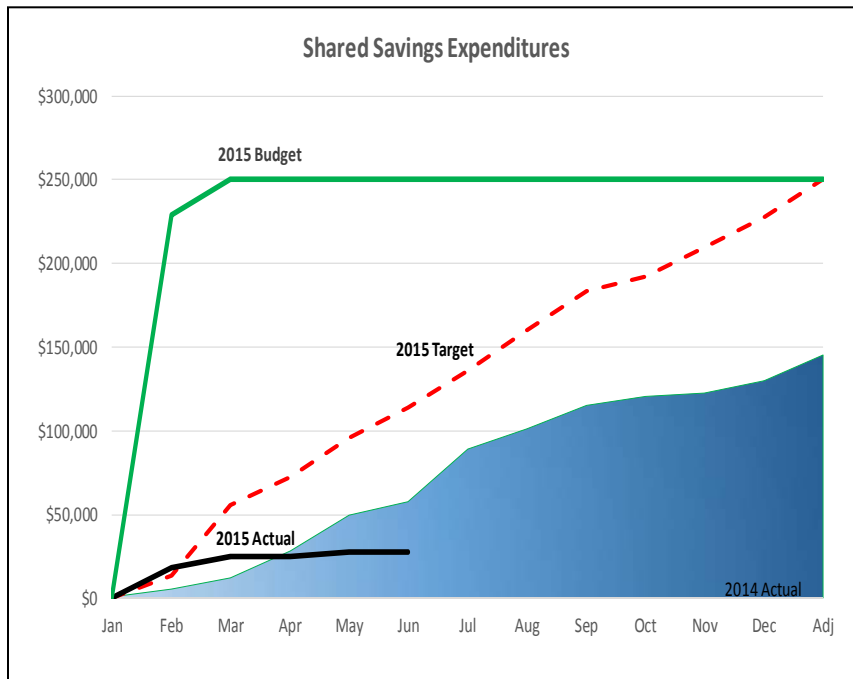
Peoria County Shared Savings

Financial Data through June 30, 2015 (As of August 3, 2015)

2015 Revenues		2015 Expenditures	
Budget	\$0	Budget	\$ 113,779
Year to Date	\$0	Year to Date	\$ 27,784
Above (Below) Budget	\$0	Above (Below) Budget	(\$85,995)
		Net 2014 Budget +/-	\$85,995

Finance Department Remarks

- **2015 shared savings appropriations total \$250,500 as of June 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.
- **11% of the shared savings budget has been used thus far in 2015.**
- **Shared savings expenses through April are \$85,995 below the year to date historical budget.**



SHARED SAVINGS			
ELECTED OFFICES	EXPENSE	BUDGET	% SPENT
Auditor	\$0	\$0	-
Circuit Clerk	\$1,671	\$1,363	123%
Coroner	\$0	\$0	-
County Clerk	\$0	\$0	-
County Treasurer	\$328	\$20,168	2%
Court Administration	\$7,532	\$210,790	4%
Recorder of Deeds	\$18,253	\$18,179	100%
Reg Office Education	\$0	\$0	-
Sheriff (incl. Merit)	\$0	\$0	-
States Attorney	\$0	\$0	-
ELECTED OFFICES	\$27,784	\$250,500	11%
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	\$27,784	\$250,500	11%

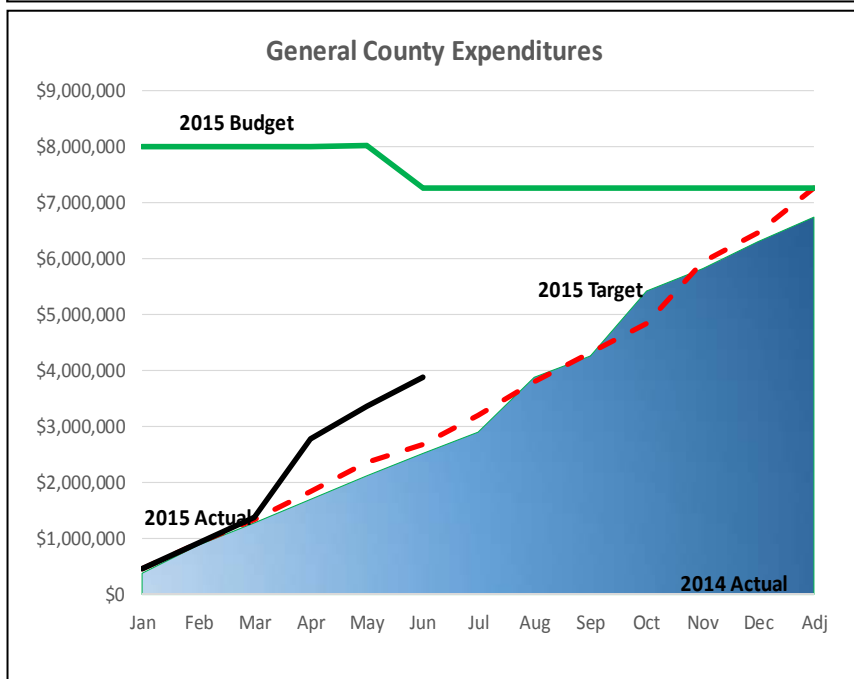
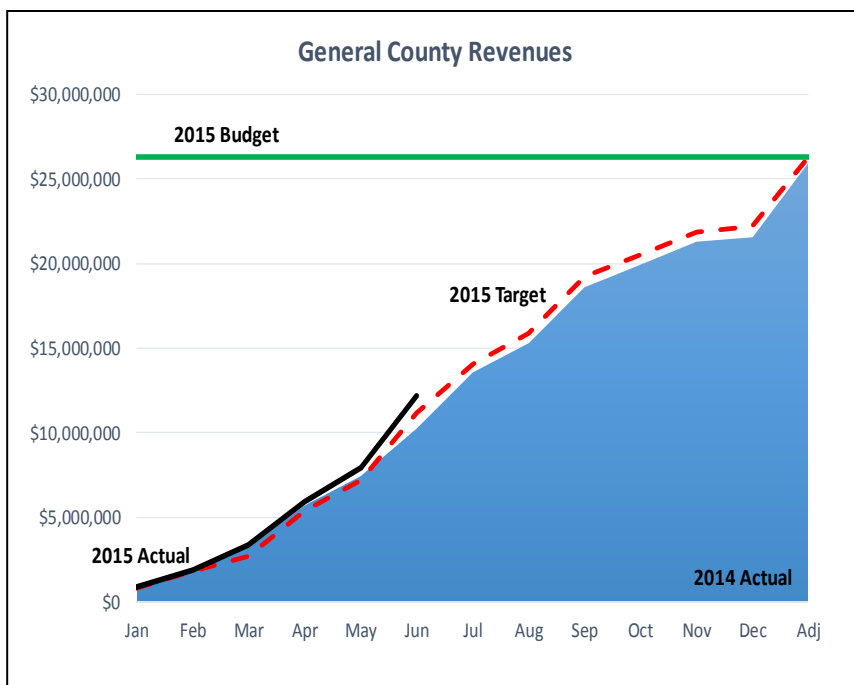
General Fund - General County

Financial Data through June 30, 2015 (As of August 6, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 11,203,589	Historical YTD Budget	2,677,783
Year to Date	\$ 11,103,162	Year to Date	\$ 2,958,208
Above (Below)		Above (Below)	
Historical YTD Budget	(\$100,427)	Historical YTD Budget	280,425
Outstanding Revenues	1,050,000	Outstanding Expenses	\$928,770
Est. Year to Date	\$ 12,153,162	Est. Year to Date	\$3,886,978
Above (Below)		Above (Below)	
Historical YTD Budget	\$949,573	Historical YTD Budget	\$1,209,196
		Net 2015 Budget +/-	(\$259,623)

Finance Department Remarks

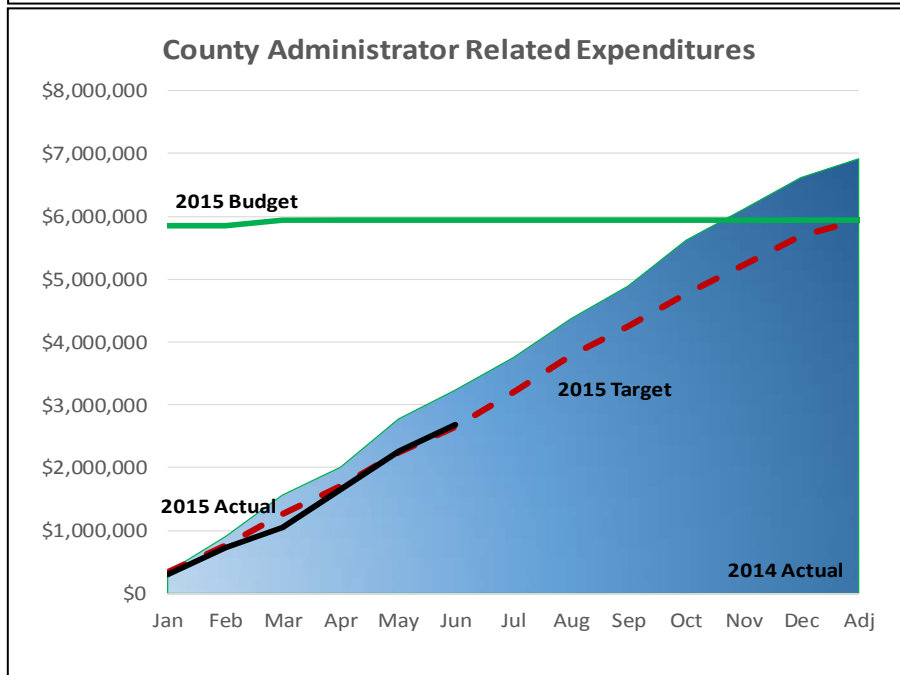
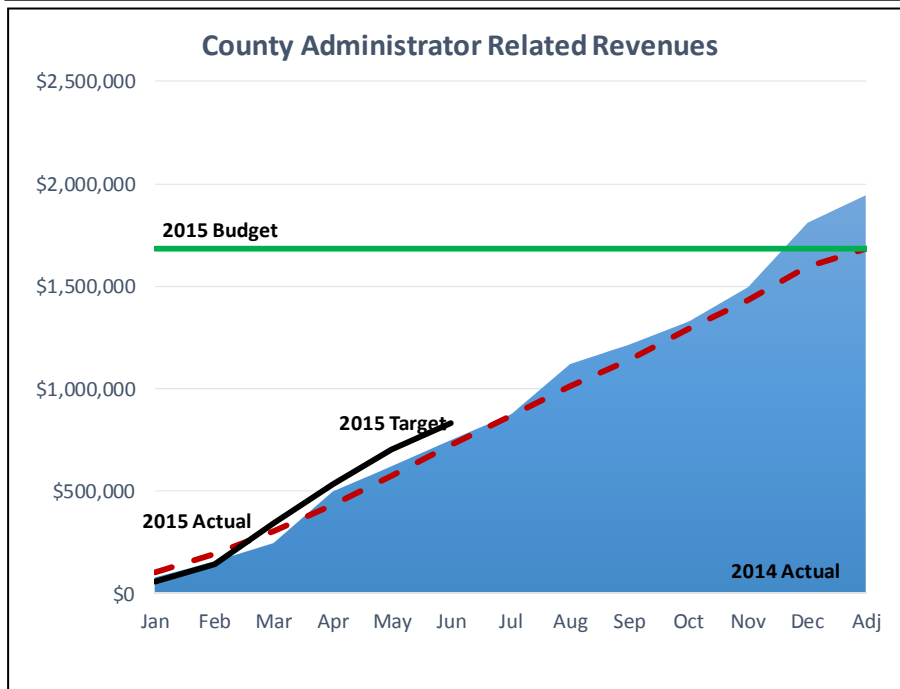
- Revenue budget: \$26,311,925
Expenditure budget: \$7,265,462
- General County revenues through June are up \$949,573 when compared to the year to date historic budget for 2015.**
 - As of August 6th, we are still waiting on the official figures from the State of Illinois for May 2015. Based on estimates, unincorporated sales taxes are up \$112,979 from last year. However, Supplementary sales taxes are only up \$6,046 and public safety sales tax is up only \$1,798.
 - Local use tax revenue is up \$40,294 from 2014.
 - State income tax figures are up \$334,727 from 2014. An income shift occurred in 2014 that resulted in April 2014 tax collections being lower than normal.
 - Property tax is up \$246,600 from last year due to the General Fund receiving a larger portion of the 2014 tax levy.
 - Corporate personal property replacement tax is up \$140,524 through June 2015.
 - Video gaming revenues is up \$16,313.
 - Grants proceeds are down \$111,082. This was due to Tri County HUD money received in 2014.
- General County expenditures are running \$928,770 above the year to date historic budget.**
 - This amount includes \$928,770 in growth cell 1A payments.
 - Risk services fees are up \$388,200.
 - 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.
 - Attorney fees, vehicles, radio & telephone equipment, and fleet maintenance in the General Fund are up in 2015.
 - Contributions and grants, consultant services, bad debt expenses, and telephone charges are down significantly from this time last year.
- The net impact of revenues and expenditures for General County through June is a negative budget variance of \$259,623.**



General Fund - Administrative Departments

Financial Data through June 30, 2015 (As of August 3, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 725,183	Historical YTD Budget	2,651,706
Year to Date	\$ 831,764	Year to Date	2,685,255
Above (Below)		Above (Below)	
Historical YTD Budget	\$106,581	Historical YTD Budget	\$33,549
		Net 2015 Budget +/-	\$73,032



Finance Department Remarks

- Revenue budget: \$1,683,470
Expenditure budget: \$5,944,162
- **Revenue for County Administrative Departments in the General Fund is \$106,581 above the historical year to date budget through June 2015.**
 - The most notable increase in revenue is a transfer from the Keystone fund for economic development operations.
 - Note this transfer is a shift of funds, not true revenue growth.
 - Building rentals are up \$158,997, but there is also a matching expense to offset this increase.
 - Risk Management Fees are down \$72,000 and Asset Disposal Proceeds are down \$26,725.
- **County Administrative expenses are \$33,549 above the historical year to date budget through June 2015.**
 - The largest decrease in spending is associated with vacancies in the full time employee line item.
 - Spending on consultant services is down \$222,772 from last year.
 - Utility costs are down \$115,318.
 - Building repairs are down \$31,722.
 - Mechanical equipment repair is down \$29,004.
 - Building and grounds maintenance is down \$28,254.
 - Snow removal is down \$26,922.
 - The facilities annual maintenance contract is down \$25,360.
 - Janitorial service expenses are up \$23,788.
 - Contributions and grants are up \$25,000.
 - **Facility administrative costs (associated with the One Technology Plaza contract) are up \$145,232.**
- **The net impact of revenues and expenditures on County Administrative departments is a positive budget variance of \$73,032.**

FY 2015 Summary

Financial Data through June 30, 2015 (As of August 14, 2015)

THROUGH JUNE 2015 (SHARED SAVINGS REMOVED)								
ELECTED OFFICE	BUDGET REVENUES	ACTUAL REVENUES	NET OVER/SHORT	BUDGET EXPENSES	ACTUAL EXPENSES	NET OVER/SHORT	YTD BUDGET IMPACT	
Auditor	\$ -	\$ -	\$ -	\$ 115,016	\$ 95,547	\$ (19,469)	\$ 19,469	
Circuit Clerk	\$ 2,268,431	\$ 2,184,482	\$ (83,949)	\$ 1,173,124	\$ 1,087,988	\$ (85,136)	\$ 1,188	
Coroner	\$ 43,539	\$ 59,228	\$ 15,689	\$ 319,970	\$ 343,938	\$ 23,968	\$ (8,279)	
County Clerk	\$ 408,305	\$ 487,692	\$ 79,387	\$ 333,376	\$ 302,252	\$ (31,124)	\$ 110,510	
Court Administration	\$ 859,590	\$ 1,142,774	\$ 283,184	\$ 1,654,997	\$ 1,406,151	\$ (248,846)	\$ 532,030	
Public Defender	\$ 114,738	\$ 121,102	\$ 6,364	\$ 755,859	\$ 727,372	\$ (28,487)	\$ 34,851	
Recorder of Deeds	\$ 975,818	\$ 902,759	\$ (73,060)	\$ 508,212	\$ 479,698	\$ (28,514)	\$ (44,546)	
Reg Office Education	\$ 6,491	\$ -	\$ (6,491)	\$ 117,901	\$ 130,096	\$ 12,195	\$ (18,686)	
Sheriff (incl. Merit)	\$ 2,190,450	\$ 1,971,712	\$ (218,738)	\$ 7,361,181	\$ 7,069,079	\$ (292,102)	\$ 73,364	
States Attorney	\$ 383,148	\$ 531,988	\$ 148,840	\$ 1,688,494	\$ 1,631,429	\$ (57,064)	\$ 205,904	
Treasurer	\$ 27,955	\$ 49,789	\$ 21,834	\$ 190,118	\$ 192,348	\$ 2,230	\$ 19,605	
Election Commission	\$ 191,880	\$ 32,699	\$ (159,181)	\$ 316,497	\$ 107,612	\$ (208,885)	\$ 49,704	
	\$ 7,470,346	\$ 7,484,224	\$ 13,879	\$ 14,534,744	\$ 13,573,510	\$ (961,234)	\$ 975,113	
DEPARTMENT								
General County	\$ 11,203,589	\$ 12,153,162	\$ 949,573	\$ 2,677,783	\$ 3,886,978	\$ 1,209,196	\$ (259,623)	
Administrative Departments	\$ 725,183	\$ 831,764	\$ 106,581	\$ 2,651,706	\$ 2,685,255	\$ 33,549	\$ 73,032	
	\$ 11,928,772	\$ 12,984,926	\$ 1,056,154	\$ 5,329,488	\$ 6,572,233	\$ 1,242,745	\$ (186,591)	
SHARED SAVINGS								
Shared Savings	\$ -	\$ -	\$ -	\$ 113,779	\$ 27,784	\$ (85,995)	\$ 85,995	
	\$ -	\$ -	\$ -	\$ 113,779	\$ 27,784	\$ (85,995)	\$ 85,995	
TOTAL	\$ 19,399,117	\$ 20,469,150	\$ 1,070,033	\$ 19,978,012	\$ 20,173,528	\$ 195,516	\$ 874,517	
BUDGET SUMMARY								
	YTD REVISED BUDGET	ACTUAL YTD	NET IMPACT					
REVENUES	\$ 19,399,117	\$ 20,469,150	\$ 1,070,033					
EXPENDITURES	\$ 19,978,012	\$ 20,173,528	\$ 195,516					

Peoria County Auditor's Office

Financial Data through June 30, 2015 (As of August 3, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$0	Historical YTD Budget	\$ 115,016
Year to Date	\$0	Year to Date	\$ 95,547
Above (Below)		Above (Below)	
Historical YTD Budget	\$0	Historical YTD Budget	(\$19,469)
		Net 2014 Budget +/-	\$19,469

Finance Department Remarks

- There are no revenues associated with the Auditor's Office.
- **Expenditures in the Auditor's Office are running \$19,469 below the historical year to date budget.**
 - The savings are related to full time and part time vacancies.
- **The net budgetary impact through June 2015 is a positive \$19,469.**

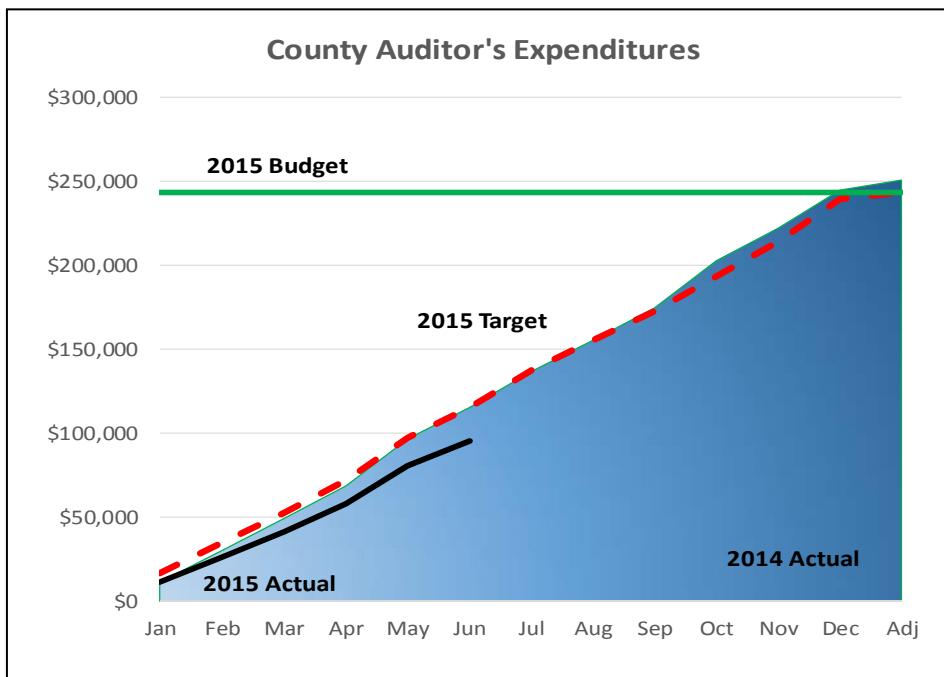
County Auditor's Office Remarks

Previously-reported action Plan:
Combine 1.6 employees into 1FTE.

This plan was not feasible, as the two positions will not 'mix'. One is managerial, the other bargaining unit. The duties are too disparate to combine in one employee. I have withdrawn my request after meeting with HR and discussing the matter.

Current Action Plan:

- Keep the Invoices flowing through the office on a timely basis, with proper Pre-Payment Audits of all Claims against the County.
- Perform other Internal Audit functions as possible.
- Finance has lent us one of their employees to assist in the pre-payment audit of claims (3 days a week). Without that cooperation, we would have to hire another person.

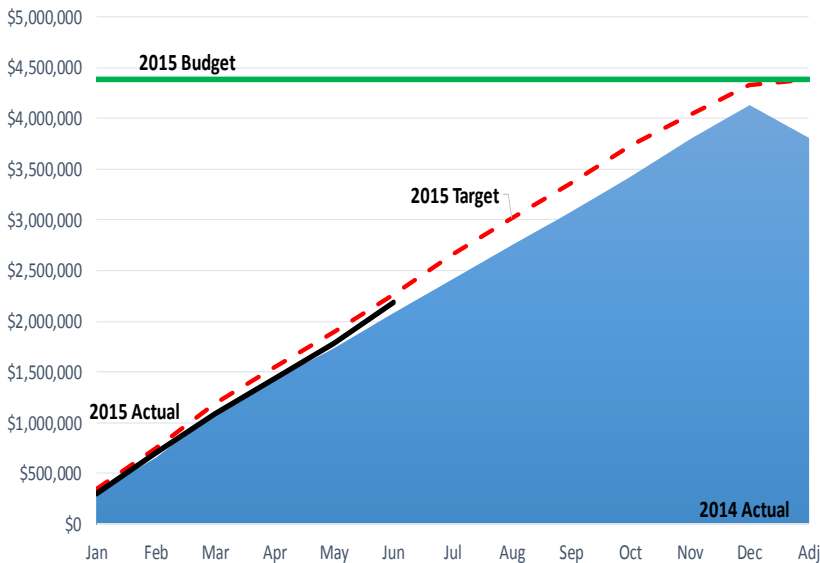


Peoria County Circuit Clerk's Office

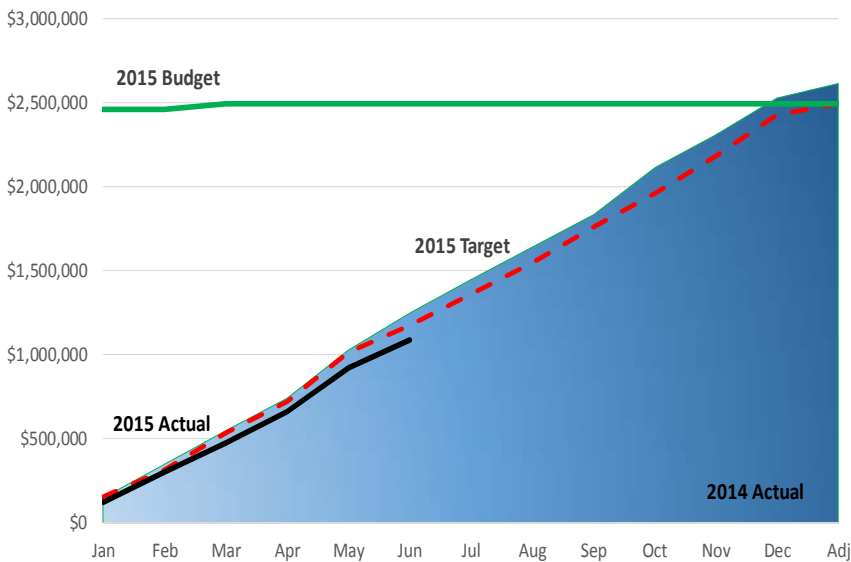
Financial Data through June 30, 2015 (As of August 3, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 2,268,431	Historical YTD Budget	1,173,124
Year to Date	\$ 2,184,482	Year to Date	1,087,988
Above (Below)		Above (Below)	
Historical YTD Budget	(\$83,949)	Historical YTD Budget	(\$85,136)
		Net 2015 Budget +/-	\$1,188

Circuit Clerk Revenues



Circuit Clerk Expenditures



Finance Department Remarks

- Revenue budget: \$4,382,075
Expenditure budget: \$2,492,835
- **As of June 2015, Circuit Clerk revenues are down \$83,949 in comparison to the year to date historical budget.**
 - 2015 revenues appear to be doing better than 2014 revenues as shown on the revenue graph to the left.
 - 2015 Revenues are running below the 2015 budget target (indicated by the dashed red line).
 - When comparing 2014 and 2015 year to date revenues:
 - Automation and documents storage fees are up from last year
 - Fees and charges are on slightly below the pace from last year
 - Reimbursements from other entities are down
- **Expenditures (less shared savings expenses) through June 2015 are running \$85,136 under the historical year to date budget.**
 - Vacancies have resulted in savings in the full time employee and medical health benefit line items.
- **The net impact of the revenue and expenditures to the General Fund is a positive \$1,188 through June.**

Circuit Clerk's Office Remarks

- We currently have eight vacancies, four of which are VRIs, that we have kept open in order to help the County's budget. Eventually, these positions will need to be filled to ensure the citizens of Peoria County are adequately served by this office.

Peoria County Clerk's Office

Financial Data through June 30, 2015 (As of August 3, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 408,305	Historical YTD Budget	333,376
Year to Date	\$ 487,692	Year to Date	302,252
Above (Below)		Above (Below)	
Historical YTD Budget	\$79,387	Historical YTD Budget	(\$31,124)
		Net 2015 Budget +/-	\$110,510

Finance Department Remarks

- Revenue budget: \$777,790
Expenditure budget: \$680,852

The revenue and expenditures budgets will decrease in June 2015, when some line items move to the new Peoria County Election Commission budget.

- **Revenues are running \$79,387 above the historical year to date budget.**

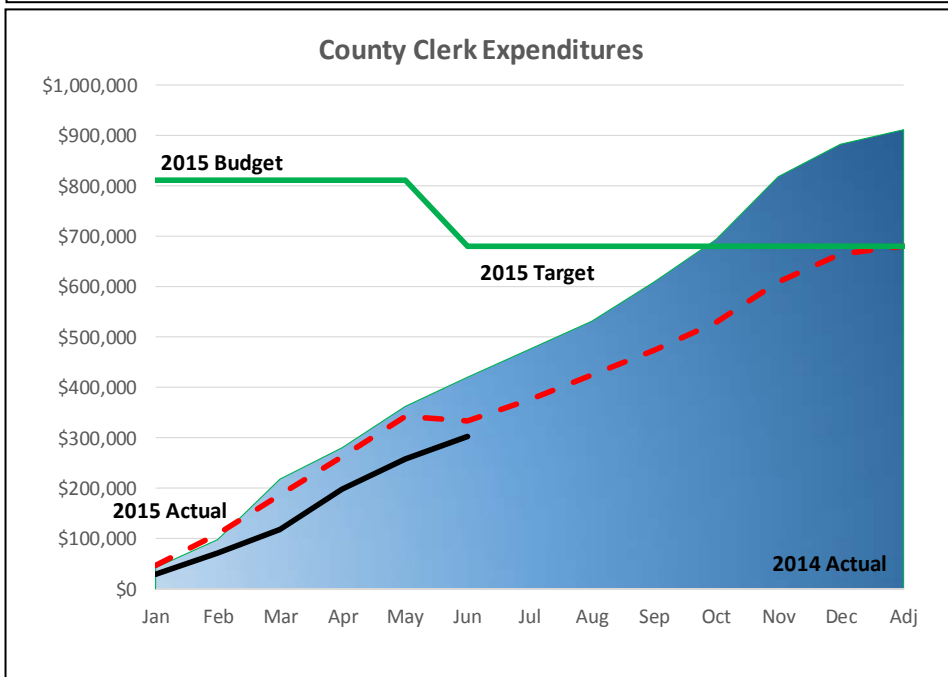
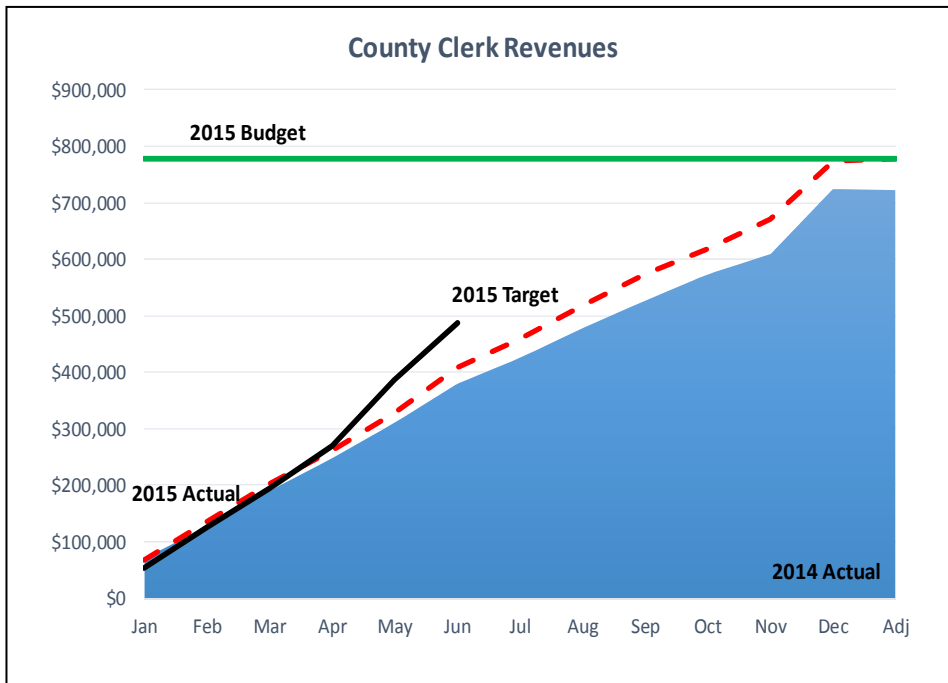
- Revenues that are up from this time last year include:
 - Certificate revenue is up \$65,478.
 - Delinquent tax collection revenue is up \$29,029 due in large part to a rate change.
 - Automation fees are up \$10,422.

- **Expenditures are \$31,124 below the historical year to date budget.**
 - The budget changed after the creation of the election commission.
 - The County Clerk's Office is well under budget due to vacancy related savings in the full time line item and medical health benefits.
 - Specialized office equipment, election judge salaries, and legal notice expenses are also down through June.

- **The net impact of revenues and expenditures on the General Fund budget through June 2015 is a positive variance of \$110,510.**

County Clerk's Office Remarks

No comments this month.



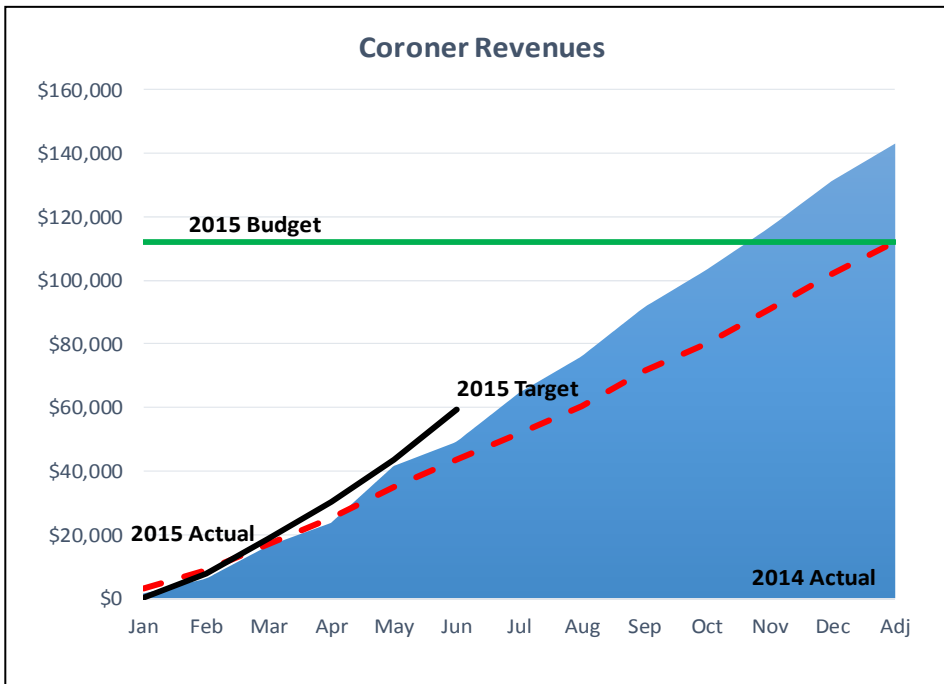
Peoria County Coroner's Office

Financial Data through June 30, 2015 (As of August 3, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 43,539	Historical YTD Budget	\$ 319,970
Year to Date	\$ 59,228	Year to Date	\$ 343,938
Above (Below)		Above (Below)	
Historical YTD Budget	\$15,689	Historical YTD Budget	\$23,968
		Net 2014 Budget +/- (\$8,279)	

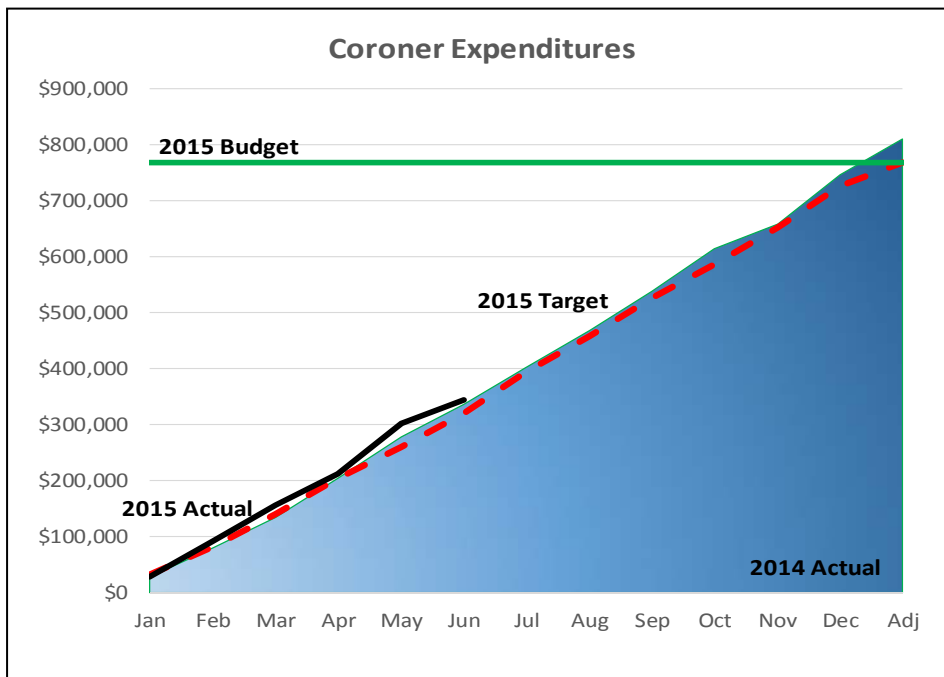
Finance Department Remarks

- Revenue budget: \$112,220
Expenditure budget: \$768,765
- **Revenue from fees and charges through May is running \$15,689 above the historical year to date budget.**
- **Expenditures through May are \$23,968 over the historical year to date budget.**
 - Testing service expenses have been up from prior years.
- The Coroner's Office will most likely not be able to offset its negative compensation adjustment line item within its own budget. Funding will need to cover from another source.
- **The net impact to the General Fund was negative \$8,279 through June.**



County Coroner's Office Remarks

- Caseload from 01/01/15 through 06/30/15 was 1,406 deaths, an increase of 87 deaths, from 1,319, for the same time in 2014. There were 138 autopsies performed from 01/01/15 through 06/30/15, and increase of only 4 autopsies, from 134, performed for the same time in 2014.
- As of the timing of this communication we are awaiting payment of \$1,400 in outstanding invoices from 01/01/15 through 06/30/15 from funeral homes for cremation permits that have been issued.
- Action Plan - To perform the statutory duties of the coroner of determining the cause and manner of death in a timely and efficient manner despite increasing caseload.



Peoria County Election Commission

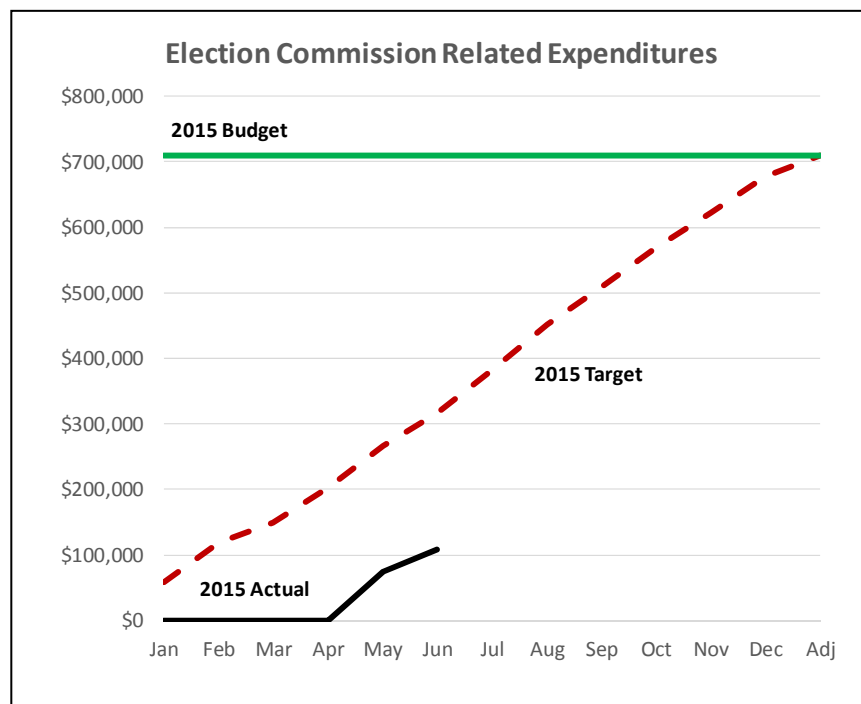
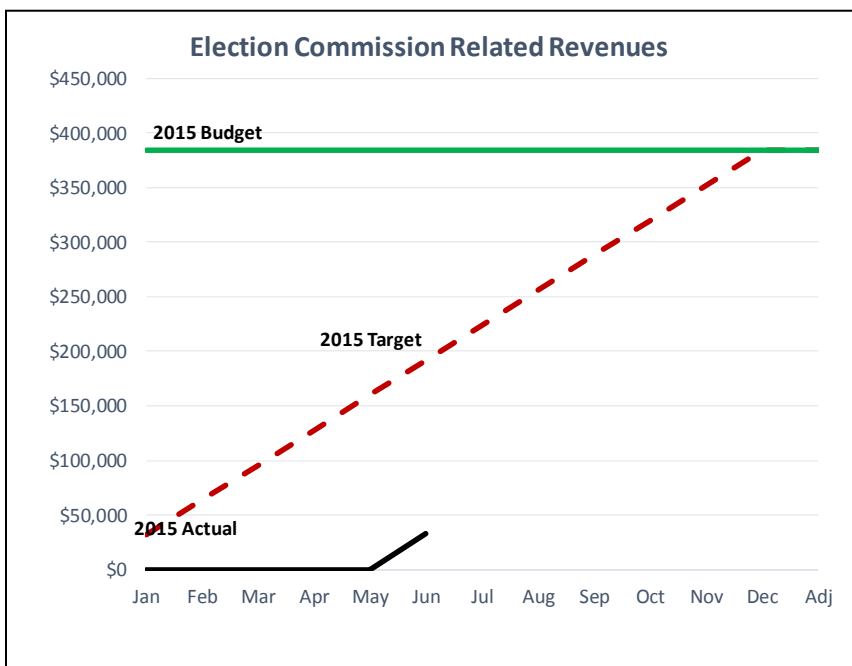
Financial Data through June 30, 2015 (As of August 3, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 191,880	Historical YTD Budget	316,497
Year to Date	\$ 32,699	Year to Date	107,612
Above (Below)		Above (Below)	
Historical YTD Budget	(\$159,181)	Historical YTD Budget	(\$208,885)
		Net 2015 Budget +/-	\$49,704

Finance Department Remarks

- Revenue budget: \$383,763
Expenditure budget: \$709,453
- Revenues are \$32,699 through June 2015. There is no historical budget, so an even monthly distribution is shown.
- Expenditures are \$107,612 through June 2015. There is no historical budget, so an even monthly distribution is shown.
- Revenues are \$159,181 below the year to date budget, while expenditures are running \$208,885 below the year to date budget. The net impact to the General Fund is a positive \$49,704 through June.

Election Commission Remarks



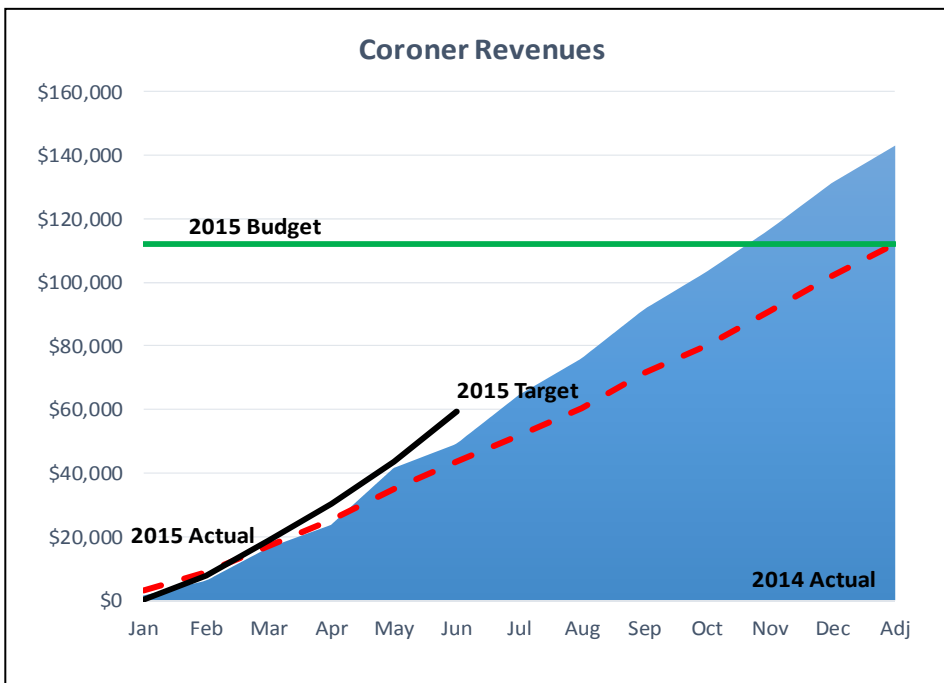
Peoria County Coroner's Office

Financial Data through June 30, 2015 (As of August 3, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 43,539	Historical YTD Budget	\$ 319,970
Year to Date	\$ 59,228	Year to Date	\$ 343,938
Above (Below)		Above (Below)	
Historical YTD Budget	\$15,689	Historical YTD Budget	\$23,968
		Net 2014 Budget +/- (\$8,279)	

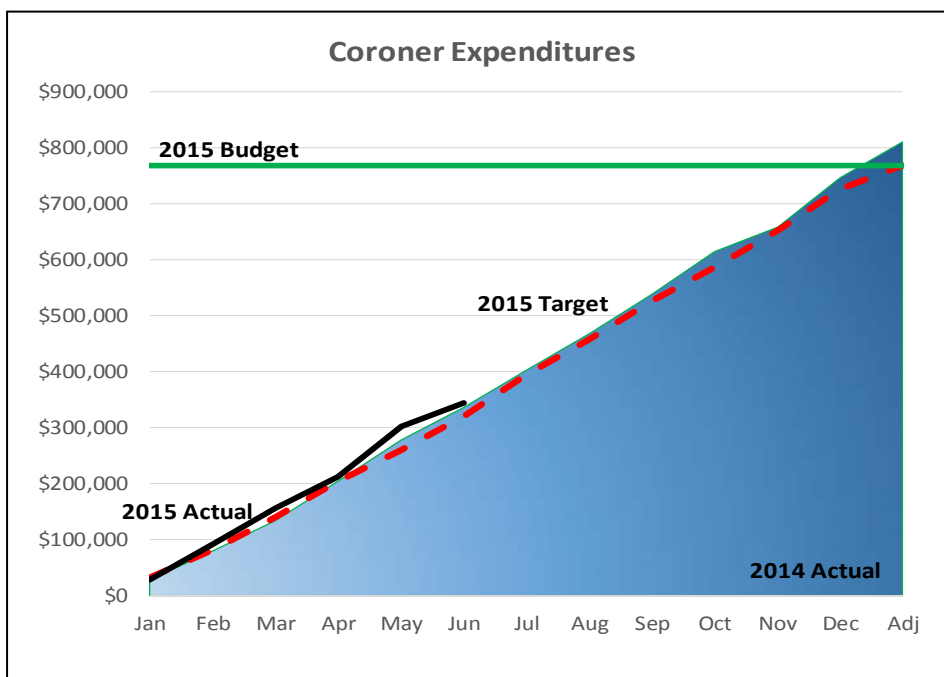
Finance Department Remarks

- Revenue budget: \$112,220
Expenditure budget: \$768,765
- **Revenue from fees and charges through May is running \$15,689 above the historical year to date budget.**
- **Expenditures through May are \$23,968 over the historical year to date budget.**
 - Testing service expenses have been up from prior years.
- The Coroner's Office will most likely not be able to offset its negative compensation adjustment line item within its own budget. Funding will need to cover from another source.
- **The net impact to the General Fund was negative \$8,279 through June.**



County Coroner's Office Remarks

- Statistics reveal an increase in autopsies, inquests held, and total caseload from 01/01/15 thru 04/30/15 when compared to 01/01/14 thru 04/30/14.
- The number of autopsies increased from 82 to 94, inquests held increased from 85 to 106, and total caseload increased from 923 to 967.
- These increases account for increased expenditures in medical supplies, medical services, and court related expense line items.
- Of further note is that revenue increased as well during this time.
- Action Plan - To perform the statutory duties of the coroner of determining the cause and manner of death in a timely and efficient manner despite increasing caseload.



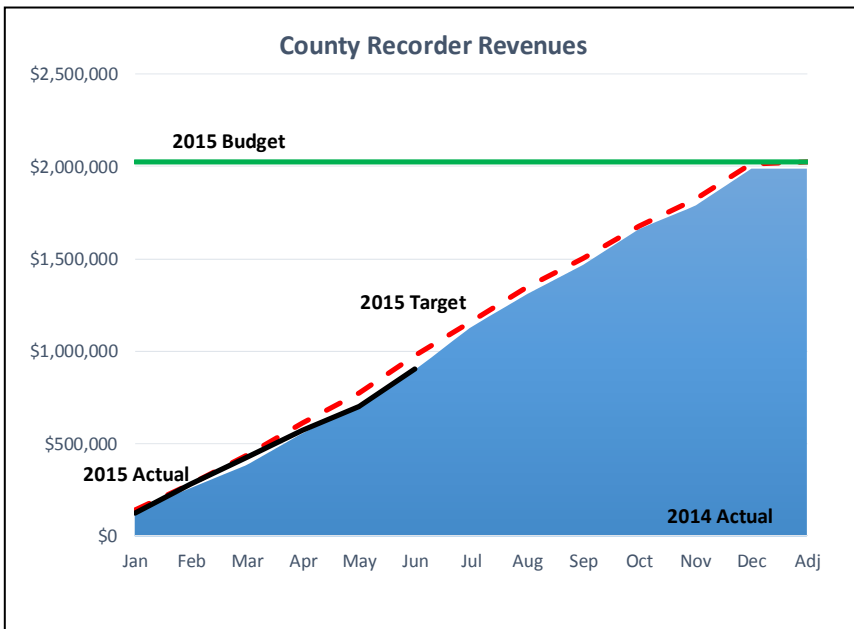
Peoria County Recorder's Office

Financial Data through June 30, 2014 (As of August 3, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 975,818	Historical YTD Budget	508,212
Year to Date	\$ 902,759	Year to Date	479,698
Above (Below)		Above (Below)	
Historical YTD Budget	(\$73,060)	Historical YTD Budget	(\$28,514)
		Net 2015 Budget +/-	(\$44,546)

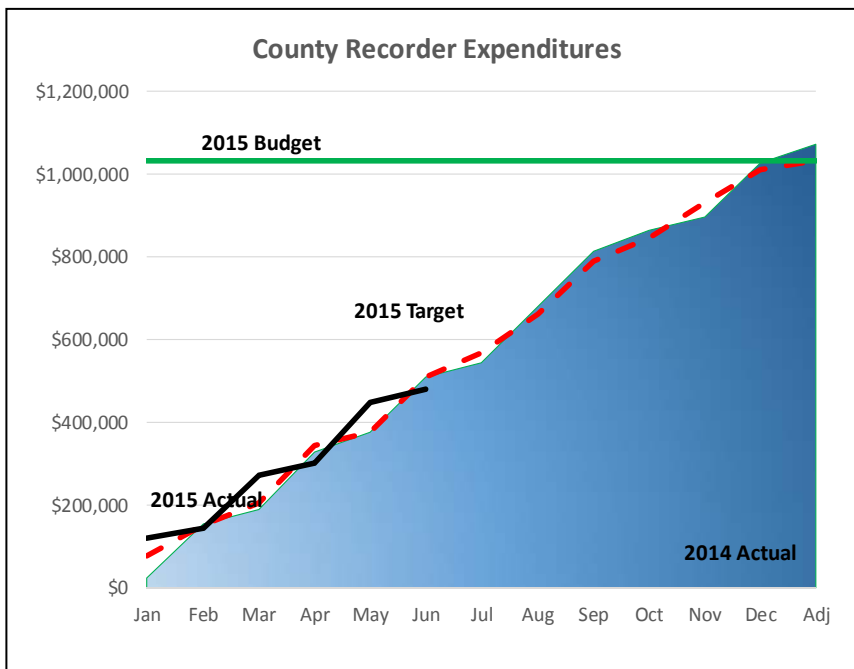
Finance Department Remarks

- Revenue budget: \$2,022,000
Expenditure budget less shared savings: \$1,032,695
- **Revenues through June are \$73,060 behind the historical year to date budget.**
 - Recorder's revenue is down from the five-year YTD average. Average volume has been down in the last five years.
 - The amount of revenue earned in the Recorder's Office is on par with last year, but some clarification is needed.
 - The GIS program previously had revenues appear in the Recorder's Office, while the expenses were in the IT budget. This was addressed in the 2015 budget in order to appropriately match revenues and expenses.
 - Fees and charges are up \$73,797 due in large part to the fee increases that took place at the start of the year.
 - It must be noted that the document storage fees were moved from the General Fund to the Recorder's Automation Fund in May 2015. This reduced Recorder's revenue in the General Fund that appeared previously. While there was no budgeted dollar amount, this may have been placed in the general fees and charges in the Recorder's budget.
 - There was revenue growth related to revenues stamps which are up \$33,613 and copies which are up \$10,314.
- **Expenditures (less shared savings) are \$28,514 below the year to date budget through June 2015.**
 - The expenditure savings is attributed to full time employee vacancies and medical health benefits.
 - There has been an increase in employment agency expenses for the interim period.
- **The net impact on the 2015 budget is a negative \$44,546.**



County Recorders' Office Remarks

- Document storage fees are a new fee this year. (Appears in the Recorder's Automation Fund).



Peoria County Regional Office of Education

Financial Data through June 30, 2015 (As of August 3, 2015)

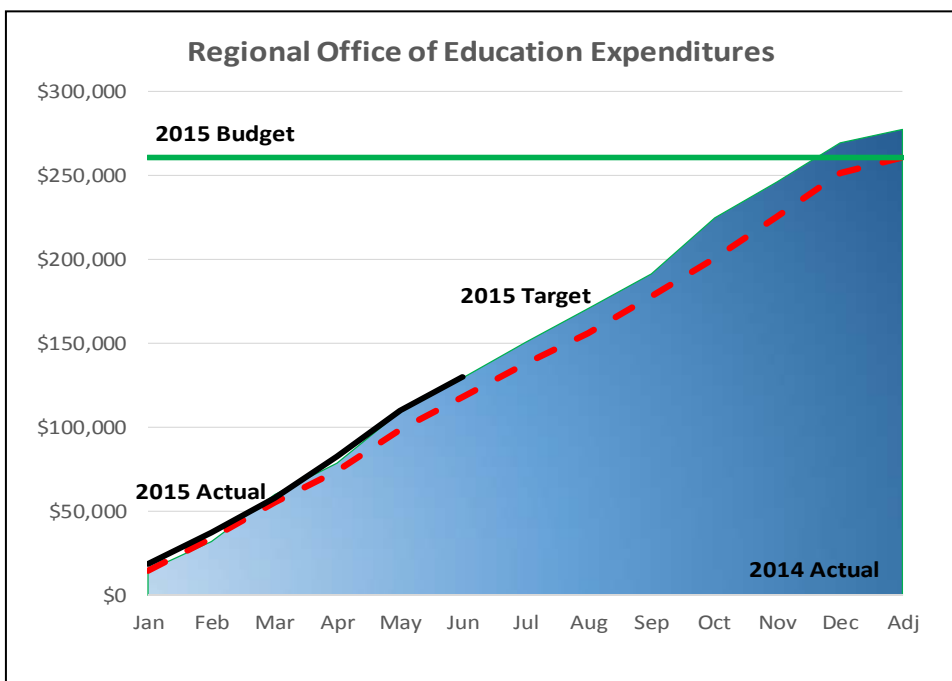
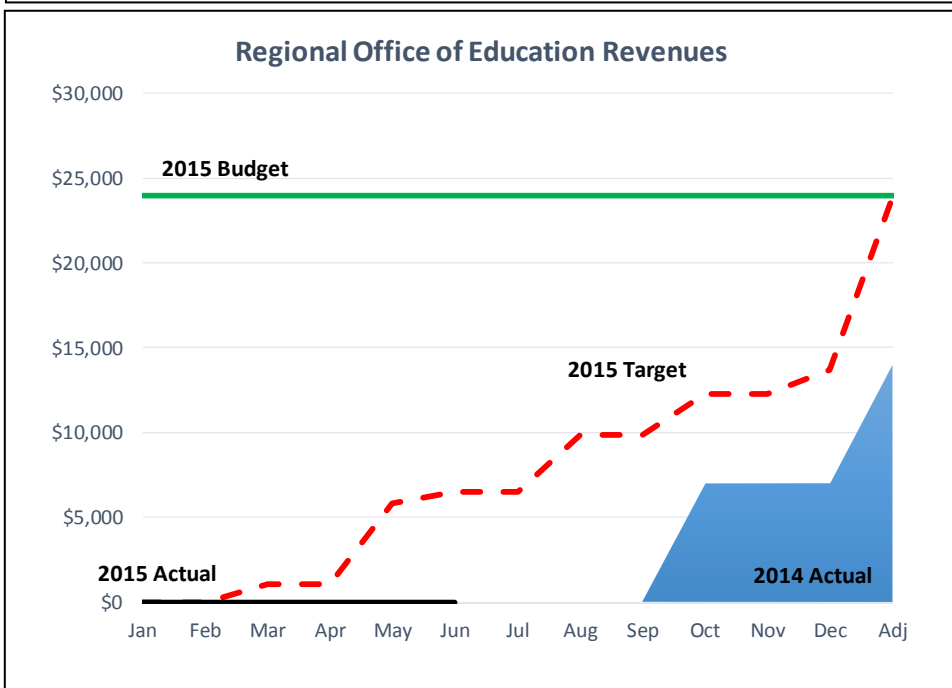
2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 6,491	Historical YTD Budget	117,901
Year to Date	\$ -	Year to Date	130,096
Above (Below)		Above (Below)	
Historical YTD Budget	(\$6,491)	Historical YTD Budget	\$12,195
		Net 2015 Budget +/-	(\$18,686)

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 outpacing the historical year to date budget by \$12,195.** This is associated with membership dues and changes in medical health coverage.
- **The Regional Office of Education has a negative budget variance of \$18,686 through June 2015.**

Regional Office of Education Remarks

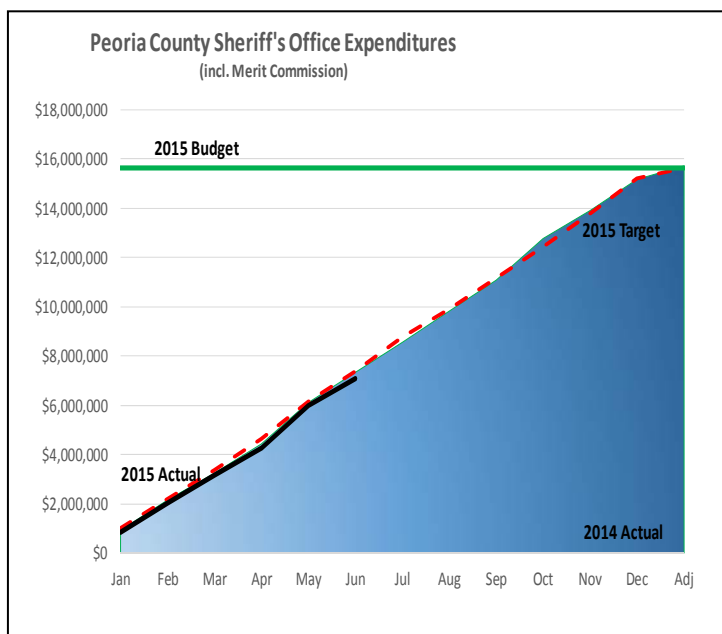
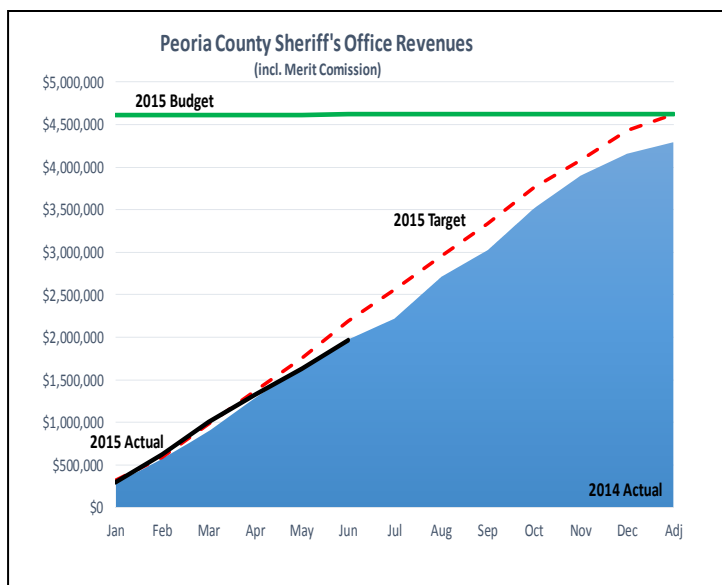
- The Regional Office of Education is committed to coming under budget in light of recent budget challenges of the County. Due to potential budget shortfalls, the ROE worked to find other solutions to meet staffing needs; including:
 1. Transferring travel expenses, whenever possible, to other grants when applicable.
 2. Looking at grants for a way to utilize revenue for County employee salary offset.
 3. Replacing a full-time employee that retired at the end of 2013 with a lower cost new employee and cost training the new employee to take on more job duties thereby reducing the need for part-time salary money in 2015.
- Note - 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 June 30, 2015 (As of August 3, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 2,190,450	Historical YTD Budget	7,361,181
Year to Date	\$ 1,971,712	Year to Date	7,069,079
Above (Below)		Above (Below)	
Historical YTD Budget	(\$218,738)	Historical YTD Budget	(\$292,102)
		Net 2015 Budget +/-	\$73,364



Finance Department Remarks

- Budgeted revenues: \$4,621,032
Budgeted expenditures: \$15,636,636 (inclusive of the Merit Commission)
- Sheriff's Office revenues are \$218,738 below the historical year to date budget through June 2015.**
- The following amounts have material variance from last year:
 - Federal detention charges are down \$108,705. If current trends continue, this line item will finish the year approximately \$500,000 below budget.
 - Employee salary reimbursements are down \$40,924.
 - Court security fees are down \$29,541.
 - Warrants service revenues are up \$55,563.
 - The police protection contract is up \$54,075.
 - Telephone usage fees are up \$30,852.
 - Fees and charges are up \$29,640.
- Sheriff's Office expenditures are \$292,102 under the historical year to date budget through June 2015.**
 - The following personnel costs are down from last year: full time employees, overtime, guard - hospital, and light duty wages.
 - Spending on the following commodities is down from last year: drugs, food, medical supplies, and specialized office supply.
 - Telephone costs and health department dental fees are down from last year.
 - Spending on medical services, educational training and computer equipment maintenance is up in 2015.
- The net impact of revenues and expenditures on the General Fund is a positive \$73,364.**

County Sheriff's Remarks

- There are no new changes to report this month.
- Revenues for civil process fees, foreclosure fees, warrant fees and impound fees have increased compared to May, 2014. Police protection contract is on target to meet the 2015 budget (Increases of 3% are scheduled this year).
- Court Security Fees are down from historical levels. These fees are collected through the Circuit Clerk's Office.
- As you know the governor swept several accounts to meet the State of Illinois Budget. SLATE revenue (employee salary reimbursements) will see a shortfall of \$90,422.50 for March through December unless the program is appropriated in the State 2016 budget.
- Revenues for federal detention charges are down significantly from 2014 on a monthly basis even with the \$10 per day housing increase. This trend is happening nationwide as the number of federal prisoners is down from historical levels at all agencies.
- Medical expenses are higher as a result of the new inmate healthcare contract that began on July 1, 2014.
- Expenses related to inmate costs are down from 2014 which include Food, Drugs, and Medical Supplies.
- Computer equipment maintenance expenses are up due to the ADSI maintenance for Report writing software.
- Current overtime expenditures are down but an uptick will occur as we approach the summer months due to vacation replacement costs.
- Overtime Costs for hospital and off-site medical visits overtime are down \$13,000 compared to 2014 through May.

No changes on VRI differences

Peoria County State's Attorney's Office

Financial Data through June 30, 2015 (As of August 3, 2015)

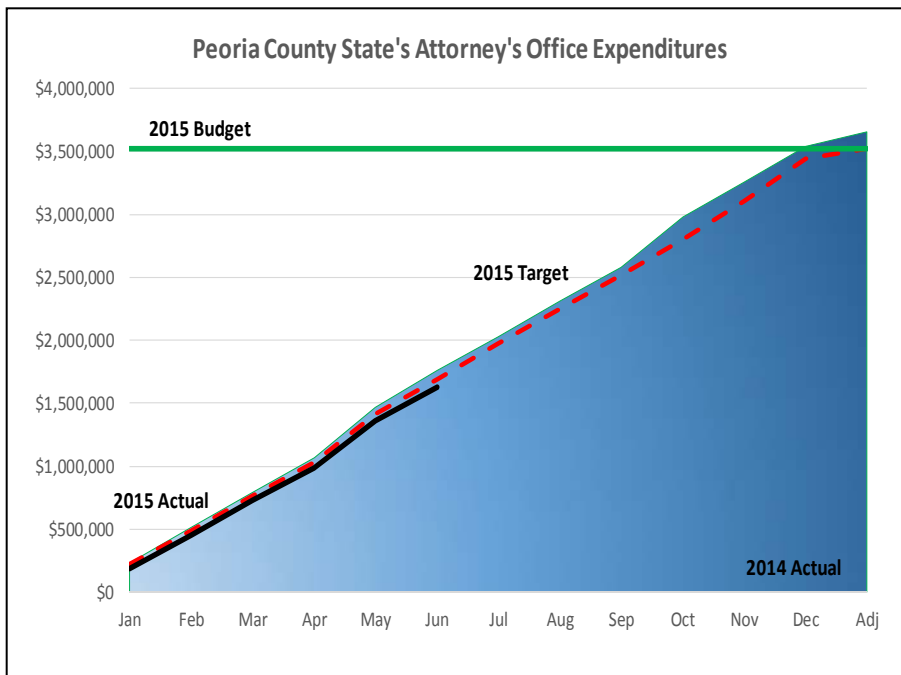
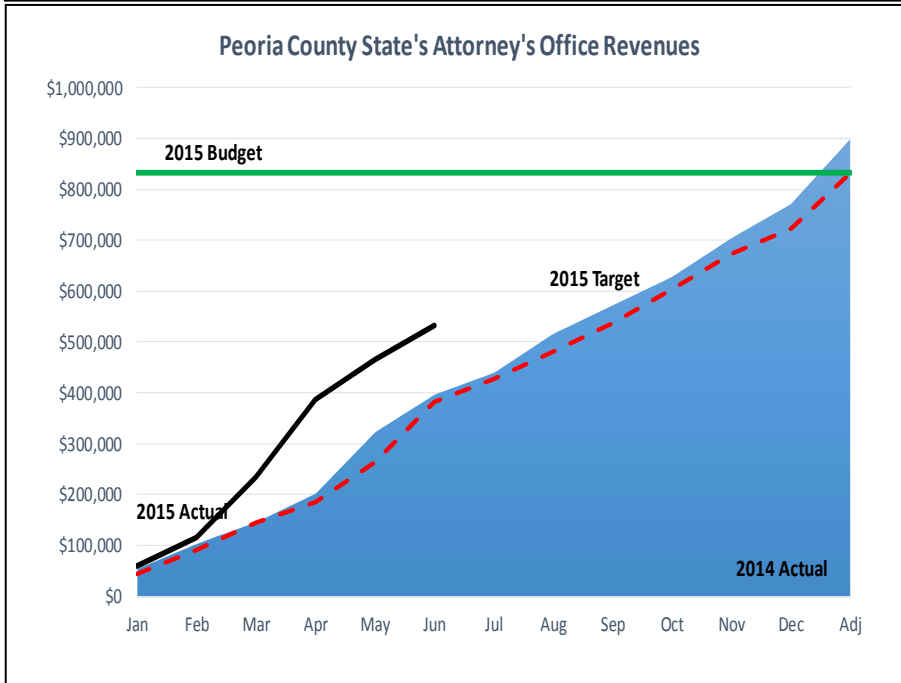
2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 383,148	Historical YTD Budget	1,688,494
Year to Date	\$ 531,988	Year to Date	1,631,429
Above (Below)		Above (Below)	
Historical YTD Budget	\$148,840	Historical YTD Budget	(\$57,064)
		Net 2015 Budget +/-	\$205,904

Finance Department Remarks

- Revenue budget: \$832,165
Expenditure budget: \$3,524,045
- **Revenues are outpacing the historical year to date budget by \$148,840 through June 2015.**
 - Fees and charges and miscellaneous fees for services are up \$144,753 from last year. Much of this revenue is associated with past due collections.
 - State grants are down \$27,707 due to the SLATE funding being suspended by the State of Illinois.
- **Expenditures are \$57,064 below the historical year to date budget as of June 2015.**
 - Most of the savings has been associated with vacancies in the full time employee line item.
 - Spending on medical health benefits, consultant services, and travel are all down as well.
 - Court related expenses are up slightly.
- **The net revenue and expenditure variance from the budget is a positive \$205,904 through June 2015.**

State's Attorney's Office Remarks

No comments this month.



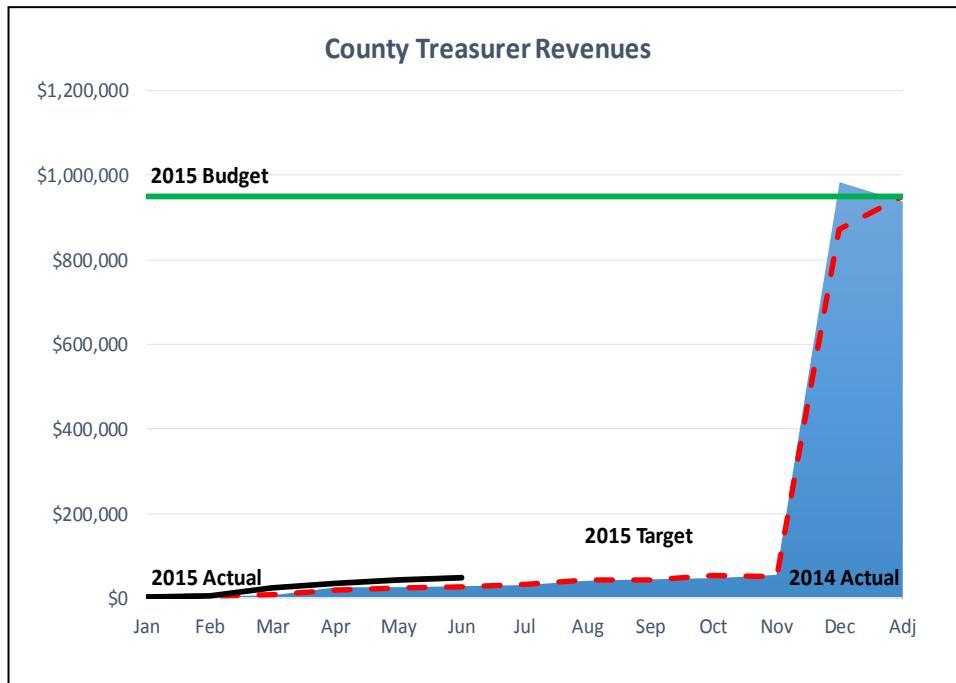
Peoria County Treasurer's Office

Financial Data through June 30, 2015 (As of August 3, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 27,955	Historical YTD Budget	190,118
Year to Date	\$ 49,789	Year to Date	192,348
Above (Below)		Above (Below)	
Historical YTD Budget	\$21,834	Historical YTD Budget	\$2,230
		Net 2015 Budget +/-	\$19,605

Finance Department Remarks

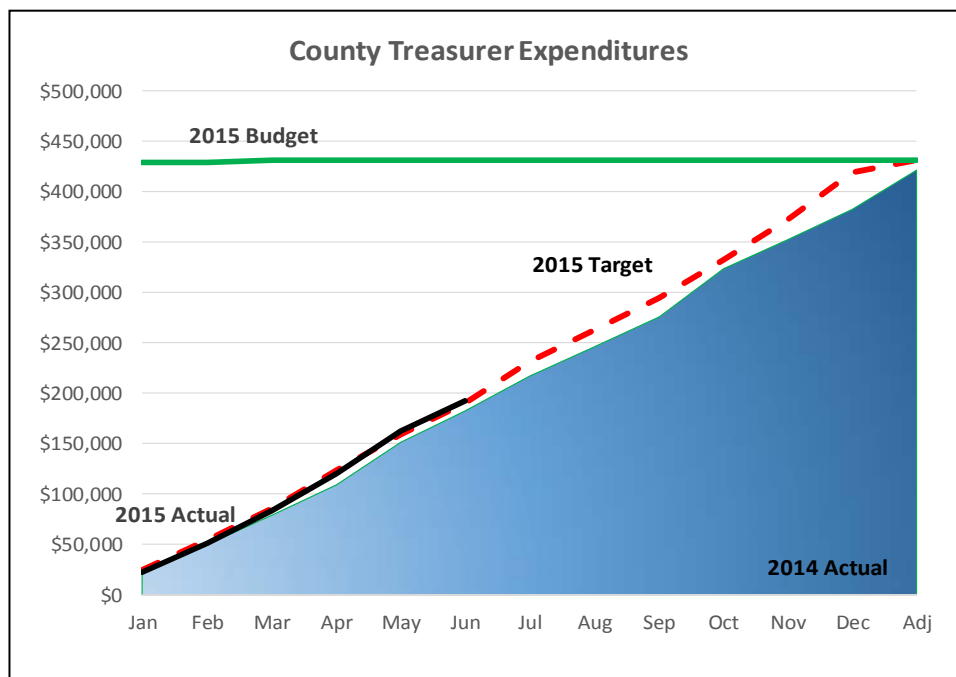
- Revenue budget: \$949,640
Expenditure budget: \$431,544
(Less Shared Savings)
- **Treasurer revenues through June are running \$21,834 above the historical year to date budget figures.**
 - This includes the collection of municipal liens on property tax bills.



- 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 June are trending \$2,230 above the historical year to date budget figures.** This is tied to both 98% budgeting and health insurance costs. These issues will be discussed and addressed at a future Board meeting. Printing costs are also up from last year.

- **The overall net impact to the 2015 General Fund budget is a positive variance of \$19,605.**



County Treasurer's Remarks

- Most Treasurer revenue is real estate tax related and is received / posted in December.
- Largest non-personnel expense (bank fees) is paid and posted on an annual basis in December. However, it is reviewed and analyzed on a monthly basis to catch or remedy any unexpected or unusual bank charge.
- Health insurance will be a major factor in our budget due to employee health adjustments after the original budget was adopted.

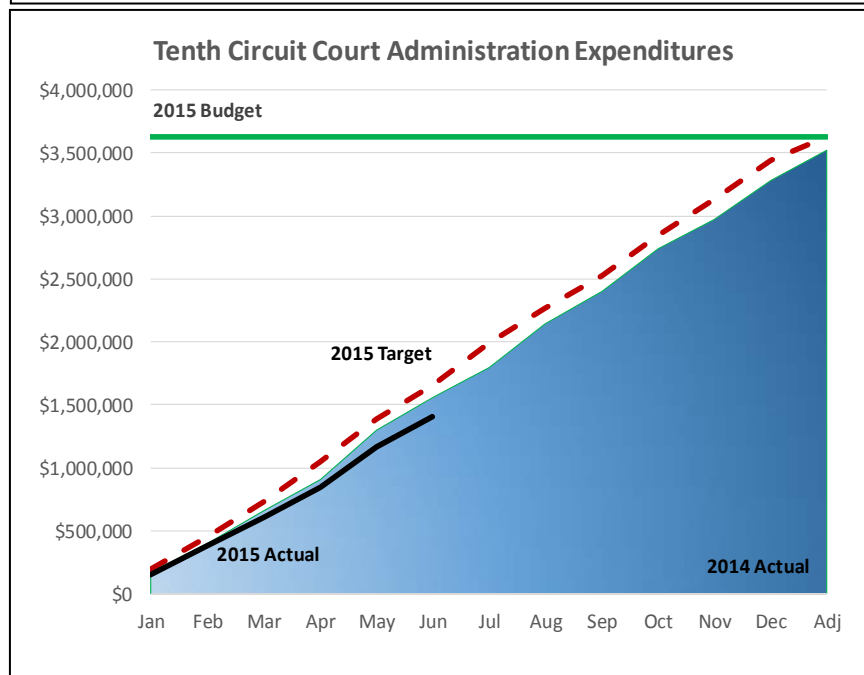
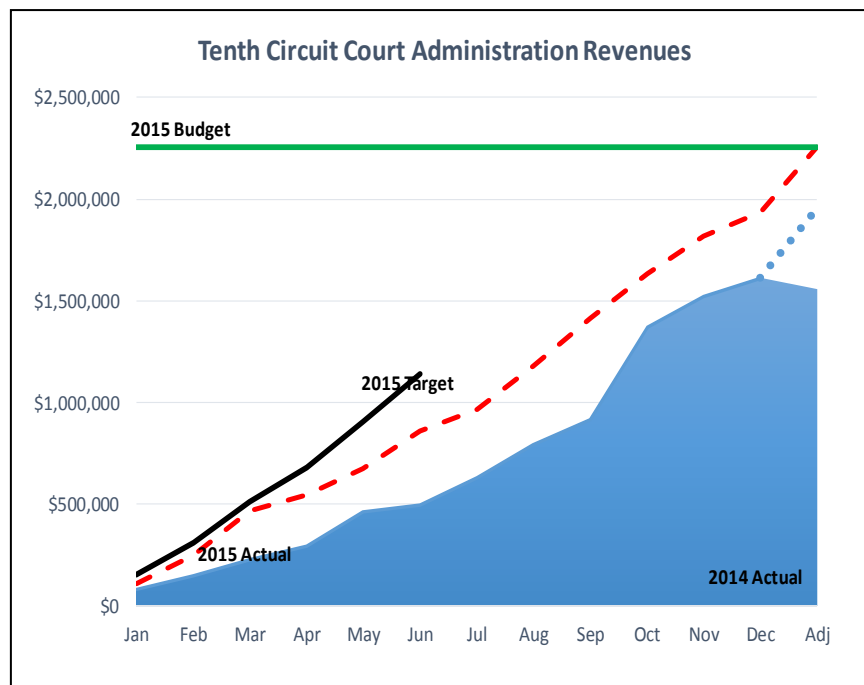
Tenth Circuit Court Administration

Financial Data through June 30, 2015 (As of August 14, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 859,590	Historical YTD Budget	1,654,997
Year to Date	\$ 1,142,774	Year to Date	1,406,151
Above (Below)		Above (Below)	
Historical YTD Budget	\$283,184	Historical YTD Budget	(\$248,846)
		Net 2015 Budget +/-	\$532,030

Finance Department Remarks

- 2015 Budgeted revenue:\$2,257,635
2015 Budgeted expenditures less shared savings: \$3,629,310
- **Revenues through June 2015 are \$283,184 above the historical year to date budget.**
 - The increase is due to the large increase in state grant and state salary reimbursement revenue budgeted in 2015.
 - Drug fees and fines are also up slightly.
- **Court Administration expenditures are running \$248,846 below the historical year to date budget.** There have been savings in full time employees, medical health benefits, testing, coordinator services, attorney fees, and juror related expenses when spending is compared to last year.
- **The net impact on the General Fund of these revenues and expenditures is a positive \$532,030.**



Court Administration Remarks

- No comments submitted.

Peoria County Public Defender

Financial Data through June 30, 2015 (As of August 3, 2015)

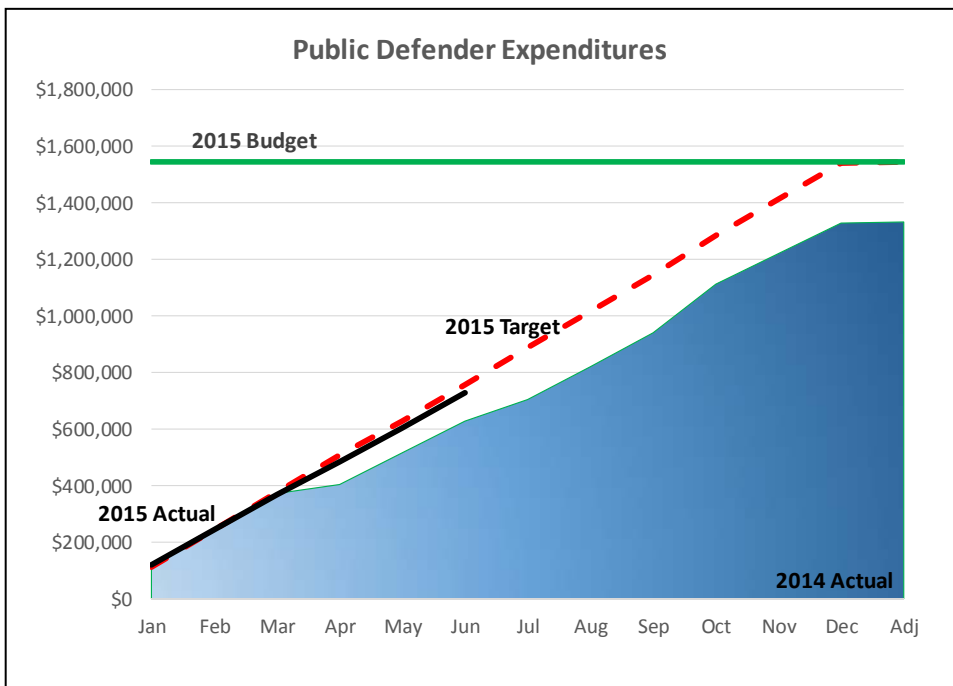
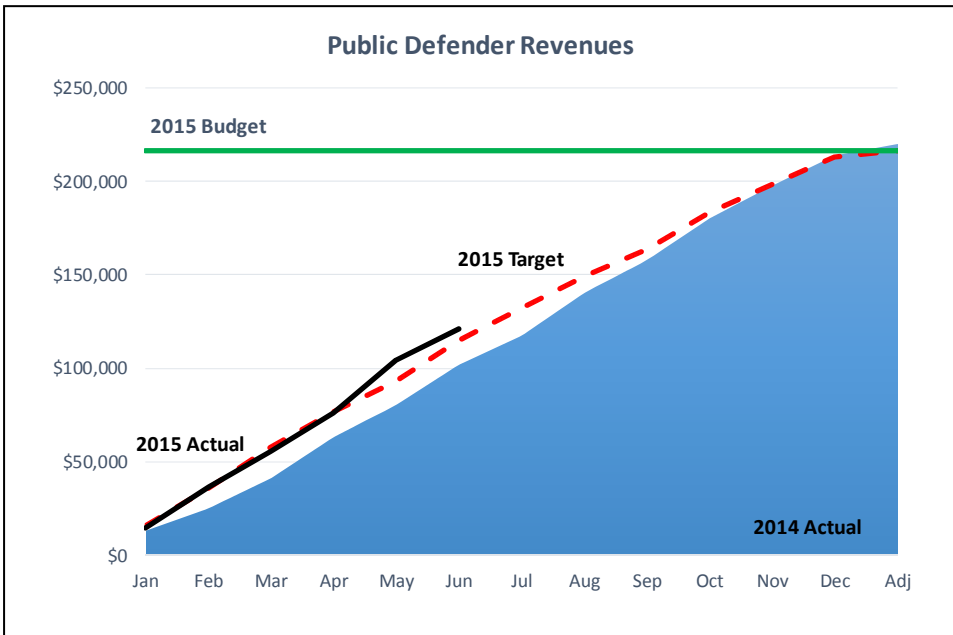
2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 114,738	Historical YTD Budget	\$ 755,859
Year to Date	\$ 121,102	Year to Date	\$ 727,372
Above (Below)		Above (Below)	
Historical YTD Budget	\$6,364	Historical YTD Budget	(\$28,487)
		Net 2015 Budget +/-	\$34,851

Finance Department Remarks

- Revenue budget: \$216,370
Expenditure budget: \$1,543,695
- Based on figures through June 2015:
 - Revenues are \$6,364 ahead of the historical budget.
 - Expenditures are \$28,487 below the historical budget.
- The **net impact of these revenue and expenditure variances on the General Fund is a positive \$34,851** through June 2015.

Courts / Public Defender Remarks

- No comments submitted.



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.

General Fund Summary-March

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)	\$ -	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ -	0.00	\$ (110,470)
finance*	\$ (41,220)	\$ -	0.00	0.00	\$ -	\$ -	0.00	0.00	\$ 0	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 assessments	\$ -	\$ -	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)
* sharing staff with Auditor's office											
sao	\$ (220,990)	\$ (143,920.18)	2.00	1.00	\$ (57,185.15)	\$ (77,069.82)	undetermined	\$ 10,828.37	\$ (123,426.60)	1.00	\$ (97,563)
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
court admin	\$ (211,035)	\$ (51,083.96)	1.00	1.00	\$ (51,083.96)	\$ -	0.00	\$ -	\$ (51,083.96)	1.00	\$ (159,951)
sheriff	\$ (725,180)	\$ (923,400.64)	12.00	6.00	\$ (628,398.38)	\$ -	0.00	\$ -	\$ (628,398.38)	6.00	\$ (96,782)
treasurer	\$ -	\$ -	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	\$ 66,953
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
auditor	\$ (18,205)	\$ (89,649.28)	2.00	2.00	\$ (89,649.28)	\$ -	0.00	\$ -	\$ (89,649.28)	2.00	\$ 71,444
coroner	\$ (22,510)	\$ -	0.00	0.00	\$ -	\$ -	0.00	\$ 0.00	\$ -	0.00	\$ (22,510)
education	\$ -	\$ -	0.00	0.00	\$ -	\$ -	0.00	\$ 0.00	\$ -	0.00	\$ -
General Fund Subtotal	\$ (1,826,965)	\$ (2,032,682.39)	28.00	17.00	\$ (1,398,069.84)	\$ (295,108.96)	6.00	\$ 15,584.91	\$ (1,677,593.89)	23.00	\$ (149,371.11)

Remarks

General: 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 six additional vacancies have been identified, leaving a total reduction of 23 positions. As of March 3, 2015, the General Fund was \$149,371 under the identified budget target.

Administration: 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 FTEs. These 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.

Auditor: 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 out 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 1,500 annually - just for this aspect of the position. After factoring out weekends, holidays, average vacation, sick time, breaks - I can anticipate 1,720 hours of actual work. Allowing a 10% 'unproductive' time - that equates to 1,548 hours 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.

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

Recorder: 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 to job security uncertainty. This was a direct result of the 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 Deeds 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 Deeds Office has difficulty meeting its 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.

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

State's Attorney: 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.

Courts: With regard to the status of the 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.

General Fund Summary-April

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
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											
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

Remarks

General: 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.

Administration: 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.

Auditor: No changes this month. I am preparing a modified job description for evaluation, combining the 1.6 positions into 1 FTE, thereby reaching the \$18,000 required reduction and with an additional reduction of approximately \$12,000. I realize both these positions are VRI; however, the impact of the VRI has fallen disproportionately upon this office, with 50% reduction in staffing.

Circuit Clerk: There are still 4 vacancies created by the VRI.

General Fund Summary-May

Budget Savings From VRI and Other Vacancies thru May 2015

General Fund Dept	2015 and 2016 Final Adopted Budget Reductions	Actual Initial VRI \$ Reduction	VRI Wage Reduction	VRI Benefits Reduction	VRI/ FTE Reduction	Backfill Wage	Backfill Benefits	Total Backfill	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy \$ Reduction Benefits only	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted FTE Reduction	Difference Between Budgeted Reduction and Current
county admin	(116,370)	\$ (98,218.28)	\$ (77,607.04)	\$ (20,611.24)	1.00	0.00	0.00	0.00	1.00	\$ (98,218.28)	\$ (84,009.45)	\$ (15,348.53)	1.00	\$ -	\$ (197,576.26)	2.00	\$ 81,206.26
finance*	(41,220)	\$ -	\$ -	\$ -	0.00	0.00	0.00	0.00	0.00	\$ -	\$ (18,684.00)	\$ (3,413.57)	0.50	\$ -	\$ (22,097.57)	0.50	\$ (19,122.43)
facilities	(69,820)	\$ (76,561.84)	\$ (53,449.47)	\$ (23,112.37)	1.00	0.00	0.00	0.00	1.00	\$ (76,561.84)	\$ (48,148.00)	\$ (8,796.64)	1.00	\$ -	\$ (133,506.48)	2.00	\$ 63,686.48
sup of assess	0	\$ -	\$ -	\$ -	0.00	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -
plan & zoning	(52,900)	\$ (68,940.80)	\$ (57,899.80)	\$ (11,041.00)	1.00	0.00	0.00	0.00	1.00	\$ (68,940.80)	\$ -	\$ -	0.00	\$ -	\$ (68,940.80)	1.00	\$ 16,040.80
subtotal	(280,310)	\$ (243,720.92)	\$ (188,956.31)	\$ (54,764.61)	3.00	0.00	0.00	0.00	3.00	\$ (243,720.92)	\$ (150,841.45)	\$ (27,558.74)	2.50	\$ -	\$ (422,121.11)	5.50	\$ 141,811.11
* sharing staff with Auditor's office																	
sao	(220,990)	\$ (143,920.18)	\$ (108,940.67)	\$ (34,979.51)	2.00	\$ 86,735.03	\$ 41,837.05	\$ 128,572.08	0.00	\$ (15,348.10)	\$ (261,705.00)	\$ (47,813.50)	5.00	\$ 14,591.37	\$ (310,275.23)	5.00	\$ 89,285.23
circuit clerk	(240,495)	\$ (253,708.19)	\$ (173,342.57)	\$ (80,365.62)	4.00	\$ 41,462.11	\$ 14,505.97	\$ 55,968.08	3.00	\$ (197,740.11)	\$ (41,621.59)	\$ (7,604.26)	1.00	\$ -	\$ (246,965.97)	4.00	\$ 6,470.97
court admin	(211,035)	\$ (51,083.96)	\$ (37,032.58)	\$ (14,051.38)	1.00	\$ -	\$ -	\$ -	1.00	\$ (51,083.96)	\$ -	\$ -	0.00	\$ -	\$ (51,083.96)	1.00	\$ (159,951.04)
sheriff	(725,180)	\$ (923,400.64)	\$ (676,678.45)	\$ (246,722.19)	12.00	\$ 359,010.47	\$ 123,052.68	\$ 482,063.15	5.00	\$ (441,337.49)	\$ -	\$ -	0.00	\$ -	\$ (441,337.49)	5.00	\$ (283,842.51)
-ema	(17,700)	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	1.00	\$ (17,700.00)
treasurer	0	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -
recorder	(36,415)	\$ (178,921.67)	\$ (138,131.13)	\$ (40,790.54)	2.00	\$ 127,928.04	\$ 30,303.29	\$ 158,231.33	0.00	\$ (20,690.34)	\$ (52,374.00)	\$ (9,568.80)	2.00	\$ -	\$ (82,633.14)	2.00	\$ 46,218.14
county clerk	(54,125)	\$ (172,858.85)	\$ (134,177.92)	\$ (38,680.93)	2.00	\$ 83,485.11	\$ 28,248.01	\$ 111,733.12	1.00	\$ (61,125.73)	\$ (75,895.55)	\$ (13,866.12)	1.00	\$ 4,756.54	\$ (146,130.86)	2.00	\$ 92,005.86
auditor	(18,205)	\$ (89,649.28)	\$ (75,415.93)	\$ (14,233.35)	2.00	\$ 18,684.00	\$ 3,413.57	\$ 22,097.57	1.50	\$ (67,551.71)	\$ -	\$ -	0.00	\$ -	\$ (67,551.71)	1.50	\$ 49,346.71
coroner	(22,510)	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ (22,510.00)
education	0	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -
subtotal	(1,546,655)	\$ (1,813,542.77)	\$ (1,343,719.25)	\$ (469,823.52)	25.00	\$ 717,304.76	\$ 241,360.57	\$ 958,665.33	11.50	\$ (854,877.44)	\$ (431,596.14)	\$ (78,852.69)	10.00	\$ 19,347.91	\$ (1,345,978.36)	21.50	\$ (200,676.64)
General Fund Subtotal	(1,826,965)	\$ (2,057,263.69)	\$ (1,532,675.56)	\$ (524,588.13)	28.00	\$ 717,304.76	\$ 241,360.57	\$ 958,665.33	14.50	\$ (1,098,598.36)	\$ (582,437.59)	\$ (106,411.42)	12.50	\$ 19,347.91	\$ (1,768,099.47)	27.00	\$ (58,865.53)

Remarks

General: The combined 2015-2016 budget reduction for the General Fund departments is \$1,826,965. The VRI resulted in a reduction of 28 positions. 13 positions have been backfilled (plus the job sharing with Finance and Auditor's office for .5 FTE in each office) and 12.5 additional vacancies have been identified, leaving a total reduction of 27 positions. At the end of May 2015, the General Fund was \$58,865 under the identified budget target.

Administration: 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 \$141,811 over 2015-2016 budget reduction of \$280,310. 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.

Auditor: Finance has lent us one of their employees to assist in the pre-payment audit of claims (3 days a week). Without that person we would have to hire another employee. It was previously reported that the office would be combining 1.6 FTE into 1.0 FTE; however, upon further review it was determined that this is not feasible as one position is management and the other position is union.

County Clerk: The "other vacancy savings" does not include the employee health premium for this vacancy.

General Fund Summary-June

Budget Savings From VRI and Other Vacancies thru June 2015

General Fund Dept	2015 and 2016 Final Adopted Budget Reductions	Actual Initial VRI \$ Reduction	VRI Wage Reduction	VRI Benefits Reduction	VRI/ FTE Reduction	Backfill Wage	Backfill Benefits	Total Backfill	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy \$ Reduction Benefits only	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted FTE Reduction	Difference Between Budgeted Reduction and Current
county admin	(116,370)	\$ (98,218.28)	\$ (77,607.04)	\$ (20,611.24)	1.00	0.00	0.00	0.00	1.00	\$ (98,218.28)	\$ (84,009.45)	\$ (15,348.53)	1.00	\$ -	\$ (197,576.26)	2.00	\$ 81,206.26
finance*	(41,220)	\$ -	\$ -	\$ -	0.00	0.00	0.00	0.00	0.00	\$ -	\$ (18,684.00)	\$ (3,413.57)	0.50	\$ -	\$ (22,097.57)	0.50	\$ (19,122.43)
facilities	(69,820)	\$ (76,561.84)	\$ (53,449.47)	\$ (23,112.37)	1.00	0.00	0.00	0.00	1.00	\$ (76,561.84)	\$ (48,148.00)	\$ (8,796.64)	1.00	\$ -	\$ (133,506.48)	2.00	\$ 63,686.48
sup of assess	0	\$ -	\$ -	\$ -	0.00	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -
plan & zoning	(52,900)	\$ (68,940.80)	\$ (57,899.80)	\$ (11,041.00)	1.00	0.00	0.00	0.00	1.00	\$ (68,940.80)	\$ -	\$ -	0.00	\$ -	\$ (68,940.80)	1.00	\$ 16,040.80
subtotal	(280,310)	\$ (243,720.92)	\$ (188,956.31)	\$ (54,764.61)	3.00	0.00	0.00	0.00	3.00	\$ (243,720.92)	\$ (150,841.45)	\$ (27,558.74)	2.50	\$ -	\$ (422,121.11)	5.50	\$ 141,811.11
* sharing staff with Auditor's office																	
sao	(220,990)	\$ (143,920.18)	\$ (108,940.67)	\$ (34,979.51)	2.00	\$ 86,735.03	\$ 41,837.05	\$ 128,572.08	0.00	\$ (15,348.10)	\$ (261,705.00)	\$ (47,813.50)	5.00	\$ 19,591.37	\$ (305,275.23)	5.00	\$ 84,285.23
circuit clerk	(240,495)	\$ (253,708.19)	\$ (173,342.57)	\$ (80,365.62)	4.00	\$ 41,462.11	\$ 14,505.97	\$ 55,968.08	3.00	\$ (197,740.11)	\$ (41,621.59)	\$ (7,604.26)	1.00	\$ -	\$ (246,965.97)	4.00	\$ 6,470.97
court admin	(211,035)	\$ (51,083.96)	\$ (37,032.58)	\$ (14,051.38)	1.00	\$ -	\$ -	\$ -	1.00	\$ (51,083.96)	\$ -	\$ -	0.00	\$ -	\$ (51,083.96)	1.00	\$ (159,951.04)
sheriff	(725,180)	\$ (923,400.64)	\$ (676,678.45)	\$ (246,722.19)	12.00	\$ 359,010.47	\$ 123,052.68	\$ 482,063.15	5.00	\$ (441,337.49)	\$ -	\$ -	0.00	\$ -	\$ (441,337.49)	5.00	\$ (283,842.51)
-ema	(17,700)	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	1.00	\$ (17,700.00)
treasurer	0	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -
recorder	(36,415)	\$ (178,921.67)	\$ (138,131.13)	\$ (40,790.54)	2.00	\$ 127,928.04	\$ 30,303.29	\$ 158,231.33	0.00	\$ (20,690.34)	\$ (52,374.00)	\$ (9,568.80)	2.00	\$ -	\$ (82,633.14)	2.00	\$ 46,218.14
county clerk	(54,125)	\$ (172,858.85)	\$ (134,177.92)	\$ (38,680.93)	2.00	\$ 83,485.11	\$ 28,248.01	\$ 111,733.12	1.00	\$ (61,125.73)	\$ (75,895.55)	\$ (13,866.12)	1.00	\$ 4,756.54	\$ (146,130.86)	2.00	\$ 92,005.86
auditor	(18,205)	\$ (89,649.28)	\$ (75,415.93)	\$ (14,233.35)	2.00	\$ 18,684.00	\$ 3,413.57	\$ 22,097.57	1.50	\$ (67,551.71)	\$ -	\$ -	0.00	\$ -	\$ (67,551.71)	1.50	\$ 49,346.71
coroner	(22,510)	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ (22,510.00)
education	0	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -
subtotal	(1,546,655)	\$ (1,813,542.77)	\$ (1,343,719.25)	\$ (469,823.52)	25.00	\$ 717,304.76	\$ 241,360.57	\$ 958,665.33	11.50	\$ (854,877.44)	\$ (431,596.14)	\$ (78,852.69)	10.00	\$ 24,347.91	\$ (1,340,978.36)	21.50	\$ (205,676.64)
General Fund Subtotal	(1,826,965)	\$ (2,057,263.69)	\$ (1,532,675.56)	\$ (524,588.13)	28.00	\$ 717,304.76	\$ 241,360.57	\$ 958,665.33	14.50	\$ (1,098,598.36)	\$ (582,437.59)	\$ (106,411.42)	12.50	\$ 24,347.91	\$ (1,763,099.47)	27.00	\$ (63,865.53)

Remarks

There were no remarks provided for June.

General Fund Summary-July

Budget Savings From VRI and Other Vacancies thru July 2015

General Fund Dept	2015 and 2016 Final Adopted Reductions	Actual Initial VRI \$ Reduction	VRI Wage Reduction	VRI Benefits Reduction	VRI/ FTE Reduction	Backfill Wage	Backfill Benefits	Total Backfill	Revised VRI/FTE Reduction	Revised VRI \$ Reduction Based on Backfill	Other Vacancy \$ Reduction	Other Vacancy \$ Reduction Benefits only	Other Vacancy FTE Reduction	Elected Official Discretion	Revised Total Salary Savings	Total Adjusted FTE Reduction	Difference Between Budgeted Reduction and Current
county admin	(116,370)	\$ (98,218.28)	\$ (77,607.04)	\$ (20,611.24)	1.00	0.00	0.00	0.00	1.00	\$ (98,218.28)	\$ (84,009.45)	\$ (15,348.53)	1.00	\$ -	\$ (197,576.26)	2.00	\$ 81,206.26
finance*	(41,220)	\$ -	\$ -	\$ -	0.00	0.00	0.00	0.00	0.00	\$ -	\$ (18,684.00)	\$ (3,413.57)	0.50	\$ -	\$ (22,097.57)	0.50	\$ (19,122.43)
facilities	(69,820)	\$ (76,561.84)	\$ (53,449.47)	\$ (23,112.37)	1.00	0.00	0.00	0.00	1.00	\$ (76,561.84)	\$ (48,148.00)	\$ (8,796.64)	1.00	\$ -	\$ (133,506.48)	2.00	\$ 63,686.48
sup of assess	0	\$ -	\$ -	\$ -	0.00	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -
plan & zoning	(52,900)	\$ (68,940.80)	\$ (57,899.80)	\$ (11,041.00)	1.00	0.00	0.00	0.00	1.00	\$ (68,940.80)	\$ -	\$ -	0.00	\$ -	\$ (68,940.80)	1.00	\$ 16,040.80
subtotal	(280,310)	\$ (243,720.92)	\$ (188,956.31)	\$ (54,764.61)	3.00	0.00	0.00	0.00	3.00	\$ (243,720.92)	\$ (150,841.45)	\$ (27,558.74)	2.50	\$ -	\$ (422,121.11)	5.50	\$ 141,811.11
* sharing staff with Auditor's office																	
sao	(220,990)	\$ (143,920.18)	\$ (108,940.67)	\$ (34,979.51)	2.00	\$ 86,735.03	\$ 41,837.05	\$ 128,572.08	0.00	\$ (15,348.10)	\$ (261,705.00)	\$ (47,813.50)	5.00	\$ 19,591.37	\$ (305,275.23)	5.00	\$ 84,285.23
circuit clerk	(240,495)	\$ (253,708.19)	\$ (173,342.57)	\$ (80,365.62)	4.00	\$ 41,462.11	\$ 14,505.97	\$ 55,968.08	3.00	\$ (197,740.11)	\$ (41,621.59)	\$ (7,604.26)	1.00	\$ -	\$ (246,965.97)	4.00	\$ 6,470.97
court admin	(211,035)	\$ (51,083.96)	\$ (37,032.58)	\$ (14,051.38)	1.00	\$ -	\$ -	\$ -	1.00	\$ (51,083.96)	\$ -	\$ -	0.00	\$ -	\$ (51,083.96)	1.00	\$ (159,951.04)
sheriff	(725,180)	\$ (923,400.64)	\$ (676,678.45)	\$ (246,722.19)	12.00	\$ 359,010.47	\$ 123,052.68	\$ 482,063.15	5.00	\$ (441,337.49)	\$ -	\$ -	0.00	\$ -	\$ (441,337.49)	5.00	\$ (283,842.51)
-ema	(17,700)	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	1.00	\$ (17,700.00)
treasurer	0	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -
recorder	(36,415)	\$ (178,921.67)	\$ (138,131.13)	\$ (40,790.54)	2.00	\$ 127,928.04	\$ 30,303.29	\$ 158,231.33	0.00	\$ (20,690.34)	\$ (52,374.00)	\$ (9,568.80)	2.00	\$ -	\$ (82,633.14)	2.00	\$ 46,218.14
county clerk	(54,125)	\$ (172,858.85)	\$ (134,177.92)	\$ (38,680.93)	2.00	\$ 83,485.11	\$ 28,248.01	\$ 111,733.12	1.00	\$ (61,125.73)	\$ (75,895.55)	\$ (13,866.12)	1.00	\$ 4,756.54	\$ (146,130.86)	2.00	\$ 92,005.86
auditor	(18,205)	\$ (89,649.28)	\$ (75,415.93)	\$ (14,233.35)	2.00	\$ 18,684.00	\$ 3,413.57	\$ 22,097.57	1.50	\$ (67,551.71)	\$ -	\$ -	0.00	\$ -	\$ (67,551.71)	1.50	\$ 49,346.71
coroner	(22,510)	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ (22,510.00)
education	0	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -
subtotal	(1,546,655)	\$ (1,813,542.77)	\$ (1,343,719.25)	\$ (469,823.52)	25.00	\$ 717,304.76	\$ 241,360.57	\$ 958,665.33	11.50	\$ (854,877.44)	\$ (431,596.14)	\$ (78,852.69)	10.00	\$ 24,347.91	\$ (1,340,978.36)	21.50	\$ (205,676.64)
General Fund Subtotal	(1,826,965)	\$ (2,057,263.69)	\$ (1,532,675.56)	\$ (524,588.13)	28.00	\$ 717,304.76	\$ 241,360.57	\$ 958,665.33	14.50	\$ (1,098,598.36)	\$ (582,437.59)	\$ (106,411.42)	12.50	\$ 24,347.91	\$ (1,763,099.47)	27.00	\$ (63,865.53)

Remarks

There were no remarks provided for July.