

# Peoria County General Fund

Financial Data through August 31, 2015 (As of October 12, 2015)

## Finance Department Remarks

2015 Revenues		2015 Expenditures	
Year to Date Budget	\$ 26,744,289	Year to Date Budget	\$ 27,644,040
Year to Date Actual	26,063,866	Year to Date Actual	\$ 26,417,508
<b>Above (Below) YTD Budget</b>	<b>(\$680,423)</b>	<b>Above (Below) Budget</b>	<b>(\$1,226,532)</b>
Est. Outstanding Revenues	<b>\$906,932</b>	Est. Outstanding YTD	<b>\$928,770</b>
Est. Year to Date	\$ 26,970,798	Est. Year to Date	\$27,346,278
<b>Est. Above (Below) YTD Budget</b>	<b>\$ 226,509</b>	<b>Est. Above (Below) YTD Budget</b>	<b>(\$297,762)</b>

2015 Budget		2015 Year to Date	
Revised 2015 Revenues	\$ 45,000,045	Net 2015 Budget +/- (YTD)	\$524,271
Revised 2015 Expenditures	\$ (45,019,540)	Current Surplus / (Shortfall)	(\$375,481)
Revenues Less Expenditures	\$ (19,495)		

- The revised 2015 budget as of August 31, 2015 includes:

○ Revenues of	\$45,000,045
○ Expenditures of	(\$45,019,540)
○ <b>Budgeted deficit of</b>	<b>(\$19,495)</b>

- Through August 31, 2015, the year to budget includes:

○ Revenues of	\$26,744,289
○ Expenditures of	(\$27,644,040)
○ <b>Budgeted deficit of</b>	<b>(\$899,751)</b>

- Revenues are up \$226,509 in comparison to the historical year to date budget through August 2015**

- Revenues have increased due to:
  - Income tax
  - Corporate Personal Property Replacement Tax
  - Unincorporated and local use sales tax revenue
  - Funding of economic development operations through a transfer from the "Keystone" Fund
  - Increased state salary reimbursements in the Court system
  - General Fund property taxes are up
  - Increase building rental revenue

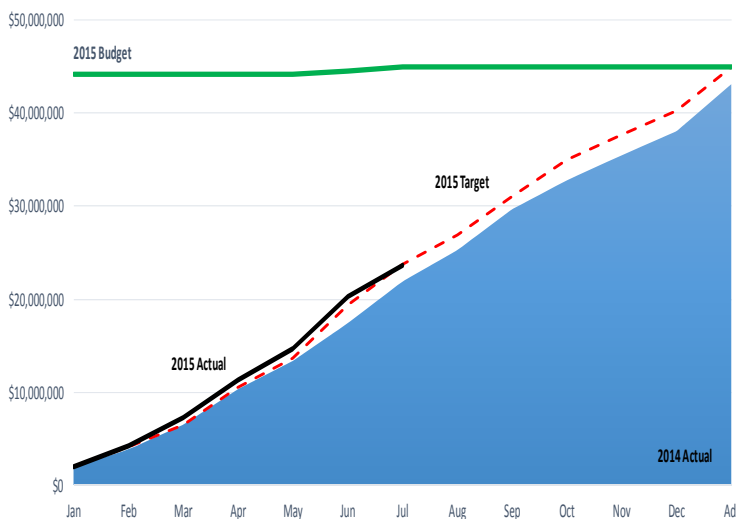
- Expenditures are down \$297,762 in comparison to historical levels**

- This includes \$928,770 in Growth Cell IA payments. This amount corresponds to tax levy years 2012 and 2013. This may be reduced to \$0 if the County pays off its growth cell obligations via a loan from the Keystone Fund.**
- 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.

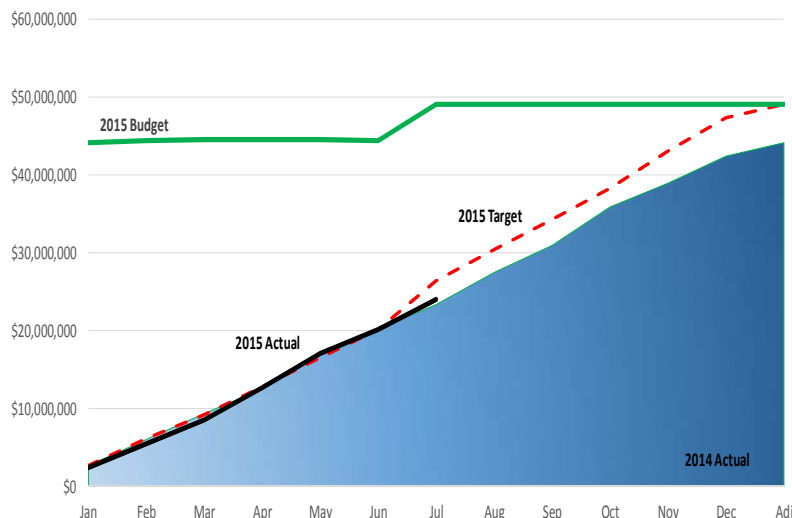
- The current deficit through August is \$375,481. This is \$524,271 better than the historical year to date deficit of \$899,751.**

- 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.

General Fund Revenues



General Fund Expenditures



# General Fund Summary

## Through August 2015

THROUGH AUGUST 2015 (SHARED SAVINGS REMOVED)							
ELECTED OFFICE	BUDGET REVENUES	ACTUAL REVENUES	NET OVER/SHORT	BUDGET EXPENSES	ACTUAL EXPENSES	NET OVER/SHORT	YTD BUDGET IMPACT
Auditor	\$ -	\$ -	\$ -	\$ 156,331	\$ 127,751	\$ (28,580)	\$ 28,580
Circuit Clerk	\$ 3,021,034	\$ 2,869,219	\$ (151,815)	\$ 1,572,853	\$ 1,466,135	\$ (106,719)	\$ (45,096)
Coroner	\$ 60,387	\$ 82,252	\$ 21,865	\$ 460,644	\$ 476,025	\$ 15,381	\$ 6,484
County Clerk	\$ 504,875	\$ 593,909	\$ 89,034	\$ 431,566	\$ 392,724	\$ (38,842)	\$ 127,876
Court Administration	\$ 1,179,300	\$ 1,400,115	\$ 220,815	\$ 2,298,008	\$ 1,988,919	\$ (309,089)	\$ 529,904
Public Defender	\$ 148,986	\$ 161,076	\$ 12,090	\$ 1,015,445	\$ 986,016	\$ (29,429)	\$ 41,519
Recorder of Deeds	\$ 1,345,008	\$ 1,286,427	\$ (58,581)	\$ 666,014	\$ 696,147	\$ 30,133	\$ (88,715)
Reg Office Education	\$ 9,851	\$ -	\$ (9,851)	\$ 158,657	\$ 171,036	\$ 12,379	\$ (22,230)
Sheriff (incl. Merit)	\$ 2,956,860	\$ 2,598,042	\$ (358,818)	\$10,049,792	\$ 9,537,523	\$ (512,269)	\$ 153,451
States Attorney	\$ 480,955	\$ 652,991	\$ 172,036	\$ 2,292,650	\$ 2,159,943	\$ (132,707)	\$ 304,743
Treasurer	\$ 42,972	\$ 62,794	\$ 19,822	\$ 265,488	\$ 252,921	\$ (12,567)	\$ 32,389
Election Commission	\$ 163,500	\$ 39,589	\$ (123,911)	\$ 354,000	\$ 300,207	\$ (53,793)	\$ (70,118)
	\$ 9,913,726	\$ 9,746,414	\$ (167,312)	\$19,721,447	\$ 18,555,346	\$ (1,166,101)	\$ 998,789
<b>DEPARTMENT</b>							
General County	\$ 15,550,348	\$ 16,134,048	\$ 583,700	\$ 3,659,790	\$ 5,007,952	\$ 1,348,162	\$ (764,461)
Administrative Departments	\$ 1,280,215	\$ 1,090,336	\$ (189,879)	\$ 4,102,712	\$ 3,753,836	\$ (348,876)	\$ 158,997
	\$ 16,830,563	\$ 17,224,384	\$ 393,821	\$ 7,762,502	\$ 8,761,788	\$ 999,286	\$ (605,464)
<b>SHARED SAVINGS</b>							
Shared Savings	\$ -	\$ -	\$ -	\$ 160,091	\$ 29,144	\$ (130,947)	\$ 130,947
	\$ -	\$ -	\$ -	\$ 160,091	\$ 29,144	\$ (130,947)	\$ 130,947
<b>TOTAL</b>	<b>\$ 26,744,289</b>	<b>\$ 26,970,798</b>	<b>\$ 226,509</b>	<b>\$27,644,040</b>	<b>\$ 27,346,278</b>	<b>\$ (297,762)</b>	<b>\$ 524,271</b>
<b>BUDGET SUMMARY</b>							
REVENUES	\$ 26,744,289	\$ 26,970,798	\$ 226,509				
EXPENDITURES	\$ 27,644,040	\$ 27,346,278	\$ (297,762)				
SURPLUS (DEFICIT)	\$ (899,751)	\$ (375,480)	\$ 524,271				

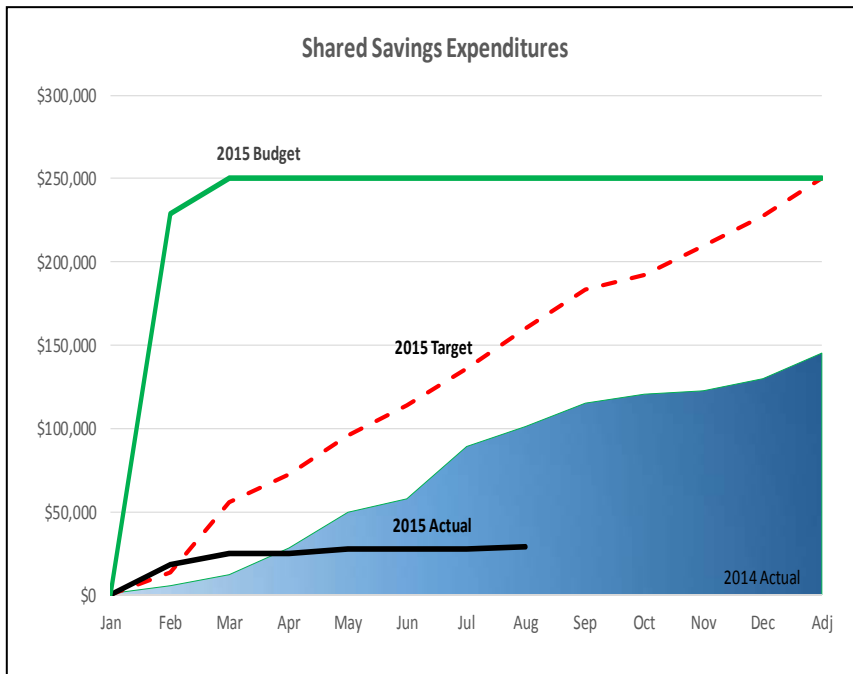
# Peoria County Shared Savings

Financial Data through August 31, 2015 (As of October 12, 2015)

2015 Revenues		2015 Expenditures	
Budget	\$0	Budget	\$ 160,091
Year to Date	\$0	Year to Date	\$ 29,144
<b>Above (Below) Budget</b>	<b>\$0</b>	<b>Above (Below) Budget</b>	<b>(\$130,947)</b>
		<b>Net 2014 Budget +/-</b>	<b>\$130,947</b>

## Finance Department Remarks

- **2015 shared savings appropriations total \$250,500 as of August 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.
- **12% of the shared savings budget has been used thus far in 2015.**
- **Shared savings expenses through August are \$130,947 below the year to date historical budget.**



SHARED SAVINGS			
ELECTED OFFICES	EXPENSE	BUDGET	% SPENT
Auditor	\$0	\$0	-
Circuit Clerk	\$1,830	\$1,363	134%
Coroner	\$0	\$0	-
County Clerk	\$0	\$0	-
County Treasurer	\$1,528	\$20,168	8%
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	-
<b>ELECTED OFFICES</b>	<b>\$29,144</b>	<b>\$250,500</b>	<b>12%</b>
ADMINISTRATIVE DEPARTMENTS	EXPENSE	BUDGET	% SPENT
Finance	\$0	\$0	-
Assessor	\$0	\$0	-
Zoning	\$0	\$0	-
ZBA	\$0	\$0	-
EMA	\$0	\$0	-
<b>ADMINISTRATIVE DEPARTMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>TOTAL SHARED SAVINGS</b>	<b>\$29,144</b>	<b>\$250,500</b>	<b>12%</b>

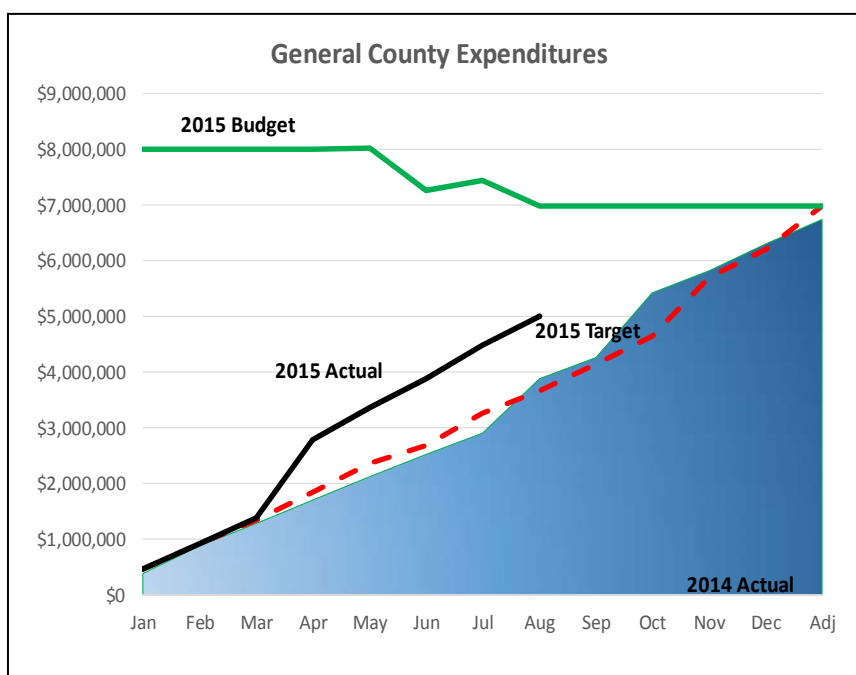
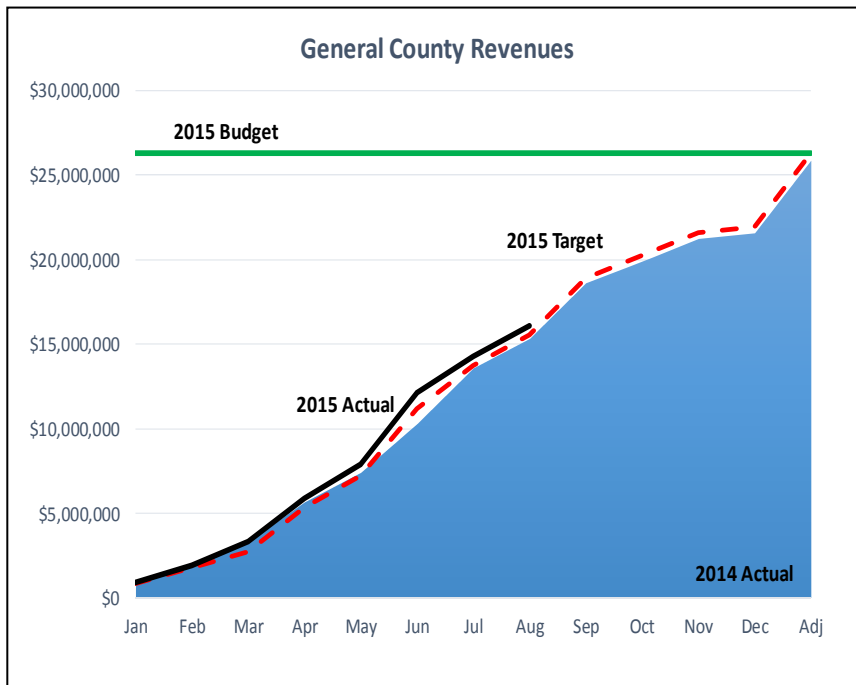
# General Fund - General County

Financial Data through August 31, 2015 (As of October 12, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 15,550,348	Historical YTD Budget	3,659,790
Year to Date	\$ 15,227,116	Year to Date	\$ 4,079,182
<b>Above (Below)</b>		<b>Above (Below)</b>	
Historical YTD Budget	<b>(\$323,232)</b>	Historical YTD Budget	419,392
Outstanding Revenues	906,932	Outstanding Expenses	\$928,770
<b>Est. Year to Date</b>	<b>\$ 16,134,048</b>	<b>Est. Year to Date</b>	<b>\$5,007,952</b>
<b>Above (Below)</b>		<b>Above (Below)</b>	
Historical YTD Budget	\$583,700	Historical YTD Budget	\$1,348,162
		<b>Net 2015 Budget +/-</b>	<b>(\$764,461)</b>

## Finance Department Remarks

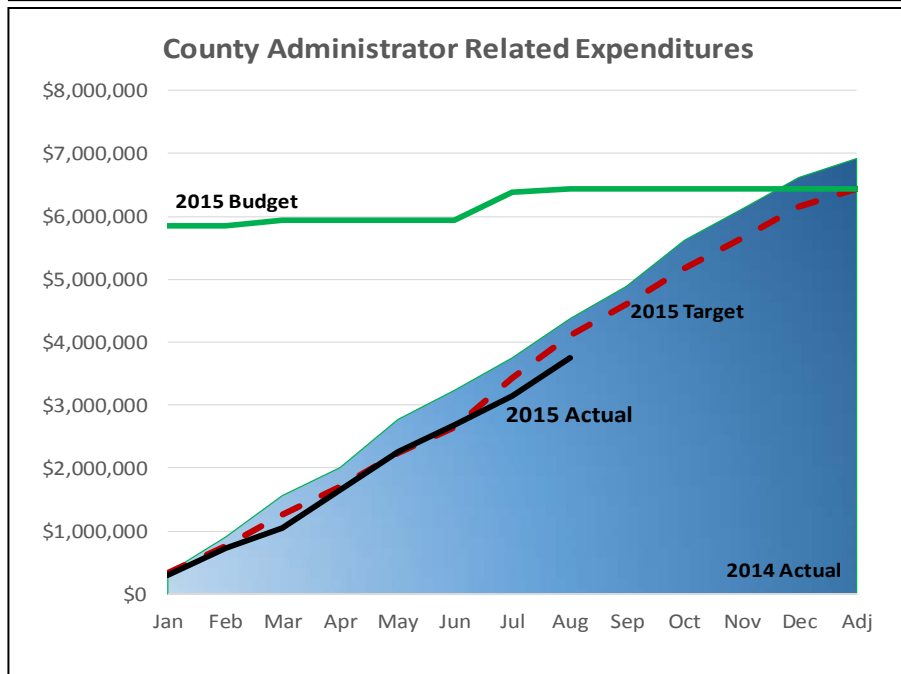
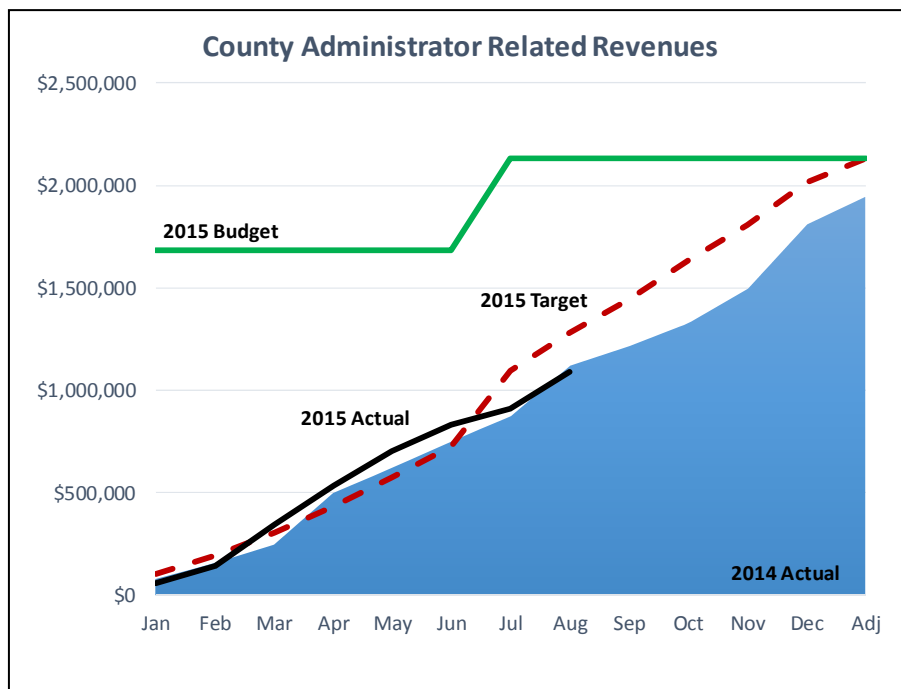
- Revenue budget: \$26,311,925  
Expenditure budget: \$7,434,143
- **General County revenues through June are up \$583,700 when compared to the year to date historic budget for 2015.**
  - Unincorporated sales taxes are up still up significantly from last year. However, there was an alarming drop in July revenues. It is unknown if this is an anomaly at this time. Supplementary sales taxes are Public Safety sales taxes are flat from last year.
  - Local use tax revenue is up \$60,160 from 2014.
  - State income tax figures are up \$377,296 from 2014. An income shift occurred in 2014 that resulted in April 2014 tax collections being lower than normal.
  - Property tax is up \$314,560 from last year due to the General Fund receiving a larger portion of the 2014 tax levy.
  - Corporate personal property replacement tax is up \$176,876 through August 2015.
  - Grants proceeds are down \$111,082. This was due to Tri County HUD money received in 2014.
- **General County expenditures are running \$1,348,162 above the year to date historic budget.**
  - This amount includes \$928,770 in growth cell IA payments. This could decrease to \$0 if Keystone funds are utilized to call the City's Growth Cell bonds.
  - \$554,573 of debt service payments have been accrued this year. Last year no payments were accrued, rather a single transfer took place for debt service.
  - Risk services fees are up \$517,600.
  - Vehicle purchases are up \$221,174.
  - Attorney fees are up \$119,069.
  - Radio and telephone equipment is up \$67,660.
  - Fleet maintenance fees are up \$53,333.
  - IT User fees are down \$269,333.
  - Contributions and grants are down \$160,196.
  - Consultant service fees are down \$154,956.
  - Full time employees are down \$90,516 (moved to County Elections).
  - The transfer for the City Election did not occur this year. This is a reduction of \$560,843.
- **The net impact of revenues and expenditures for General County through August is a negative budget variance of \$764,461.**



# General Fund - Administrative Departments

Financial Data through August 31, 2015 (As of October 12, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 1,280,215	Historical YTD Budget	4,102,712
Year to Date	\$ 1,090,336	Year to Date	3,753,836
<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>(\$189,879)</b>	<b>Historical YTD Budget</b>	<b>(\$348,876)</b>
		<b>Net 2015 Budget +/-</b>	<b>\$158,997</b>



## Finance Department Remarks

- Revenue budget: \$2,129,470  
Expenditure budget: \$6,441,667
- **Revenue for County Administrative Departments in the General Fund is \$189,879 below the historical year to date budget through August 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 \$247,557, but there is also a matching expense to offset this increase.
  - Risk Management Fees are down \$96,000 and Asset Disposal Proceeds are down \$41,827.
  - Build permits have cooled down in recent month and are down \$41,263.
- **County Administrative expenses are \$348,876 below the historical year to date budget through August 2015.**
  - There was a large decrease in spending is associated with vacancies in the full time employee line item.
  - Spending on consultant services is down \$355,667 from last year.
  - Utility costs are down \$146,271.
  - Building and grounds maintenance is down \$36,531 and spending on mechanical equipment is down \$31,325
  - Snow removal costs are down \$27,057.
  - Spending on conferences & seminars is down \$26,369.
  - **Facility administrative costs (associated with the One Technology Plaza contract) are up \$217,460.**
  - Contributions and grants are up \$75,000.
  - **Publishing legal notices (quadrennial assessment) is up \$51,707.**
- **The net impact of revenues and expenditures on County Administrative departments is a positive budget variance of \$158,997.**

# FY 2015 Summary

Financial Data through August 31, 2015 (As of October 12, 2015)

THROUGH AUGUST 2015 (SHARED SAVINGS REMOVED)								
ELECTED OFFICE	BUDGET REVENUES	ACTUAL REVENUES	NET OVER/SHORT	BUDGET			YTD BUDGET IMPACT	
				EXPENSES	ACTUAL EXPENSES	NET OVER/SHORT		
Auditor	\$ -	\$ -	\$ -	\$ 156,331	\$ 127,751	\$ (28,580)	\$ 28,580	
Circuit Clerk	\$ 3,021,034	\$ 2,869,219	\$ (151,815)	\$ 1,572,853	\$ 1,466,135	\$ (106,719)	\$ (45,096)	
Coroner	\$ 60,387	\$ 82,252	\$ 21,865	\$ 460,644	\$ 476,025	\$ 15,381	\$ 6,484	
County Clerk	\$ 504,875	\$ 593,909	\$ 89,034	\$ 431,566	\$ 392,724	\$ (38,842)	\$ 127,876	
Court Administration	\$ 1,179,300	\$ 1,400,115	\$ 220,815	\$ 2,298,008	\$ 1,988,919	\$ (309,089)	\$ 529,904	
Public Defender	\$ 148,986	\$ 161,076	\$ 12,090	\$ 1,015,445	\$ 986,016	\$ (29,429)	\$ 41,519	
Recorder of Deeds	\$ 1,345,008	\$ 1,286,427	\$ (58,581)	\$ 666,014	\$ 696,147	\$ 30,133	\$ (88,715)	
Reg Office Education	\$ 9,851	\$ -	\$ (9,851)	\$ 158,657	\$ 171,036	\$ 12,379	\$ (22,230)	
Sheriff (incl. Merit)	\$ 2,956,860	\$ 2,598,042	\$ (358,818)	\$10,049,792	\$ 9,537,523	\$ (512,269)	\$ 153,451	
States Attorney	\$ 480,955	\$ 652,991	\$ 172,036	\$ 2,292,650	\$ 2,159,943	\$ (132,707)	\$ 304,743	
Treasurer	\$ 42,972	\$ 62,794	\$ 19,822	\$ 265,488	\$ 252,921	\$ (12,567)	\$ 32,389	
Election Commission	\$ 163,500	\$ 39,589	\$ (123,911)	\$ 354,000	\$ 300,207	\$ (53,793)	\$ (70,118)	
	\$ 9,913,726	\$ 9,746,414	\$ (167,312)	\$19,721,447	\$ 18,555,346	\$ (1,166,101)	\$ 998,789	
<b>DEPARTMENT</b>								
General County	\$ 15,550,348	\$ 16,134,048	\$ 583,700	\$ 3,659,790	\$ 5,007,952	\$ 1,348,162	\$ (764,461)	
Administrative Departments	\$ 1,280,215	\$ 1,090,336	\$ (189,879)	\$ 4,102,712	\$ 3,753,836	\$ (348,876)	\$ 158,997	
	\$ 16,830,563	\$ 17,224,384	\$ 393,821	\$ 7,762,502	\$ 8,761,788	\$ 999,286	\$ (605,464)	
<b>SHARED SAVINGS</b>								
Shared Savings	\$ -	\$ -	\$ -	\$ 160,091	\$ 29,144	\$ (130,947)	\$ 130,947	
	\$ -	\$ -	\$ -	\$ 160,091	\$ 29,144	\$ (130,947)	\$ 130,947	
<b>TOTAL</b>	\$ 26,744,289	\$ 26,970,798	\$ 226,509	\$27,644,040	\$ 27,346,278	\$ (297,762)	\$ 524,271	
<b>BUDGET SUMMARY</b>	<b>YTD REVISED BUDGET</b>	<b>ACTUAL YTD</b>	<b>NET IMPACT</b>					
REVENUES	\$ 26,744,289	\$ 26,970,798	\$ 226,509					
EXPENDITURES	\$ 27,644,040	\$ 27,346,278	\$ (297,762)					
SURPLUS (DEFICIT)	\$ (899,751)	\$ (375,480)	\$ 524,271					

# Peoria County Auditor's Office

Financial Data through August 31, 2015 (As of October 12, 2015)

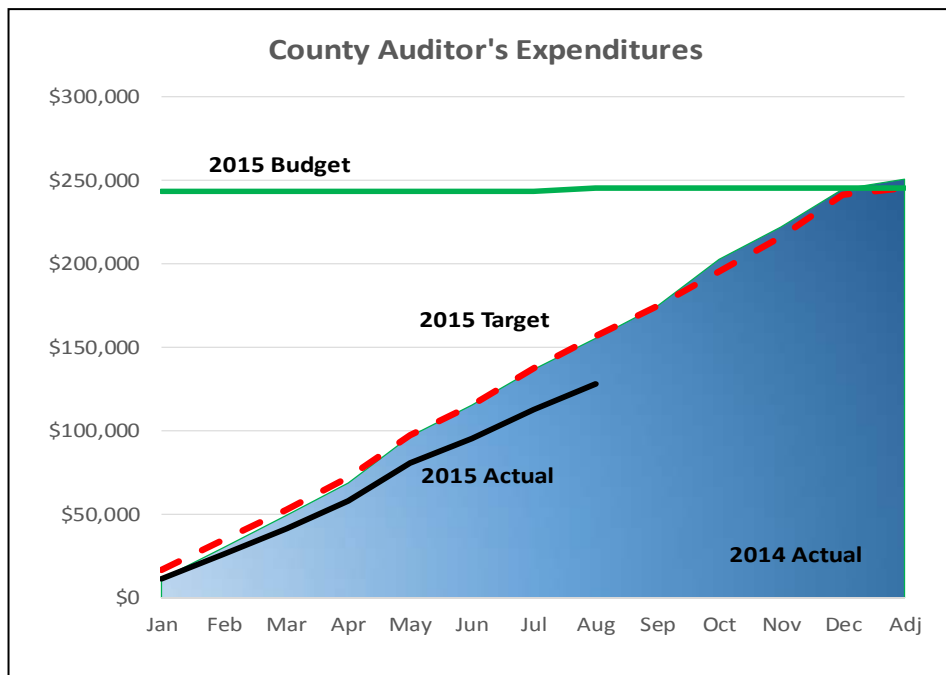
2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$0	Historical YTD Budget	\$ 156,331
Year to Date	\$0	Year to Date	\$ 127,751
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<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>\$0</b>	<b>Historical YTD Budget</b>	<b>(\$28,580)</b>
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		<b>Net 2014 Budget +/-</b>	<b>\$28,580</b>

## Finance Department Remarks

- There are no revenues associated with the Auditor's Office.
- **Expenditures in the Auditor's Office are running \$28,580 below the historical year to date budget.**
  - The savings are related to full time and part time vacancies.
- **The net budgetary impact through August 2015 is a positive \$28,580.**

## County Auditor's Office Remarks

Discussions during the budgeting process for 2016 resulted in a viable solution; while not replacing the entire loss, making the .6 FTE share with Finance part of the Auditor's Office authorized strength and adding limited contractual dollars for Internal Audit rather than the 1 FTE who took the VRI, we have managed to balance the needs of the Office and the County. I commend Administration on creating this innovative solution to meet both our requirements.



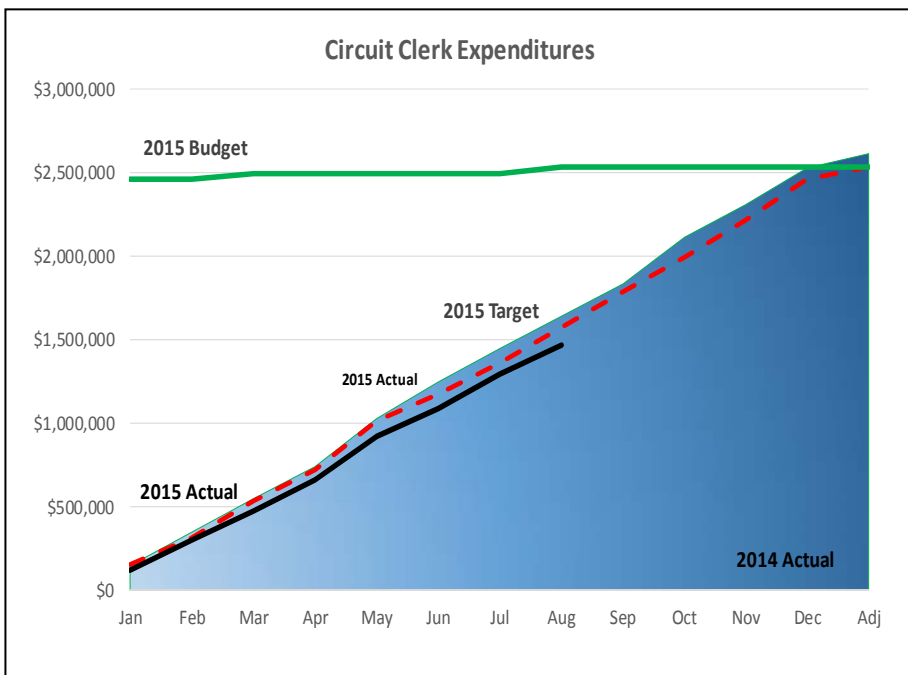
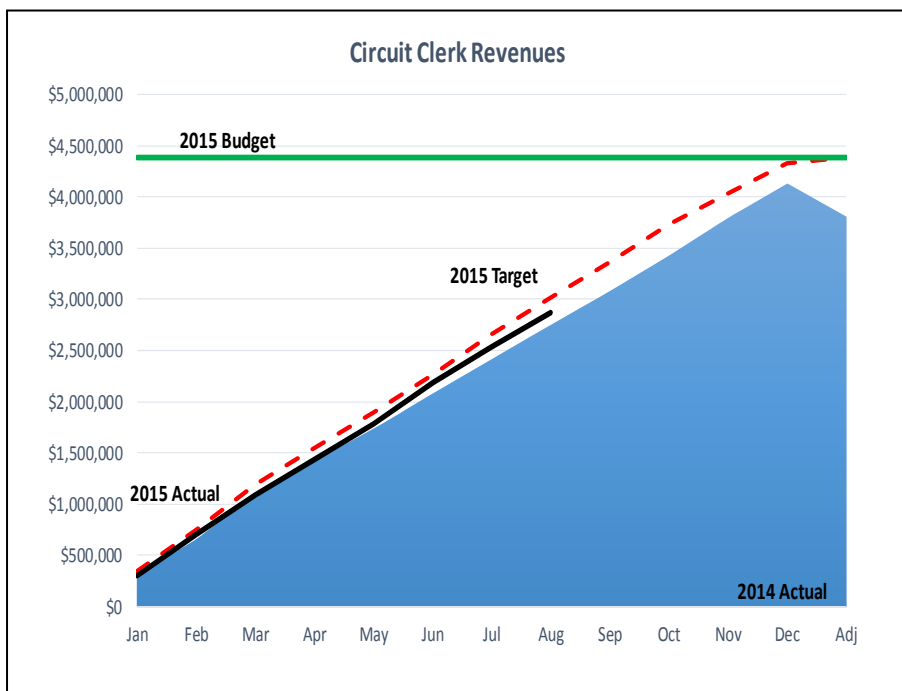
# Peoria County Circuit Clerk's Office

Financial Data through August 31, 2015 (As of October 12, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 3,021,034	Historical YTD Budget	1,572,853
Year to Date	\$ 2,869,219	Year to Date	1,466,135
<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>(\$151,815)</b>	<b>Historical YTD Budget</b>	<b>(\$106,719)</b>
		<b>Net 2015 Budget +/-</b>	<b>(\$45,096)</b>

## Finance Department Remarks

- Revenue budget: \$4,382,075  
Expenditure budget: \$2,531,245
- **As of August 2015, Circuit Clerk revenues are down \$151,815 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 running below the pace from last year
    - Reimbursements from other entities are down
- **Expenditures (less shared savings expenses) through August 2015 are running \$106,632 the historical year to date budget.**
  - Vacancies have resulted in savings in the full time employee and medical health benefit line items.
  - Spending on consultant services is down.
  - Microfilming expenses are up in 2015.



## 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 August 31, 2015 (As of October 12, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 504,875	Historical YTD Budget	431,566
Year to Date	\$ 593,909	Year to Date	392,724
<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>\$89,034</b>	<b>Historical YTD Budget</b>	<b>(\$38,842)</b>
		<b>Net 2015 Budget +/-</b>	<b>\$127,876</b>

## Finance Department Remarks

- Revenue budget: \$757,750  
Expenditure budget: \$691,157

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

- **Revenues are running \$89,034 above the historical year to date budget.**

- Revenues that are up from this time last year include:
  - Certificate revenue is up \$72,545.
  - Delinquent tax collection revenue is up \$34,637 due in large part to a rate change.
  - Automation fees are up \$6,260.

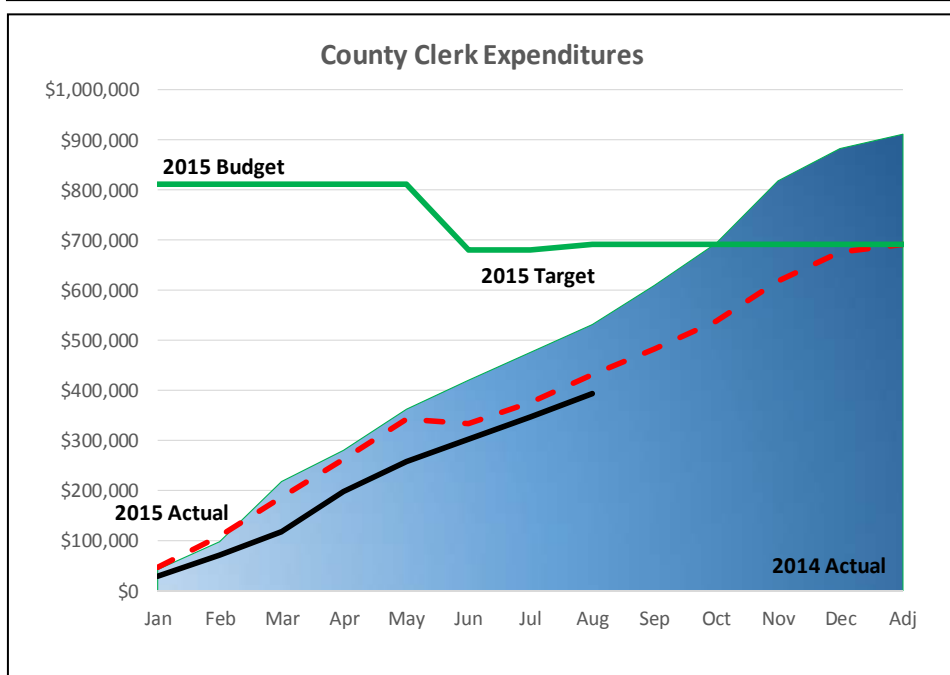
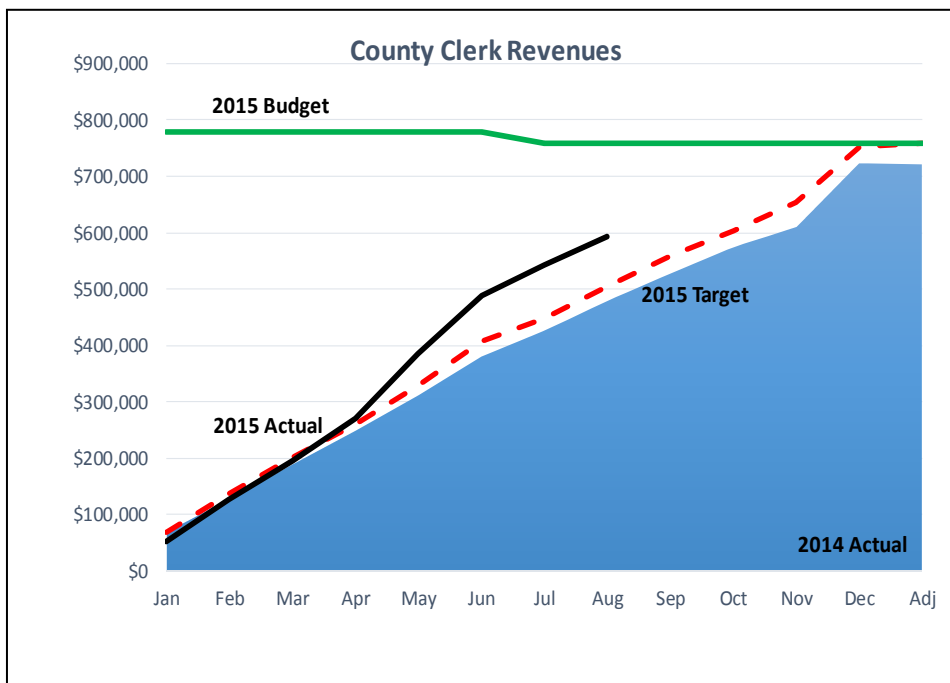
- **Expenditures are \$38,842 below the historical year to date budget.**

- 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 August.

- **The net impact of revenues and expenditures on the General Fund budget through August 2015 is a positive variance of \$127,876.**

## County Clerk's Office Remarks

No comments this month.



# Peoria County Election Commission

Financial Data through August 31, 2015 (As of October 12, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 163,500	Historical YTD Budget	354,000
Year to Date	\$ 39,589	Year to Date	300,207
<b>Above (Below)</b>		<b>Above (Below)</b>	
Historical YTD Budget	<b>(\$123,911)</b>	Historical YTD Budget	<b>(\$53,793)</b>
		<b>Net 2015 Budget +/-</b>	<b>(\$70,118)</b>

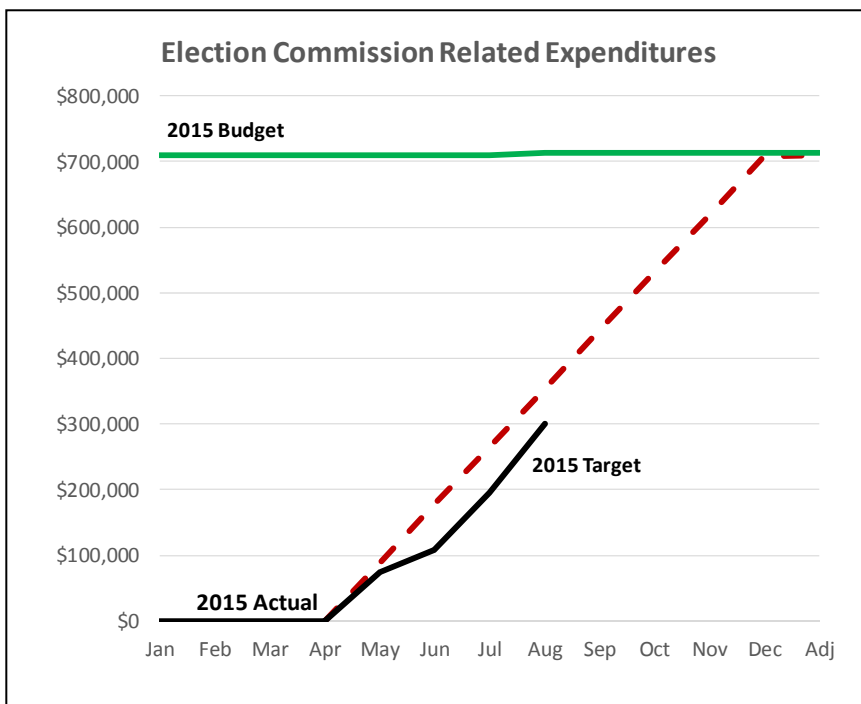
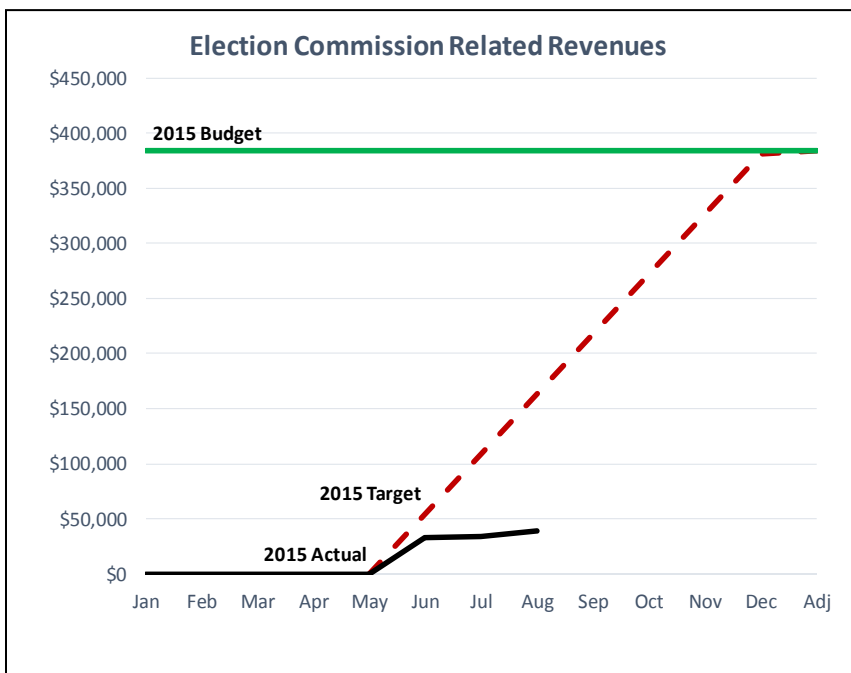
## Finance Department Remarks

□ Revenue budget: \$383,763  
Expenditure budget: \$712,498

- **Revenues are \$39,589 through August 2015. There is no historical budget, so an even monthly distribution is shown since the consolidation occurred.**
- **Expenditures are \$53,793 through August 2015. There is no historical budget, so an even monthly distribution is shown.**
- **The net impact to the General Fund is a negative \$70,118 through August. However, there is no historical data to justify this assertion. This is merely based on pro-rated figures.**

## Election Commission Remarks

None submitted.



# Peoria County Coroner's Office

Financial Data through August 31, 2015 (As of October 12, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 60,387	Historical YTD Budget	\$ 460,644
Year to Date	\$ 82,252	Year to Date	\$ 476,025
<b>Above (Below)</b>		<b>Above (Below)</b>	
Historical YTD Budget	\$21,865	Historical YTD Budget	\$15,381
		<b>Net 2014 Budget +/- \$6,484</b>	

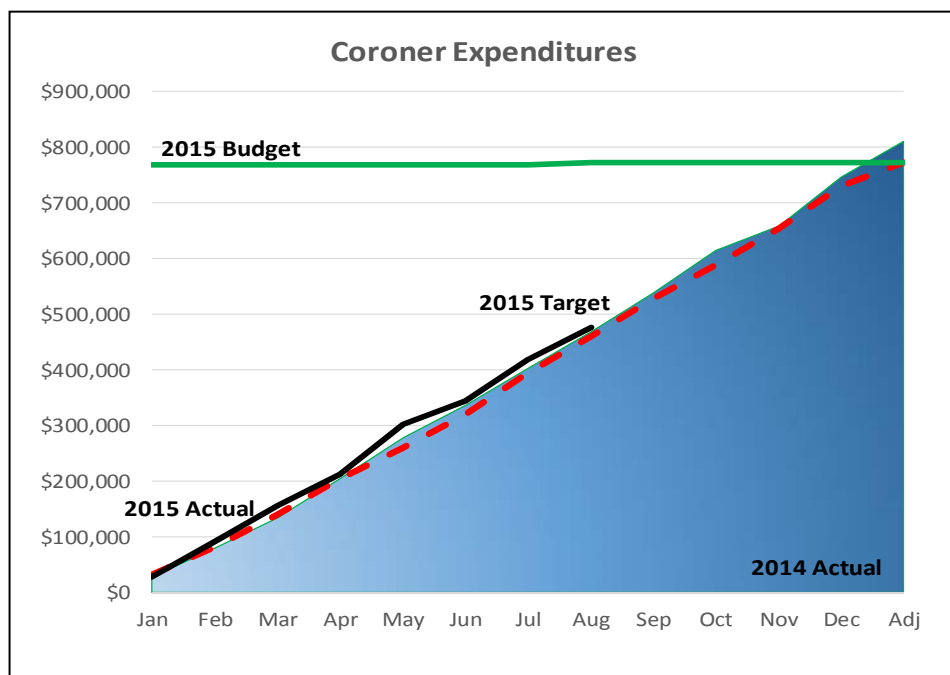
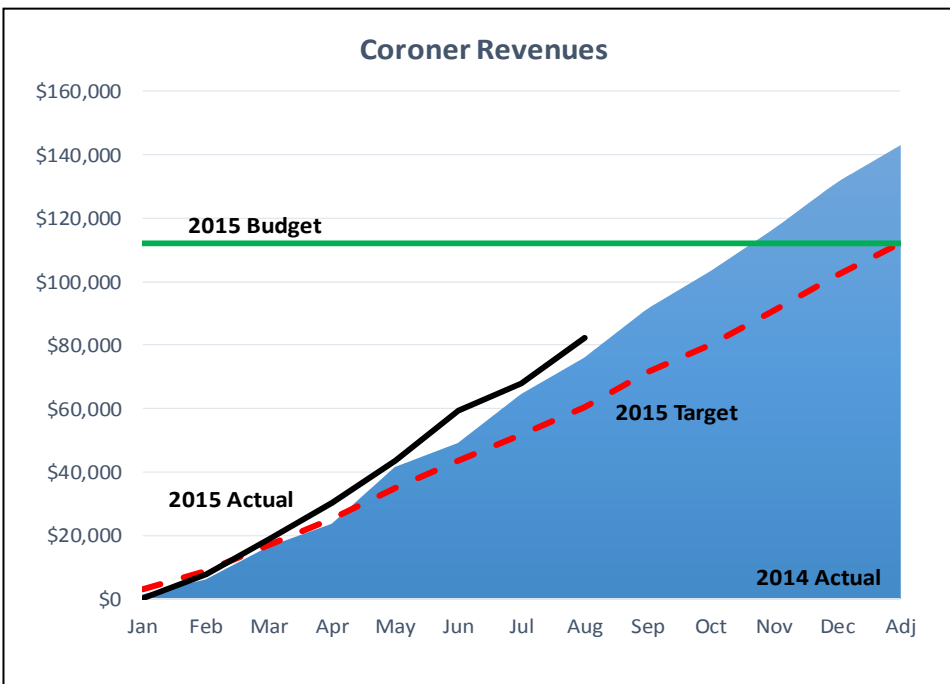
## Finance Department Remarks

- Revenue budget: \$112,220  
Expenditure budget: \$768,765
- **Revenue from fees and charges through August is running \$21,865 above the historical year to date budget.**
- **Expenditures through August are \$15,381 over the historical year to date budget.**
  - Testing service expenses have been up from prior years.
- The Coroner's Office will 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 a positive \$6,484 through August.**

## County Coroner's Office Remarks

Caseload has increased from January 1 to August 31, 2015 by 112 deaths compared to January 1 through August 31, 2014. As of August 31st, 1,753 deaths have been reported to the coroner's office.

Revenue is driven by volume.



# Peoria County Recorder's Office

Financial Data through August 31, 2015 (As of October 12, 2015)

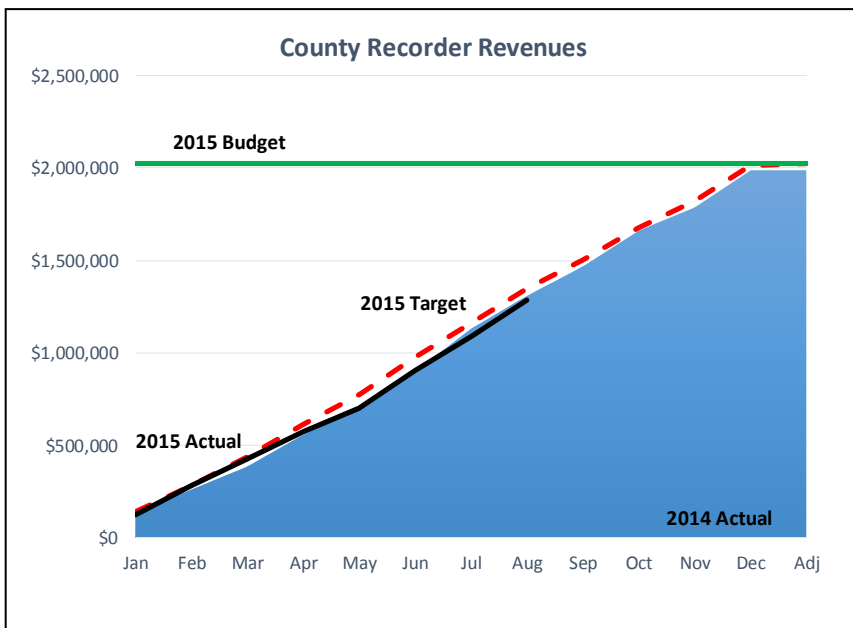
2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 1,345,008	Historical YTD Budget	666,014
Year to Date	\$ 1,286,427	Year to Date	696,147
<b>Above (Below)</b>		<b>Above (Below)</b>	
Historical YTD Budget	<b>(\$58,581)</b>	Historical YTD Budget	<b>\$30,133</b>
		<b>Net 2015 Budget +/- (\$88,715)</b>	

## Finance Department Remarks

Revenue budget: \$2,022,000  
 Expenditure budget less shared savings:  
 \$1,056,619

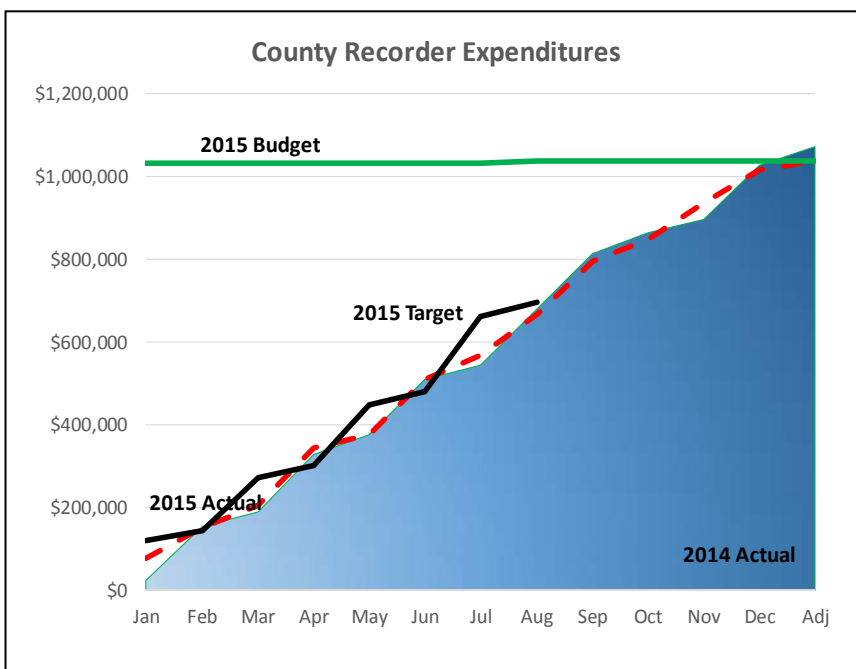
### Revenues through August are \$58,581 behind the historical year to date budget.

- Recorder's revenue is down from the five-year YTD average. Average volume has been down in the last five years.
- The 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 \$103,459 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 \$46,382 and copies which are up \$15,877.



### Expenditures (less shared savings) are \$30,207 above the year to date budget through August 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.
- Revenue stamp purchases are up due to volume, but this expense will result in additional revenues in the future.



### The net impact on the 2015 budget is a negative \$88,789.

## County Recorders' Office Remarks

No comments at this time

# Peoria County Regional Office of Education

Financial Data through August 31, 2015 (As of October 12, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 9,851	Historical YTD Budget	158,657
Year to Date	\$ -	Year to Date	171,036
<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>(\$9,851)</b>	<b>Historical YTD Budget</b>	<b>\$12,379</b>
		<b>Net 2015 Budget +/-</b>	<b>(\$22,230)</b>

## Finance Department Remarks

Revenue budget: \$24,000  
Expenditure budget: \$264,755

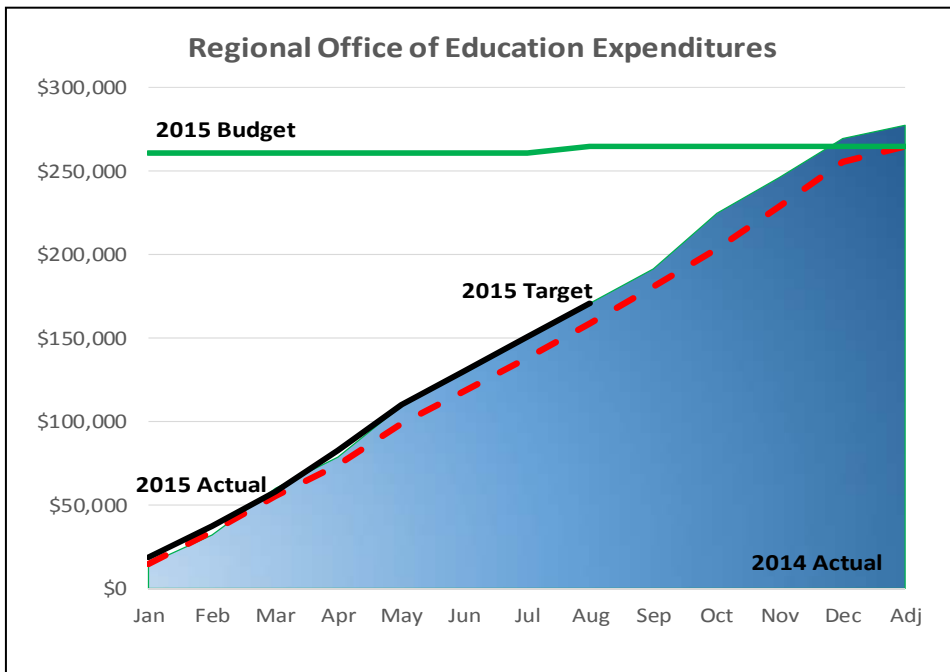
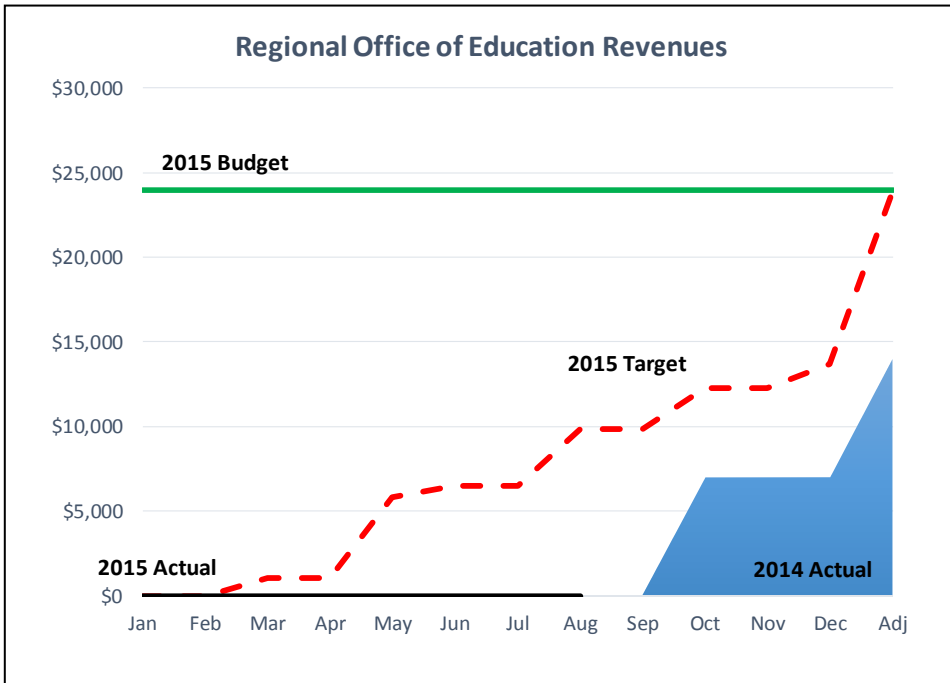
**No revenue has been received to date.** Historically, these collections occur later in the year.

**Expenditures are outpacing the historical year to date budget by \$12,379.** This is associated with membership dues and changes in medical health coverage.

**The Regional Office of Education has a negative budget variance of \$22,230 through August 2015.**

## Regional Office of Education Remarks

- The Regional Office of Education has submitted a revenue requests in the amount of \$17,000.
- An additional \$7,000 remains and will be received by year end.
- 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 August 31, 2015 (As of October 12, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 2,956,860	Historical YTD Budget	10,049,792
Year to Date	\$ 2,598,042	Year to Date	9,537,523
<b>Above (Below)</b>		<b>Above (Below)</b>	
Historical YTD Budget	<b>(\$358,818)</b>	Historical YTD Budget	<b>(\$512,269)</b>
		<b>Net 2015 Budget +/-</b>	<b>\$153,451</b>

## Finance Department Remarks

- Budgeted revenues: \$4,621,032  
Budgeted expenditures: \$15,636,636 (inclusive of the Merit Commission)
- Sheriff's Office revenues are \$358,818 below the historical year to date budget through August 2015.**
- The following amounts have material variance from last year:
  - Federal detention charges are down \$181,015. If current trends continue, this line item will finish the year approximately \$560,000 below budget.
  - Employee salary reimbursements are down \$57,811.
  - The police protection contract is up \$58,508.
  - Telephone usage fees are up \$44,782.
  - Warrants service revenues are up \$26,238.
- Sheriff's Office expenditures are \$512,269 under the historical year to date budget through August 2015.**
  - The following personnel costs are down from last year: full time employees, overtime, guard - hospital, and light duty wages.
  - The Sheriff's Office was the first Office to submit internal budget adjustments in order to zero out the negative compensation adjustment line item. Other line items were reduced in order to offset the difference.**
  - Spending on the following commodities is down from last year: drugs, 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 \$153,451.**

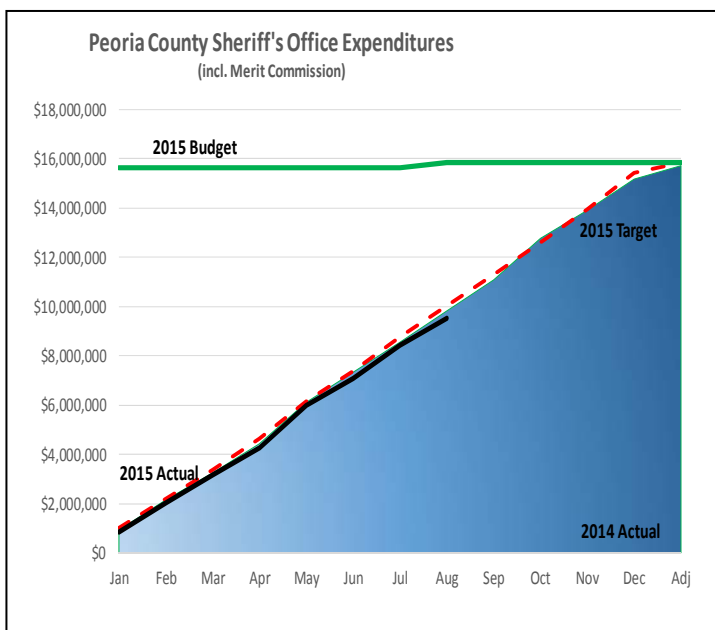
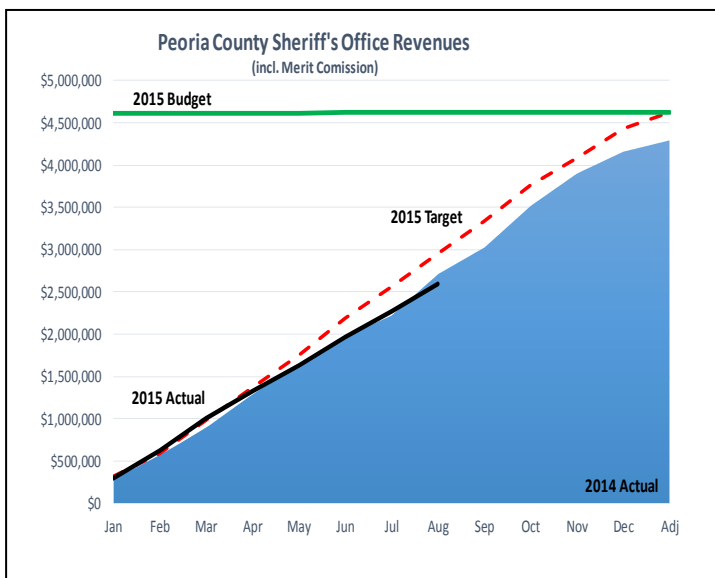
## County Sheriff's Remarks (As of August 31, 2015)

**Revenues:** The following revenues are up compared to historical data: police protection contract, telephone usage fees and warrant service revenues.

- Employee Salary reimbursements are down due to SLATE revenue from the State.
- 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.

## Expenditures

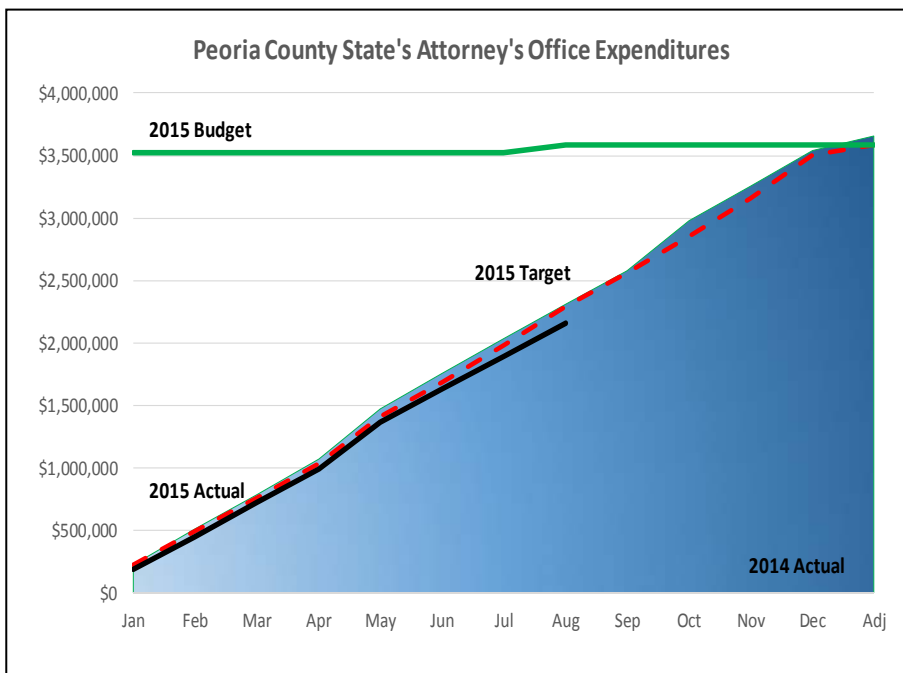
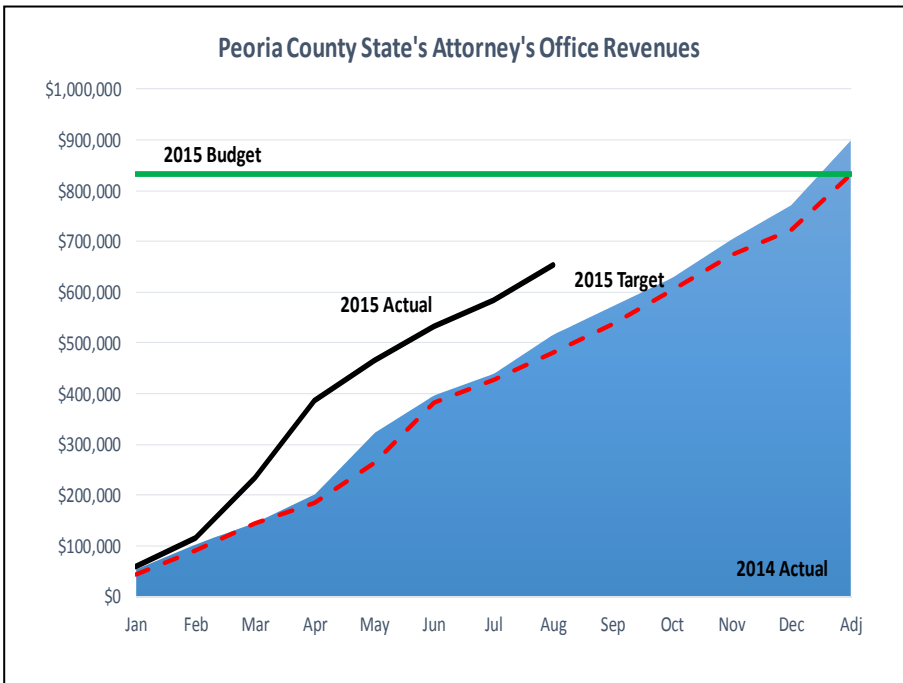
- Personnel costs are down from last year (full time, overtime, guard-hospital, and light duty).
- Drug costs, medical supplies, specialized office supplies, telephone costs, health department dental fees are all down compared to 2014.
- Medical service expenses, educational training and computer equipment maintenance expenses have increased in 2015.



# Peoria County State's Attorney's Office

Financial Data through August 31, 2015 (As of October 12, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 480,955	Historical YTD Budget	2,292,650
Year to Date	\$ 652,991	Year to Date	2,159,943
<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>\$172,036</b>	<b>Historical YTD Budget</b>	<b>(\$132,707)</b>
		<b>Net 2015 Budget +/-</b>	<b>\$304,743</b>



## Finance Department Remarks

- Revenue budget: \$832,165  
Expenditure budget: \$3,584,125
- **Revenues are outpacing the historical year to date budget by \$172,036 through August 2015.**
  - Fees and charges, state reimbursements, and miscellaneous fees for services are up significantly from last year. Much of this revenue is associated with past due collections.
  - State grants are down due to the SLATE funding being suspended by the State of Illinois.
- **Expenditures are \$132,707 below the historical year to date budget as of August 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 \$240,705 through July 2015.**

## State's Attorney's Office Remarks

No comments this month.

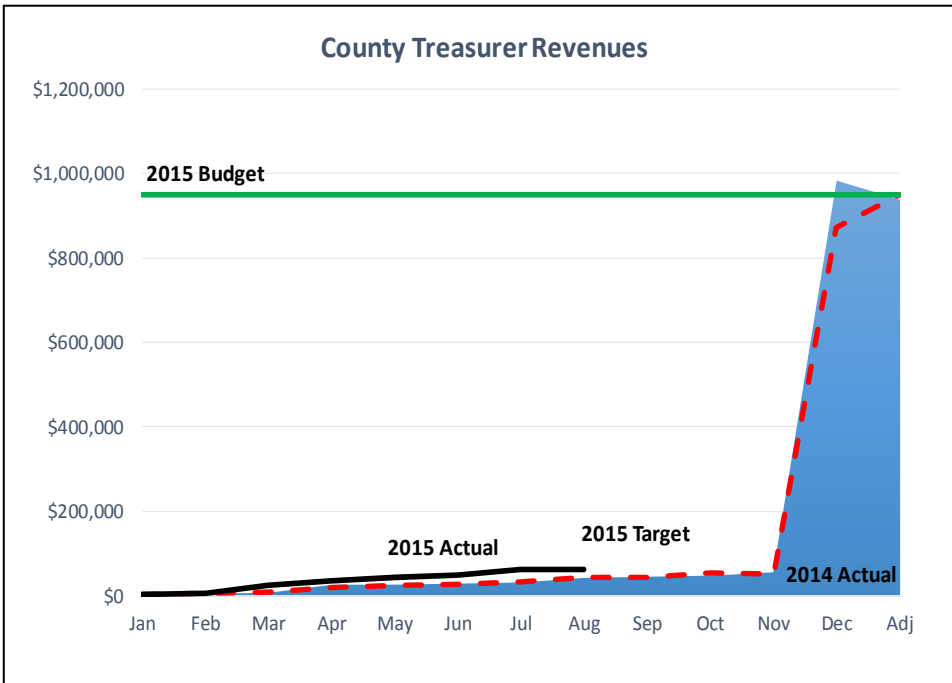
# Peoria County Treasurer's Office

Financial Data through August 31, 2015 (As of October 12, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 42,972	Historical YTD Budget	265,488
Year to Date	\$ 62,794	Year to Date	252,921
<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>\$19,822</b>	<b>Historical YTD Budget</b>	<b>(\$12,567)</b>
		<b>Net 2015 Budget +/-</b>	<b>\$32,389</b>

## Finance Department Remarks

- Revenue budget: \$949,640  
Expenditure budget: \$456,457  
• (Less Shared Savings)
- **Treasurer revenues through August are running \$19,822 above the historical year to date budget figures.**



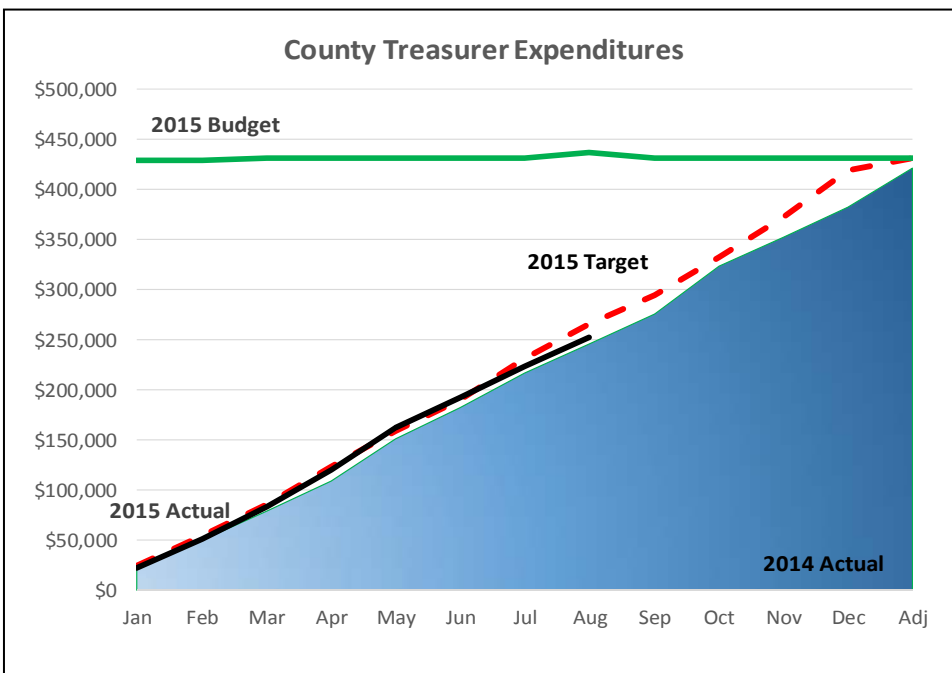
- Note - The historical year to date calculations are based on years that do not include the Inheritance Tax. This revenue source was taken away by the State of Illinois temporarily in 2011 and permanently in 2013.

- **Expenditures through August are trending \$11,367 under the historical year to date budget figures.**

- **The overall net impact to the 2015 General Fund budget is a positive variance of \$31,189.**

## 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 August 31, 2015 (As of October 12, 2015)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 1,179,300	Historical YTD Budget	2,298,008
Year to Date	\$ 1,400,115	Year to Date	1,988,919
<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>\$220,815</b>	<b>Historical YTD Budget</b>	<b>(\$309,089)</b>
		<b>Net 2015 Budget +/-</b>	<b>\$529,904</b>

## Finance Department Remarks

- 2015 Budgeted revenue: \$2,257,635  
2015 Budgeted expenditures less shared savings: \$3,679,735
- **Revenues through August 2015 are \$220,815 above the historical year to date budget.**

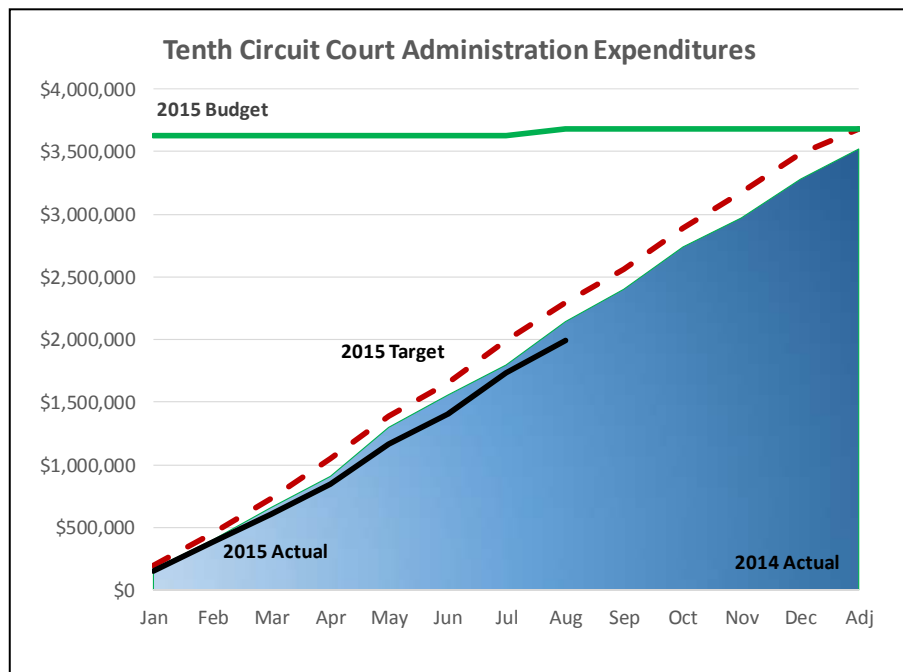
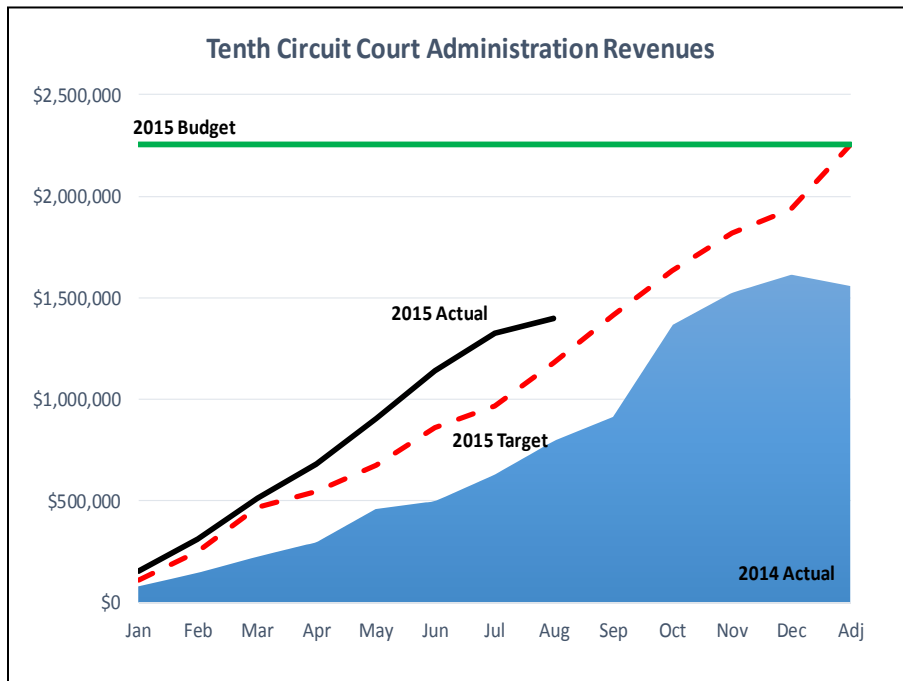
- The increase is due to the large increase in state grant and state salary reimbursement revenue budgeted in 2015.
- Drug fees and fines are also up slightly.

- **Court Administration expenditures are running \$309,089 below the historical year to date budget.** There have been savings in full time employees, testing, 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 \$529,904.**

## Court Administration Remarks

- No comments submitted.



# Peoria County Public Defender

Financial Data through August 31, 2015 (As of October 12, 2015)

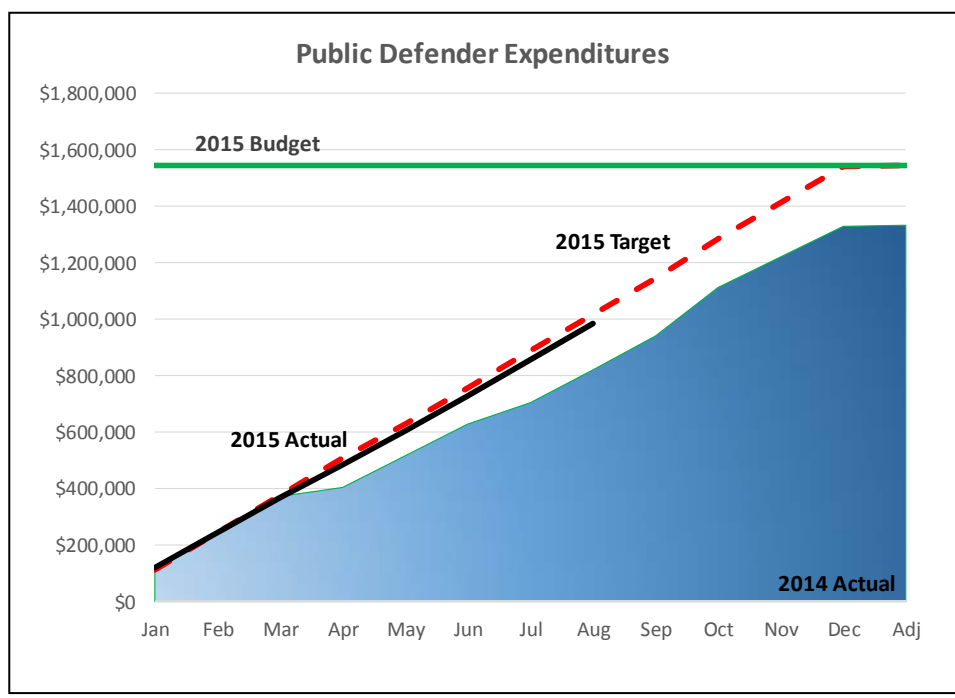
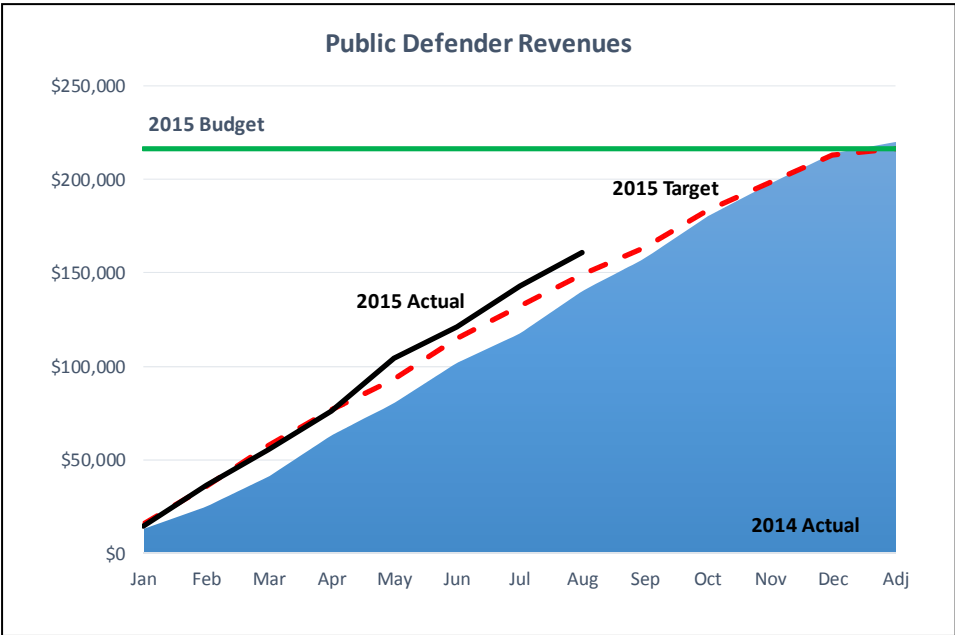
2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 148,986	Historical YTD Budget	\$ 1,015,445
Year to Date	\$ 161,076	Year to Date	\$ 986,016
<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>\$12,090</b>	<b>Historical YTD Budget</b>	<b>(\$29,429)</b>
		<b>Net 2015 Budget +/-</b>	<b>\$41,519</b>

## Finance Department Remarks

- Revenue budget: \$216,370  
Expenditure budget: \$1,543,695
- Based on figures through August 2015:
  - Revenues are \$12,090 ahead of the historical budget.
  - Expenditures are \$29,429 below the historical budget.
- The **net impact of these revenue and expenditure variances on the General Fund is a positive \$41,519** through August 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
<b>subtotal</b>	<b>\$ (298,010)</b>	<b>\$ (219,139.62)</b>	<b>3.00</b>	<b>3.00</b>	<b>\$ (219,139.62)</b>	<b>\$ (48,148.00)</b>	<b>2.00</b>	<b>0.00</b>	<b>\$ (267,287.62)</b>	<b>5.00</b>	<b>\$ (30,722)</b>
* 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	\$ -
<b>General Fund Subtotal</b>	<b>\$ (1,826,965)</b>	<b>\$ (2,032,682.39)</b>	<b>28.00</b>	<b>17.00</b>	<b>\$ (1,398,069.84)</b>	<b>\$ (295,108.96)</b>	<b>6.00</b>	<b>\$ 15,584.91</b>	<b>\$ (1,677,593.89)</b>	<b>23.00</b>	<b>\$ (149,371.11)</b>

## 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
<b>subtotal</b>	<b>(280,310)</b>	<b>\$ (243,720.92)</b>	<b>\$ (188,956.31)</b>	<b>\$ (54,764.61)</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>\$ (243,720.92)</b>	<b>\$ (150,841.45)</b>	<b>\$ (27,558.74)</b>	<b>2.50</b>	<b>\$ -</b>	<b>\$ (422,121.11)</b>	<b>5.50</b>	<b>\$ 141,811.11</b>
* 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)
-emä	(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	\$ -
<b>subtotal</b>	<b>(1,546,655)</b>	<b>\$ (1,813,542.77)</b>	<b>\$ (1,343,719.25)</b>	<b>\$ (469,823.52)</b>	<b>25.00</b>	<b>\$ 717,304.76</b>	<b>\$ 241,360.57</b>	<b>\$ 958,665.33</b>	<b>11.50</b>	<b>\$ (854,877.44)</b>	<b>\$ (431,596.14)</b>	<b>\$ (78,852.69)</b>	<b>10.00</b>	<b>\$ 19,347.91</b>	<b>\$ (1,345,978.36)</b>	<b>21.50</b>	<b>\$ (200,676.64)</b>
<b>General Fund Subtotal</b>	<b>(1,826,965)</b>	<b>\$ (2,057,263.69)</b>	<b>\$ (1,532,675.56)</b>	<b>\$ (524,588.13)</b>	<b>28.00</b>	<b>\$ 717,304.76</b>	<b>\$ 241,360.57</b>	<b>\$ 958,665.33</b>	<b>14.50</b>	<b>\$ (1,098,598.36)</b>	<b>\$ (582,437.59)</b>	<b>\$ (106,411.42)</b>	<b>12.50</b>	<b>\$ 19,347.91</b>	<b>\$ (1,768,099.47)</b>	<b>27.00</b>	<b>\$ (58,865.53)</b>

## 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
<b>subtotal</b>	<b>(280,310)</b>	<b>\$ (243,720.92)</b>	<b>\$ (188,956.31)</b>	<b>\$ (54,764.61)</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>\$ (243,720.92)</b>	<b>\$ (150,841.45)</b>	<b>\$ (27,558.74)</b>	<b>2.50</b>	<b>\$ -</b>	<b>\$ (422,121.11)</b>	<b>5.50</b>	<b>\$ 141,811.11</b>
* 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	\$ -
<b>subtotal</b>	<b>(1,546,655)</b>	<b>\$ (1,813,542.77)</b>	<b>\$ (1,343,719.25)</b>	<b>\$ (469,823.52)</b>	<b>25.00</b>	<b>\$ 717,304.76</b>	<b>\$ 241,360.57</b>	<b>\$ 958,665.33</b>	<b>11.50</b>	<b>\$ (854,877.44)</b>	<b>\$ (431,596.14)</b>	<b>\$ (78,852.69)</b>	<b>10.00</b>	<b>\$ 24,347.91</b>	<b>\$ (1,340,978.36)</b>	<b>21.50</b>	<b>\$ (205,676.64)</b>
<b>General Fund Subtotal</b>	<b>(1,826,965)</b>	<b>\$ (2,057,263.69)</b>	<b>\$ (1,532,675.56)</b>	<b>\$ (524,588.13)</b>	<b>28.00</b>	<b>\$ 717,304.76</b>	<b>\$ 241,360.57</b>	<b>\$ 958,665.33</b>	<b>14.50</b>	<b>\$ (1,098,598.36)</b>	<b>\$ (582,437.59)</b>	<b>\$ (106,411.42)</b>	<b>12.50</b>	<b>\$ 24,347.91</b>	<b>\$ (1,763,099.47)</b>	<b>27.00</b>	<b>\$ (63,865.53)</b>

## 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 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)
<b>General Fund Subtotal</b>	<b>(1,826,965)</b>	<b>\$ (2,057,263.69)</b>	<b>\$ (1,532,675.56)</b>	<b>\$ (524,588.13)</b>	<b>28.00</b>	<b>\$ 717,304.76</b>	<b>\$ 241,360.57</b>	<b>\$ 958,665.33</b>	<b>14.50</b>	<b>\$ (1,098,598.36)</b>	<b>\$ (582,437.59)</b>	<b>\$ (106,411.42)</b>	<b>12.50</b>	<b>\$ 24,347.91</b>	<b>\$ (1,763,099.47)</b>	<b>27.00</b>	<b>\$ (63,865.53)</b>

## Remarks

There were no remarks provided for July.

# General Fund Summary-August

Budget Savings From VRI and Other Vacancies thru August 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	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 Committed 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	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	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	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	\$ -	\$ -	0.00	\$ -	
plan & zoning	(52,900)	\$ (68,940.80)	\$ (57,899.80)	\$ (11,041.00)	1.00	0.00	0.00	0.00	0.00	1.00	\$ (68,940.80)	\$ -	\$ -	0.00	\$ -	\$ (68,940.80)	1.00	\$ 16,040.80	
<b>subtotal</b>	<b>(280,310)</b>	<b>\$ (243,720.92)</b>	<b>\$ (188,956.31)</b>	<b>\$ (54,764.61)</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>\$ (243,720.92)</b>	<b>\$ (150,841.45)</b>	<b>\$ (27,558.74)</b>	<b>2.50</b>	<b>\$ -</b>	<b>\$ (422,121.11)</b>	<b>5.50</b>	<b>\$ 141,811.11</b>	
* sharing staff with Auditor's office																			
sao	(220,990)	\$ (143,920.18)	\$ (108,940.67)	\$ (34,979.51)	2.00	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	1.00	\$ 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	0.00	\$ -	\$ -	\$ -	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	7.00	\$ 397,416.73	\$ 137,000.34	\$ 534,417.07	4.00	\$ (388,983.57)	\$ -	\$ -	0.00	\$ -	\$ (388,983.57)	4.00	\$ (336,196.43)	
-ema	(17,700)	\$ -	\$ -	\$ -	0.00	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	1.00	\$ (17,700.00)	
treasurer	0	\$ -	\$ -	\$ -	0.00	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	
recorder	(36,415)	\$ (178,921.67)	\$ (138,131.13)	\$ (40,790.54)	2.00	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	1.00	\$ 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	0.50	\$ 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	\$ -	\$ -	0.00	\$ (22,510.00)	
education	0	\$ -	\$ -	\$ -	0.00	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	
<b>subtotal</b>	<b>(1,546,655)</b>	<b>\$ (1,813,542.77)</b>	<b>\$ (1,343,719.25)</b>	<b>\$ (469,823.52)</b>	<b>25.00</b>	<b>13.50</b>	<b>\$ 755,711.02</b>	<b>\$ 255,308.23</b>	<b>\$ 1,011,019.25</b>	<b>10.50</b>	<b>\$ (802,523.52)</b>	<b>\$ (431,596.14)</b>	<b>\$ (78,852.69)</b>	<b>10.00</b>	<b>\$ 24,347.91</b>	<b>\$ (1,288,624.44)</b>	<b>20.50</b>	<b>\$ (258,030.56)</b>	
<b>General Fund Subtotal</b>	<b>(1,826,965)</b>	<b>\$ (2,057,263.69)</b>	<b>\$ (1,532,675.56)</b>	<b>\$ (524,588.13)</b>	<b>28.00</b>	<b>13.50</b>	<b>\$ 755,711.02</b>	<b>\$ 255,308.23</b>	<b>\$ 1,011,019.25</b>	<b>13.50</b>	<b>\$ (1,046,244.44)</b>	<b>\$ (582,437.59)</b>	<b>\$ (106,411.42)</b>	<b>12.50</b>	<b>\$ 24,347.91</b>	<b>\$ (1,710,745.55)</b>	<b>26.00</b>	<b>\$ (116,219.45)</b>	

## Remarks

# General Fund Summary-September

Budget Savings From VRI and Other Vacancies thru September 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	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 Committed 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	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	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	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	\$ -	\$ -	0.00	\$ -	
plan & zoning	(52,900)	\$ (68,940.80)	\$ (57,899.80)	\$ (11,041.00)	1.00	0.00	0.00	0.00	0.00	1.00	\$ (68,940.80)	\$ -	\$ -	0.00	\$ -	\$ (68,940.80)	1.00	\$ 16,040.80	
<b>subtotal</b>	<b>(280,310)</b>	<b>\$ (243,720.92)</b>	<b>\$ (188,956.31)</b>	<b>\$ (54,764.61)</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>\$ (243,720.92)</b>	<b>\$ (150,841.45)</b>	<b>\$ (27,558.74)</b>	<b>2.50</b>	<b>\$ -</b>	<b>\$ (422,121.11)</b>	<b>5.50</b>	<b>\$ 141,811.11</b>	
* sharing staff with Auditor's office																			
sao	(220,990)	\$ (143,920.18)	\$ (108,940.67)	\$ (34,979.51)	2.00	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)	\$ (252,708.19)	\$ (173,342.57)	\$ (80,365.62)	4.00	1.00	\$ 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	0.00	\$ -	\$ -	\$ -	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	8.00	\$ 435,822.99	\$ 150,948.01	\$ 586,771.00	4.00	\$ (336,629.64)	\$ -	\$ -	0.00	\$ -	\$ (336,629.64)	4.00	\$ (388,550.36)	
ema	(17,700)	\$ -	\$ -	\$ -	0.00	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	1.00	\$ -	\$ -	1.00	\$ (17,700.00)	
treasurer	0	\$ -	\$ -	\$ -	0.00	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	
recorder	(36,415)	\$ (178,921.67)	\$ (138,131.13)	\$ (40,790.54)	2.00	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	1.00	\$ 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	0.50	\$ 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	\$ -	\$ -	0.00	\$ (22,510.00)	
education	0	\$ -	\$ -	\$ -	0.00	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	
<b>subtotal</b>	<b>(1,546,655)</b>	<b>\$ (1,813,542.77)</b>	<b>\$ (1,343,719.25)</b>	<b>\$ (469,823.52)</b>	<b>25.00</b>	<b>14.50</b>	<b>\$ 794,117.28</b>	<b>\$ 269,255.89</b>	<b>\$ 1,063,373.17</b>	<b>10.50</b>	<b>\$ (750,169.60)</b>	<b>\$ (431,596.14)</b>	<b>\$ (78,852.69)</b>	<b>10.00</b>	<b>\$ 24,347.91</b>	<b>\$ (1,236,270.52)</b>	<b>20.50</b>	<b>\$ (310,384.48)</b>	
<b>General Fund Subtotal</b>	<b>(1,826,965)</b>	<b>\$ (2,057,263.69)</b>	<b>\$ (1,532,675.56)</b>	<b>\$ (524,588.13)</b>	<b>28.00</b>	<b>14.50</b>	<b>\$ 794,117.28</b>	<b>\$ 269,255.89</b>	<b>\$ 1,063,373.17</b>	<b>13.50</b>	<b>\$ (993,890.52)</b>	<b>\$ (582,437.59)</b>	<b>\$ (106,411.42)</b>	<b>12.50</b>	<b>\$ 24,347.91</b>	<b>\$ (1,658,391.62)</b>	<b>26.00</b>	<b>\$ (168,573.38)</b>	

\*\* Per the requisition form: "2 corrections officers were sworn in as deputies on 9/25. Currently using one of the VRI corrections positions until the 2 correctional officers were sworn in on 9-25-15. "

## Remarks