

Peoria County General Fund

Financial Data through December 31, 2015 (As of February 8, 2016)

2015 Revenues		2015 Expenditures	
Year to Date Budget	\$ 38,923,900	Year to Date Budget	\$ 42,992,179
Year to Date Actual	38,298,547	Year to Date Actual	\$ 40,192,393
Above (Below) YTD Budget	(\$625,353)	Above (Below) Budget	(\$2,799,786)
Est. Outstanding Revenues	(\$203,830)	Est. Outstanding YTD	\$0
Est. Year to Date	\$ 38,094,717	Est. Year to Date	\$40,192,393
Est. Above (Below) YTD Budget	\$ (829,183)	Est. Above (Below) YTD Budget	(\$2,799,786)

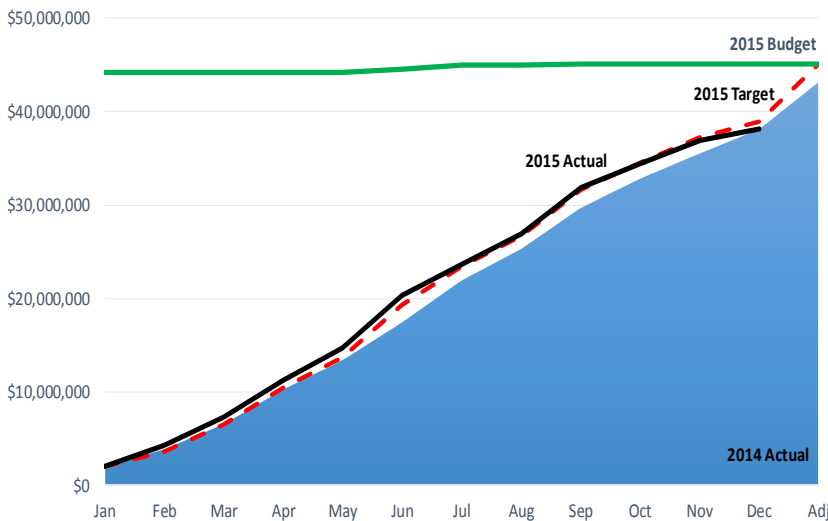
2015 Budget	
Revised 2015 Revenues	\$ 45,044,999
Revised 2015 Expenditures	\$ (45,024,494)
Revenues Less Expenditures	\$ 20,505

2015 Year to Date	
Net 2015 Budget +/- (YTD)	\$1,970,603
Current Surplus / (Shortfall)	(\$2,097,677)

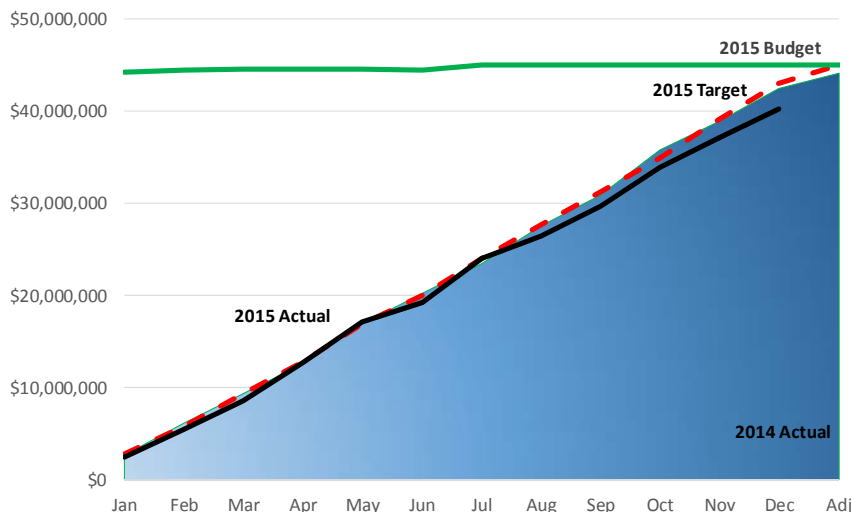
Finance Department Remarks

- The **revised 2015 budget** as of December 31, 2015 includes:
 - Revenues of \$45,044,999
 - Expenditures of (\$45,024,494)
 - Budgeted deficit of \$20,505**
- Through December 31, 2015, the **year to budget** includes:
 - Revenues of \$38,923,900
 - Expenditures of (\$42,992,179)
 - Budgeted deficit of (\$4,068,279)**
- Revenues are down \$829,183 in comparison to the historical year to date budget through December 2015**
- Revenues have been running a little below the budget for much of the second half of the year.
- Revenues that have fallen short of the 2015 budget as of December include: building rental, the keystone transfer for economic development, State grants, Federal detention charges, fees and charges, and miscellaneous (Election Commission proceeds).
- Revenues are up from last year as noted in the graph to the left**
 - Revenues have increased due to:
 - General Fund property taxes
 - Income tax and CPPRT
 - Funding of economic development operations through a transfer from the "Keystone" Fund
 - Increased state salary reimbursements in the Court system
 - Increase building rental revenue, document storage fees, automation fees
 - Some revenues decreases including:
 - Federal detention charges
 - SLATE funding / State grants.
- Expenditures are down \$2,799,786 in comparison to historical levels**
 - Expenditures are down most notably due to reduced personnel costs associated with unfilled vacancies.
 - Combined spending on consulting services and the annual election commission paying are down \$1,344,076 from last year.
 - Vehicles, risk service fees, administrative costs for One Technology Plaza, the shared savings transfer to the Capital Projects Fund, medical services at the jail, efficiency study expenses, attorney fees, and non-depreciable capital are running above 2014 year to date figures.
- The current deficit through December 2015 is \$2,097,677. This is \$1,970,603 better than the historical year to date deficit of \$4,068,279.**
- Roughly 10% +/- of the County's General Fund revenue and 5% +/- of the County's General Fund expenses are recognized in the year end adjustment period. The deficit will be absorbed during this period and will most likely result in a notable surplus to end the year.**
- Expenditures are trending below budget through December 2015. It is currently expected that the General Fund will finish the year under budget. The extent of the savings will depend on spending levels in December and the year end adjustment period.**

General Fund Revenues



General Fund Expenditures



General Fund Summary

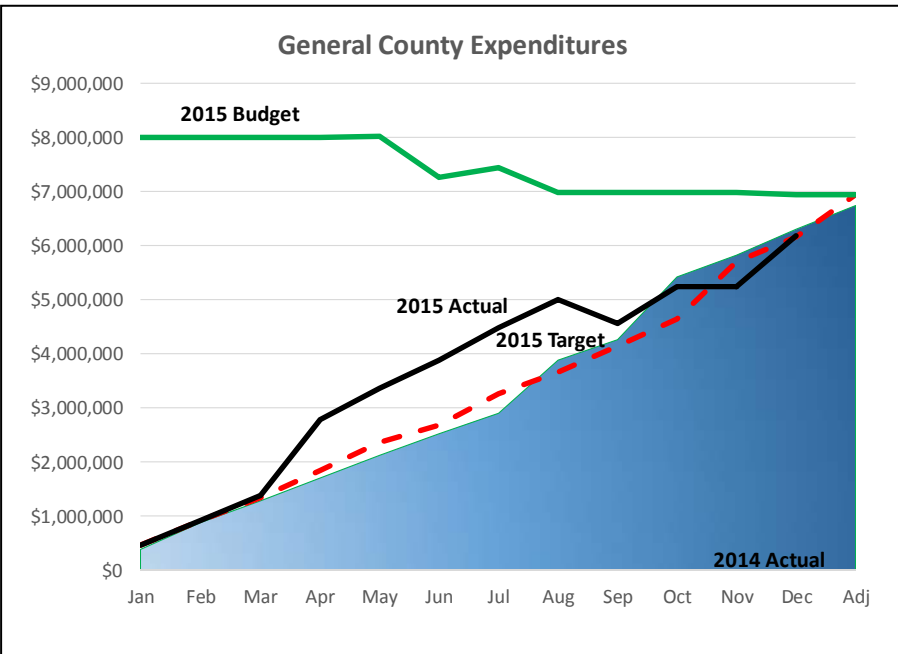
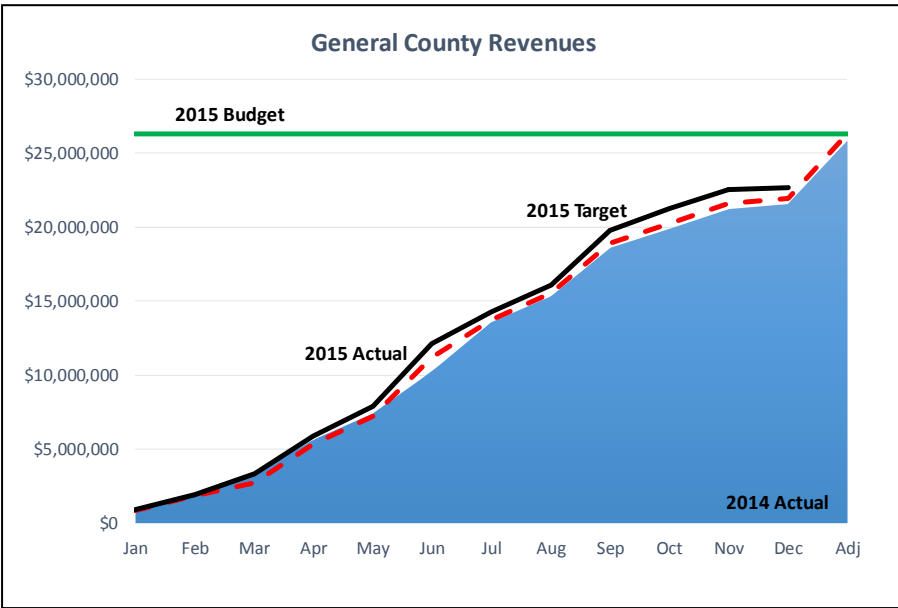
Through December 31, 2015 (Prior to Year End Adjustments)

THROUGH DECEMBER 2015 (PRIOR TO YEAR END ADJUSTMENTS)							
ELECTED OFFICE				BUDGET			YTD BUDGET IMPACT
	BUDGET REVENUES	ACTUAL REVENUES	NET OVER/SHORT	EXPENSES	ACTUAL EXPENSES	NET OVER/SHORT	
Auditor	\$ -	\$ -	\$ -	\$ 241,282	\$ 197,955	\$ (43,327)	\$ 43,327
Circuit Clerk	\$ 4,330,713	\$ 4,058,490	\$ (272,223)	\$ 2,416,892	\$ 2,249,266	\$ (167,626)	\$ (104,597)
Coroner	\$ 101,896	\$ 127,539	\$ 25,643	\$ 750,992	\$ 757,498	\$ 6,507	\$ 19,137
County Clerk	\$ 753,204	\$ 788,951	\$ 35,748	\$ 675,260	\$ 589,662	\$ (85,598)	\$ 121,346
Court Administration	\$ 1,934,793	\$ 2,040,506	\$ 105,713	\$ 3,484,709	\$ 3,120,576	\$ (364,133)	\$ 469,846
Election Commission	\$ 383,763	\$ 43,269	\$ (340,494)	\$ 642,908	\$ 490,219	\$ (152,689)	\$ (187,805)
Public Defender	\$ 213,124	\$ 227,207	\$ 14,083	\$ 1,542,151	\$ 1,488,660	\$ (53,491)	\$ 67,574
Recorder of Deeds	\$ 2,011,890	\$ 1,892,738	\$ (119,152)	\$ 1,017,671	\$ 925,231	\$ (92,440)	\$ (26,712)
Reg Office Education	\$ 13,680	\$ 24,000	\$ 10,320	\$ 255,224	\$ 261,900	\$ 6,676	\$ 3,644
Sheriff (incl. Merit, EMA)	\$ 4,501,763	\$ 3,843,754	\$ (658,009)	\$ 15,659,156	\$ 14,838,281	\$ (820,875)	\$ 162,866
States Attorney	\$ 723,984	\$ 851,739	\$ 127,755	\$ 3,501,690	\$ 3,326,729	\$ (174,961)	\$ 302,717
Treasurer	\$ 54,129	\$ 76,056	\$ 21,927	\$ 423,637	\$ 389,706	\$ (33,930)	\$ 55,857
	\$ 15,022,939	\$ 13,974,249	\$ (1,048,690)	\$ 30,611,571	\$ 28,635,683	\$ (1,975,889)	\$ 927,199
Shared Savings	\$ -	\$ -	\$ -	\$ 227,628	\$ 32,027	\$ (195,601)	\$ 195,601
DEPARTMENT							
General County	\$ 21,917,834	\$ 22,655,129	\$ 737,295	\$ 6,166,645	\$ 6,176,447	\$ 9,802	\$ 727,493
Admin. Departments	\$ 1,983,128	\$ 1,465,339	\$ (517,789)	\$ 5,986,335	\$ 5,348,235	\$ (638,100)	\$ 120,311
	\$ 23,900,962	\$ 24,120,468	\$ 219,506	\$ 12,152,980	\$ 11,524,682	\$ (628,298)	\$ 847,804
TOTAL	\$ 38,923,900	\$ 38,094,717	\$ (829,183)	\$ 42,992,179	\$ 40,192,392	\$ (2,799,787)	\$ 1,970,604
BUDGET SUMMARY	YTD REVISED BUDGET	ACTUAL YTD	NET IMPACT				
REVENUES	\$ 38,923,900	\$ 38,094,717	\$ (829,183)				
EXPENDITURES	\$ 42,992,179	\$ 40,192,392	\$ (2,799,787)				
SURPLUS (DEFICIT)	\$ (4,068,279)	\$ (2,097,675)	\$ 1,970,604				

General Fund - General County

Financial Data through December 31, 2015 (As of February 8, 2016)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 21,917,834	Historical YTD Budget	6,166,645
Year to Date	\$ 22,859,033	Year to Date	\$ 6,176,447
Above (Below)		Above (Below)	
Historical YTD Budget	\$941,199	Historical YTD Budget	9,802
Adjustments	(203,830)	Adjustments	\$ -
Est. Year to Date	\$ 22,655,203	Est. Year to Date	\$6,176,447
Above (Below)		Above (Below)	
Historical YTD Budget	\$737,369	Historical YTD Budget	\$9,802
		Net 2015 Budget +/-	\$727,567



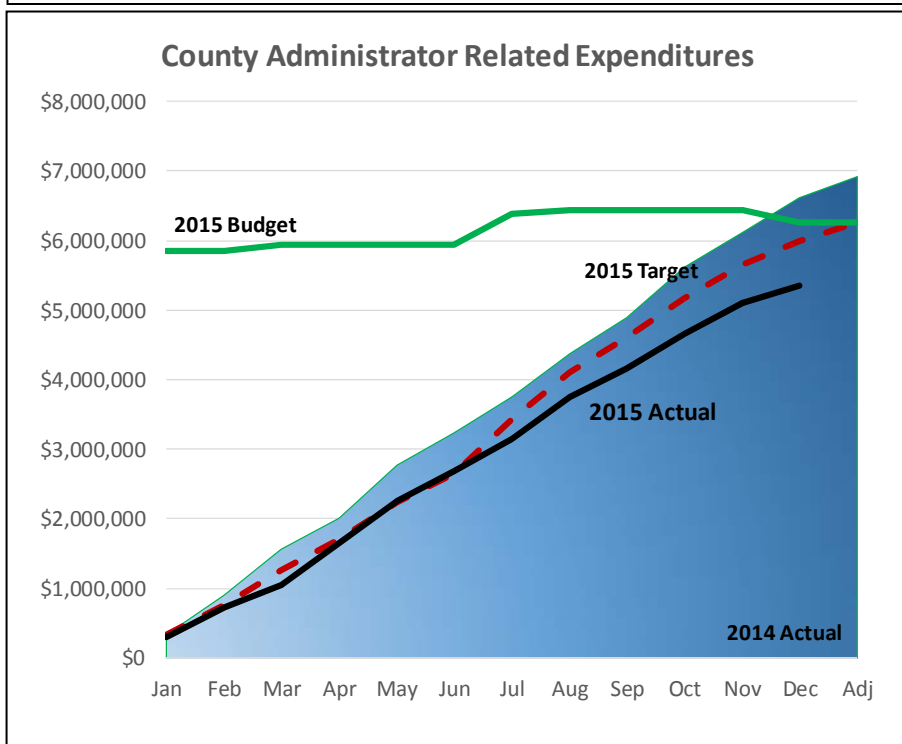
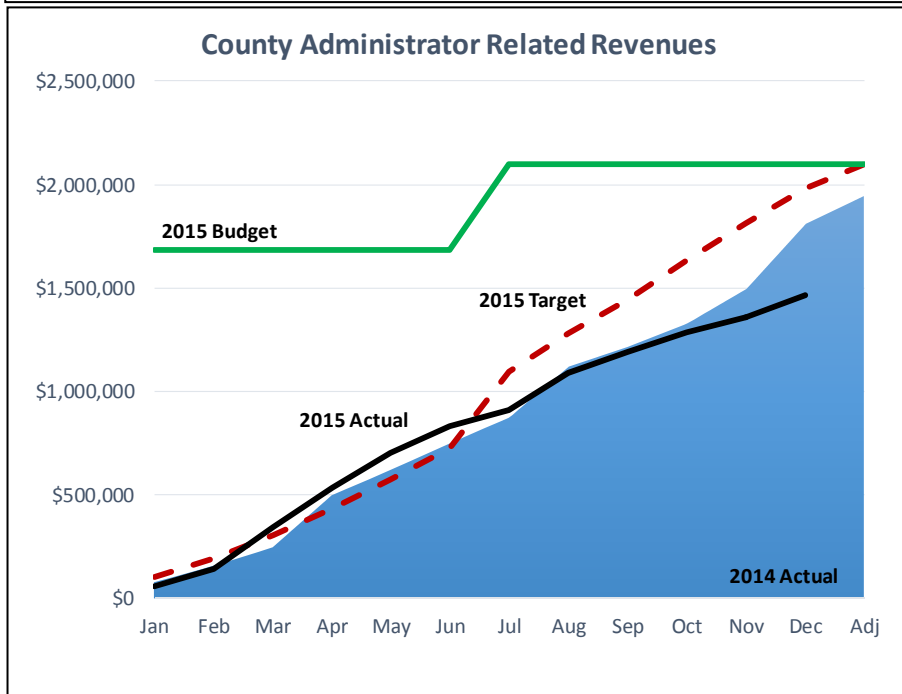
Finance Department Remarks

- Revenue budget: \$26,311,925
- Expenditure budget: \$6,936,608
- **General County revenues through December are up \$737,369 when compared to the year to date historic budget for 2015**
- Note - Local use tax has been adjusted (see left) due to an accounting issue. The issue was correct in the 13th period.
 - The following revenues are up from last year:
 - General Fund Property Tax +\$620,295
 - State Income Tax +\$238,333
 - CPPRT +\$199,810
 - Return of Public Transit Loan +\$70,000
 - Unincorporated Sales Tax +\$49,918
 - The following revenues are down from last year:
 - Other Grant Proceeds (HUD) -\$111,082
 - City of Peoria Reimbursement -\$44,000
- **General County expenditures are running \$9,802 above the year to date historic budget**
 - The following expenses are down from last year:
 - City Election Commission -\$560,843
 - IT User Fee -\$404,000
 - PCAPS Transfer -\$273,088
 - Consultant Services -\$191,921
 - Contributions & Grants -\$158,696
 - Full Time Employees -\$140,494
 - The following expenses are up from last year:
 - Risk Service Fees +\$776,400
 - Vehicles +\$243,168
 - Shared Savings Earmark to Capital Projects Fund for Courtroom Technology +\$168,681
 - Restructuring - Contractual +\$143,754
 - Attorney Fees +\$135,105
- **The net impact of revenues and expenditures for General County through December is a positive budget variance \$727,567**

General Fund - Administrative Departments

Financial Data through December 31, 2015 (As of February 8, 2016)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 1,983,128	Historical YTD Budget	5,986,335
Year to Date	\$ 1,465,265	Year to Date	5,348,235
Above (Below)		Above (Below)	
Historical YTD Budget	(\$517,863)	Historical YTD Budget	(\$638,100)
		Net 2015 Budget +/-	\$ 120,237



- Finance Department Remarks**
- Revenue budget: \$2,096,330
Expenditure budget: \$6,261,857
 - **Revenue for County Administrative Departments in the General Fund is \$517,863 below the historical year to date budget through December 2015**
 - The following revenues are up from last year:
 - Building Rent +\$149,935
(Rent is also well below budget due to the State of Illinois not making lease payments)
 - Transfers from Keystone +\$84,160
(Another ~\$80,000 will be transferred. However, this will be short of the original budget)
 - The following revenues are down from last year:
 - State Grants -\$263,109
 - Risk Management Fees -\$144,000
 - Assess Disposal Proceeds -\$69,183
 - Building Permits -\$48,093
 - **County Administrative expenses are \$638,100 below the historical year to date budget through December 2015**
 - The following expenses are down from last year:
 - Consultant Services -\$535,762
 - Full Time Employees -\$493,935
 - Utilities -\$172,965
 - Mechanical Equipment Repair -\$39,935
 - Conferences & Seminars -\$34,438
 - Elevator Maintenance -\$30,884
 - Snow Removal -\$27,057
 - Annual Maintenance Contract -\$25,360
 - Buildings/Grounds Maintenance -\$22,425
 - The following expenses are up from last year:
 - Admin. Costs (One Tech Plaza) +\$146,223
(Only 50% of this pass through cost has been spent year to date due to the lack of State payments)
 - Contributions and Grants +\$114,000
 - Legal Notices +\$65,587
 - **The net impact of revenues and expenditures on County Administrative departments is a positive budget variance of \$120,237**

General Fund - Elected Offices

Financial Data through December 31, 2015 (As of February 8, 2016)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 15,022,939	Historical YTD Budget	30,611,571
Year to Date	\$ 13,974,249	Year to Date	28,635,684
Above (Below)		Above (Below)	
Historical YTD Budget	(\$1,048,690)	Historical YTD Budget	(\$1,975,887)
		Net 2015 Budget +/-	\$927,198

Finance Department Remarks

- Revenue budget: \$16,636,744
- Expenditure budget: \$31,575,061

- **Aggregate revenues for Elected Offices in the General Fund is \$1,048,690 below the historical year to date budget through December 2015**

Year to date revenues in the Elected Offices are up from last year. While year-to-year revenues appear to be down in December 2015, this is due to a timing issue with tax penalties and sale in error fees will resolve in the year end adjustment period (period 13).

The bigger issue is that revenues are coming in below budget. The following categories have been down in 2015: Federal Detention Charges (\$636k below budget), State Grants (\$593k below budget), Fees and Charges (\$440k below budget), and Miscellaneous Revenues (\$334k below budget).

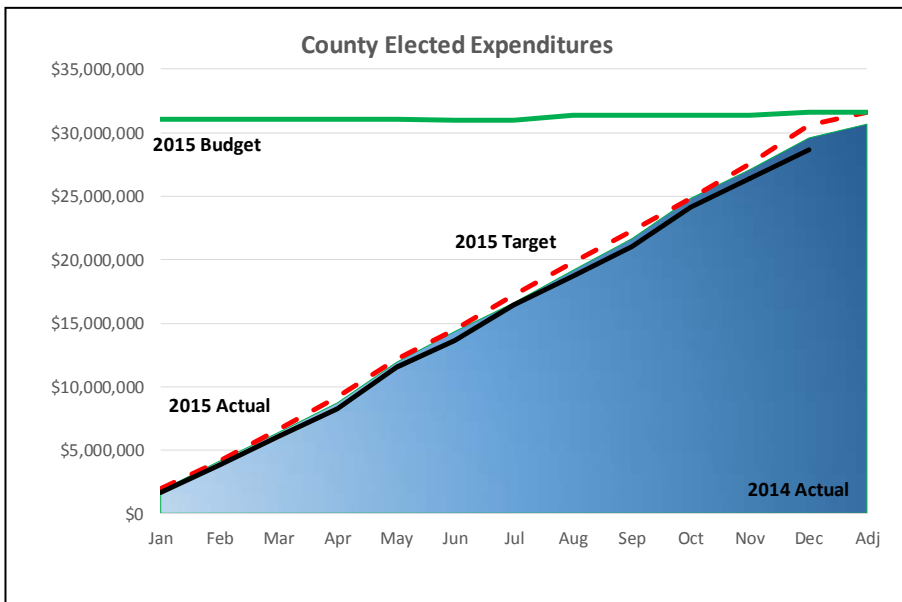
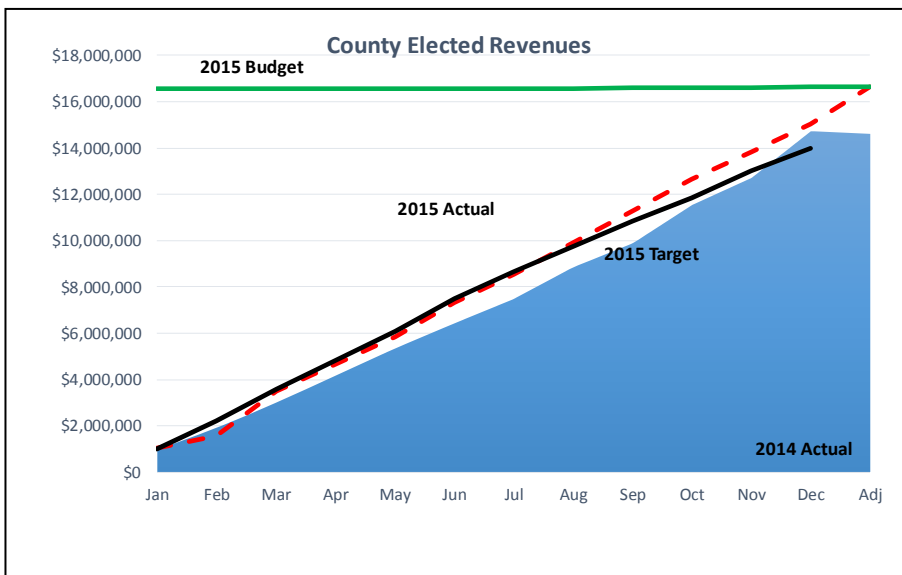
- The following revenues are up from last year:
 - Document Storage Fees +\$171,086
 - Automation Fees +\$158,143
 - State Reimbursements +\$134,832
 - Police Protection Services +\$88,219
 - Misc. Fees for Services +\$86,407
 - Certificates +\$80,462
 - State Grants +\$62,928
 - Telephone Usage Fees +\$46,215
- The following revenues are down from last year:
 - Penalties -\$736,765
(This is a timing issue that will correct itself in period 13)
 - Federal Detention Charges -\$276,680
 - Sale in Error Fees -\$105,000
(This is a timing issue that will correct itself in period 13)
 - GIS Surcharge -\$227,069
(Moved to GIS Fund in 2015)
 - Employee Salary Reimbursement -\$79,969
 - Fees and Charges -\$57,208
 - Court Fines -\$46,144

- **Aggregate expenditures for Elected Offices in the General Fund are \$1,975,887 below the historical year to date budget through December 2015**

While aggregate revenues are falling short of the budget, aggregate expenses are currently well below budget in Elected Offices. Most of these savings are tied to personnel dollars.

- The following expenses are down from last year:
 - Full Time Employees -\$628,451
 - Overtime Premium -\$121,942
 - Medical Health Benefits -\$70,489
 - Drugs -\$64,932
 - Consultant Services -\$55,550
 - Light Duty Wages -\$53,731
 - Revenue Stamp Purchases -\$50,000
- The following expenses are up from last year:
 - Non-Depreciable Capital +\$114,168
 - Microfilming +\$65,465
 - Jurors Expense +\$46,430
 - Public Defender Services +\$46,359

- **The net impact of revenues and expenditures on Elected Offices in the General Fund is a positive budget variance of \$927,198**



General Fund - Elected Offices

Elected Remarks

- None provided this month