

# Peoria County General Fund

Financial Data through December 31, 2015 (As of March 17, 2016)

2015 Revenues		2015 Expenditures	
Year to Date Budget	\$ 45,044,999	Year to Date Budget	\$ 45,024,494
Year to Date Actual	44,068,112	Year to Date Actual	\$ 42,193,043
<b>Above (Below) YTD Budget</b>	<b>(\$976,887)</b>	<b>Above (Below) Budget</b>	<b>(\$2,831,451)</b>
Est. Outstanding Revenues	\$0	Est. Outstanding Expenditures	\$0
Est. Year to Date	\$ 44,068,112	Est. Year to Date	\$42,193,043
<b>Est. Above (Below) YTD Budget</b>	<b>\$ (976,887)</b>	<b>Est. Above (Below) YTD Budget</b>	<b>(\$2,831,451)</b>

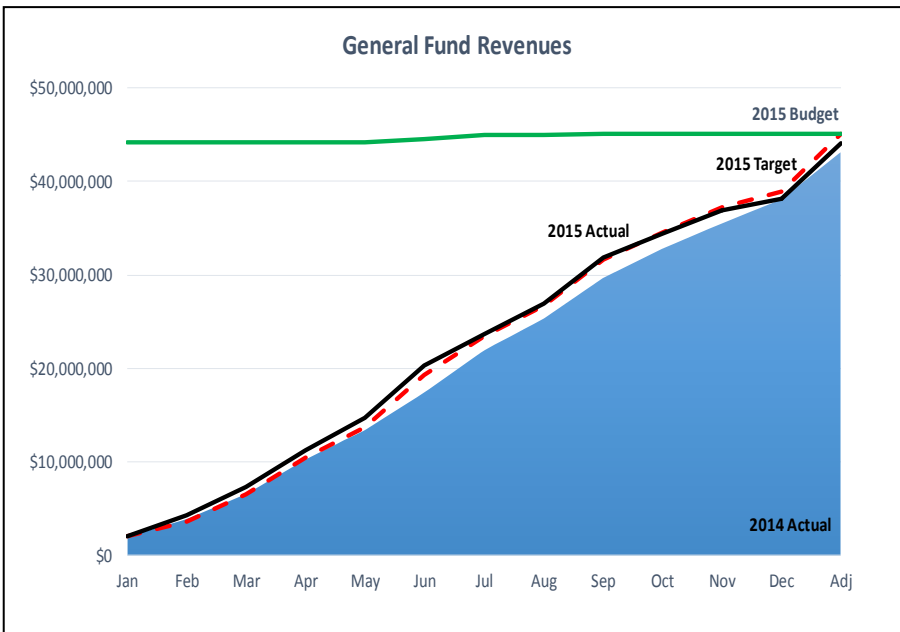
2015 Budget	
Revised 2015 Revenues	\$ 45,044,999
Revised 2015 Expenditures	\$ (45,024,494)
Revenues Less Expenditures	\$ 20,505

2015 Year to Date	
Net 2015 Budget +/- (YTD)	\$1,854,564
Current Surplus / (Shortfall)	\$1,875,068

- The **revised 2015 budget** as of December 31, 2015 includes:
  - Revenues of \$45,044,999
  - Expenditures of (45,024,494)
  - Budgeted surplus of \$20,505**

## As of March 14, 2016

- 2015 revenues and expenditures have been received by the Finance Dept.
- This period is still subject to minor adjustments associated with the audit process



## FY 2015 Revenues:

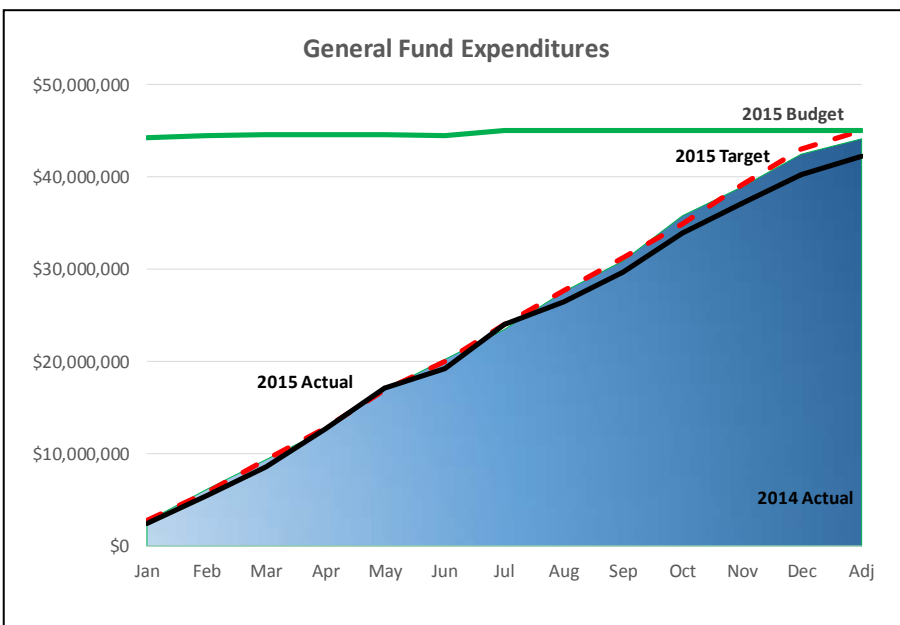
- Budgeted \$45.04 Million
- Actual \$44.07 Million
- \$970 Thousand Under Budget**

## FY 2015 Expenditures:

- Budgeted \$45.02 Million
- Actual \$42.19 Million
- \$2.83 million below budget**

## Net surplus to the General Fund in 2015:

- \$1.88 Million**
- PCAPS Sub Fund Surplus is \$320k**
- Aggregate General Fund gain of \$2.2 Million**



- Fund Balance** in the General Fund (including PCAPS Sub Fund) is **\$12.41 Million**
- General Fund Reserve Ratio is 26.7%

- This month's report includes two pages that note material variances from the budget for both revenues and expenditures in both the Administrative Departments and Elected Offices
- Items that are highlighted in red include revenues that came in below budget and expenditures that finished the year over budget

# General Fund Summary

## Through December 31, 2015

THROUGH DECEMBER 2015								
ELECTED OFFICE	BUDGET REVENUES	ACTUAL REVENUES	NET OVER/SHORT	BUDGET			YTD BUDGET IMPACT	
				EXPENSES	ACTUAL EXPENSES	NET OVER/SHORT		
Auditor	\$ -	\$ -	\$ -	\$ 245,205	\$ 202,027	\$ (43,178)	\$ 43,178	
Circuit Clerk	\$ 4,382,075	\$ 4,096,352	\$ (285,723)	\$ 2,530,777	\$ 2,319,890	\$ (210,887)	\$ (74,836)	
Coroner	\$ 112,220	\$ 142,122	\$ 29,902	\$ 794,700	\$ 805,275	\$ 10,575	\$ 19,327	
County Clerk	\$ 757,750	\$ 841,678	\$ 83,928	\$ 691,157	\$ 608,697	\$ (82,460)	\$ 166,389	
Court Administration	\$ 2,257,635	\$ 2,336,774	\$ 79,139	\$ 3,679,735	\$ 3,228,844	\$ (450,891)	\$ 530,031	
Election Commission	\$ 383,763	\$ 43,269	\$ (340,494)	\$ 672,498	\$ 509,577	\$ (162,921)	\$ (177,573)	
Public Defender	\$ 216,370	\$ 227,207	\$ 10,837	\$ 1,543,695	\$ 1,515,724	\$ (27,971)	\$ 38,808	
Recorder of Deeds	\$ 2,022,000	\$ 1,832,145	\$ (189,855)	\$ 1,038,440	\$ 1,028,769	\$ (9,671)	\$ (180,184)	
Reg Office Education	\$ 24,000	\$ 24,000	\$ -	\$ 275,269	\$ 269,123	\$ (6,146)	\$ 6,146	
Sheriff (incl. Merit, EMA)	\$ 4,699,126	\$ 3,975,589	\$ (723,537)	\$ 16,093,685	\$ 15,627,551	\$ (466,134)	\$ (257,404)	
States Attorney	\$ 832,165	\$ 907,537	\$ 75,372	\$ 3,584,125	\$ 3,438,229	\$ (145,896)	\$ 221,268	
Treasurer	\$ 949,640	\$ 996,288	\$ 46,648	\$ 446,770	\$ 401,877	\$ (44,893)	\$ 91,541	
	\$ 16,636,744	\$ 15,422,961	\$ (1,213,783)	\$ 31,596,056	\$ 29,955,584	\$ (1,640,472)	\$ 426,689	
Shared Savings	\$ -	\$ -	\$ -	\$ 242,468	\$ 34,649	\$ (207,819)	\$ 207,819	
<b>DEPARTMENT</b>								
General County	\$ 26,311,925	\$ 26,785,227	\$ 473,302	\$ 6,903,755	\$ 6,303,228	\$ (600,527)	\$ 1,073,829	
Admin. Departments	\$ 2,096,330	\$ 1,859,924	\$ (236,406)	\$ 6,282,215	\$ 5,899,581	\$ (382,634)	\$ 146,228	
	\$ 28,408,255	\$ 28,645,151	\$ 236,896	\$ 13,185,970	\$ 12,202,810	\$ (983,160)	\$ 1,220,056	
<b>TOTAL</b>	\$ 45,044,999	\$ 44,068,111	\$ (976,888)	\$ 45,024,494	\$ 42,193,043	\$ (2,831,451)	\$ 1,854,564	
<b>BUDGET SUMMARY</b>	<b>YTD REVISED BUDGET</b>	<b>ACTUAL YTD</b>	<b>NET IMPACT</b>					
REVENUES	\$ 45,044,999	\$ 44,068,111	\$ (976,888)					
EXPENDITURES	\$ 45,024,494	\$ 42,193,043	\$ (2,831,451)					
SURPLUS (DEFICIT)	\$ 20,505	\$ 1,875,069	\$ 1,854,564					

# General Fund - General County

Financial Data through December 31, 2015 (As of March 17, 2016)

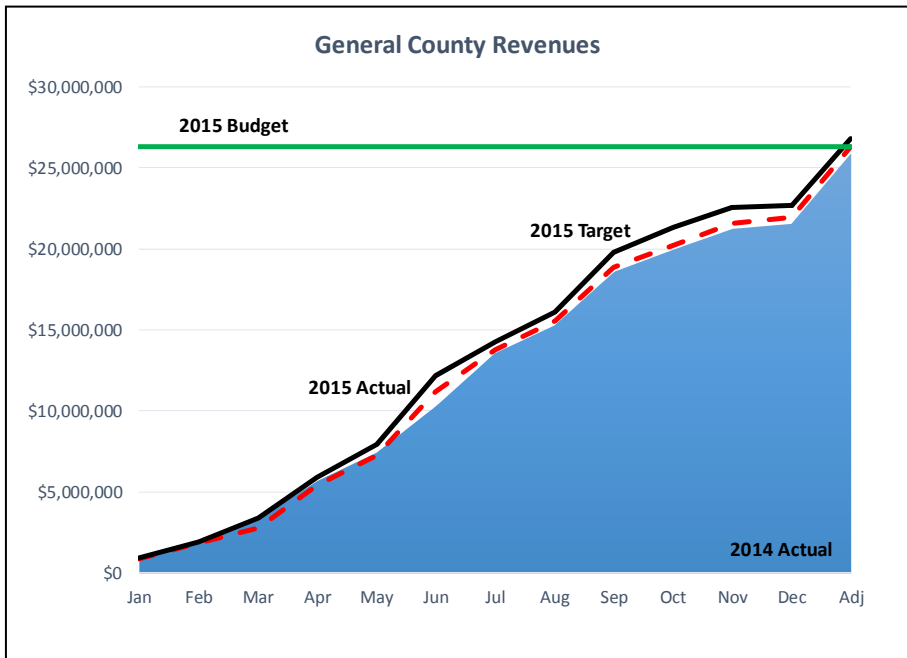
2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 26,311,925	Historical YTD Budget	6,903,755
Year to Date	\$ 26,785,227	Year to Date	\$ 6,303,228
<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>\$473,302</b>	<b>Historical YTD Budget</b>	<b>(600,527)</b>
Adjustments		Adjustments	\$ -
<b>Est. Year to Date</b>	<b>\$ 26,785,227</b>	<b>Est. Year to Date</b>	<b>\$6,303,228</b>
<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>\$473,302</b>	<b>Historical YTD Budget</b>	<b>(\$600,527)</b>
		<b>Net 2015 Budget +/-</b>	<b>\$1,073,829</b>

## Finance Department Remarks

Revenue budget: 26,311,925  
 Expenditure budget: \$6,903,755

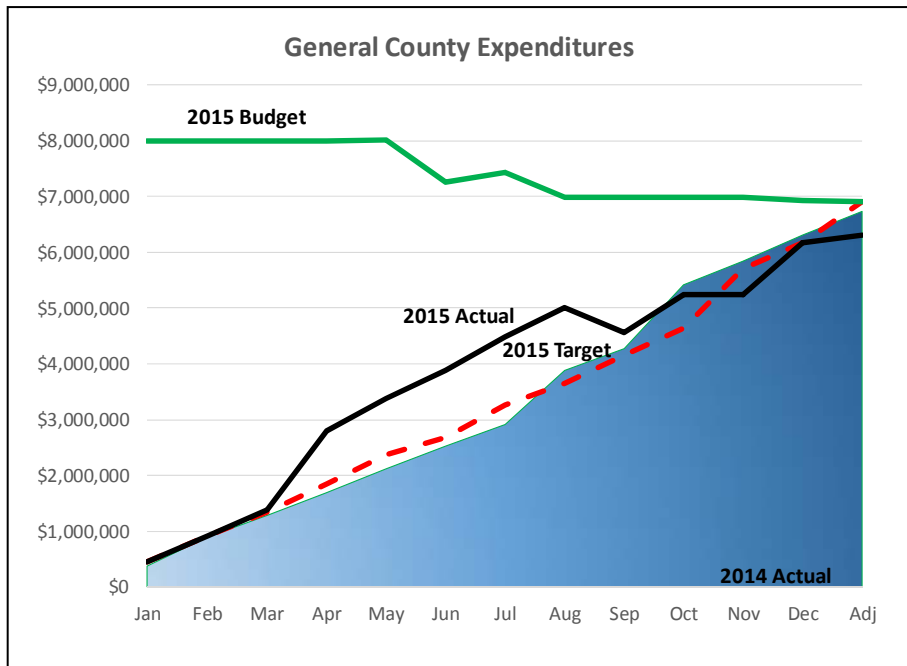
**General County revenues exceed the budget by \$473,302 through December 2015**

Notable Revenue Variances (in Thousands)		
Revenue		Variance +/-
State Income Tax	\$	332
CPPRT	\$	182
Local Use Tax	\$	133
Unincorporated Sales Tax	\$	87
Property Tax	\$	57
Video Gaming Tax	\$	37
Auto Rental Tax	\$	8
Municipal Aggregation	\$	(14)
Supplementary Sales Tax	\$	(173)
Public Safety Sales Tax	\$	(177)



**General County expenditures are \$600,527 below budget through December 2015**

Notable Expenditure Variances (in Thousands)		
Expenditure		Variance +/-
Compensation Adjustments	\$	(225)
Restructuring - Personnel	\$	(219)
Restructuring - Contractual	\$	(203)
Telephone	\$	(39)
Consultant Services	\$	(22)
Radio & Telephone Equipment	\$	(21)
Auditing Costs	\$	(12)
Utilities	\$	(9)
Unsafe Structures Demolition	\$	(9)
Contributions & Grants	\$	(8)
Counseling Services	\$	(8)
Recognition & Awards	\$	(4)
Printing	\$	(4)
Education Training	\$	9
Attorney Fees	\$	171



**The net impact of revenues and expenditures for General County through December is a positive budget variance \$1,073,829**

# General Fund - Administrative Departments

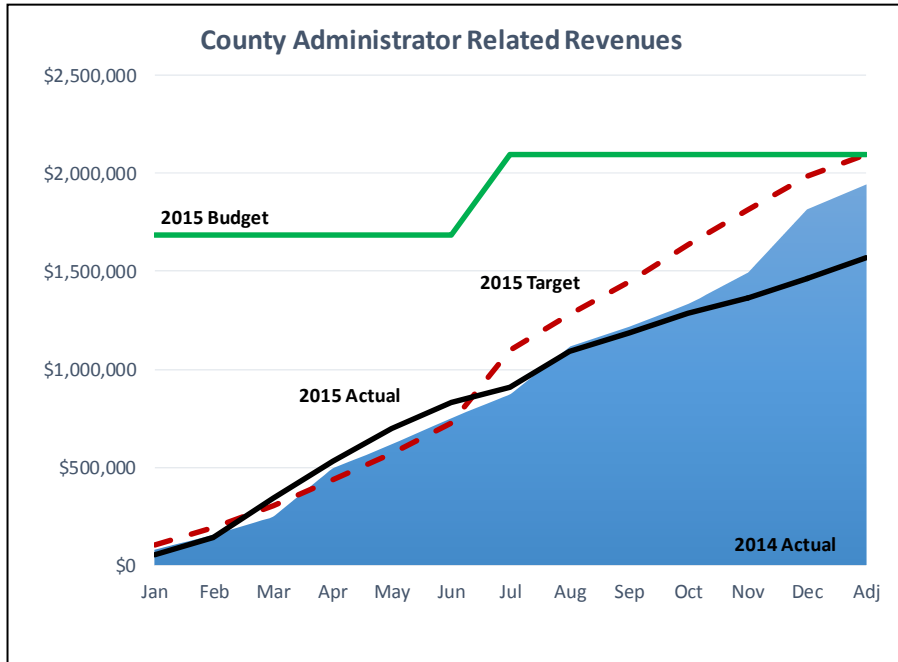
Financial Data through December 31, 2015 (As of March 17, 2016)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 2,096,330	Historical YTD Budget	6,282,215
Year to Date	\$ 1,859,924	Year to Date	5,899,581
<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>(\$236,406)</b>	<b>Historical YTD Budget</b>	<b>(\$382,634)</b>
		<b>Net 2015 Budget +/-</b>	<b>\$146,228</b>

## Finance Department Remarks

Revenue budget: \$2,096,330  
 Expenditure budget: \$6,282,215

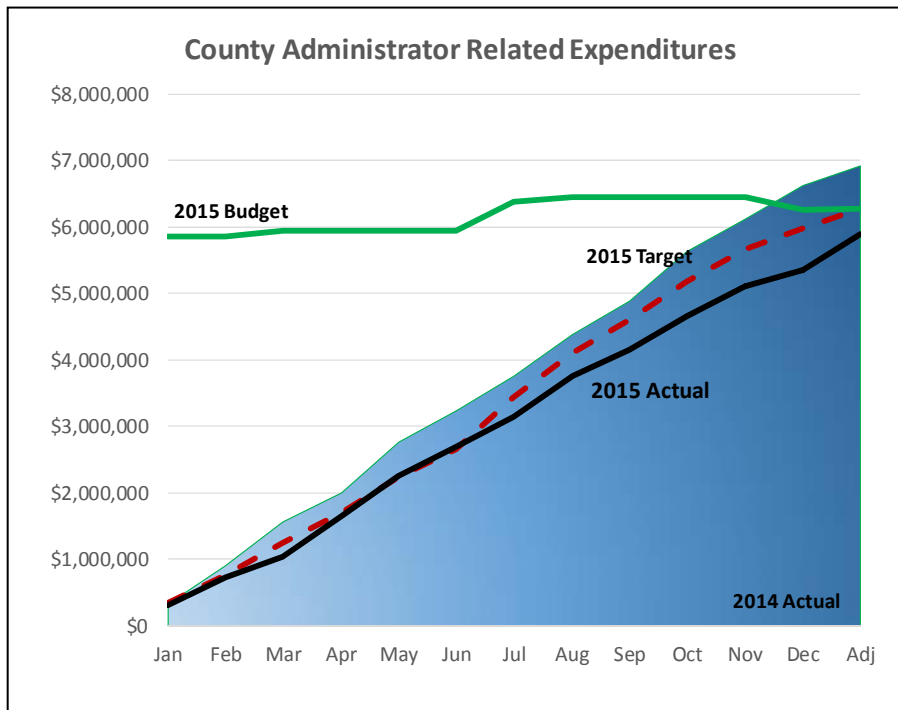
**Revenue for County Administrative Departments in the General Fund is \$236,406 below budget through December 2015**



Revenues (Actual vs Budget)			
	Budget	Actual	Over (Under)
County Admin	\$ 823,220	\$ 561,082	\$ (262,138)
County Board	\$ 2,580	\$ 2,580	\$ -
Finance	\$ 67,420	\$ 67,838	\$ 418
Facilities	\$ 757,710	\$ 764,248	\$ 6,538
Assessor	\$ 53,900	\$ 56,693	\$ 2,793
Zoning	\$ 391,500	\$ 407,484	\$ 15,984
<b>Total</b>	<b>\$ 2,096,330</b>	<b>\$ 1,859,924</b>	<b>\$ (236,406)</b>

A summary of notable budget to actual revenue variances is found on the next page

**County Administrative expenses are \$382,634 below budget through December 2015**



Expenditures (Actual vs. Budget)			
	Budget	Actual	Over (Under)
County Admin	\$ 1,312,564	\$ 1,230,015	\$ (82,549)
County Board	\$ 232,948	\$ 226,652	\$ (6,296)
Finance	\$ 500,120	\$ 494,295	\$ (5,825)
Facilities	\$ 2,812,030	\$ 2,569,643	\$ (242,387)
Assessor	\$ 749,640	\$ 711,748	\$ (37,892)
Zoning	\$ 667,093	\$ 659,848	\$ (7,245)
ZBA	\$ 7,820	\$ 7,380	\$ (440)
<b>Total</b>	<b>\$ 6,282,215</b>	<b>\$ 5,899,581</b>	<b>\$ (382,634)</b>

A summary of notable budget to actual expenditure variances is found on the next page

**The net impact of revenues and expenditures on County Administrative departments is a positive budget variance of \$146,228**

## Notable Budget Variances - Administrative Departments

- The following line items had the largest variances from the final 2015 budget
- Positive numbers mean the actual amount was more than the budgeted amount
- Negative numbers mean the actual amount was less than the budgeted amount
- Highlighted items indicate revenues below budget and expenditures over budget
- Figures are shown in thousands

Notable Revenue Variances (in Thousands)		
Department	Revenue	Variance +/-
County Admin	Keystone Transfer	\$ (241)
County Admin	Other Grant Proceeds	\$ (30)
County Admin	City of Peoria Reimbursement	\$ 13
Zoning	Building Permits	\$ (8)
Zoning	Hearing Fees	\$ (7)
Zoning	State Grant	\$ 21

Notable Expenditure Variances (in Thousands)		
Department	Expenditure	Variance +/-
Assessor	Full Time Employees	\$ (17)
Assessor	Medical Health	\$ (7)
Assessor	Specialized Office Supplies	\$ (5)
Assessor	Legal Notices	\$ (4)
County Admin	Consultants	\$ (35)
County Admin	Full Time Employees	\$ (26)
County Admin	Medical Health	\$ (25)
County Admin	Part Time Employees	\$ (12)
County Board	Conferences	\$ (5)
Facilities	Utilities	\$ (125)
Facilities	Full Time Employees	\$ (46)
Facilities	Mechanical Equipment Repair	\$ (32)
Facilities	Building / Grounds Mainten.	\$ (20)
Facilities	Snow Removal	\$ (15)
Facilities	Elevator Repair	\$ 22
Zoning	Full Time Employees	\$ (5)
Zoning	Part Time Employees	\$ (4)
Zoning	Overtime	\$ 7

# General Fund - Elected Offices

Financial Data through December 31, 2015 (As of March 17, 2016)

2015 Revenues		2015 Expenditures	
Historical YTD Budget	\$ 16,636,744	Historical YTD Budget	31,596,056
Year to Date	\$ 15,422,961	Year to Date	29,955,584
<b>Above (Below)</b>		<b>Above (Below)</b>	
<b>Historical YTD Budget</b>	<b>(\$1,213,783)</b>	<b>Historical YTD Budget</b>	<b>(\$1,640,472)</b>
		<b>Net 2015 Budget +/-</b>	<b>\$426,689</b>

## Finance Department Remarks

Revenue budget: \$16,636,744  
Expenditure budget: \$31,596,056

Revenues in the Elected Offices in the General Fund are \$1,213,783 below the 2016 budget

Revenues (Actual vs Budget)			
	Budget	Actual	Over (Under)
Circuit Clerk	4,382,075	4,096,352	(285,723)
Coroner	112,220	142,122	29,902
County Clerk	757,750	841,678	83,928
Court Admin.	2,257,635	2,336,774	79,139
Elections	383,763	43,269	(340,494)
EMA	33,140	16,633	(16,507)
Public Defender	216,370	227,207	10,837
Recorder	2,022,000	1,832,145	(189,855)
ROE	24,000	24,000	-
Sheriff	4,665,986	3,958,956	(707,030)
State's Attorney	832,165	907,537	75,372
Treasurer	949,640	996,288	46,648
<b>Total</b>	<b>16,636,744</b>	<b>15,422,961</b>	<b>(1,213,783)</b>

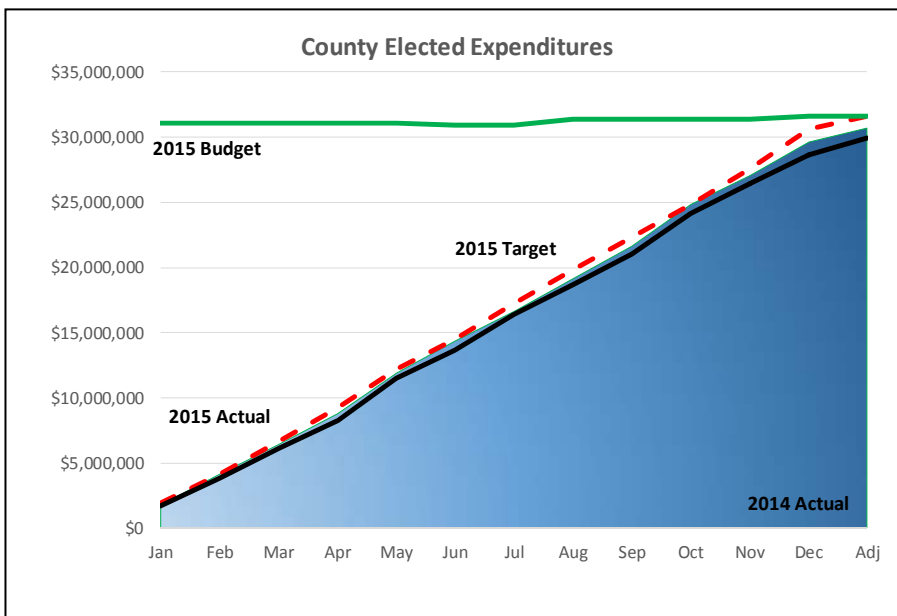
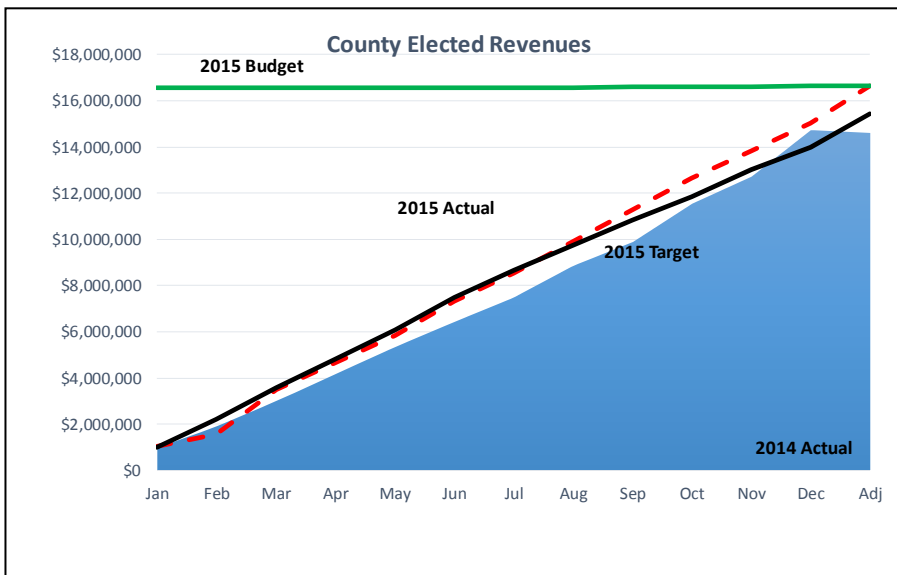
A summary of notable budget to actual revenue variances is found on the next page

Expenditures in the Elected Offices in the General Fund are \$1,640,472 below budget

Expenditures (Actual vs. Budget)			
	Budget	Actual	Over (Under)
Auditor	\$ 245,205	\$ 202,027	(43,178)
Circuit Clerk	\$ 2,530,777	\$ 2,319,890	(210,887)
Coroner	\$ 794,700	\$ 805,275	10,575
County Clerk	\$ 691,157	\$ 608,697	(82,460)
Court Admin.	\$ 3,679,735	\$ 3,228,844	(450,891)
Elections	\$ 672,498	\$ 509,577	(162,921)
EMA	\$ 199,740	\$ 180,093	(19,647)
Public Defender	\$ 1,543,695	\$ 1,515,724	(27,971)
Recorder	\$ 1,038,440	\$ 1,028,769	(9,671)
ROE	\$ 275,269	\$ 269,123	(6,146)
Sheriff	\$ 15,885,395	\$ 15,441,634	(443,761)
Sheriff's Merit Corr	\$ 8,550	\$ 5,825	(2,725)
State's Attorney	\$ 3,584,125	\$ 3,438,229	(145,896)
Treasurer	\$ 446,770	\$ 401,877	(44,893)
<b>Total</b>	<b>31,596,056</b>	<b>29,955,584</b>	<b>(1,640,472)</b>

A summary of notable budget to actual expenditure variances is found on the next page

The net impact of revenues and expenditures on Elected Offices in the General Fund is a positive budget variance of \$426,689.



# Notable Budget Variances - Elected Offices

Notable Revenue Variances (in Thousands)		
Department	Revenue	Variance +/-
Circuit Clerk	Fees and Charges	\$ (319)
Circuit Clerk	Court Fines	\$ (29)
Circuit Clerk	C/C Electronic Citation	\$ (23)
Circuit Clerk	City of Peoria Reimbursement	\$ (20)
Circuit Clerk	Postage Related Fees	\$ (15)
Circuit Clerk	Passports	\$ (10)
Circuit Clerk	C/C Clerk Operating Revenue	\$ 5
Circuit Clerk	Copies	\$ 6
Circuit Clerk	Miscellaneous	\$ 14
Circuit Clerk	Other Expense Reimbursement	\$ 18
Circuit Clerk	Document Storage Fees	\$ 38
Circuit Clerk	Automation Fees	\$ 44
Coroner	Fees & Charges	\$ 30
County Clerk	Delinquent Tax Collections	\$ (20)
County Clerk	Risk Mangement Fees	\$ 5
County Clerk	Other Expense Reimburements	\$ 7
County Clerk	State Salary Reimbursments	\$ 8
County Clerk	Automation Fees	\$ 13
County Clerk	Certificate	\$ 71
Courts	State Grant	\$ (317)
Courts	Other Expense Reimbursement	\$ 4
Courts	St. Reimburse. Aid to Dep Chld	\$ 5
Courts	Fines for Court Usage	\$ 30
Courts	Drug Court Fees	\$ 32
Courts	Fees and Charges	\$ 86
Courts	State Reimbursement	\$ 240
Elections	Miscellaneous (City Funds)	\$ (334)
EMA	State Grant	\$ (17)
Public Def.	Fees and Charges	\$ (6)
Public Def.	Other Expense Reimbursement	\$ 17
Recorder	Fees & Charges	\$ (227)
Recorder	Misc. Fees for Service	\$ (44)
Recorder	Copies	\$ 19
Recorder	Revenue Stamps	\$ 59
Sheriff	Federal Detention Charges	\$ (585)
Sheriff	Court Security Fees	\$ (99)
Sheriff	Employee Salary Reimbursement	\$ (83)
Sheriff	Fees & Charges	\$ (42)
Sheriff	3rd Party Service Fees	\$ (25)
Sheriff	Miscellaneous	\$ (24)
Sheriff	State Grant	\$ (22)
Sheriff	Taking of Bond Fee	\$ (12)
Sheriff	Telephone Usage Fees	\$ (10)
Sheriff	Training Reimbursement	\$ 10
Sheriff	Arrestees Medical Cost	\$ 12
Sheriff	Risk Mangement Fees	\$ 14
Sheriff	Jail Detention Charges	\$ 14
Sheriff	Warrants Service	\$ 63
Sheriff	Police Protection Contracts	\$ 79
State's Attorney	State Grant	\$ (136)
State's Attorney	Reimbursement - City of Peoria	\$ (24)
State's Attorney	Miscellaneous	\$ 9
State's Attorney	State Reimbursement	\$ 28
State's Attorney	Fees and Charges	\$ 53
State's Attorney	Misc. Fees for Services	\$ 146
Treasurer	Interest & Interest- Investments	\$ 5
Treasurer	Indemnity Fees	\$ 5
Treasurer	Penalties	\$ 31

Notable Expenditure Variances (in Thousands)		
Office	Expenditure	Variance +/-
Auditor	Part Time Employees	\$ (21)
Auditor	Full Time Employees	\$ (14)
Circuit Clerk	Medical Health	\$ (102)
Circuit Clerk	Full Time Employees	\$ (60)
Circuit Clerk	Financial Inst. Services	\$ (17)
Circuit Clerk	Temporary Employees	\$ (8)
Circuit Clerk	Printing	\$ (8)
Circuit Clerk	Overtime	\$ (7)
Coroner	Overtime	\$ 11
County Clerk	Binding	\$ (27)
County Clerk	Specialized Office Supply	\$ (18)
County Clerk	Full Time Employees	\$ (14)
County Clerk	Medical Health	\$ (11)
Court Administration	Coordinator Services	\$ (210)
Court Administration	Other Equipment Rental	\$ (92)
Court Administration	Full Time Employees	\$ (79)
Court Administration	Counseling Services	\$ (17)
Court Administration	Court Related Expenses	\$ (16)
Court Administration	Operational Supplies	\$ (7)
Elections	Capital - Non Depreciable	\$ (169)
Elections	Specialized Office Suply	\$ (5)
Elections	Full Time Employees	\$ 8
EMA	Full Time Employees	\$ (6)
Public Defender	Public Defender Services	\$ (23)
Recorder	Full Time Employees	\$ (42)
Recorder	Medical Health	\$ (29)
Recorder	Employment Agency	\$ 28
Recorder	Revenue Stamps Purch.	\$ 40
ROE	Part Time Employees	\$ (6)
Sheriff	Overtime - Premium	\$ (94)
Sheriff	Full Time Employees	\$ (78)
Sheriff	Food	\$ (47)
Sheriff	Medical Services	\$ (36)
Sheriff	Overtime - Replacement	\$ (32)
Sheriff	Other Equipment	\$ (24)
Sheriff	Guard of Hospital Prisoners	\$ (18)
Sheriff	Telephone	\$ (16)
Sheriff	Part Time Employees	\$ (13)
Sheriff	Longevity Bonus	\$ (10)
Sheriff	Clothing / Uniforms	\$ (9)
Sheriff	Holiday Pay	\$ (8)
Sheriff	Medical Supplies	\$ (8)
Sheriff	Radio Repair Maintenance	\$ (7)
Sheriff	Shooting Range Supplies	\$ (5)
Sheriff	Medical Health	\$ (5)
Sheriff	Non Capital Equipment	\$ (5)
State's Attorney	Full Time Employees	\$ (103)
State's Attorney	Medical Health	\$ (43)
State's Attorney	Conferences & Seminars	\$ (6)
State's Attorney	Specialized Office Supply	\$ 11
Treasurer	Financial Inst. Services	\$ (28)

# Elected Official Remarks

---