

# Peoria County, Illinois FY 2014 Preliminary Budget Discussion



Finance Committee  
May 30, 2013

# Outcomes of Presentation

- NOT seeking direction today
- Direction for FY 2014 (next month)
- Overview of current financial status

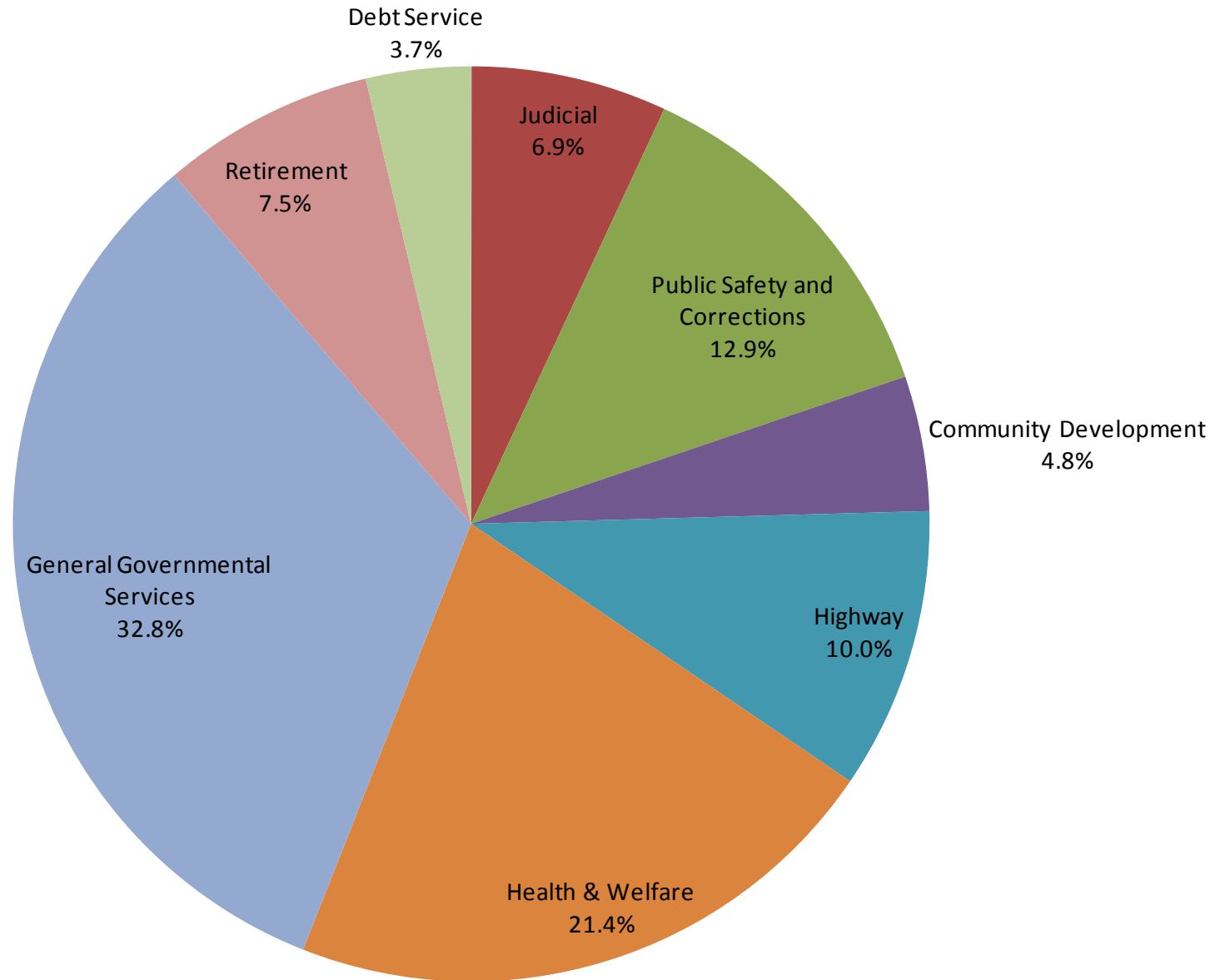
# Material To Be Covered

- FY 2012 Financials – Unaudited
- Trending Analysis

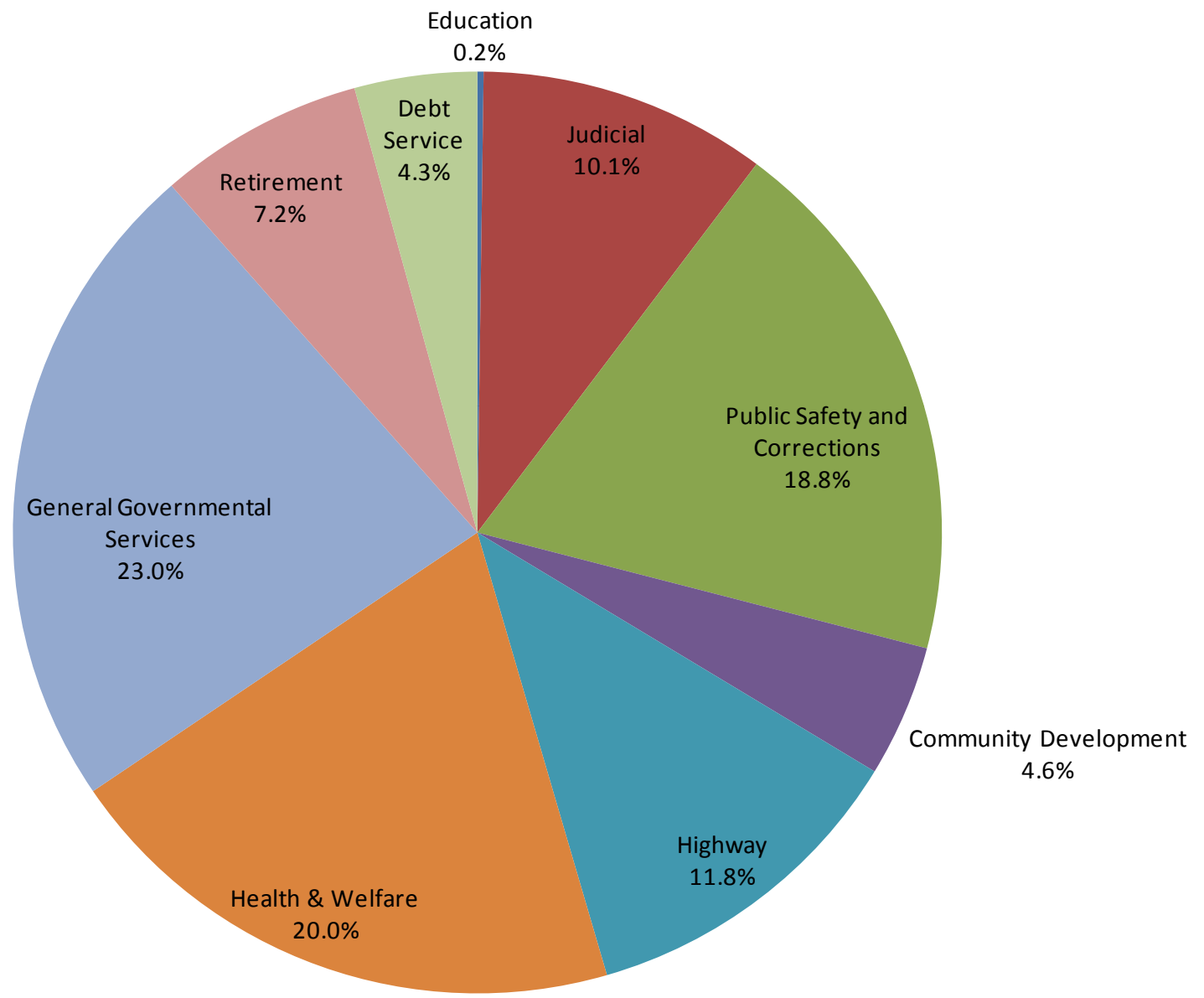
# Trend Analysis by Function

- Education Function 0
- Judicial Function 1
- Public Safety & Corrections Function 3
- Community Development Function 4
- Highway Function 5
- Health & Welfare Function 6
- General Government Services Function 7
- Retirement Function 8
- Debt Service Function 9

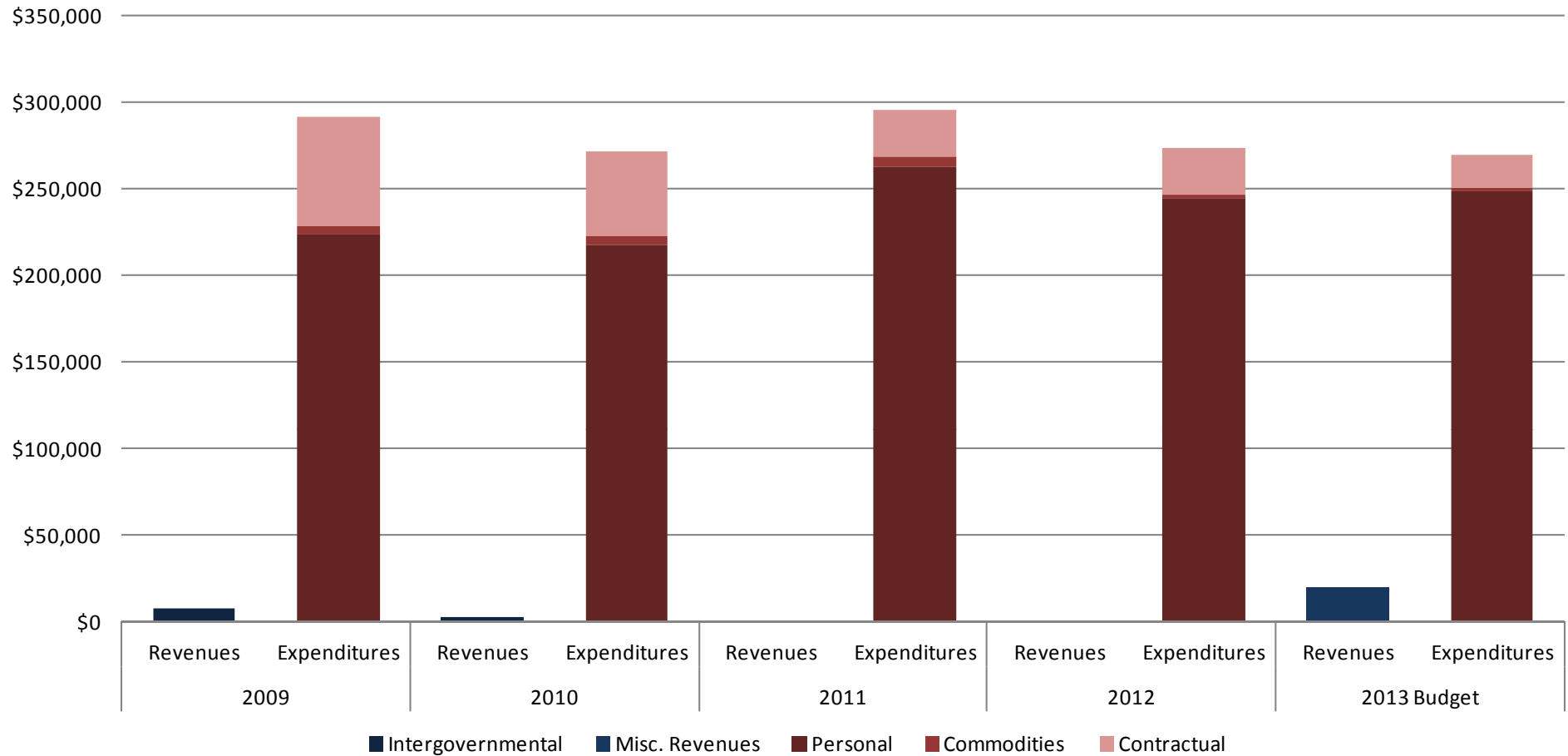
# FY 2013 REVENUES BY FUNCTION



# FY 2013 EXPENDITURES BY FUNCTION

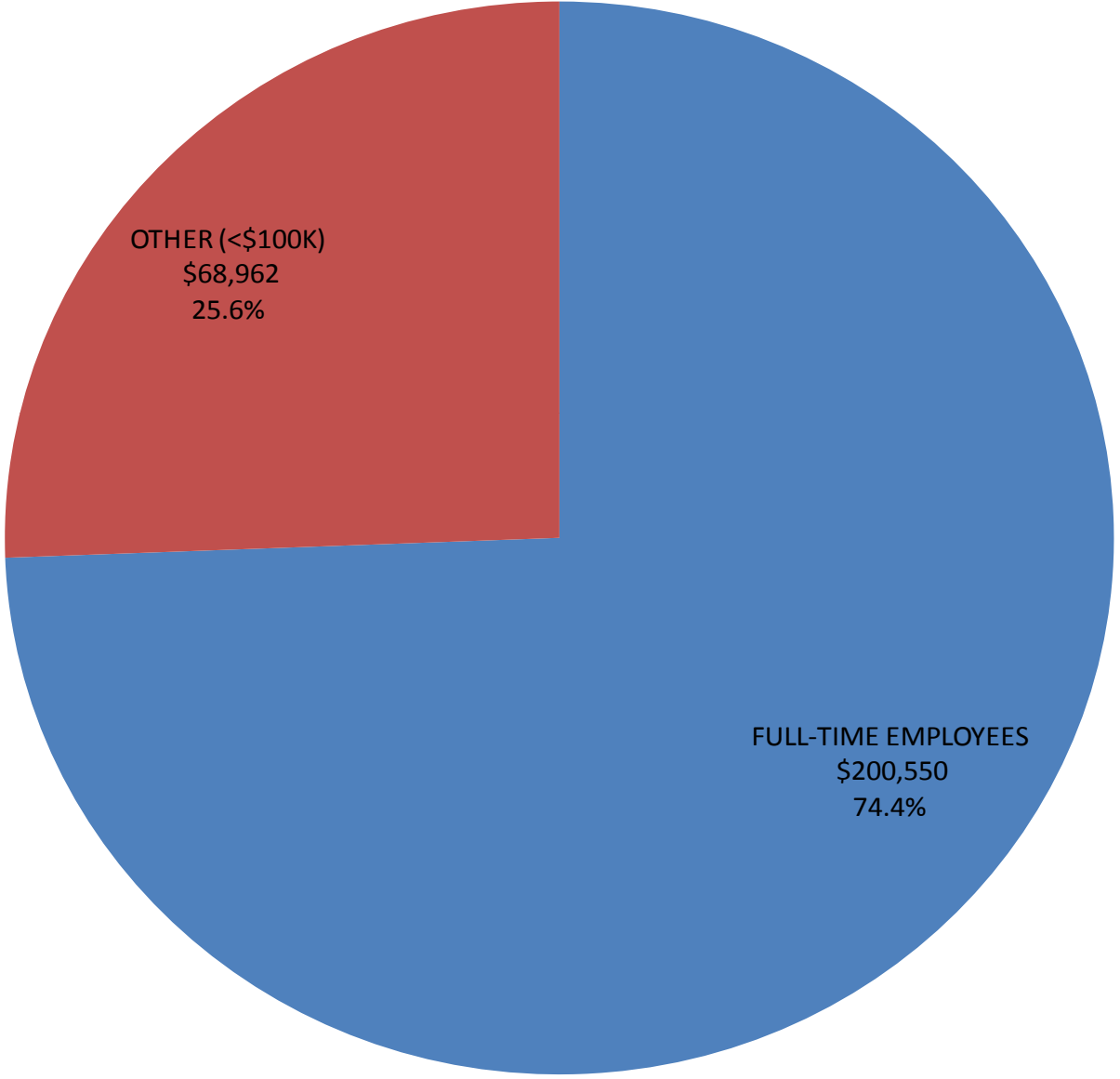


## Education



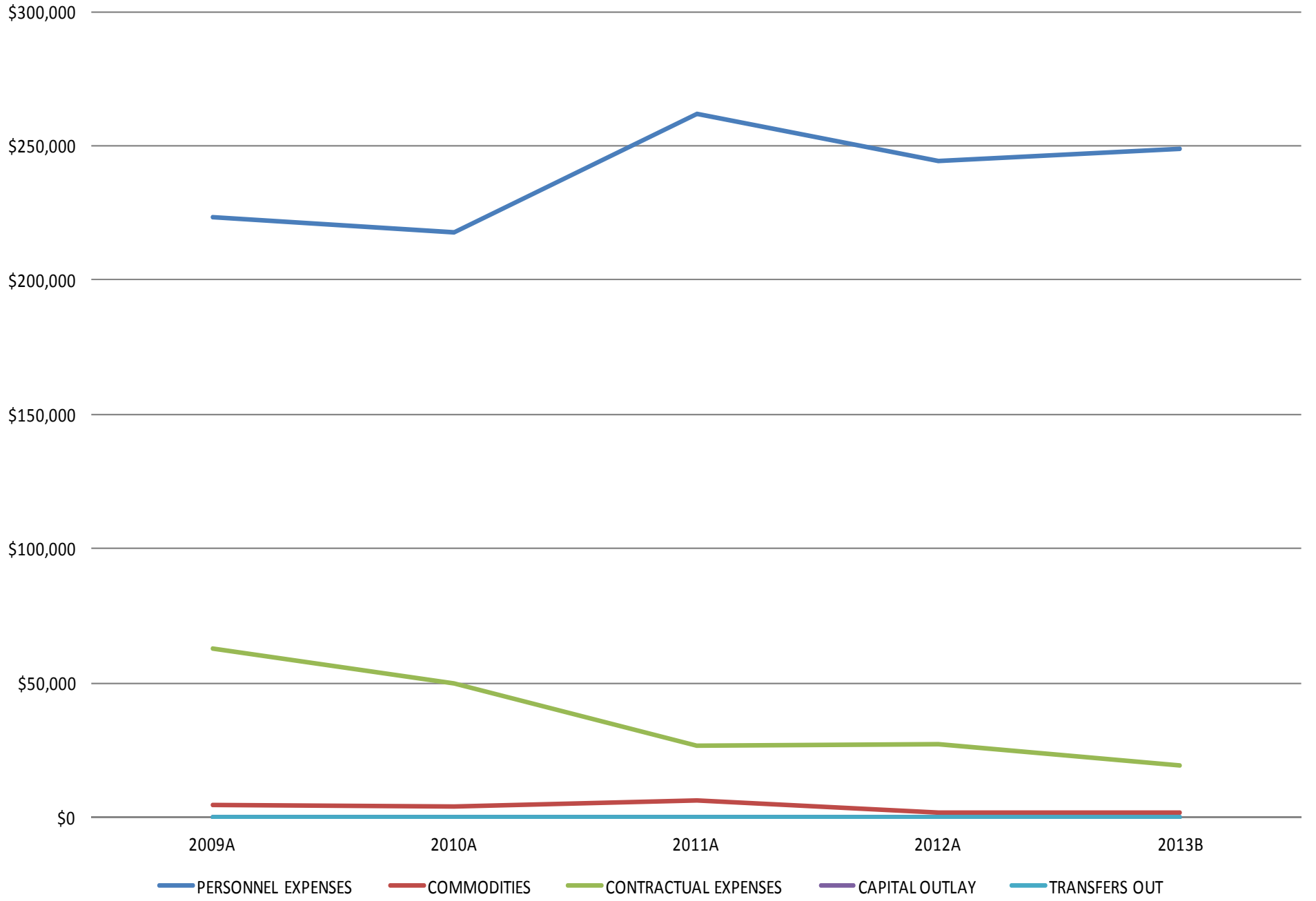
<b>Education</b>	2009A	2010A	2011A	2012A	2013B
Revenues	7,810	2,542	-	-	20,000
Expenditures	290,871	271,670	294,714	273,463	269,512
Net gain (loss)	(283,061)	(269,128)	(294,714)	(273,463)	(249,512)

**FY 2013 - EDUCATION EXPENSES**

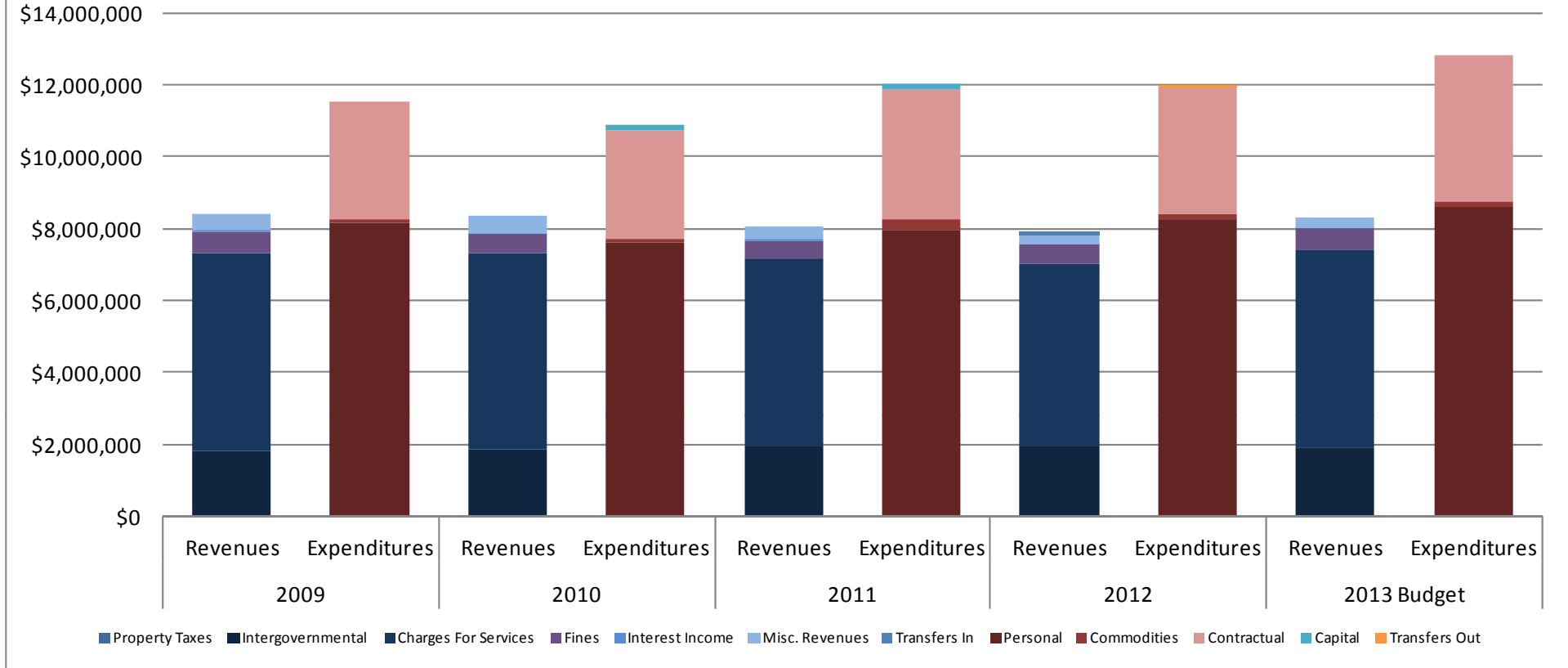




# EDUCATION EXPENSES

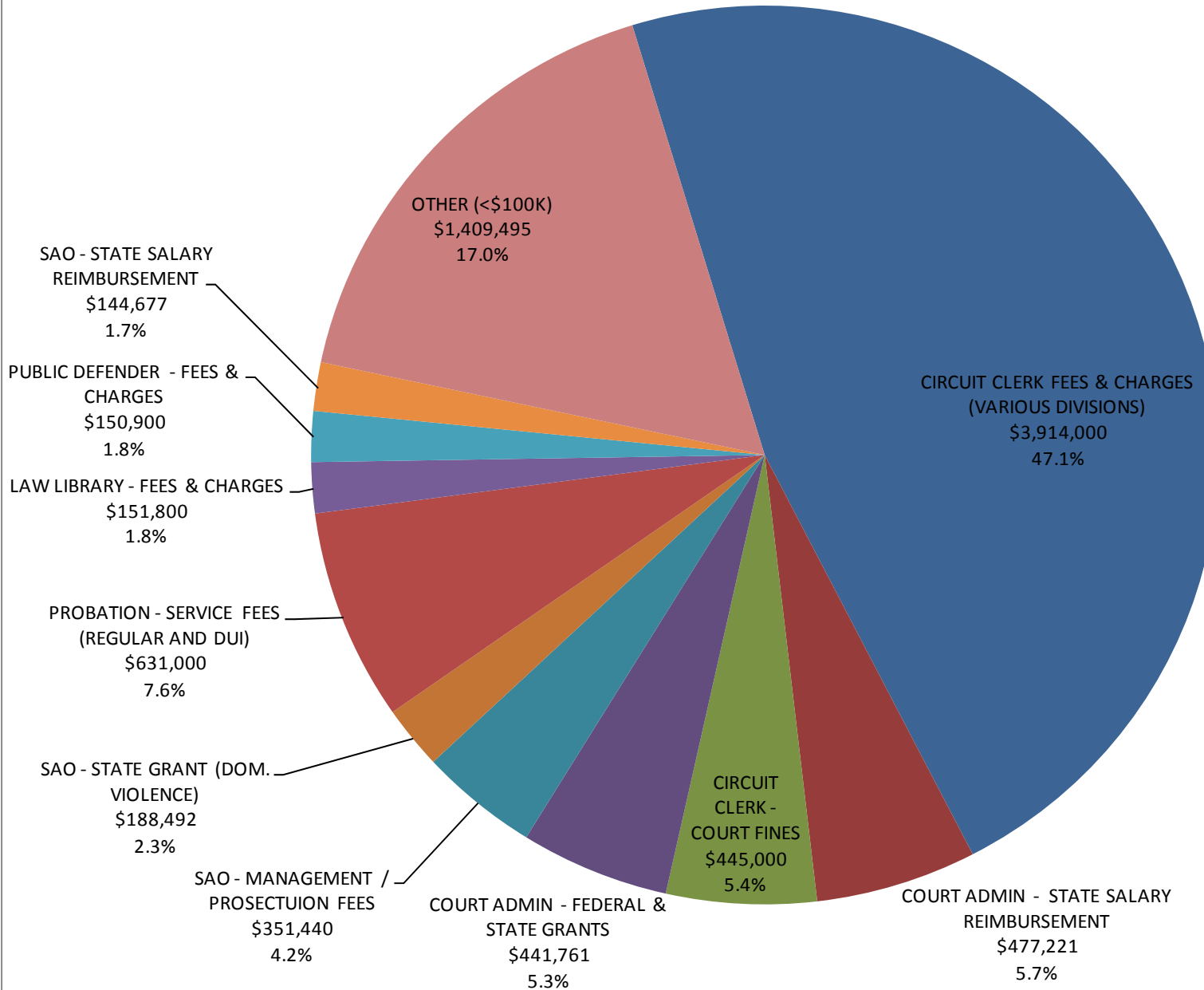


# Judicial

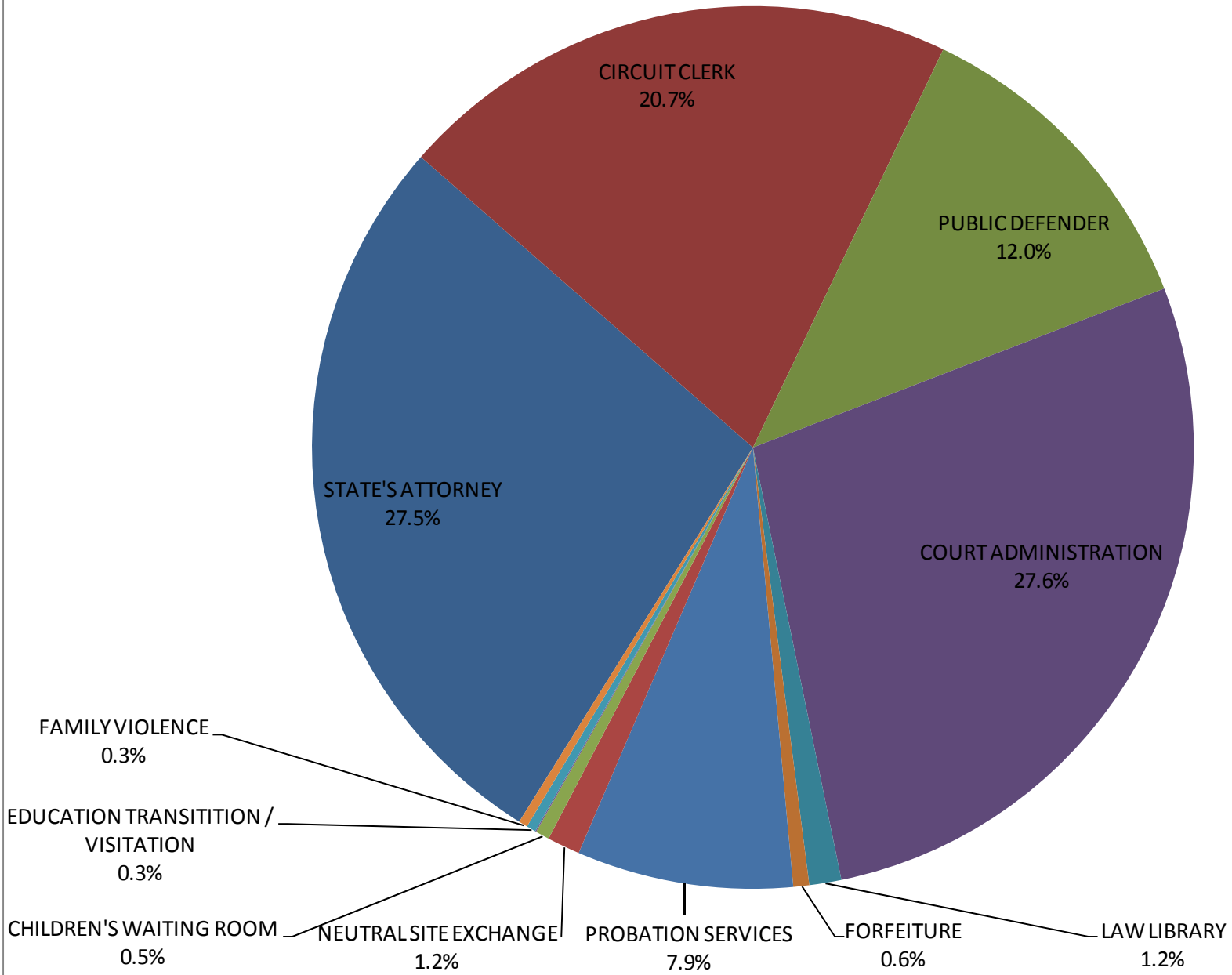


<b>Judicial</b>	2009A	2010A	2011A	2012A	2013B
Revenues	8,381,652	8,350,172	8,042,965	7,920,089	8,305,786
Expenditures	11,503,236	10,870,712	12,035,835	11,980,052	12,806,419
Net gain (loss)	(3,121,584)	(2,520,540)	(3,992,870)	(4,059,963)	(4,500,633)

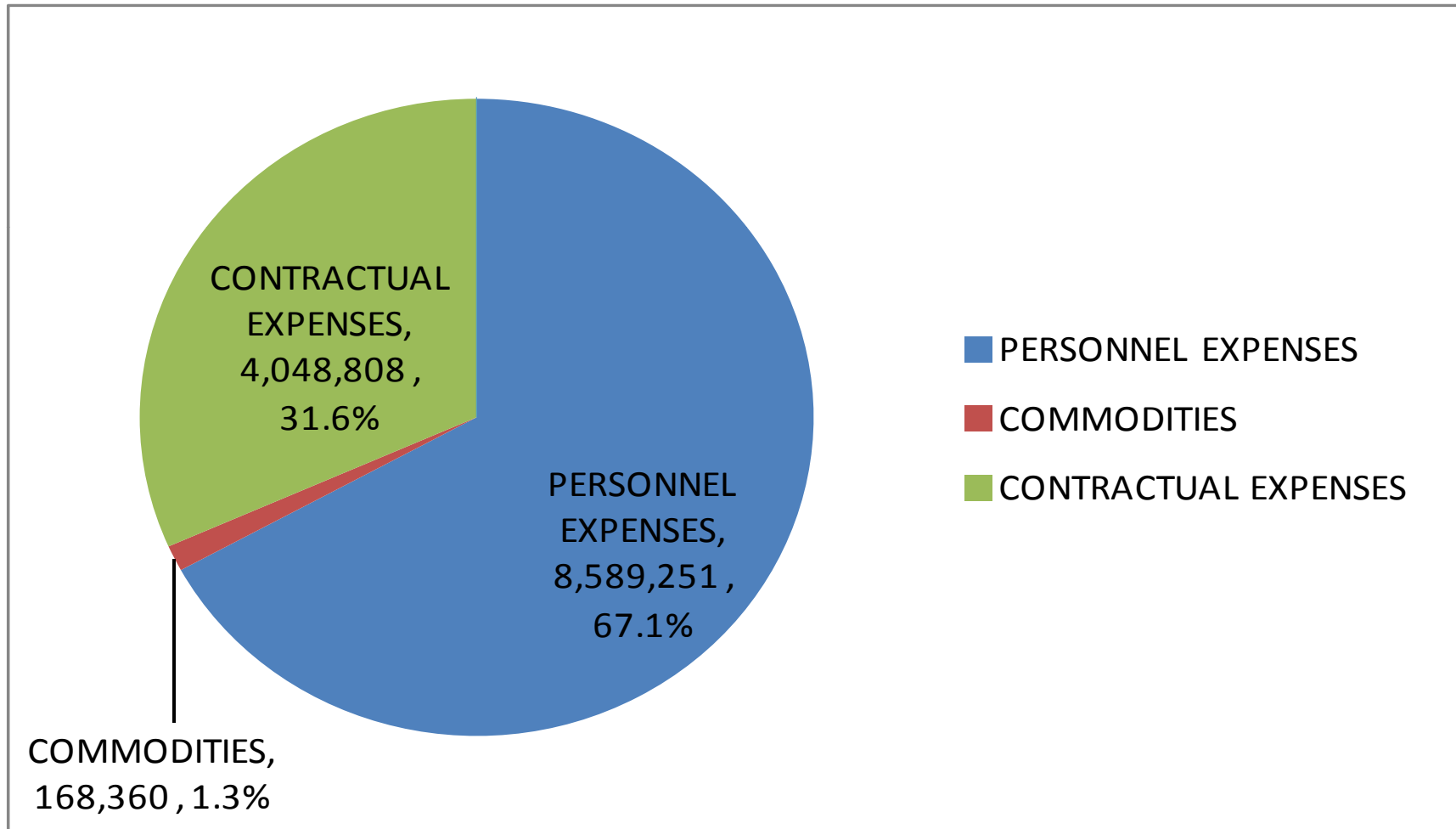
# FY 2013 JUDICIAL REVENUE



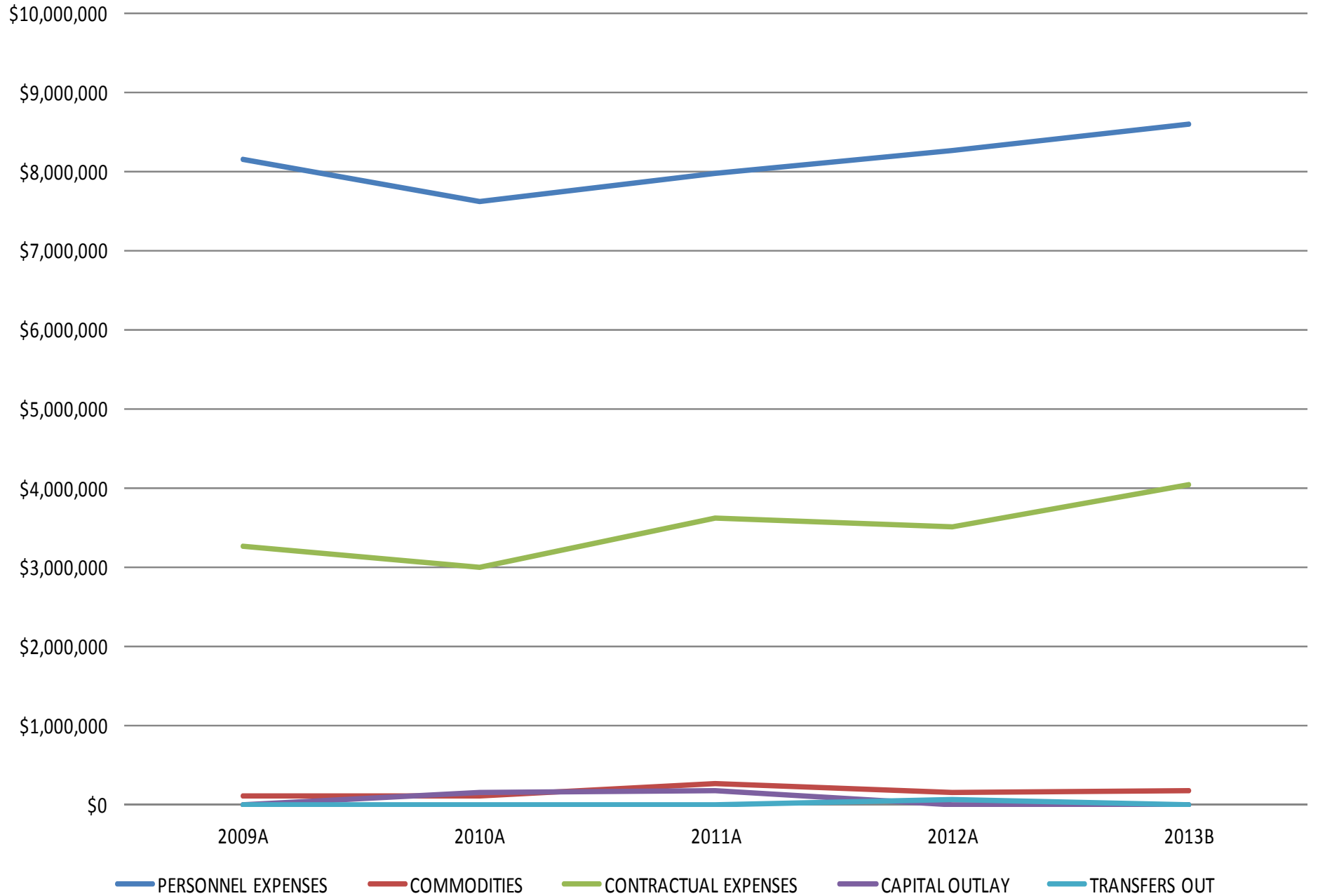
# FY 2013 - JUDICIAL EXPENSES



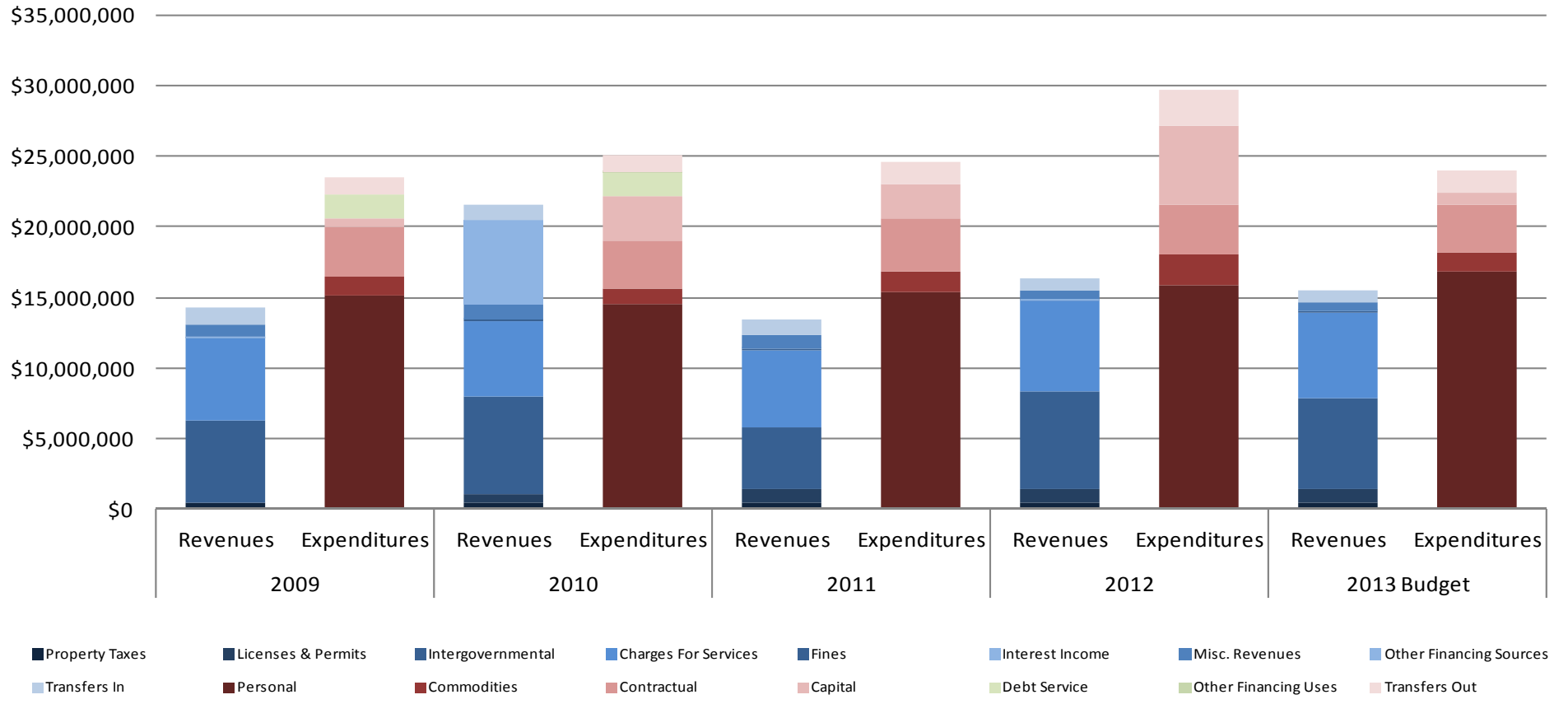
# Judicial Expenses



# JUDICIAL EXPENSES

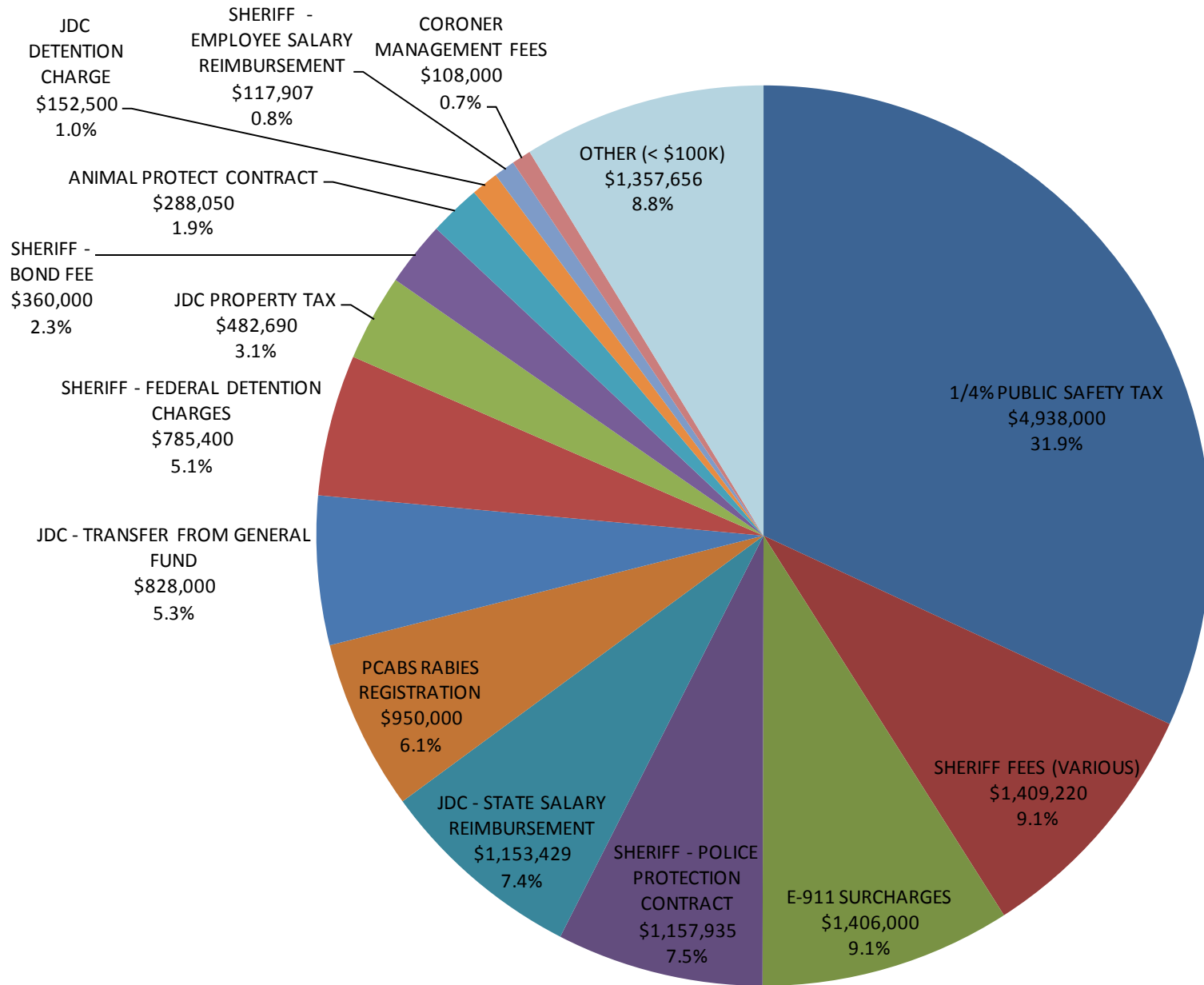


## Public Safety & Corrections



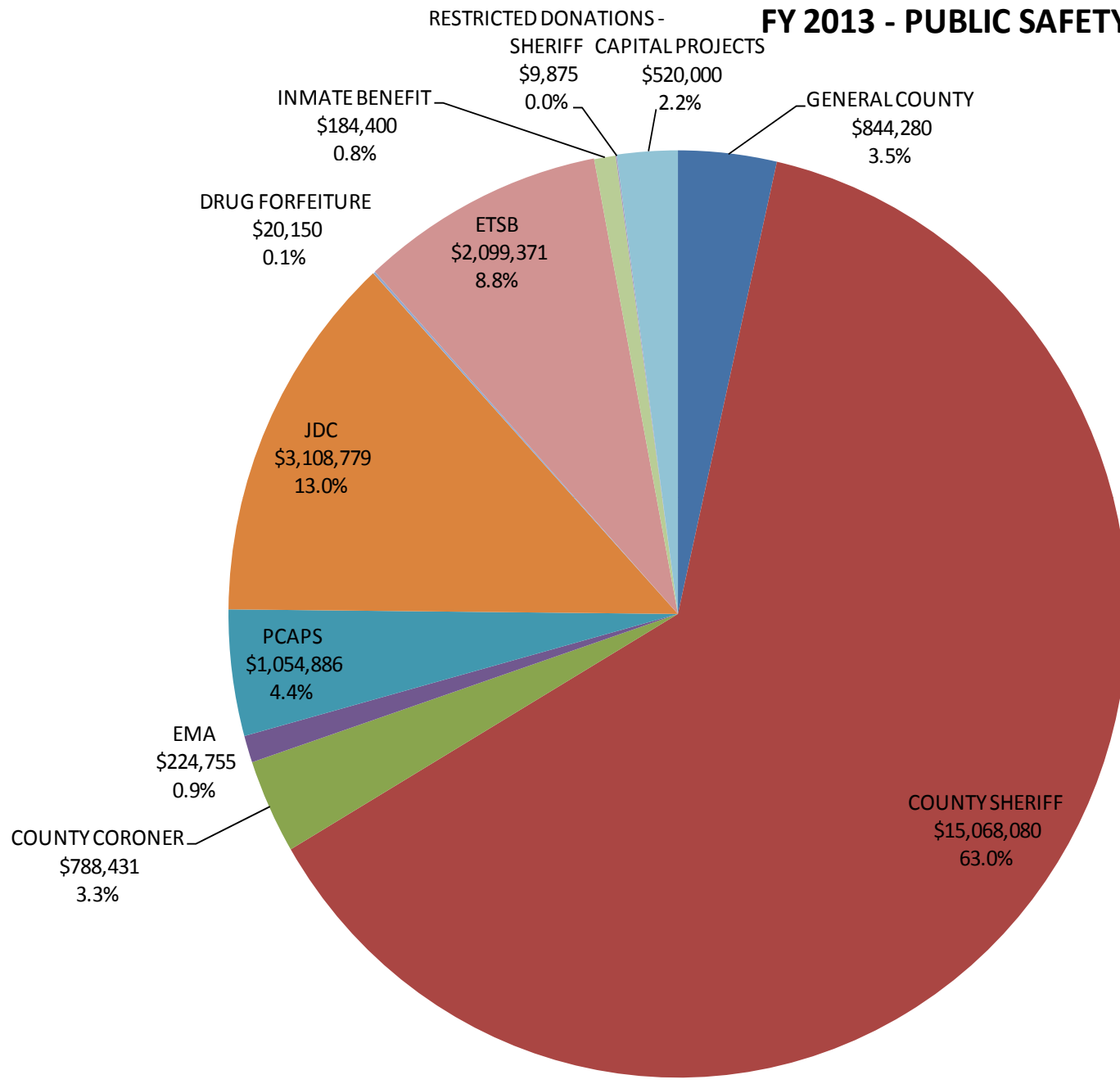
<b>Public Safety &amp; Corrections</b>	2009A	2010A	2011A	2012A	2013B
Revenues	14,261,121	21,543,882	13,453,465	16,351,498	15,494,787
Expenditures	23,472,580	25,022,107	24,554,713	29,677,116	23,923,007
Net gain (loss)	(9,211,459)	(3,478,225)	(11,101,248)	(13,325,618)	(8,428,220)

## FY 2013 - PUBLIC SAFETY & CORRECTIONS REVENUE

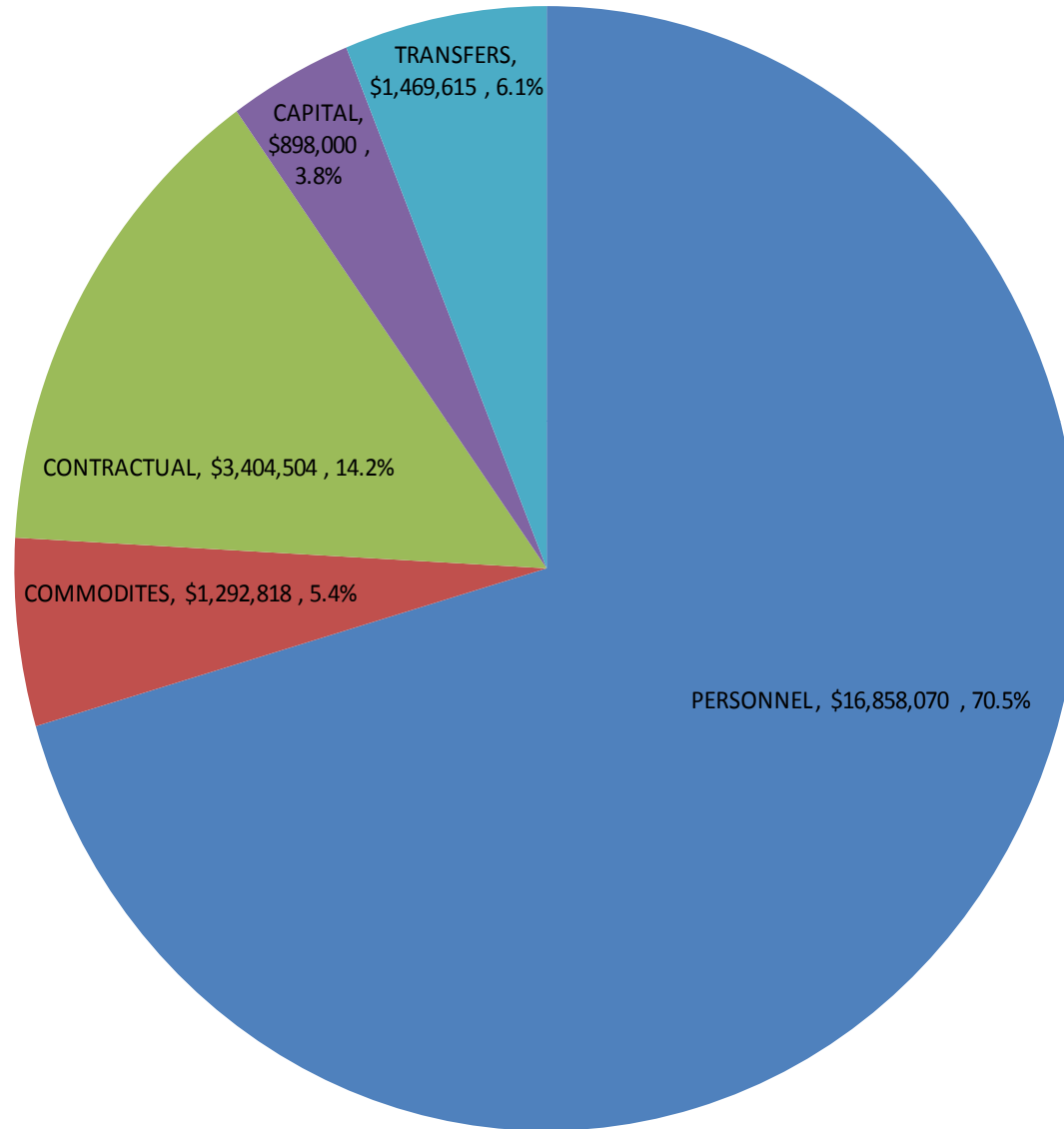




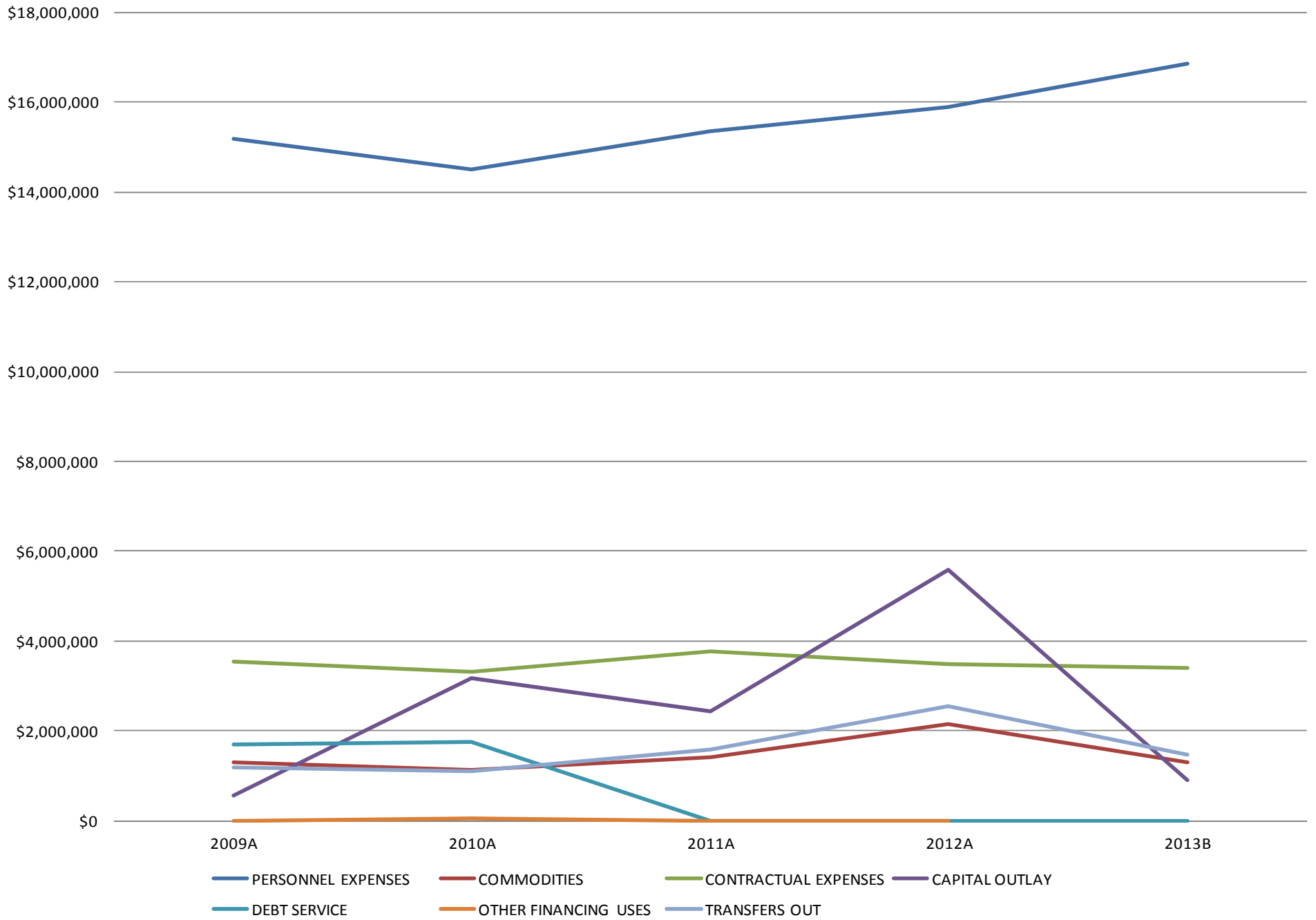
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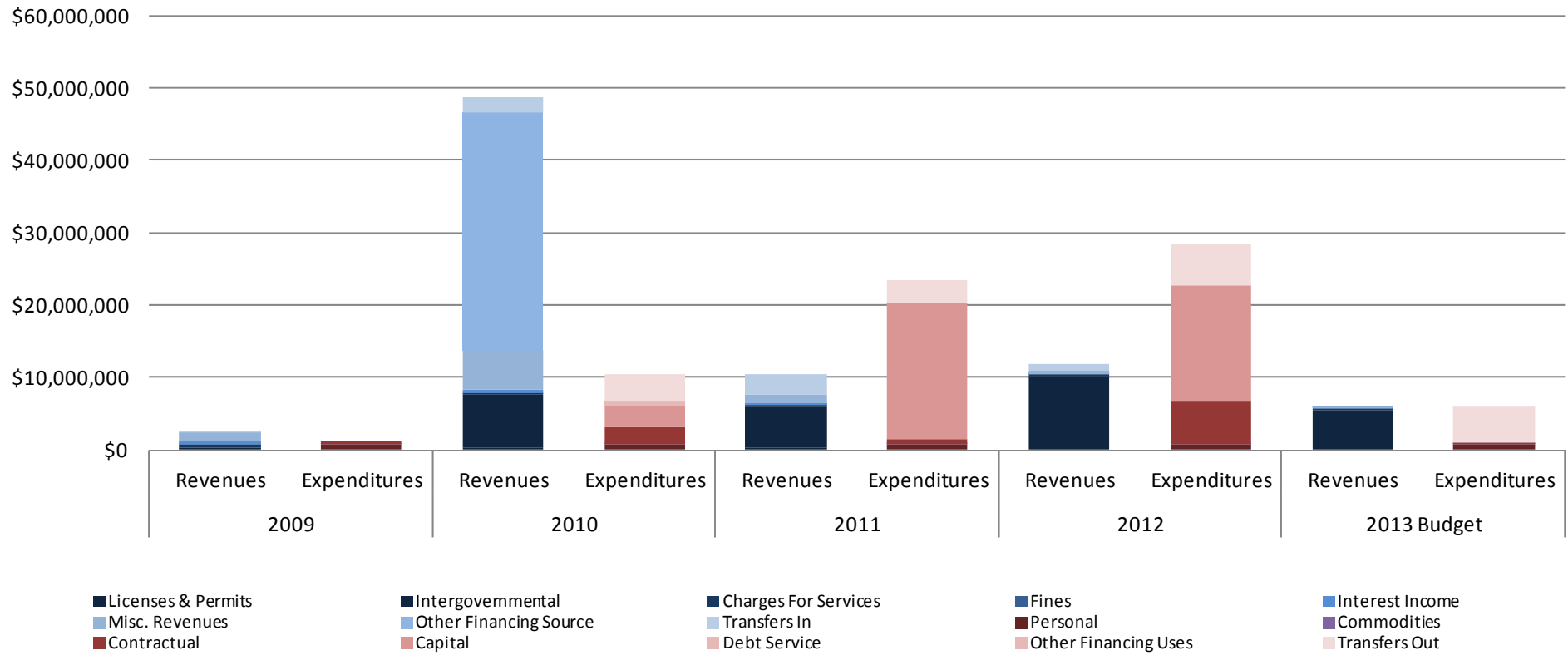
# FY 2013 - PUBLIC SAFETY & CORRECTIONS



# PUBLIC SAFETY & CORRECTION EXPENSES

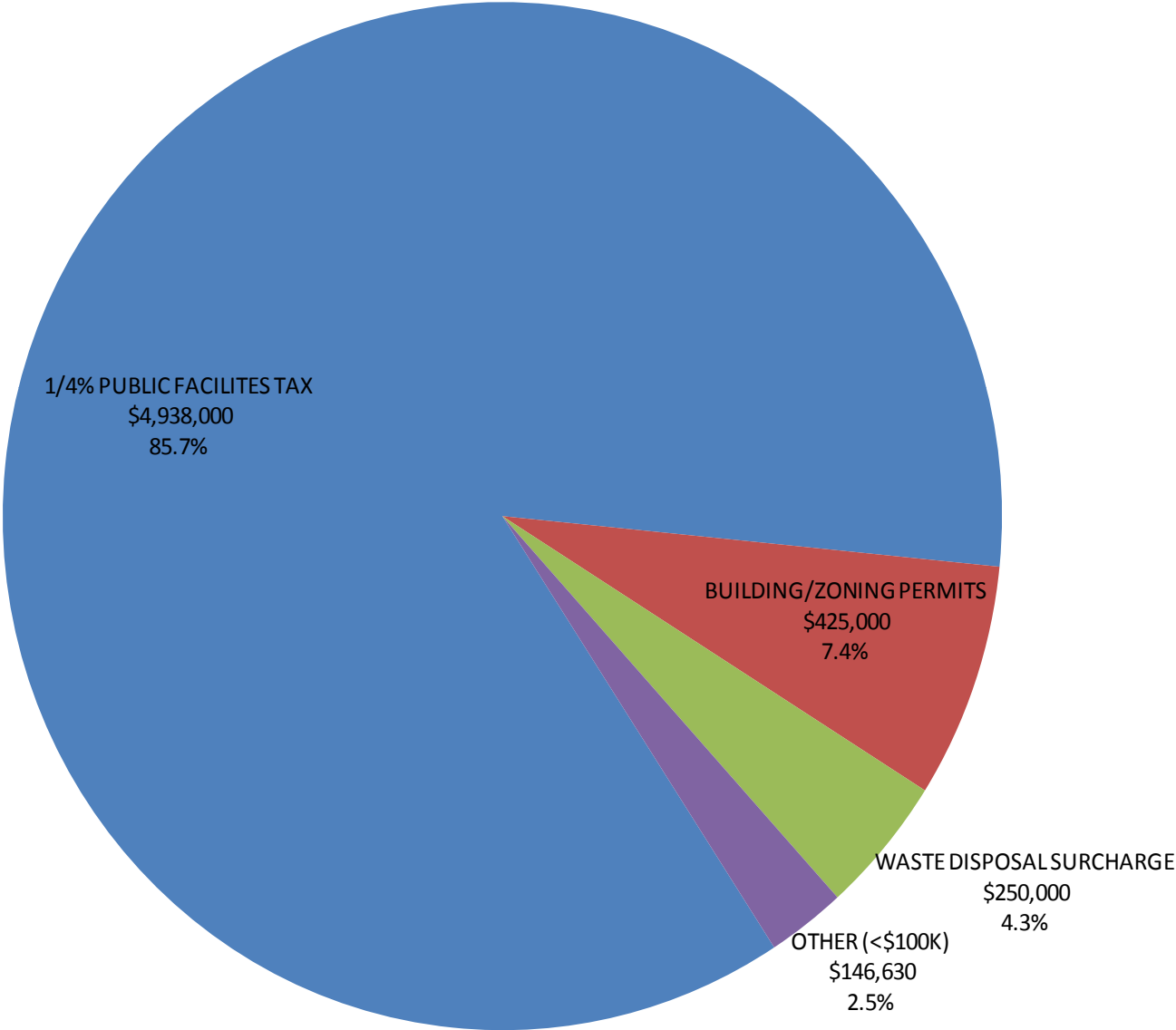


## Community Development

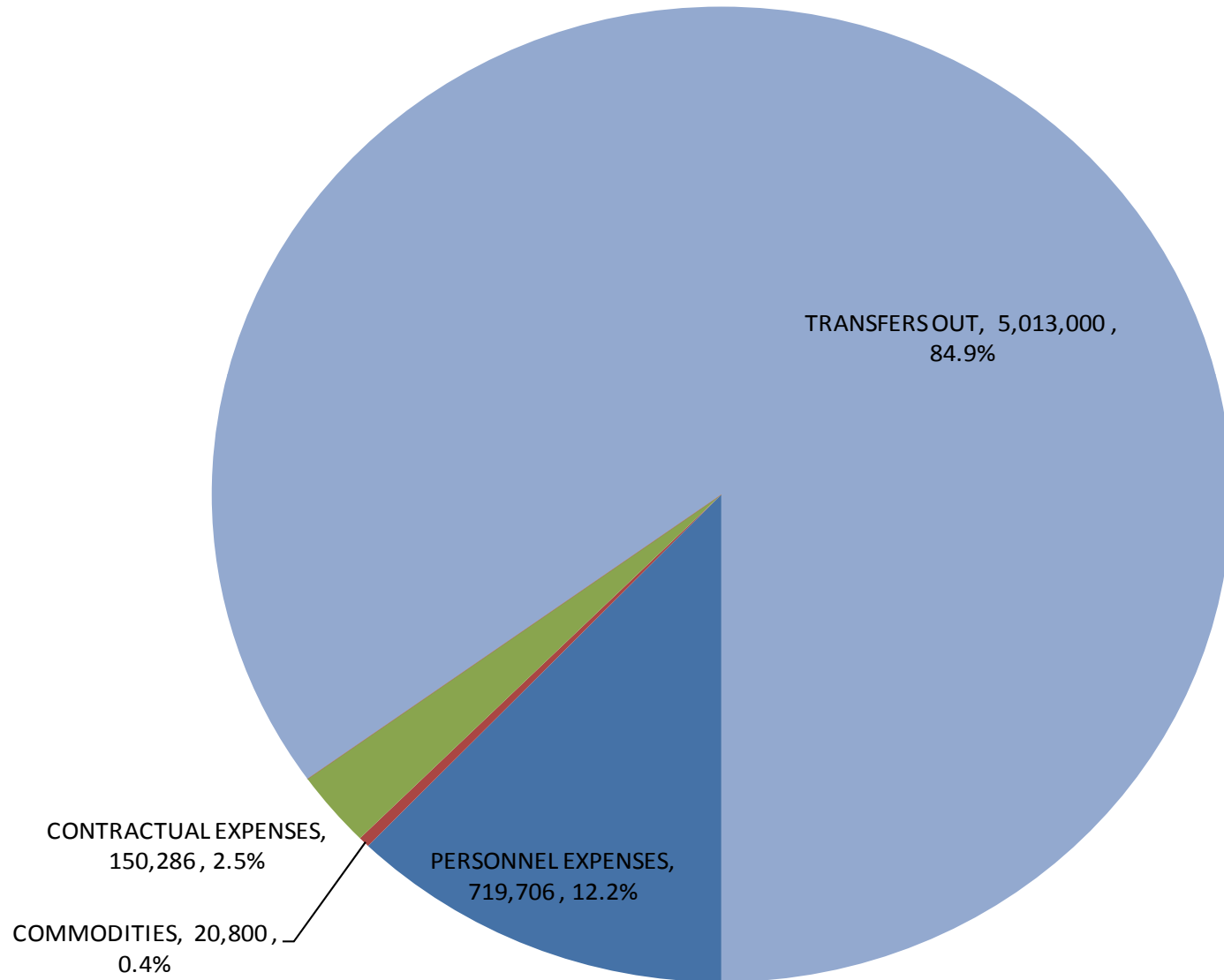


<b>Community Development</b>	2009A	2010A	2011A	2012A	2013B
Revenues	2,649,346	48,644,077	10,487,353	11,835,892	5,755,630
Expenditures	1,254,817	10,528,954	23,328,412	28,409,145	5,903,792
Net gain (loss)	1,394,529	38,115,123	(12,841,059)	(16,573,253)	(148,162)

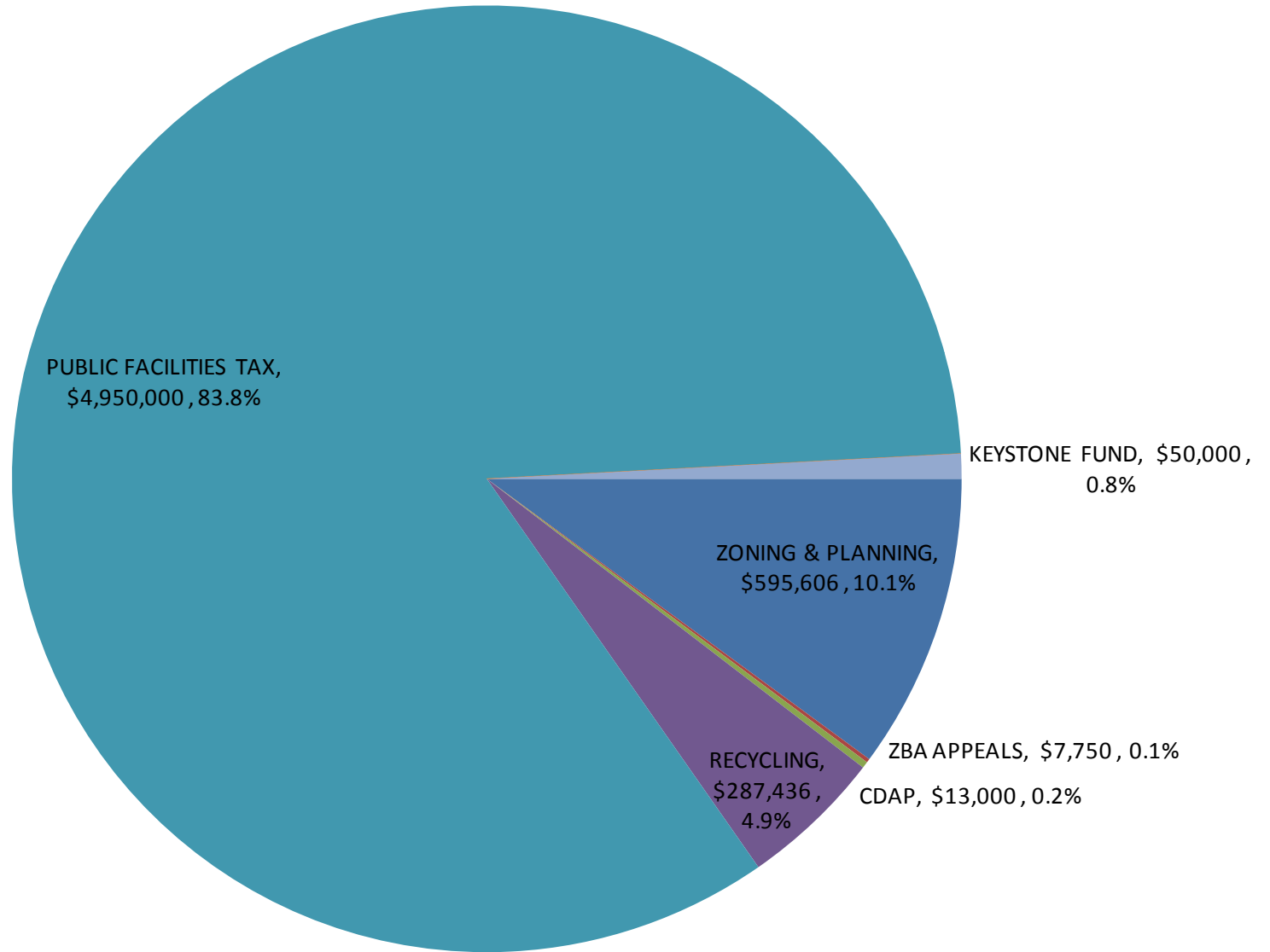
# FY 2013 - COMMUNITY DEVELOPMENT REVENUES



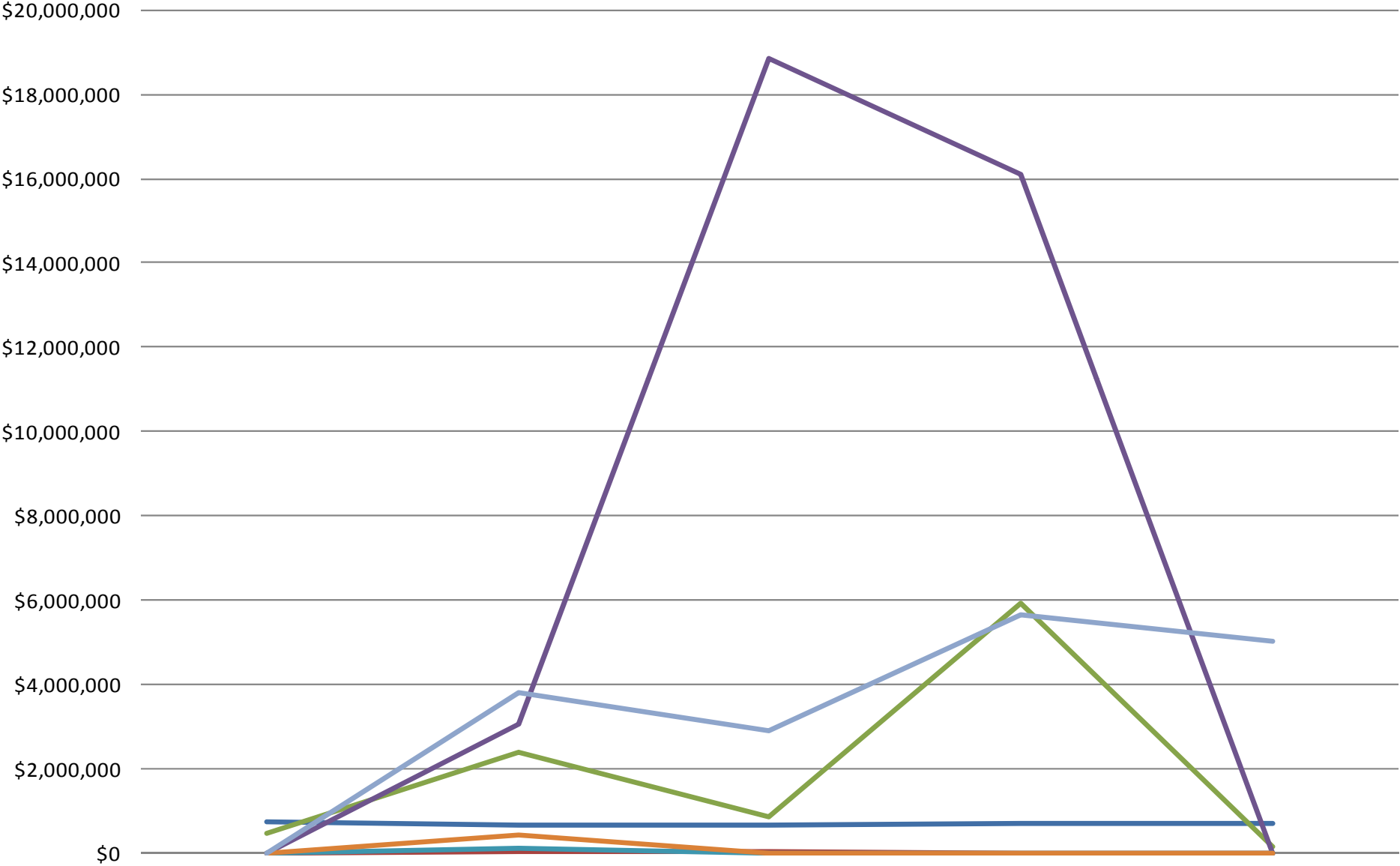
# FY 2013 - COMMUNITY DEVELOPMENT EXPENSES



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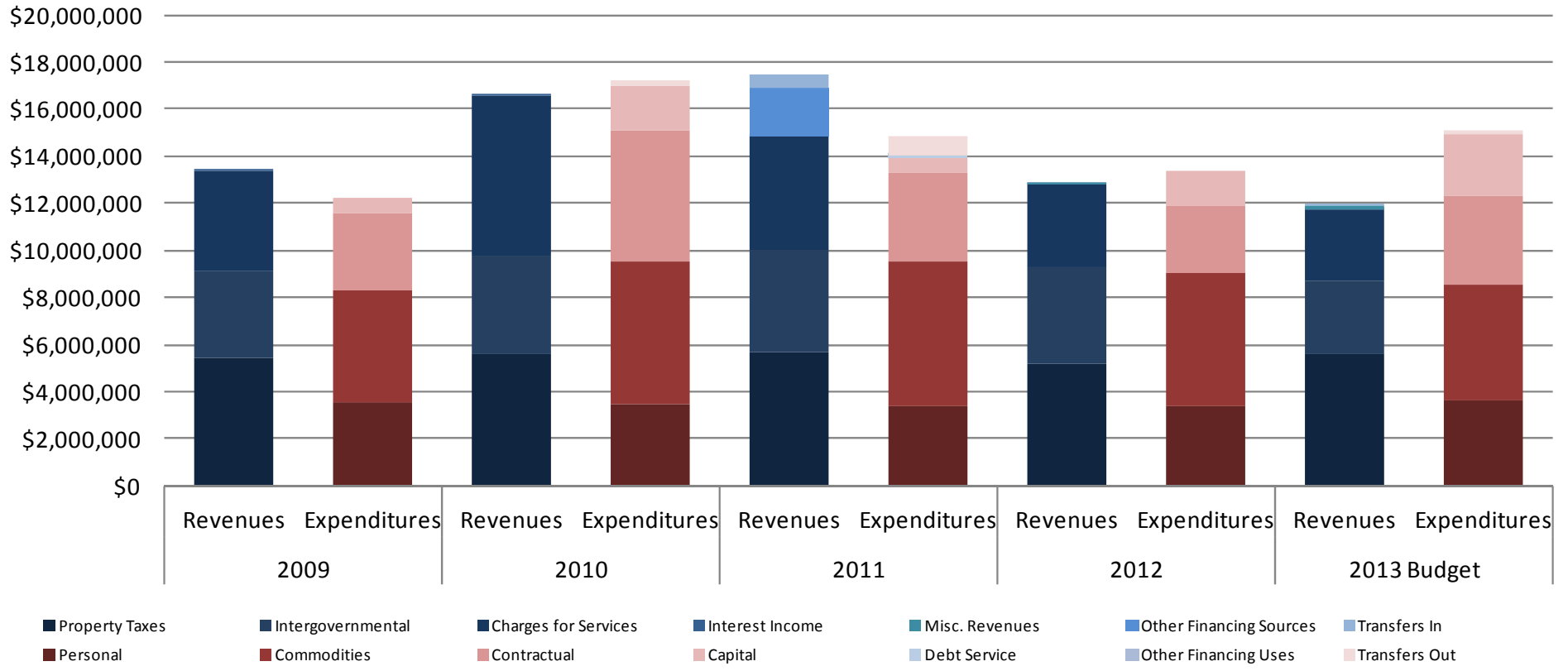
# COMMUNITY DEVELOPMENT EXPENSES



— PERSONNEL EXPENSES   
 — COMMODITIES   
 — CONTRACTUAL EXPENSES   
 — CAPITAL OUTLAY  
— DEBT SERVICE   
 — OTHER FINANCING USES   
— TRANSFERS OUT

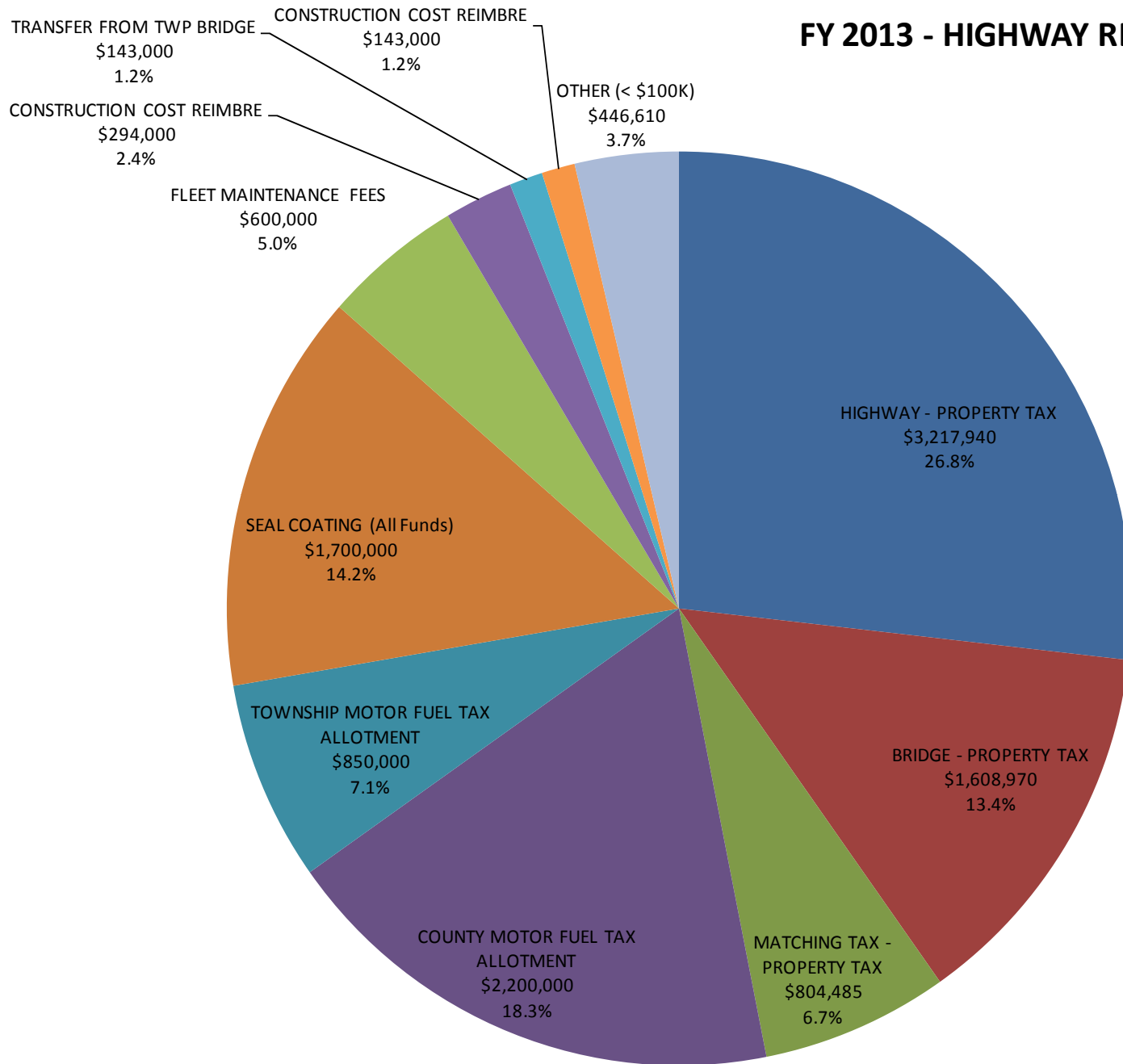


# Highway

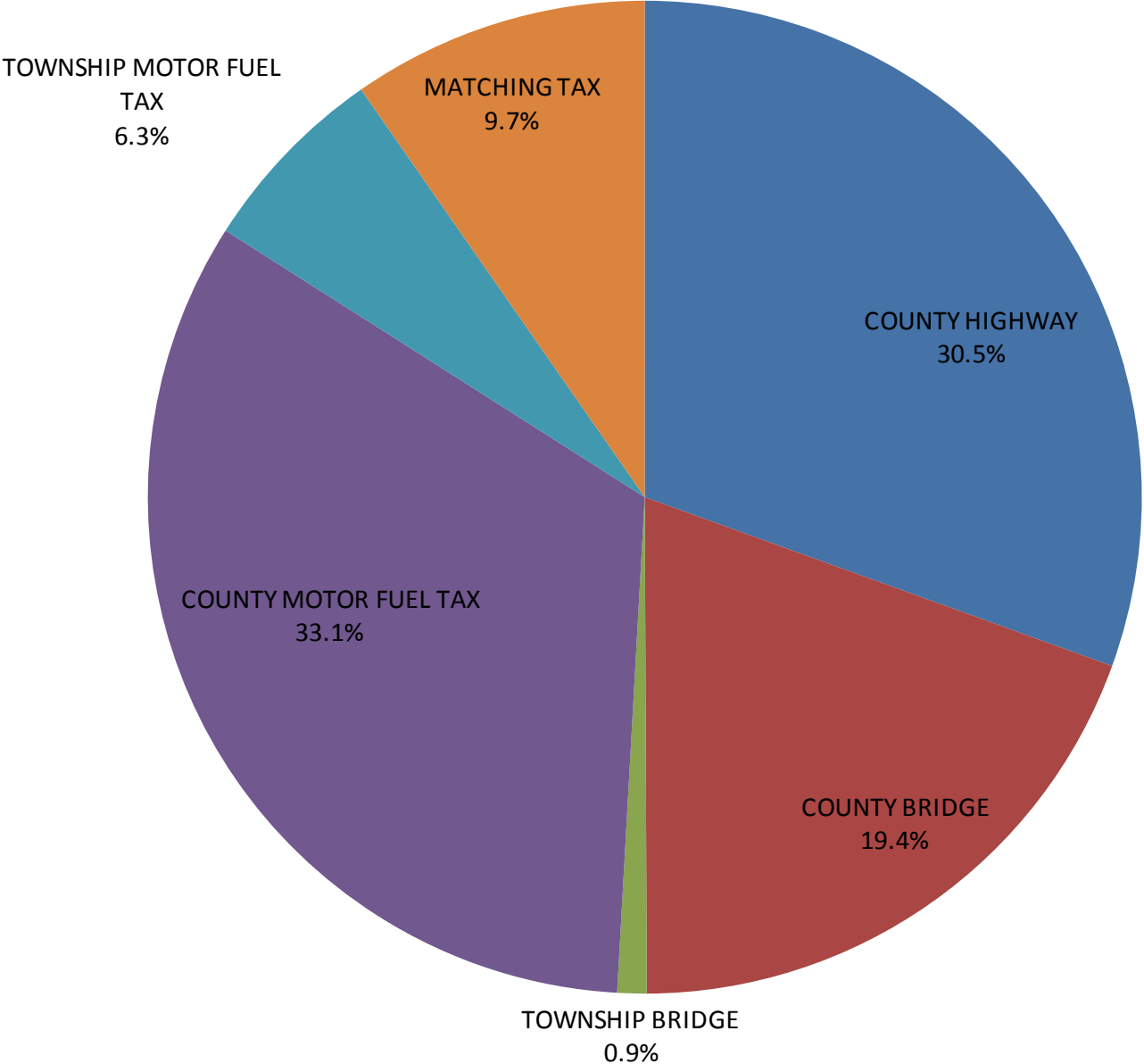


Highway	2009A	2010A	2011A	2012A	2013B
Revenues	13,406,489	16,547,792	17,456,071	12,827,706	12,008,005
Expenditures	12,230,588	17,203,206	14,846,365	13,367,534	15,063,354
Net gain (loss)	1,175,901	(655,414)	2,609,706	(539,828)	(3,055,349)

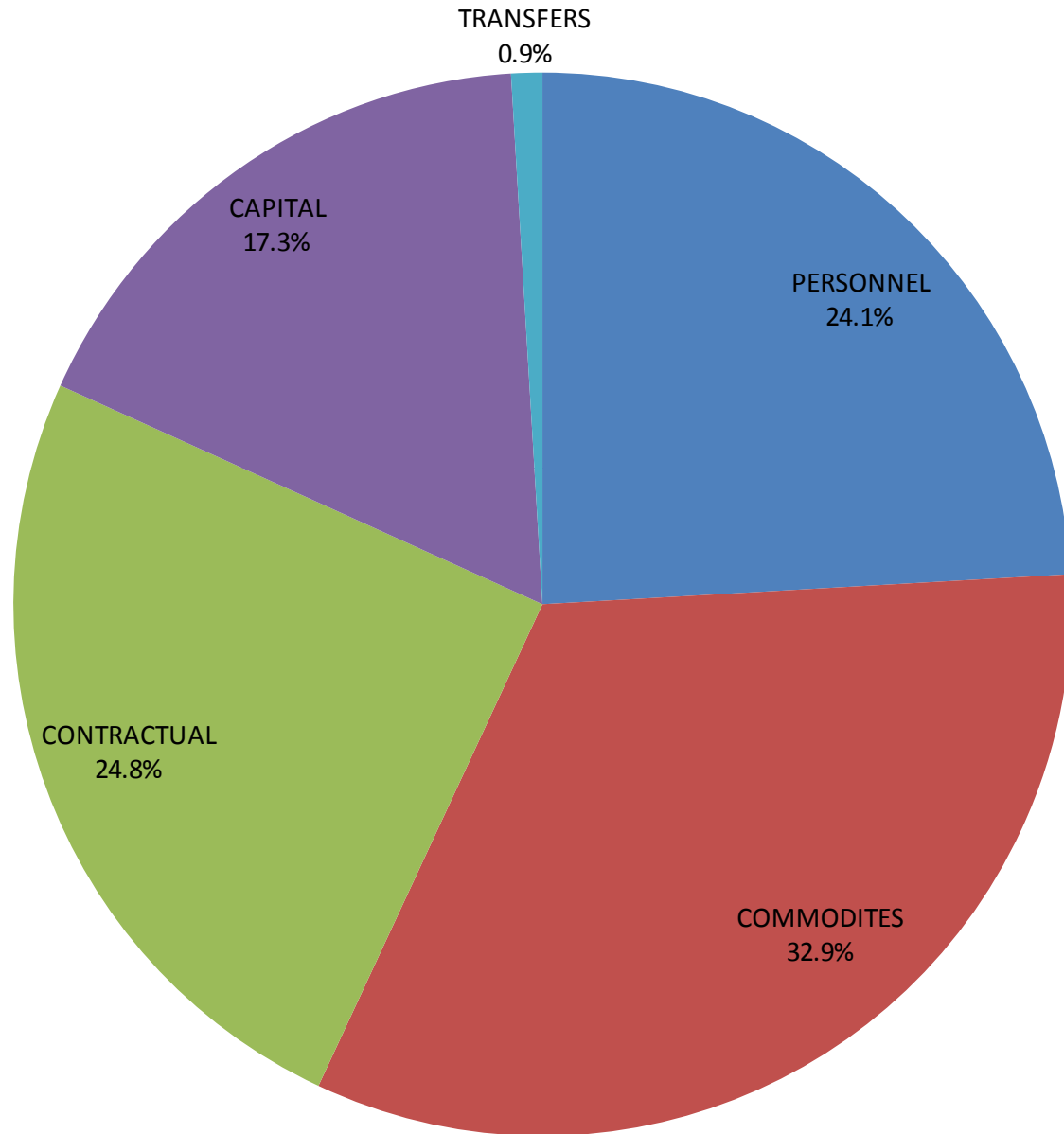
# FY 2013 - HIGHWAY REVENUES



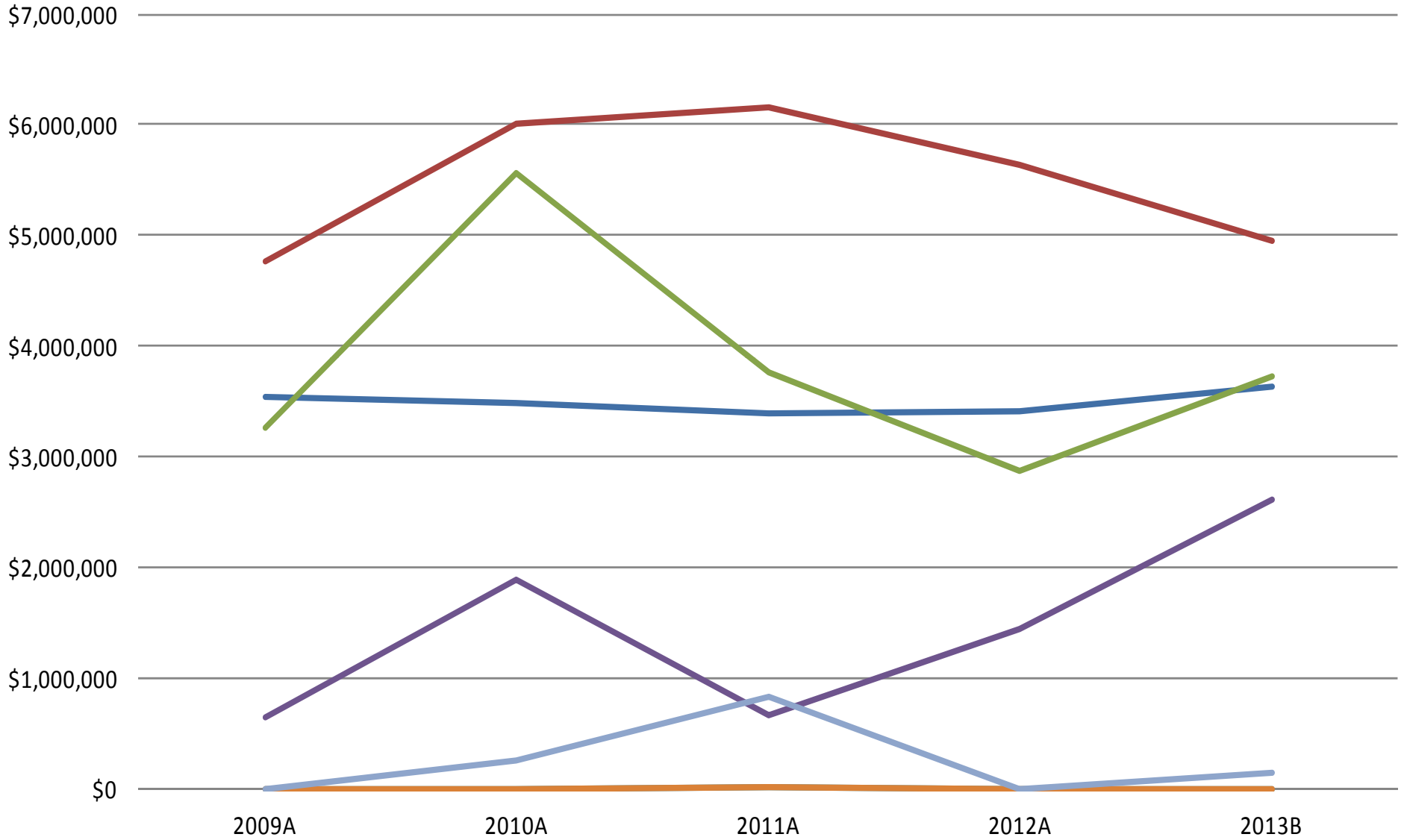
# FY 2013 - HIGHWAY EXPENSES



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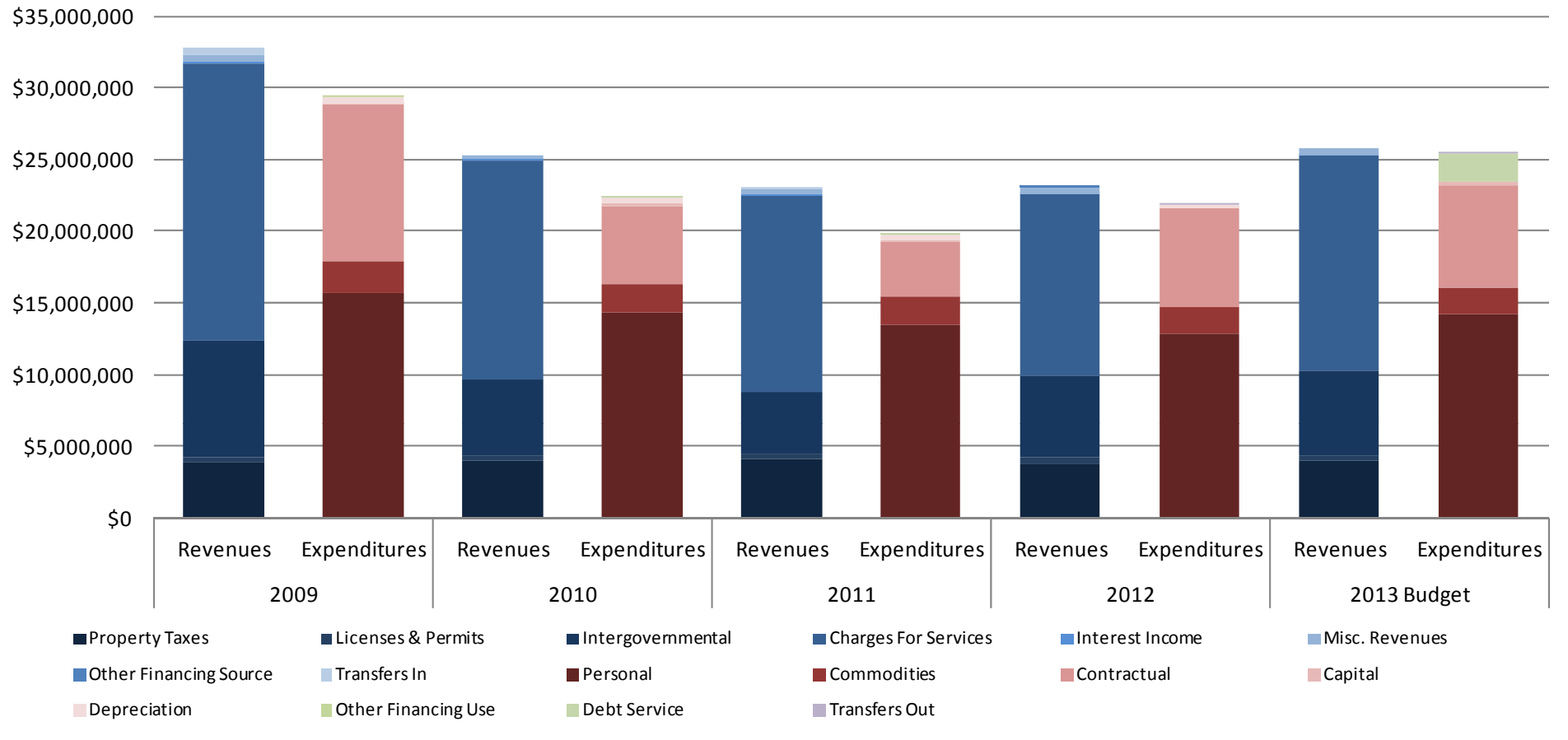


# HIGHWAY EXPENSES



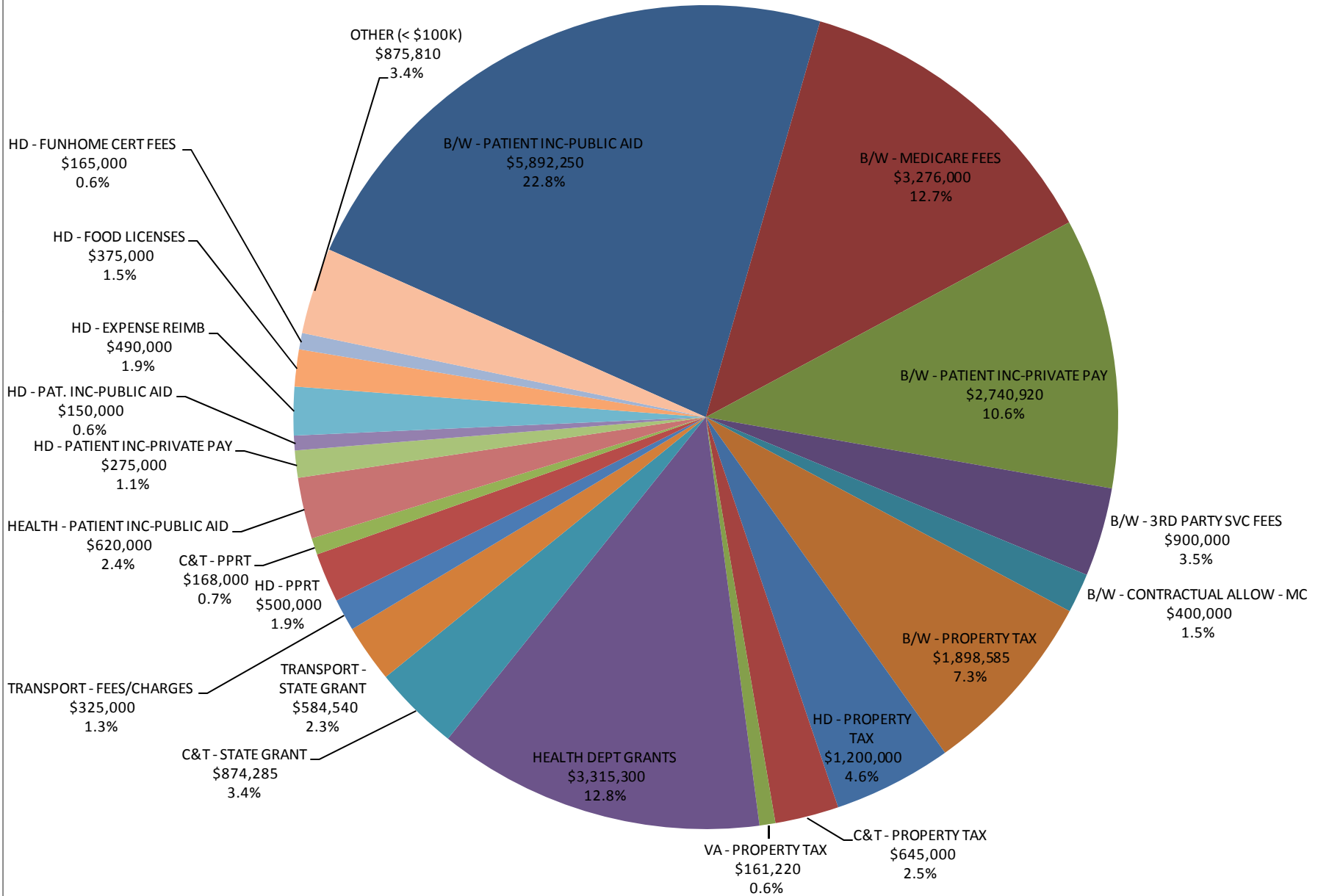
PERSONNEL EXPENSES    COMMODITIES    CONTRACTUAL EXPENSES    CAPITAL OUTLAY  
DEBT SERVICE    OTHER FINANCING USES    TRANSFERS OUT

## Health & Welfare

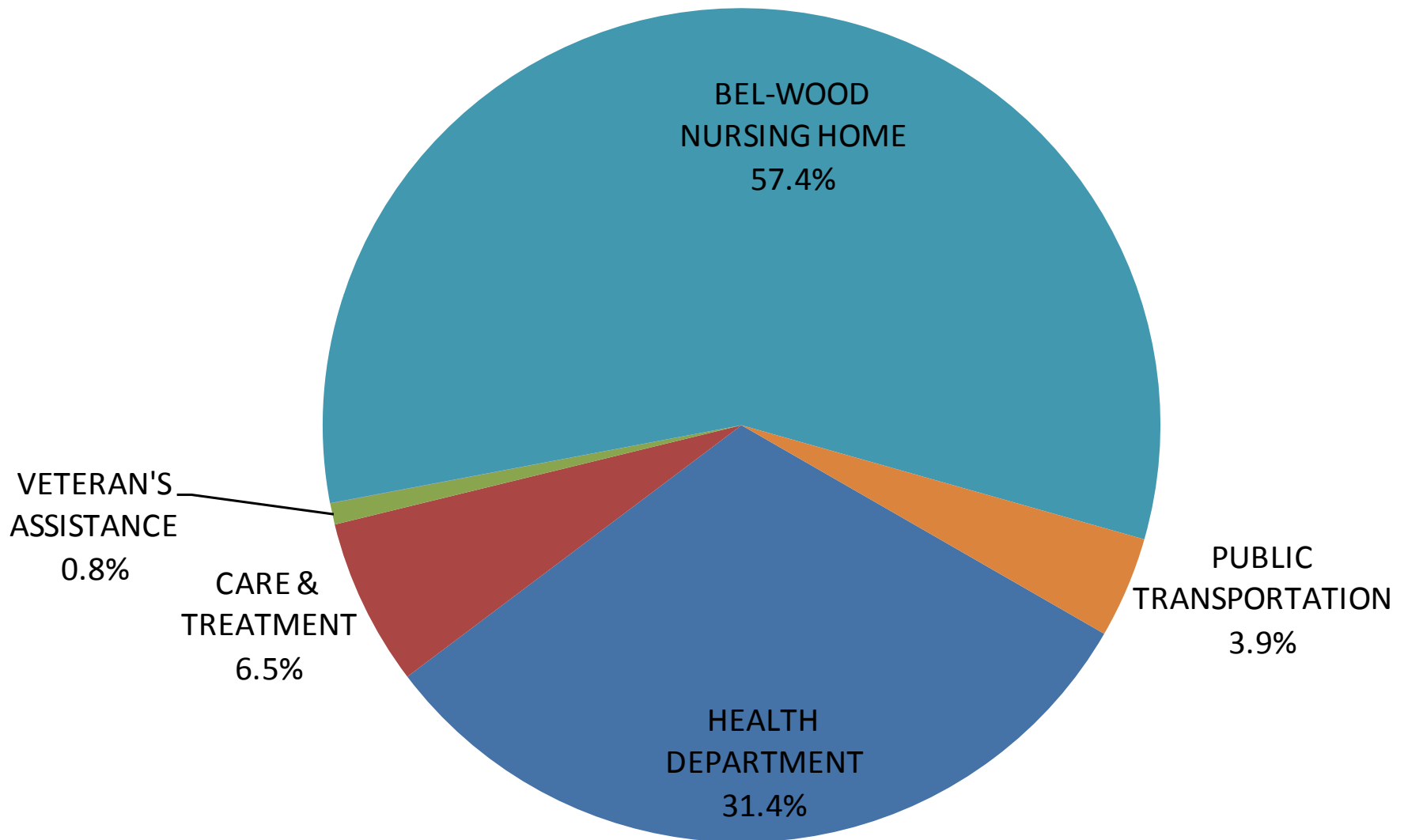


Health & Welfare	2009A	2010A	2011A	2012A	2013B
Revenues	32,798,933	25,293,108	22,939,850	23,124,263	25,831,910
Expenditures	29,303,120	22,334,860	19,856,881	21,831,168	25,495,166
Net gain (loss)	3,495,813	2,958,248	3,082,969	1,293,095	336,744

# FY 2013 - HEALTH & WELFARE REVENUES

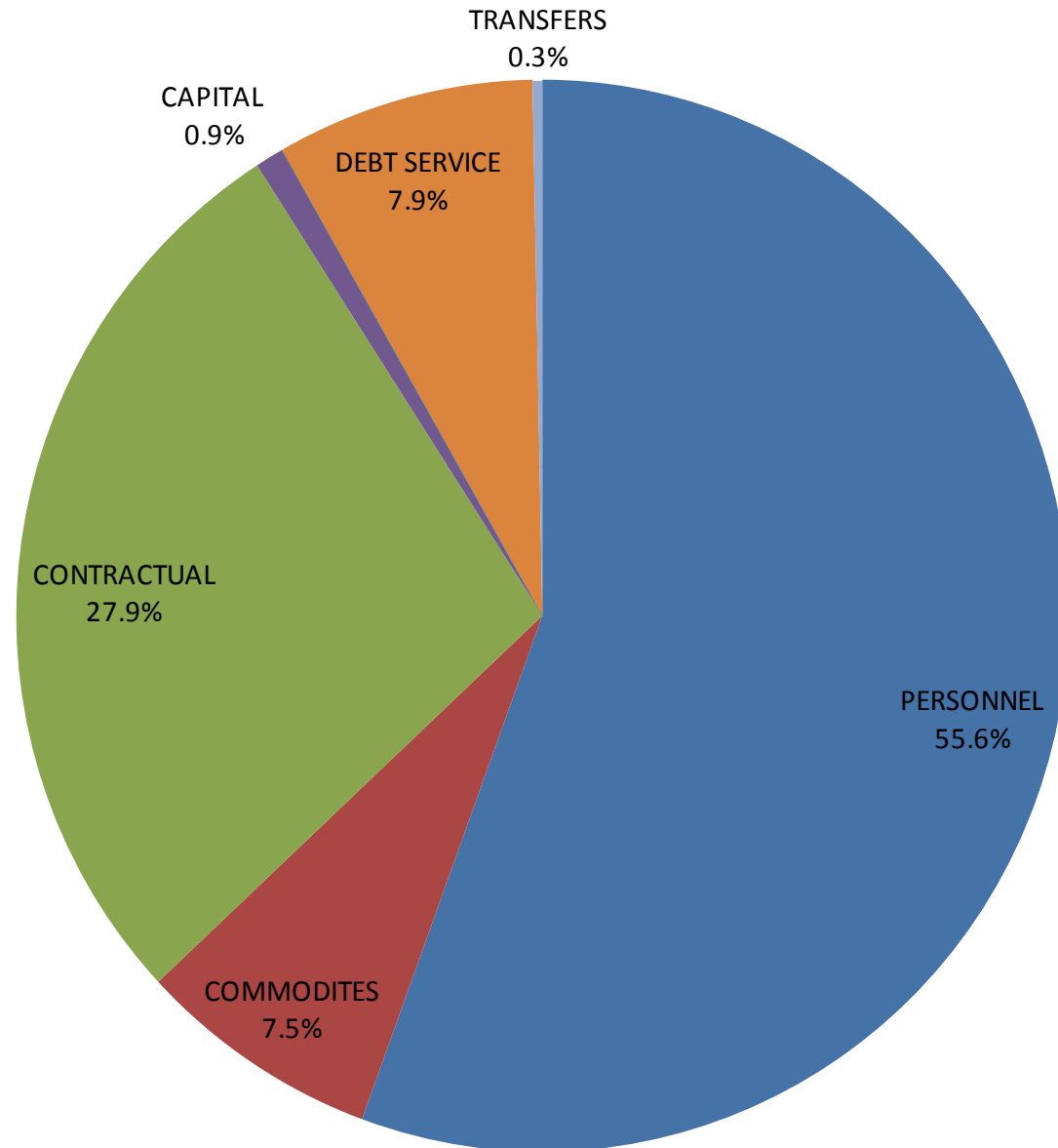


# FY 2013 - HEALTH & WELFARE EXPENSES

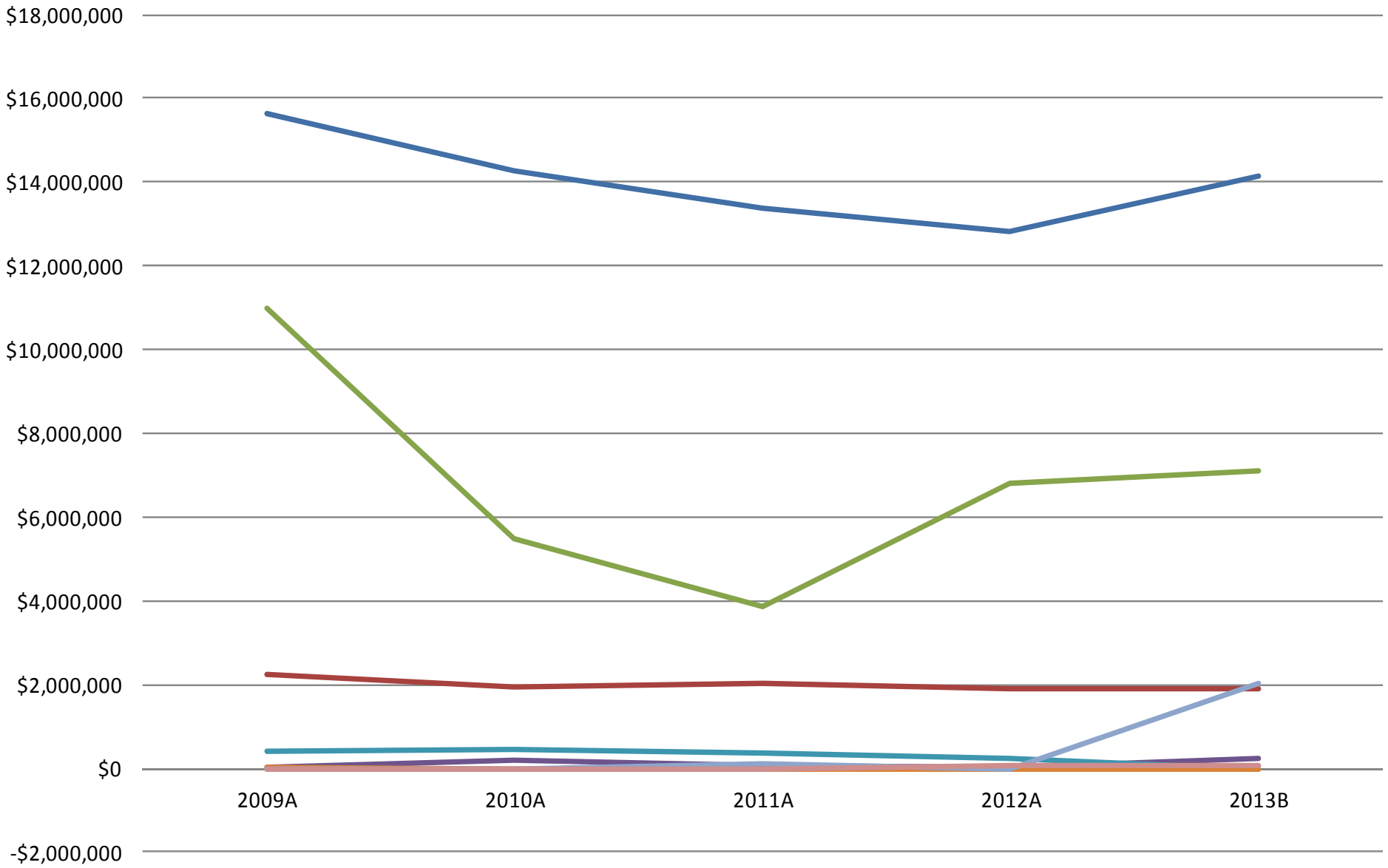




# FY 2013 - HEALTH & WELFARE EXPENSES

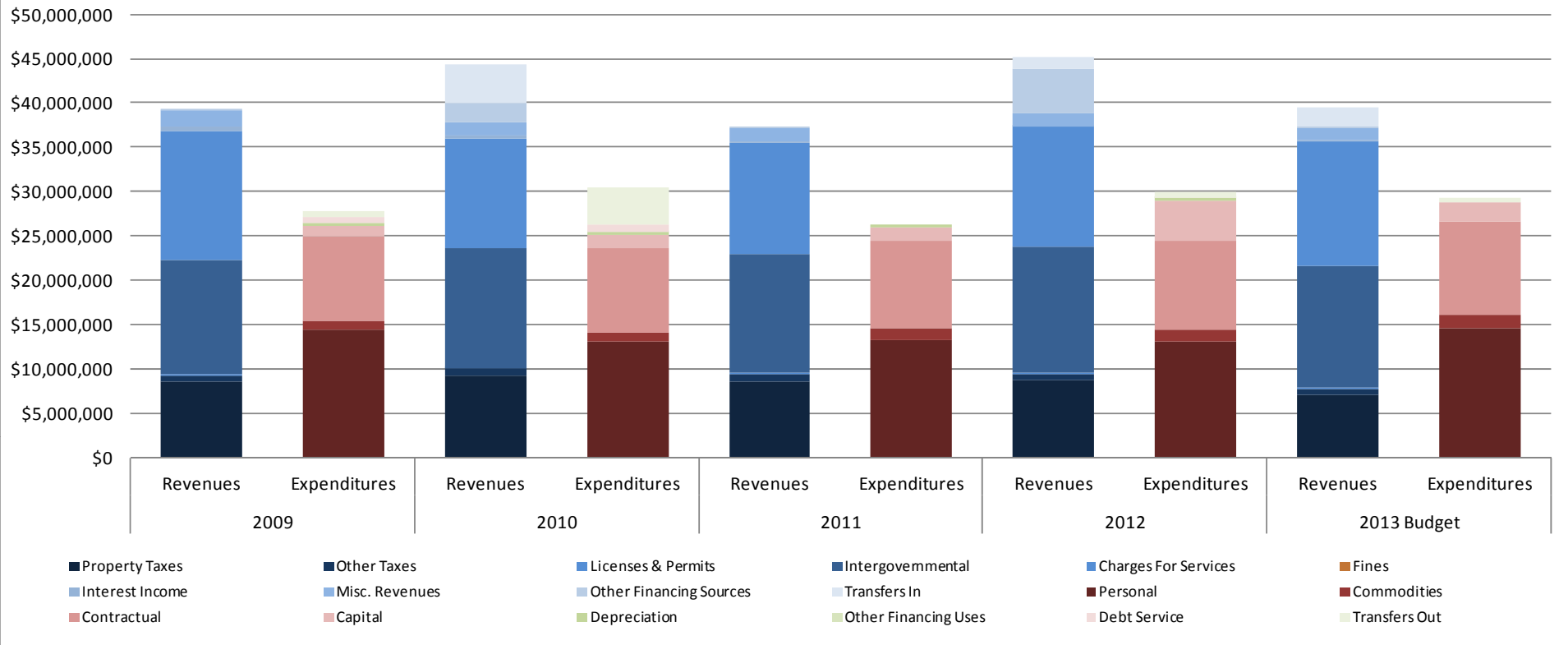


# HEALTH & WELFARE EXPENSES



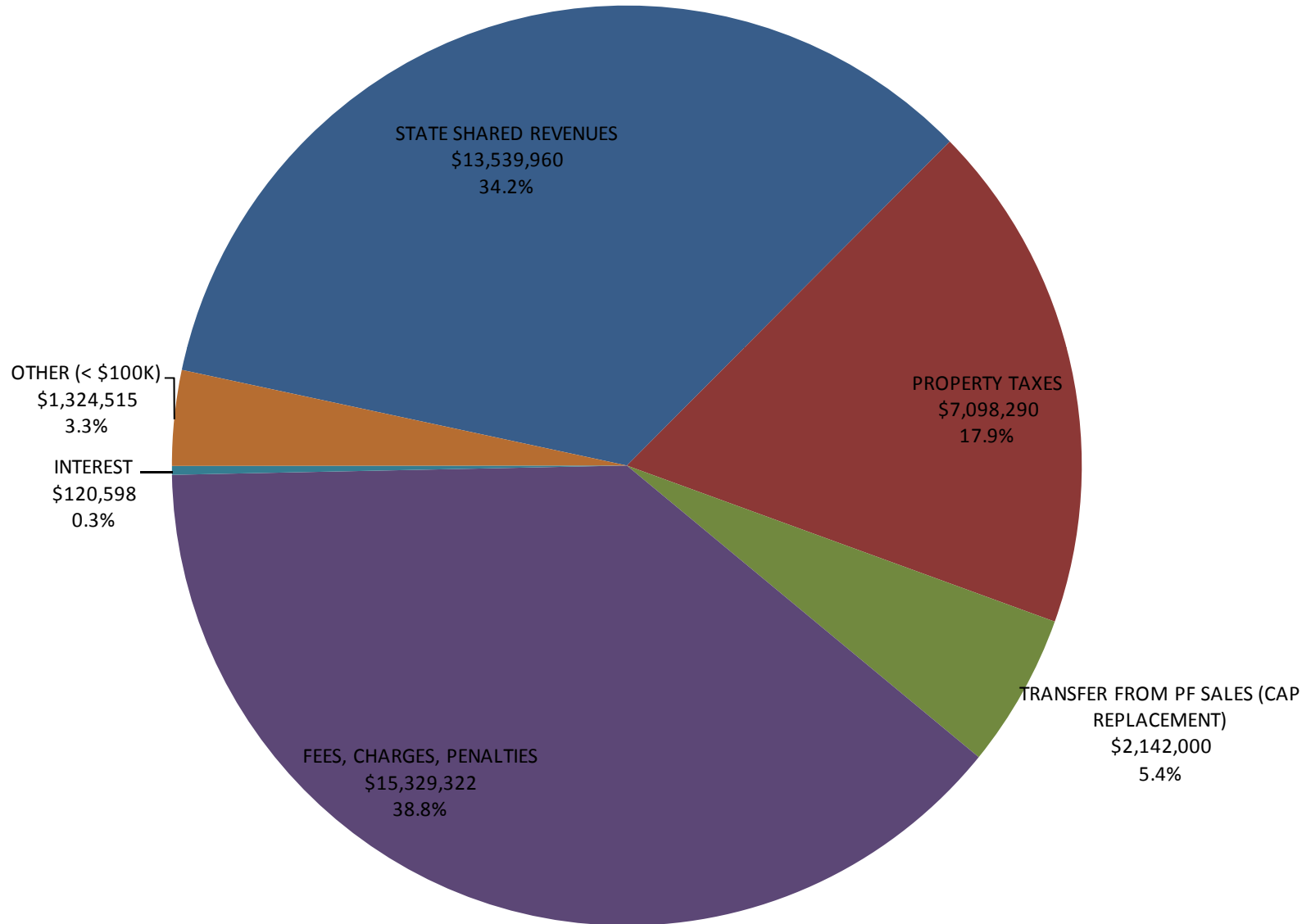
- PERSONNEL EXPENSES
  COMMODITIES
  CONTRACTUAL EXPENSES
  CAPITAL OUTLAY
- DEPRECIATION EXPENSE
  OTHER FINANCING USE
  DEBT SERVICE
  TRANSFERS OUT

## General Government Services

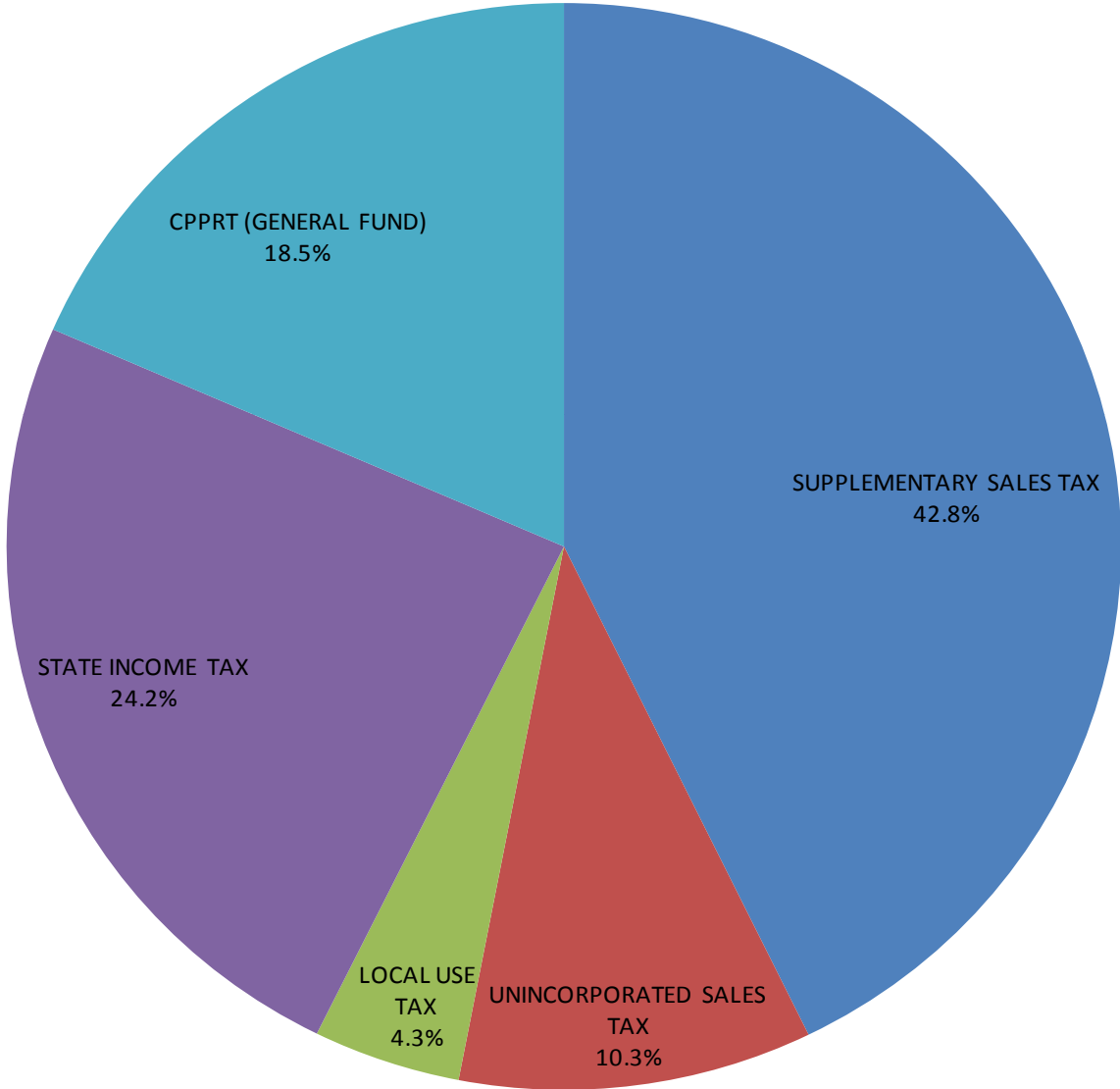


<b>General Government Services</b>	<b>2009A</b>	<b>2010A</b>	<b>2011A</b>	<b>2012A</b>	<b>2013B</b>
Revenues	39,179,599	44,304,171	37,296,261	45,206,946	39,554,685
Expenditures	27,777,505	30,527,564	26,278,484	29,949,412	29,347,112
<b>Net gain (loss)</b>	<b>11,402,094</b>	<b>13,776,607</b>	<b>11,017,777</b>	<b>15,257,534</b>	<b>10,207,573</b>

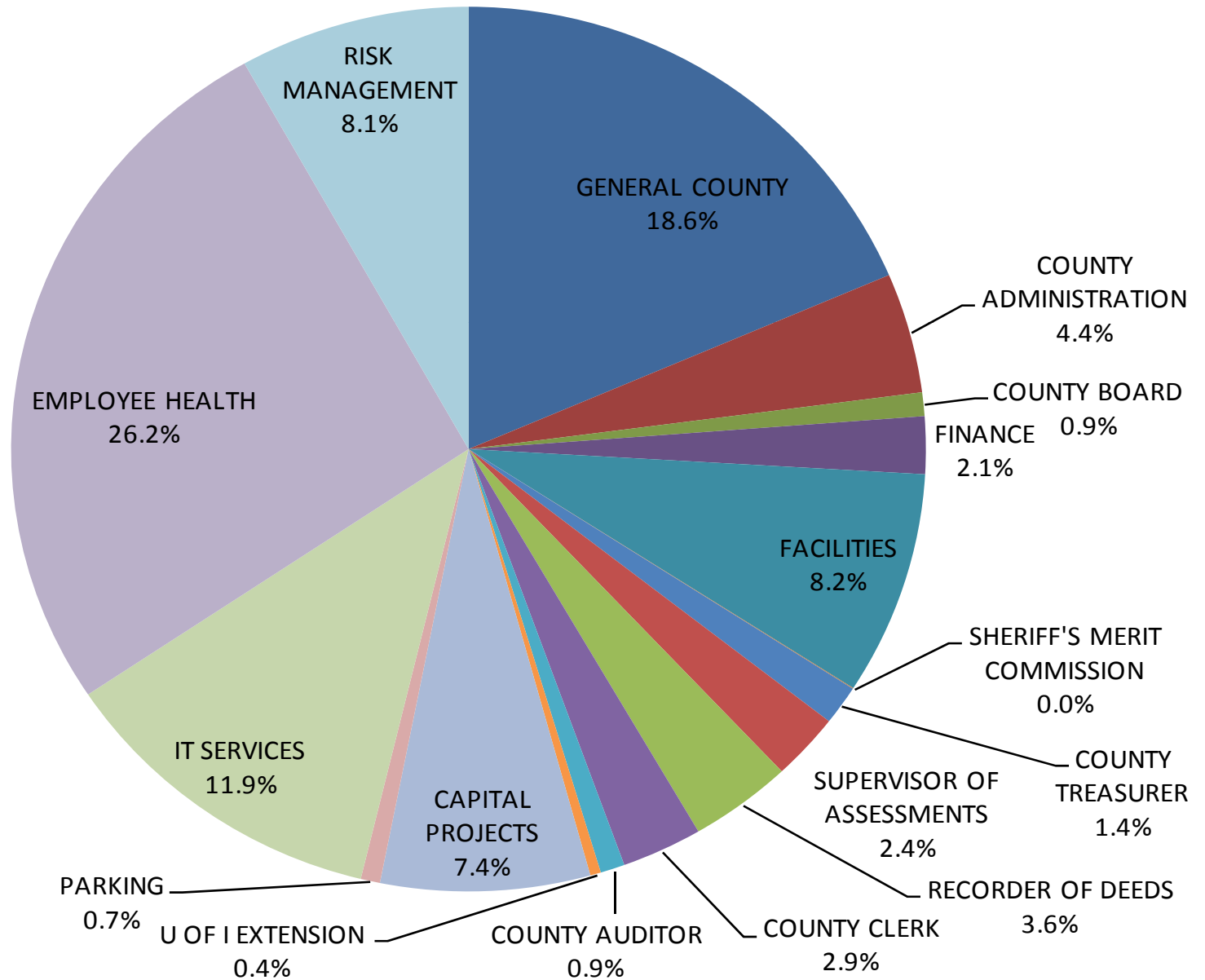
# FY 2013 - GENERAL GOVERNMENTAL REVENUES



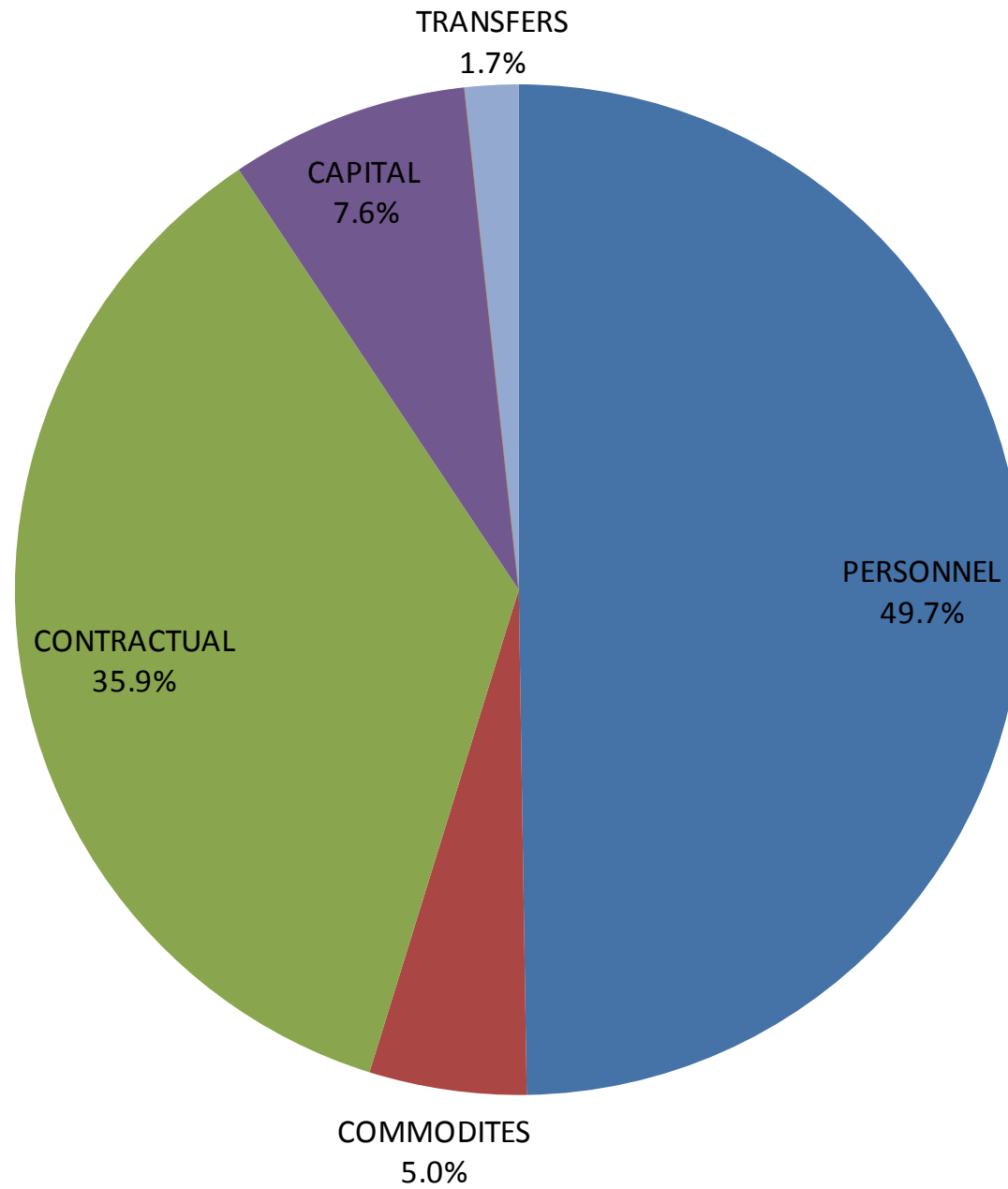
# General Fund: State Shared Revenues



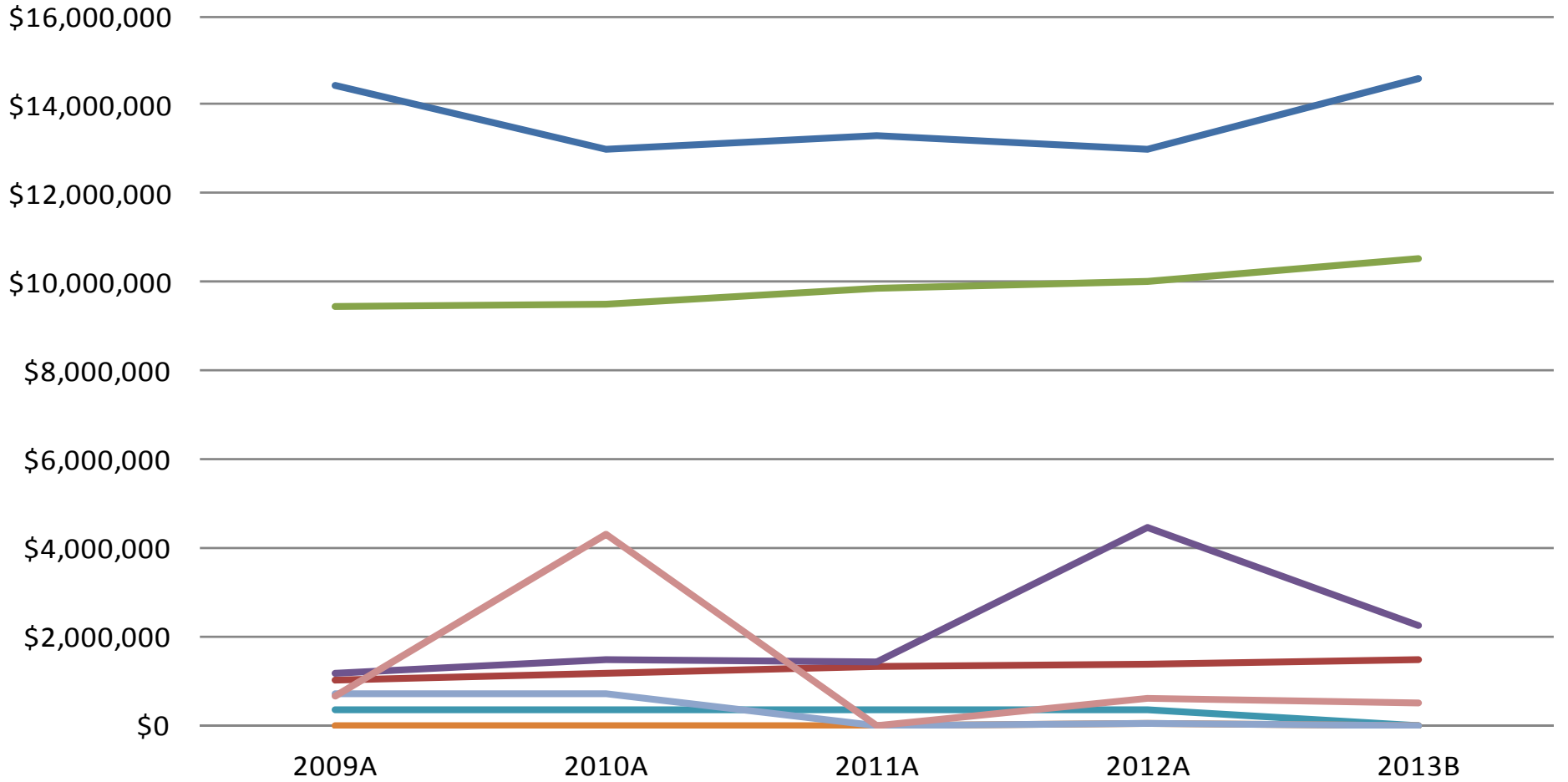
# FY 2013 - GENERAL GOVERNMENTAL EXPENSES



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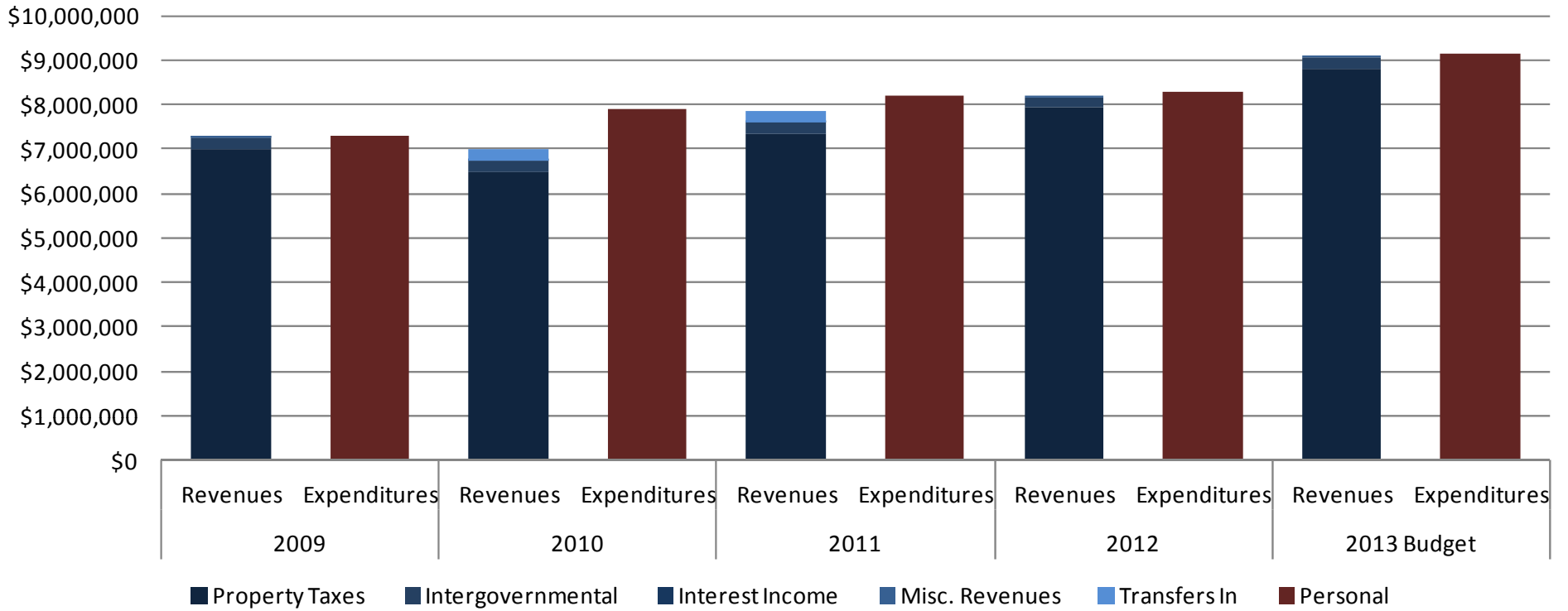
# GENERAL GOVERNMENTAL EXPENSES



- PERSONNEL EXPENSES
  COMMODITIES
  CONTRACTUAL EXPENSES
- CAPITAL OUTLAY
  DEPRECIATION EXPENSE
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  TRANSFERS OUT

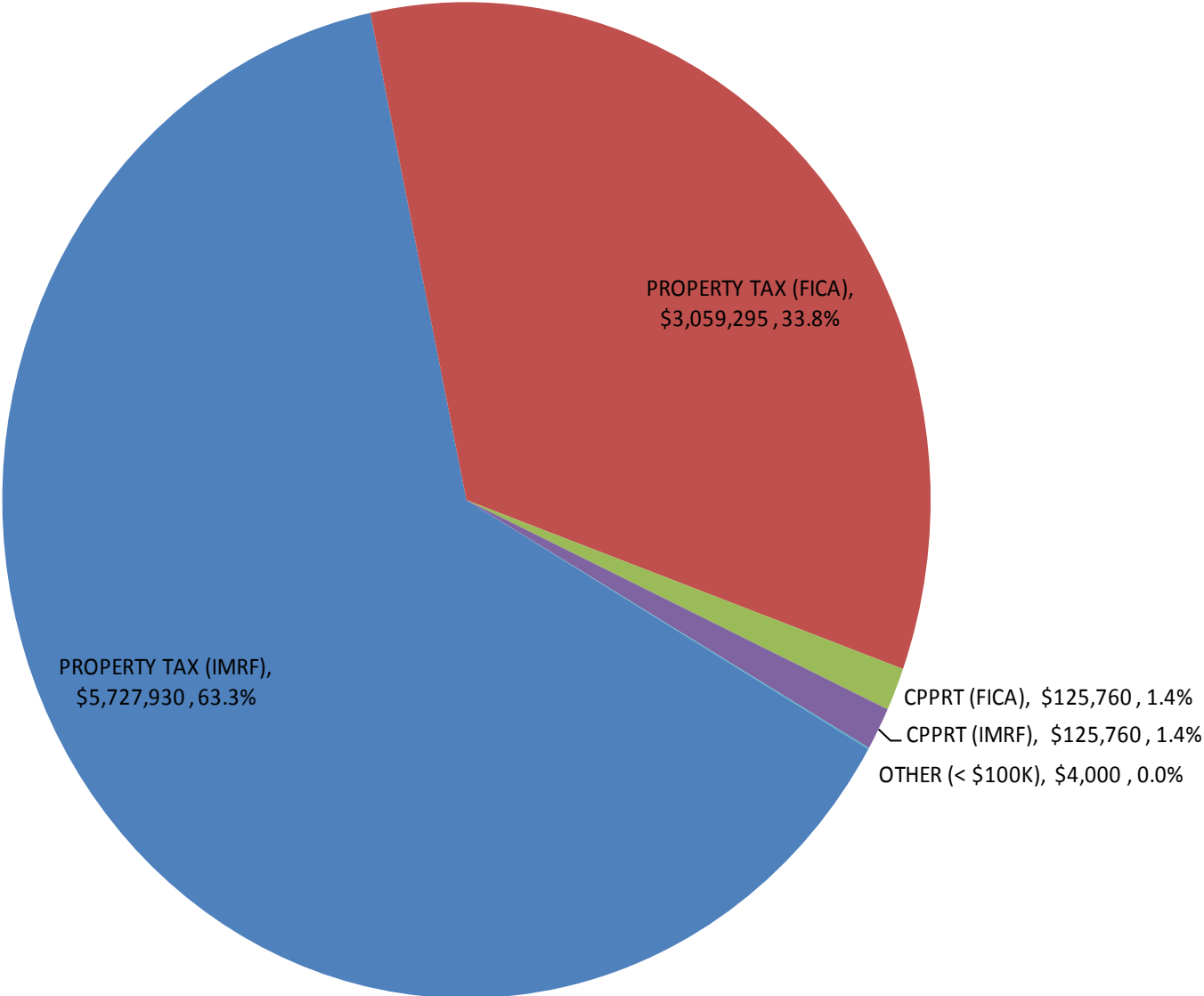


# Retirement

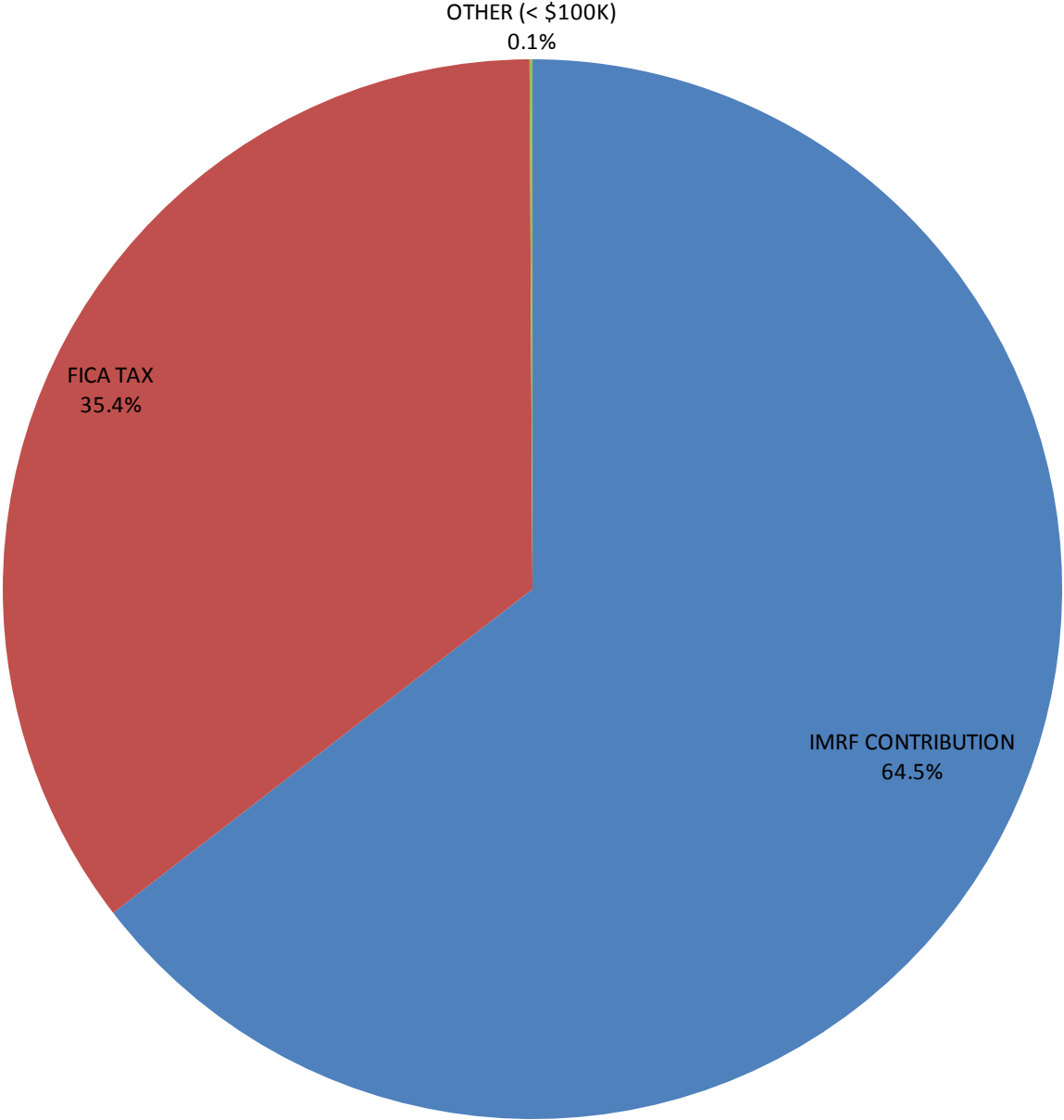


<b>Retirement</b>	2009A	2010A	2011A	2012A	2013B
Revenues	7,276,390	7,012,238	7,853,977	8,184,447	9,042,745
Expenditures	7,302,077	7,894,255	8,198,455	8,287,811	9,150,490
Net gain (loss)	(25,687)	(882,017)	(344,478)	(103,364)	(107,745)

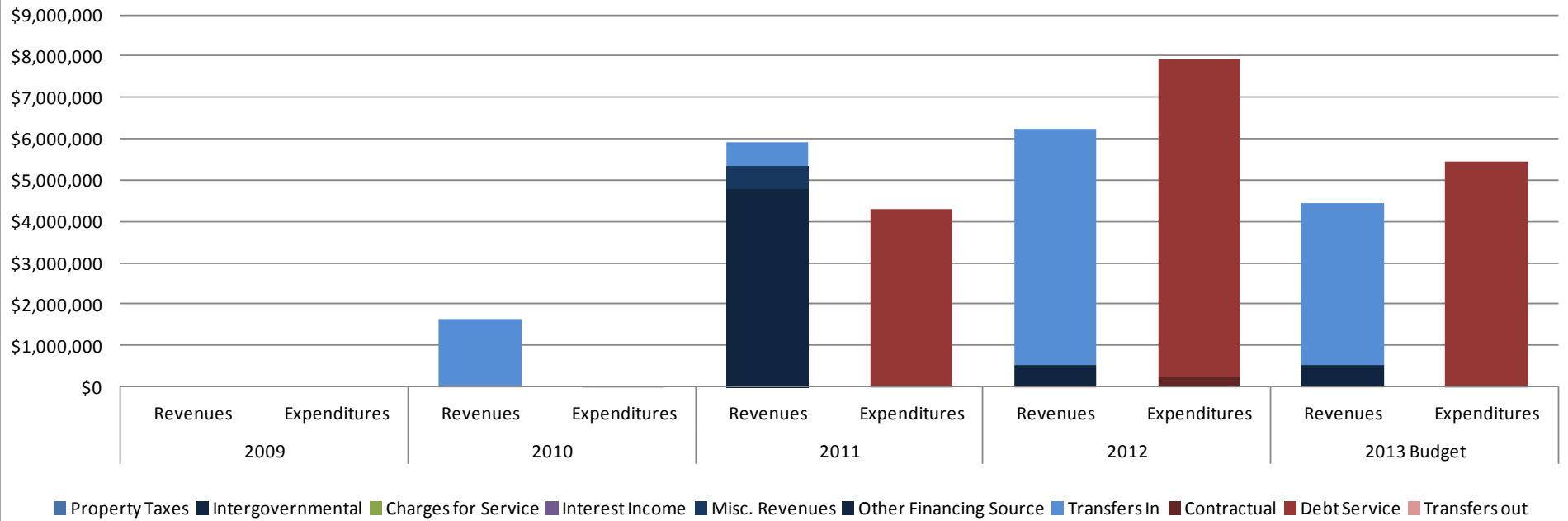
# FY 2013 - RETIREMENT REVENUE



# FY 2013 - RETIREMENT EXPENSES

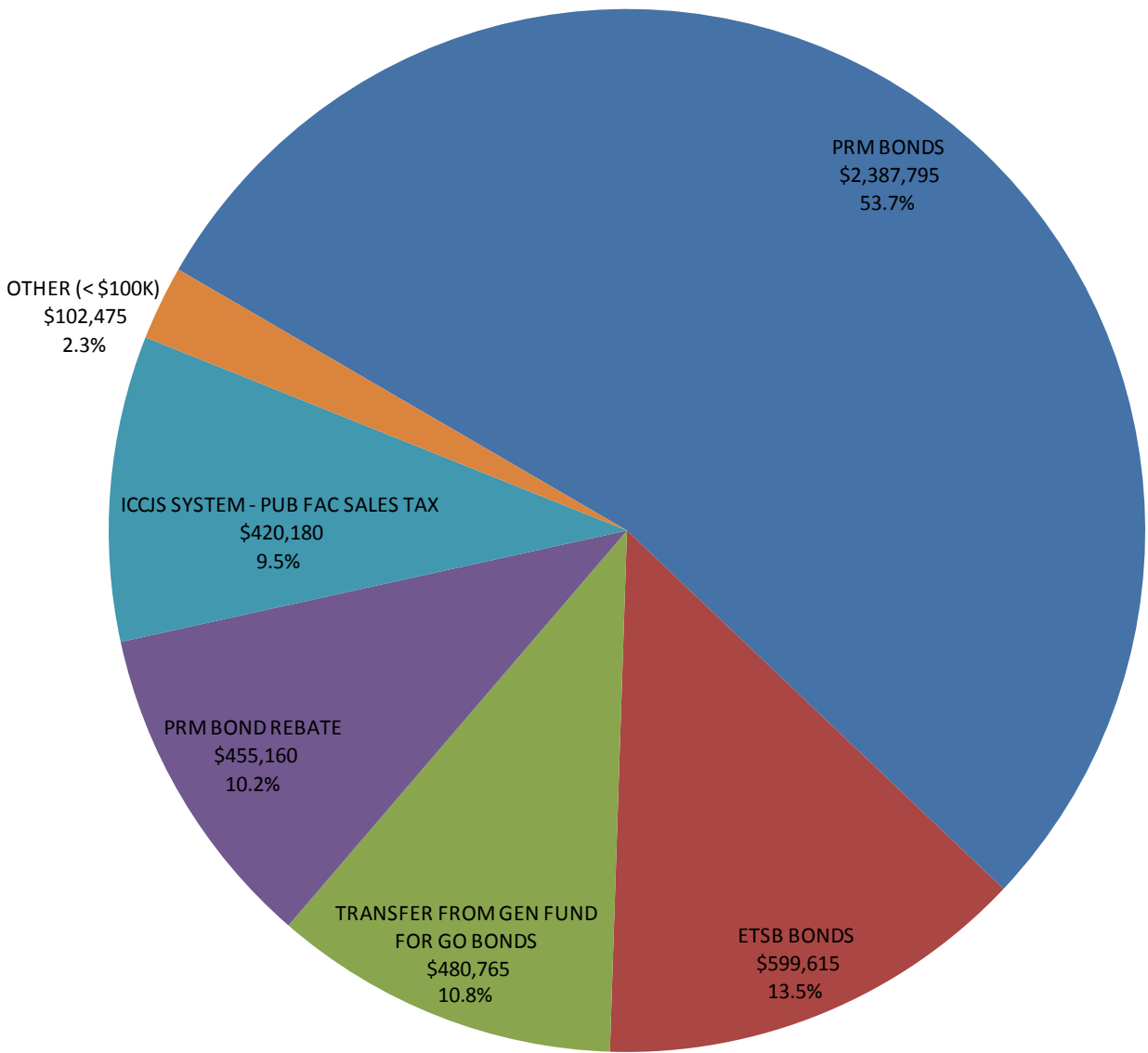


## Debt Service

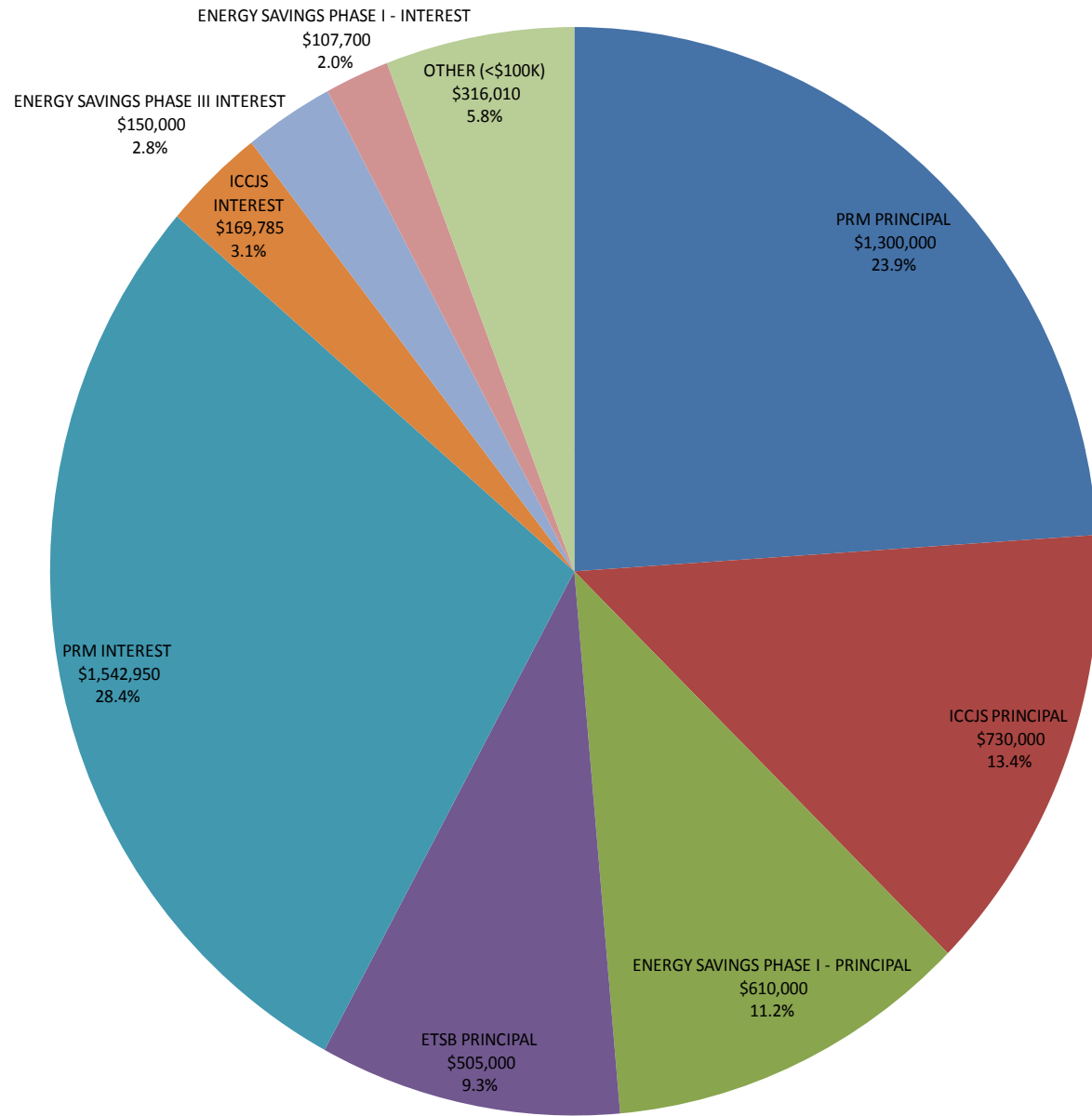


<b>Debt Service</b>	2009A	2010A	2011A	2012A	2013B
Revenues	-	1,625,996	5,928,243	6,229,631	4,445,990
Expenditures	753	1,021	4,291,484	7,921,073	5,431,445
Net gain (loss)	(753)	1,624,975	1,636,759	(1,691,442)	(985,455)

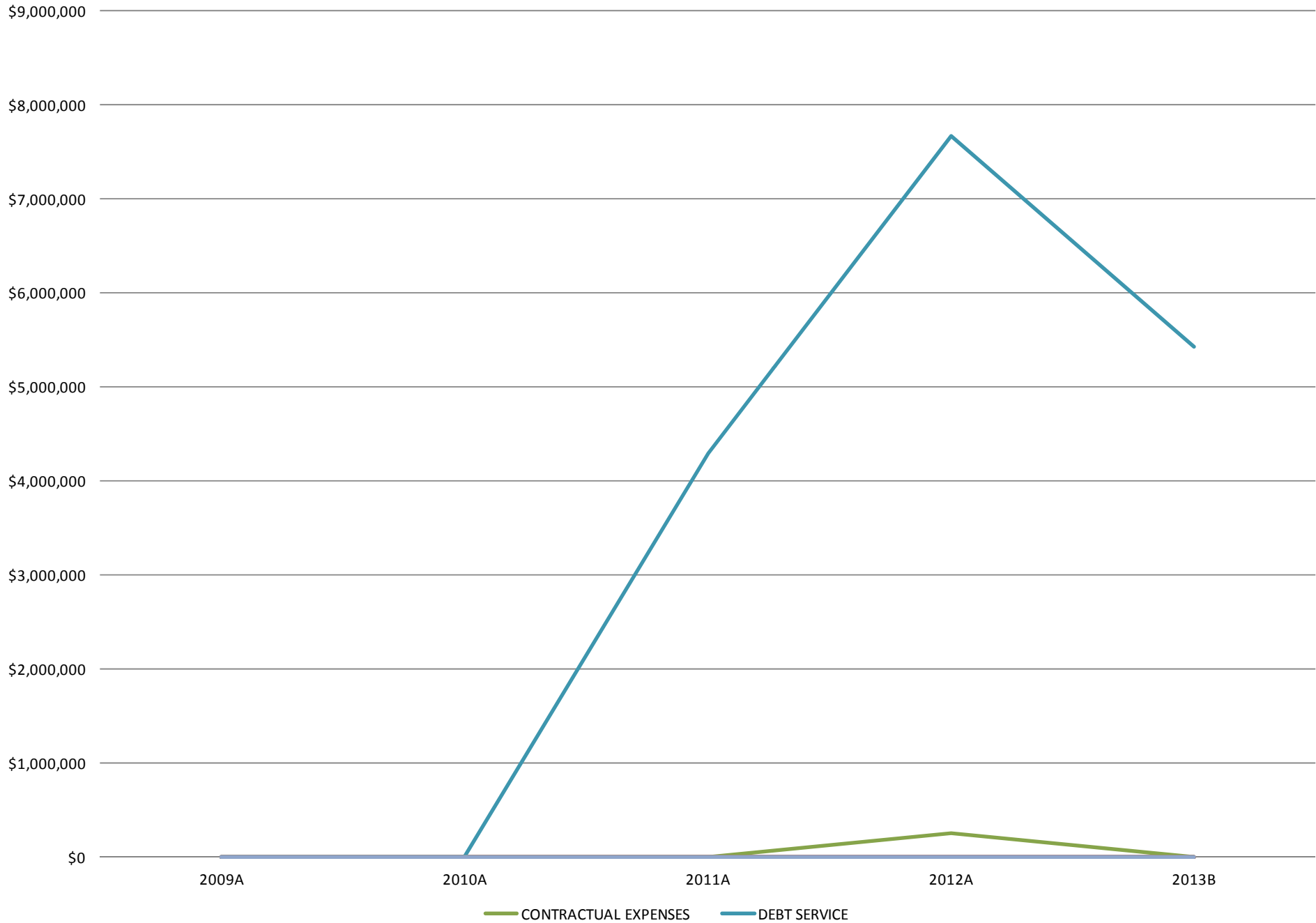
# FY 2013 - DEBT SERVICE REVENUES



### FY 2013 - DEBT SERVICE EXPENDITURES



# DEBT SERVICE EXPENDITURES



# FY 2012 SOURCES

## Sources By Type (All Funds)

	2012 Budget (Original)		2012 Actual		Variance	% Variance
Property Tax	\$	26,173,762	\$	25,947,057	\$ (226,705)	-0.9%
Other Taxes		590,000		718,944	\$ 128,944	21.9%
Licenses & Permits		1,896,700		1,988,071	\$ 91,371	4.8%
Intergovernmental Revenues		36,635,154		42,839,535	\$ 6,204,381	16.9%
Charges for Services		42,785,459		41,444,984	\$ (1,340,475)	-3.1%
Fines		616,950		602,551	\$ (14,399)	-2.3%
Interest Income		190,760		168,152	\$ (22,608)	-11.9%
Miscellaneous Revenues		2,702,917		3,445,119	\$ 742,202	27.5%
Other Financing Sources		556,725		5,615,763	\$ 5,059,038	908.7%
<b>Total Revenue</b>		<b>112,148,427</b>		<b>122,770,176</b>	<b>10,621,749</b>	<b>961.6%</b>
Fund Transfers In		9,477,145		8,930,295	(546,850)	-5.8%
<b>Total Sources</b>	\$	<b>121,625,572</b>	\$	<b>131,700,471</b>	\$ 10,074,899	8.3%



# FY 2012 USES

## Uses By Type (All Funds)

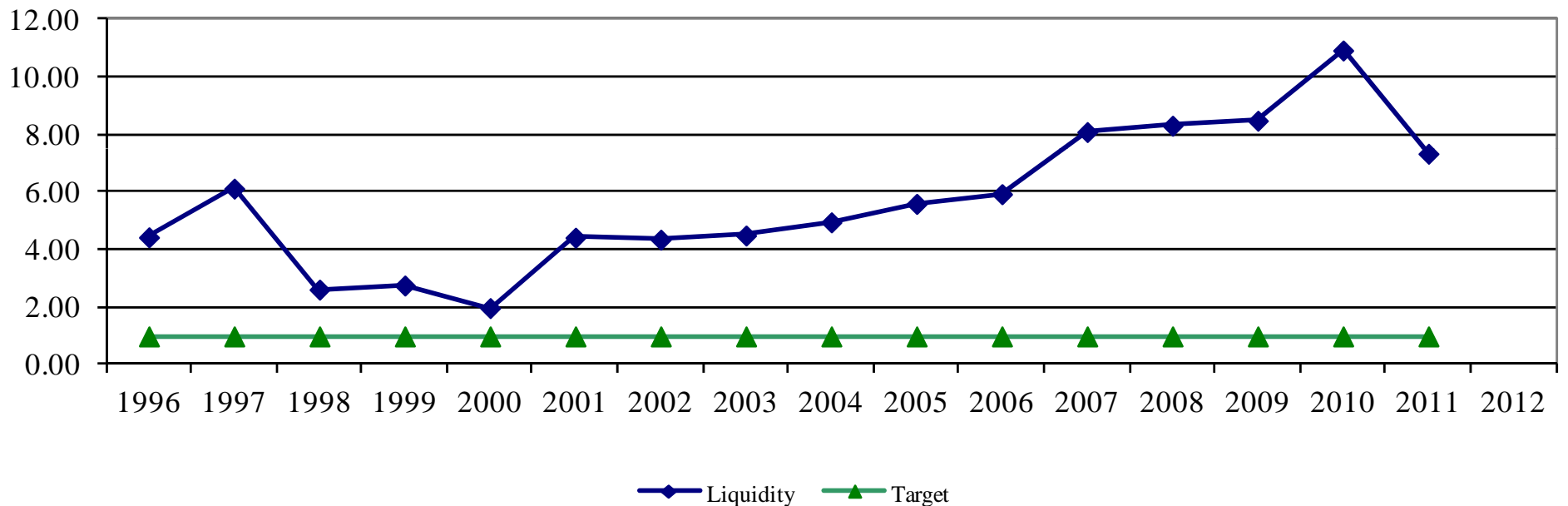
### Uses By Type (All Funds)

	<b>Budget (Original)</b>	<b>Actual</b>	<b>Variance</b>	<b>% Variance</b>
Personal Services	\$ 66,734,678	\$ 62,613,466	\$ (4,121,212)	-6.2%
Commodities	10,314,565	11,229,361	\$ 914,796	8.9%
Contractuals	27,890,199	32,920,449	\$ 5,030,250	18.0%
Capital	12,652,613	27,635,617	\$ 14,983,004	118.4%
Depreciation	-	600,201	\$ 600,201	-
Debt Service	7,541,620	7,711,989	\$ 170,369	2.3%
Other Financing Uses	-	55,437	\$ 55,437	-
<b>Total Uses</b>	<b>125,133,675</b>	<b>142,766,520</b>	<b>17,632,845</b>	<b>141.4%</b>
Fund Transfers Out	9,477,145	8,930,295	(546,850)	-5.8%
<b>Total Uses</b>	<b>\$ 134,610,820</b>	<b>\$ 151,696,815</b>	<b>\$ 17,085,995</b>	<b>12.7%</b>

## Change in Fund Balances

Fund Name	2011	2012	2012	2012	Actual Change	% Change
	Fund Balance	Revenues	Expenses	Fund Balance	Fund Balance	Fund Balance
001-GENERAL FUND UNRESERVED	11,020,303	44,245,793	43,072,353	12,193,743	1,173,440	10.6%
003-EMERGENCY TELEPHONE	13,164,011	1,880,625	4,352,337	10,692,299	(2,471,712)	-18.8%
030-PEORIA CITY/COUNTY HEALTH DEPT	2,950,901	7,107,305	6,805,785	3,252,421	301,520	10.2%
031-CARE & TREATMENT	128,479	1,733,000	1,606,407	255,072	126,593	98.5%
033-COUNTY HIGHWAY	1,035,656	2,633,923	2,926,510	743,069	(292,587)	-28.3%
034-COUNTY BRIDGE	2,006,945	1,752,941	2,427,748	1,332,138	(674,807)	-33.6%
035-TOWNSHIP BRIDGE	62,158	44	-	62,202	44	0.1%
036-COUNTY MOTOR FUEL TAX	3,488,045	4,810,009	3,217,689	5,080,365	1,592,320	45.7%
037-TOWNSHIP MOTOR FUEL TAX	705,186	1,475,341	1,152,621	1,027,906	322,720	45.8%
038-MATCHING TAX	668,974	2,134,273	2,769,200	34,047	(634,927)	-94.9%
040-COMMUNITY DEV ASSISTANCE PROGRAM	1,096,241	21,192	16,200	1,101,233	4,992	0.5%
041-SOLID WASTE MANAGEMENT	1,215,799	252,784	329,377	1,139,206	(76,593)	-6.3%
042-IMRF	507,654	5,141,207	5,170,956	477,905	(29,749)	-5.9%
043-FICA	355,476	3,043,240	3,116,856	281,860	(73,616)	-20.7%
044-VETERANS ASST COMMISSION	49,936	209,922	187,176	72,682	22,746	45.6%
045-PEORIA COUNTY LAW LIBRARY	32,189	115,460	125,751	21,898	(10,291)	-32.0%
046-PEORIA COUNTY FORFEITURE	383,847	149,634	15,668	517,813	133,966	34.9%
047-RABIES CONTROL	1,859			1,859	-	0.0%
048-JUVENILE DETENTION CENTER	1,034,256	2,718,530	2,873,041	879,745	(154,511)	-14.9%
049-PROBATION SERVICES	1,093,819	614,317	504,161	1,203,975	110,156	10.1%
051-DRUG FORFEITURE-SHERIFF	42,701	20,092	13,530	49,263	6,562	15.4%
052-NEUTRAL SITE EXCHANGE	467,663	71,366	135,825	403,204	(64,459)	-13.8%
055-CHILDRENS WAITING ROOM	-	103,417	79,928	23,489	23,489	-
057-INMATE BENEFIT	189,051	86,345	194,527	80,869	(108,182)	-57.2%
058-RESTRICTED DONATIONS SHERIFF	48,585	8,238	6,403	50,420	1,835	3.8%
060-UNIV OF ILLINOIS EXTENSION	1	109,030	106,422	2,609	2,608	228771.9%
061-PUBLIC FACILITIES SALES TAX	1,198,633	4,749,411	5,609,042	339,002	(859,631)	-71.7%
062-CAPITAL PROJECTS	4,242,183	6,115,177	6,500,598	3,856,762	(385,421)	-9.1%
063-PLANNING AND ZONING GRANT	(46)	548,927	548,927	(46)	(0)	0.0%
065-PEORIA RIVERFRONT MUSEUM	19,632,457	5,710,858	21,149,710	4,193,605	(15,438,852)	-78.6%
067-GEN OBLIGATION DEBT CERTIFICATE	3,261,733	6,229,631	7,921,073	1,570,291	(1,691,442)	-51.9%
070-CRIMINAL JUSTICE SYSTEM	5,274,839	445	2,062,087	3,213,197	(2,061,642)	-39.1%
075-BEL-WOOD NURSING HOME	14,907,876	13,212,238	12,409,720	15,710,394	802,518	5.4%
076-PEORIA COUNTY PARKING FACILITY	3,480,260	313,035	264,315	3,528,980	48,720	1.4%
080-PEORIA COUNTY IT SERVICES	2,901,463	3,114,244	3,170,472	2,845,235	(56,228)	-1.9%
081-PEORIA COUNTY EMPLOYEE HEALTH	12,938,813	6,856,415	6,689,976	13,105,252	166,439	1.3%
082-PEORIA COUNTY RISK MANAGEMENT	(165,804)	2,739,742	2,432,461	141,477	307,281	-185.3%
087-PUBLIC TRANSPORTATION	193,370	861,798	811,669	243,499	50,129	25.9%
089- SAO AUTOMATION FEE FUND	-	4,553	-	4,553	4,553	-
091-C.O.P.S.	7,192	683,098	683,098	7,192	-	0.0%
093-EDUC TRANSITION / VISIT	15,198	53,086	50,855	17,429	2,231	14.7%
094-FAMILY VIOLENCE COORD COUNCIL	13,978	14,169	27,729	418	(13,560)	-97.0%
097-COUNTY/ST CAPITAL IMPROVE GRANT	10,278,374	55,619	148,200	10,185,793	(92,581)	-0.9%
<b>TOTAL</b>	<b>119,930,254</b>	<b>131,700,474</b>	<b>151,686,403</b>	<b>99,944,325</b>	<b>(19,985,929)</b>	<b>-16.7%</b>

# All Funds - Acid Test



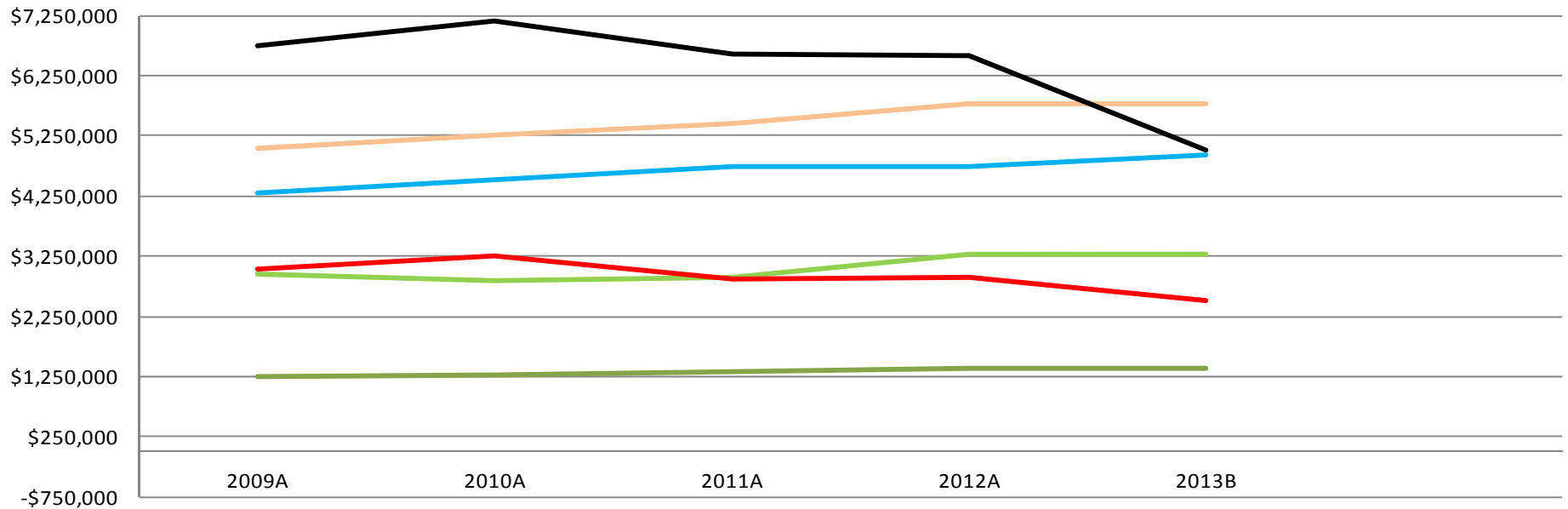
- The acid test ratio indicates how well the County can pay current liabilities with its liquid assets (this ratio does not include inventory, prepaid expenses, long term assets, etc.)
- Ratios of less than 1 cannot pay their liabilities and should be looked upon with extreme caution.

# FY 2013 & FY 2014

## What to Watch

- Property Tax
- Intergovernmental Revenues
  - CPPRT
  - MFT
  - Public Safety Sales Tax
  - Public Facilities Sales Tax
- Healthcare Reform
- Heddington Oaks

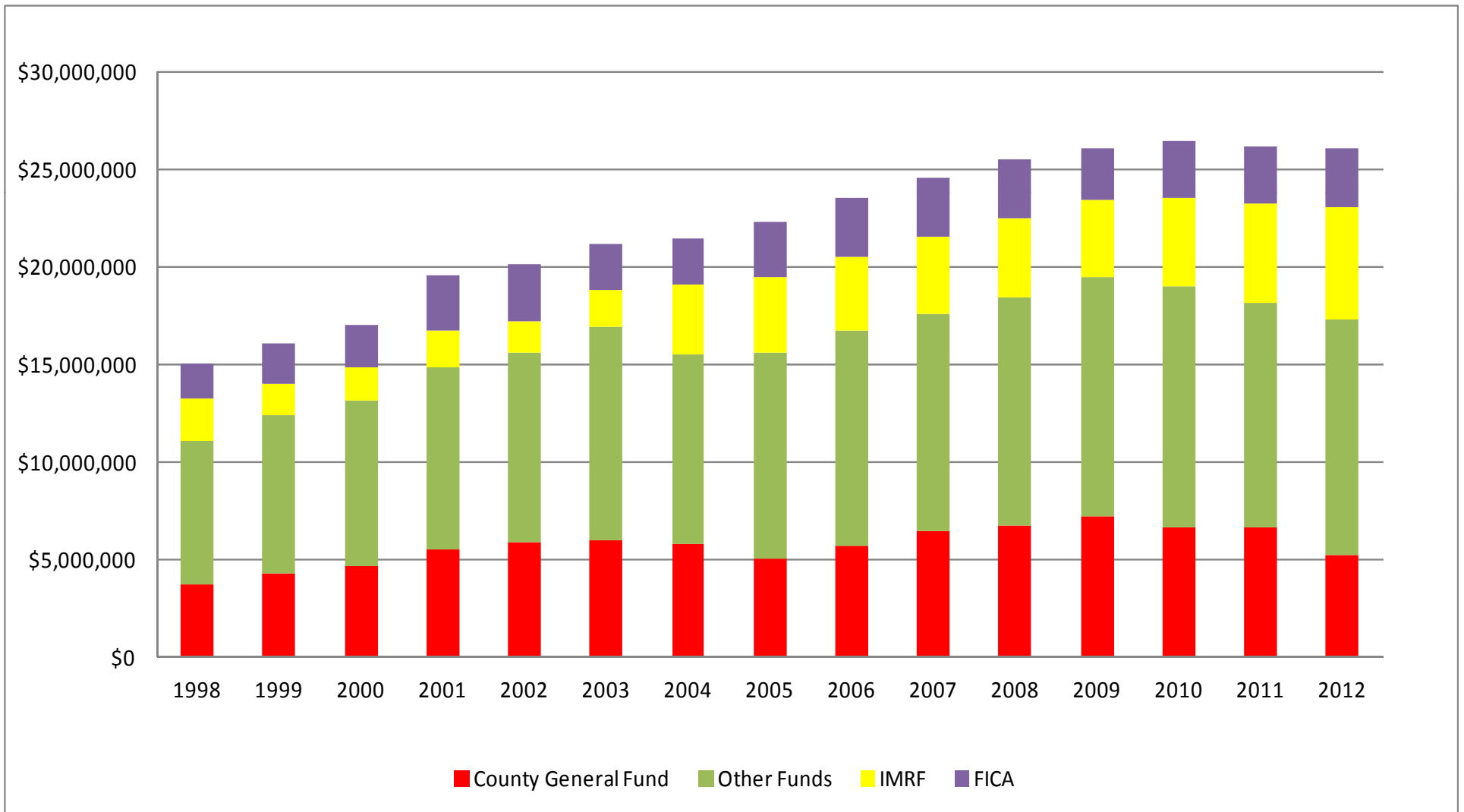
## Key General Fund Revenues



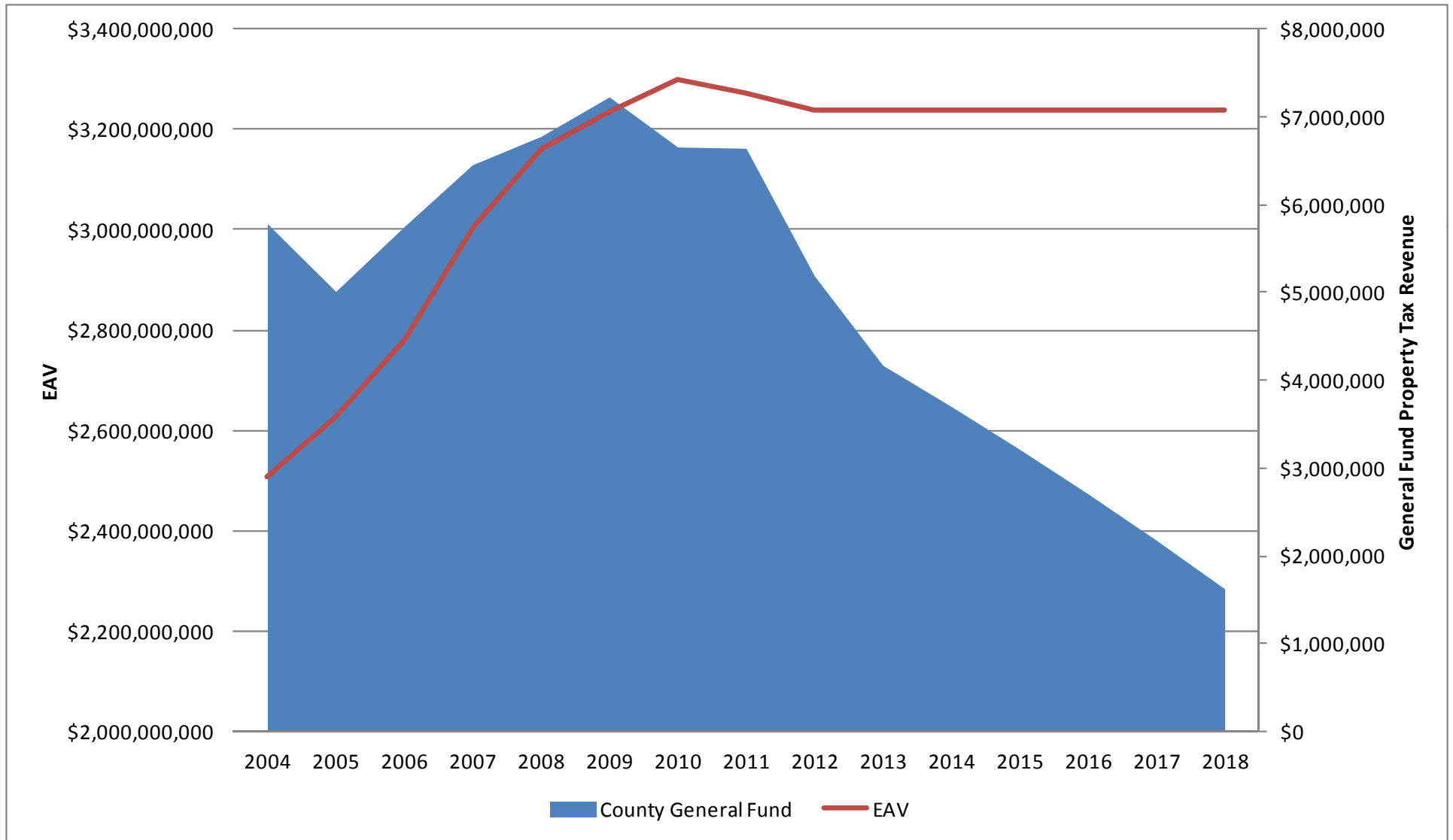
— 1/4% Public Safety Tax     
 — Supplemental Sales Tax     
 — Unincorporated Sales Tax  
— State Income Tax     
 — CPPRT (General Fund)     
 — Property Taxes (General Fund)

Tax	2009A	2010A	2011A	2012A	2013B	2013-2009	% Diff	Annualized
1/4% Public Safety Tax	4,297,551	4,528,056	4,734,511	4,749,247	4,938,000	640,449	14.9%	3.0%
Supplemental Sales Tax	5,039,130	5,265,357	5,450,655	5,770,737	5,790,000	750,870	14.9%	3.0%
Unincorporated Sales Tax	1,239,520	1,284,917	1,344,389	1,383,100	1,390,000	150,480	12.1%	2.4%
State Income Tax	2,963,487	2,850,671	2,903,325	3,281,240	3,280,000	316,513	10.7%	2.1%
CPPRT (General Fund)	3,047,986	3,258,641	2,883,498	2,889,241	2,499,960	(548,026)	-18.0%	-3.6%
Property Taxes (General Fund)	6,734,918	7,158,390	6,597,692	6,585,345	5,006,040	(1,728,878)	-25.7%	-5.1%

# PROPERTY TAXES LEVY HISTORY



# PROPERTY TAXES & THE GENERAL FUND



# CORPORATE PERSONAL PROPERTY REPLACEMENT TAX

Tax	2009A	2010A	2011A	2012A	2013B	2013-2009	% Diff	Annualized
CPPRT (ALL)	4,059,467	4,377,031	3,857,083	3,864,149	3,461,880	(597,587)	-14.7%	-2.9%
CPPRT (General Fund)	3,047,986	3,258,641	2,883,498	2,889,241	2,499,960	(548,026)	-18.0%	-3.6%

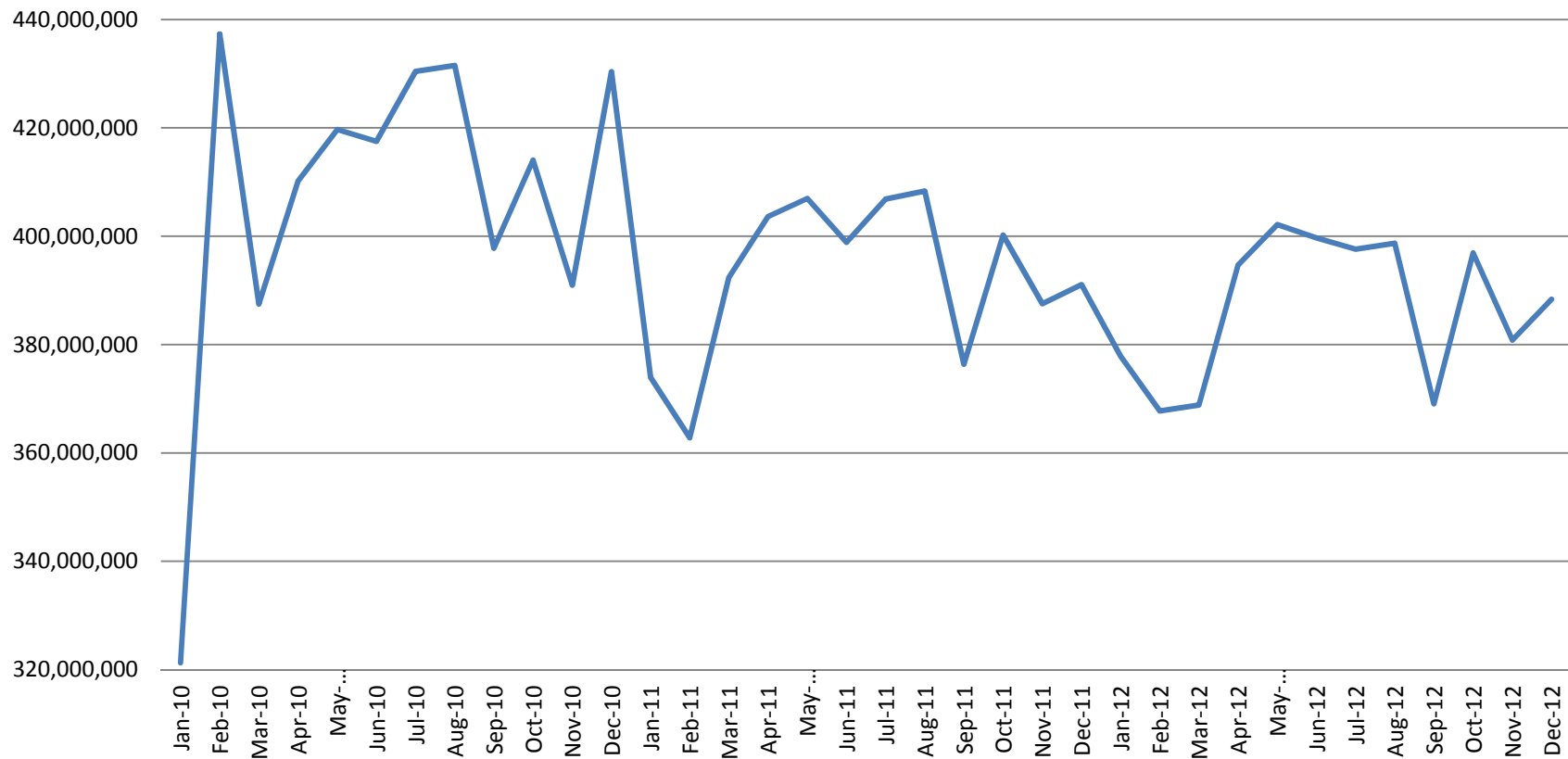
- General Fund portion might be reduced in coming years as a larger allocation goes to IMRF & FICA.
- This is due to an interpretation related to the accounting of the fund based on historical distributions prior to the existence of the tax.
- If this is the case, this will be discussed at the Ways & Means Committee.
- Changes may result in a swapping of CPPRT and property tax between the General Fund and the two retirement funds.



# MOTOR FUEL TAXES

Tax	2009A	2010A	2011A	2012A	2013B	2013-2009	% Diff	Annualized
Motor Fuel Tax (County & Twsp)	3,258,273	3,731,542	3,770,515	3,698,283	3,050,000	(208,273)	-6.4%	-1.3%

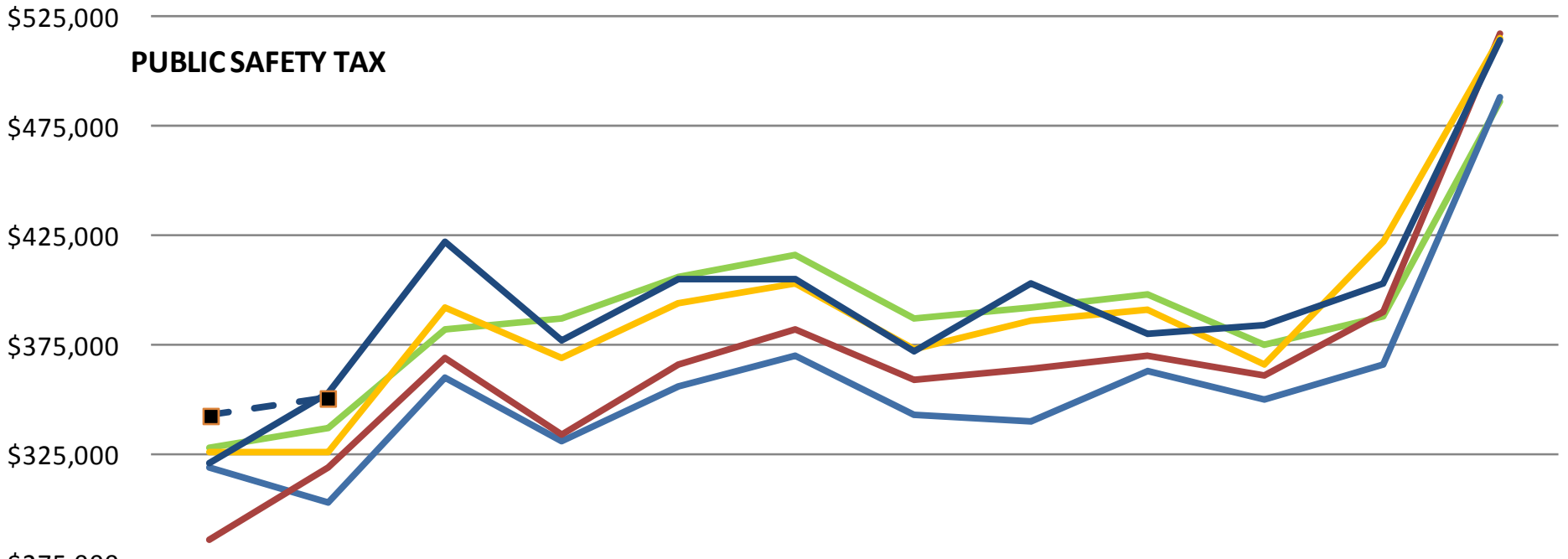
**Motor Fuel Tax - Taxable Gallonage Breakdown for CY 2010-2012  
(Gasoline & Gasohol)**



# Public Safety Tax

- Generates close to \$5,000,000 annually
- Referendum approved with no sunset
- Used to bond for jail expansion and JDC construction – \$1.1 million (now paid off)
- Used to expand and enhance early warning siren network - \$120 thousand
- Based on economic conditions, used for grants
- Commitment to evaluate using to partially fund Animal Protection Services – approximately \$300 thousand
- \$3.5+ million funds public safety operations – approximately 20% of the County Sheriff's current operations

**PUBLIC SAFETY TAX**



	Jan	Feb	March	April	May	June	July	August	Sept	Oct	Nov	Dec
2008	328,115	337,410	382,200	387,239	405,811	416,103	387,148	391,699	398,496	374,629	387,988	486,185
2009	319,161	302,465	359,722	330,760	355,658	370,472	343,399	339,655	362,547	349,656	365,633	487,808
2010	285,715	319,295	369,435	333,507	366,442	381,923	359,141	364,045	370,504	361,403	390,019	516,855
2011	325,884	325,691	392,478	368,830	394,448	402,710	372,681	386,523	390,870	365,772	422,364	515,290
2012	321,291	353,358	422,208	376,778	404,907	404,751	371,564	403,108	380,376	384,004	403,250	514,127
2013	342,729	350,737										

— 2008   
 — 2009   
 — 2010   
 — 2011   
 — 2012   
 -■- 2013

Year End Totals	2008	2009	2010	2011	2012	YTD 2013
	\$4,683,024	\$4,286,936	\$4,418,283	\$4,663,541	\$4,739,721	\$ 693,465

# CAPITAL REPLACEMENT

- No permanent funding source has been earmarked.
- Public Facilities Sales Tax may be used with limits (no rolling stock or equipment).
- Original intent was to have excess fund balance for General Fund seed capital improvements, but not financially sustainable.

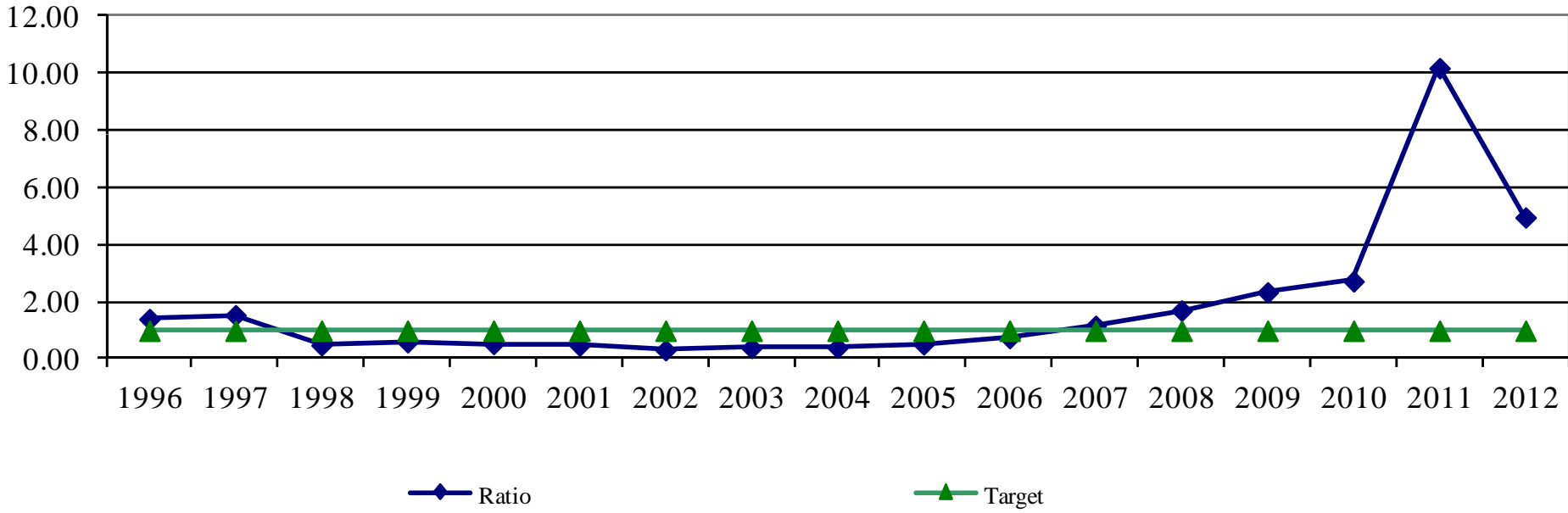
# PUBLIC FACILITIES TAX

- Same amount as Public Safety Sales Tax
- Portion dedicated to PRM debt service
- Discussion on applicable uses  
(following this presentation)

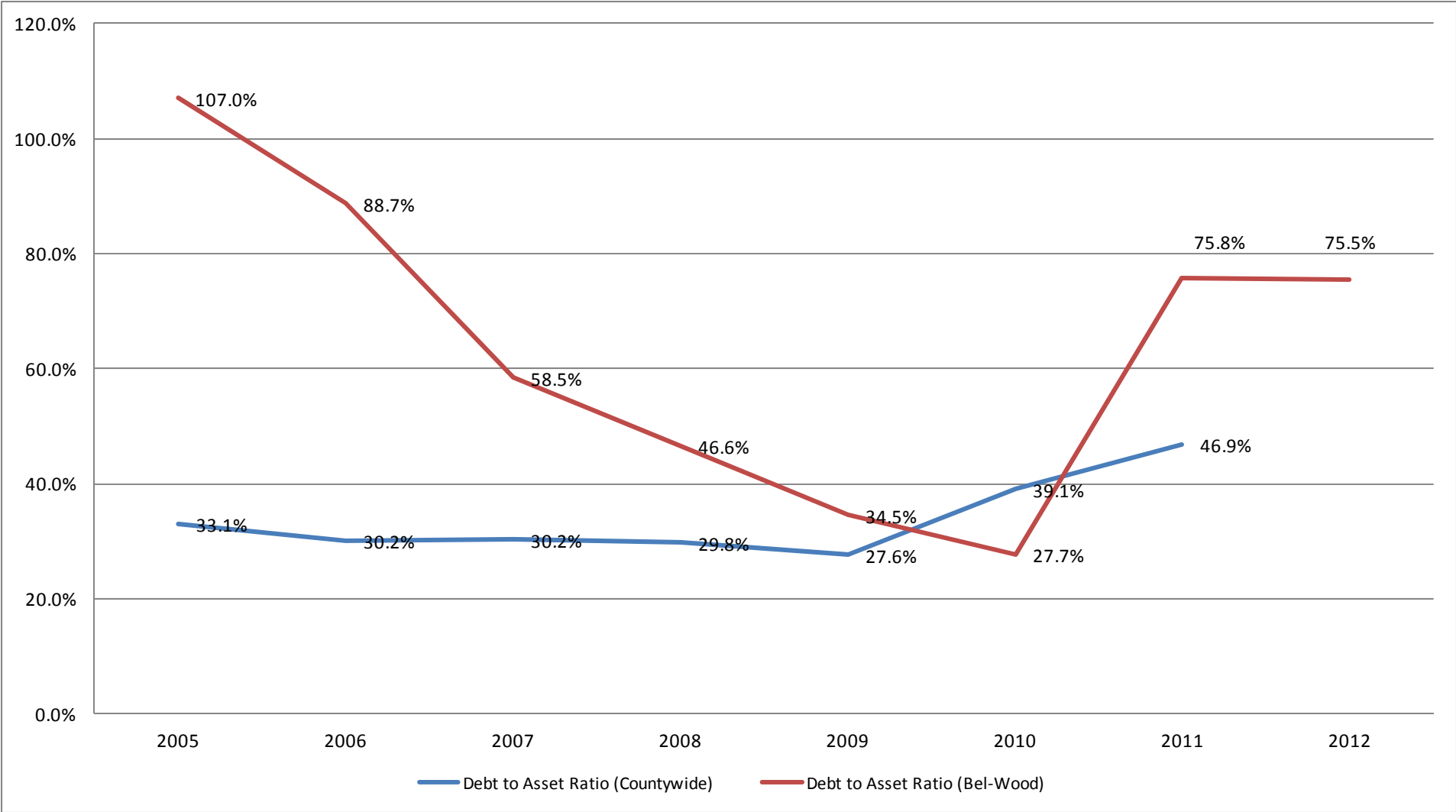
# IMPLEMENTING HEALTH CARE REFORM

- Health care reform will have a significant impact on the FYI 2014 budget
- Management Services will continue to discuss and bring forward needed changes in County policy
- Eligibility for health insurance coverage will be broadened in 2014. This could impact staffing patterns and department operations in some areas
- The focus of health care reform on wellness and reduced costs will lead to additional wellness opportunities for employees

# Bel-Wood Acid Test



# Debt to Asset Ratio



Note – Countywide totals for FY 2012 are still being calculated at the time of this report



# Peoria County, Illinois FY 2014 Preliminary Budget Discussion



Finance Committee  
May 30, 2013