

Sharon K. Williams, District 1
Junior Watkins, District 2
Lynn Scott Pearson, District 3
Chairperson-Andrew A. Rand, District 4
Rachael Parker District 5
G. Allen Mayer, District 6
James C. Dillon, District 7
Phillip Salzer, District 8
Michael Phelan, District 9



Andrew A. Rand - Chairperson
R. Steve Sonnemaker, County Clerk

Vice-Chairperson -Stephen M. Morris, District 10
Mary Ardapple, District 11
Robert Baietto, District 12
James T. Fennell, District 13
Brian Elsasser, District 14
Carol Trumpe, District 15
Brad Harding, District 16
Thomas H. O'Neill, III, District 17
Paul Rosenbohm, District 18

**PEORIA COUNTY BOARD
BUDGET MEETING AGENDA
Thursday, November 19, 2015
6:00 PM**

County Courthouse • 324 Main Street • County Board Room 403 • Peoria, Illinois 61602
Voice: (309) 672-6056 • Fax: (309) 672-6054 • TDD: (309) 672-6073
www.peoriacounty.org/countyboard

I. CALL TO ORDER

II. MOMENT OF SILENCE

III. PLEDGE OF ALLEGIANCE

IV. ROLL CALL BY THE COUNTY CLERK

V. CITIZEN'S REMARKS

(To address the County Board, fill out a card and submit it to the
Chairman before the Board Meeting.)



VI. ZONING ORDINANCE AND RESOLUTIONS

- 1. A resolution from your County Operations Committee recommending approval of the FY2016 Authorized Staffing Count for Administrative Departments.**
- 2. A resolution from your Health, Public Safety and Justice Committee recommending approval of the 2016 State's Attorney Appellate Prosecutor Agreement.**
- 3. A resolution from your County Operations Committee recommending approval of the FY2016 Capital Improvement Budget and the 2016-2020 Capital Improvement Plan.**
- 4. A joint resolution from your Budget Subcommittee and your Executive Committee recommending approval to remove "Operating Budget Policy #6: Capital Replacement" from the Comprehensive Financial Policies of Peoria County.**
- 5. A joint resolution from your Budget Subcommittee and your Executive Committee recommending approval of the Annual Authorization for Year End Transfers.**
- 6. A joint resolution from your Budget Subcommittee and your Executive Committee recommending approval to abate the tax levy for the principal and interest payments due in 2016 for:**
 - a. The General Obligation Bonds (alternate revenue source) Series 2010 A and B**
 - b. The General Obligation Bonds (alternate revenue source) Series 2010 E and F**
 - c. The General Obligation Bonds (alternate revenue source) Series 2011**
- 7. An Executive Committee report submitted by the Executive Committee Chairman and the County Administrator on the 2016 Annual Budget for all Funds, including amendments recommended by all standing committees:**
 - a. County Operations Committee - Michael Phelan**
 - b. Health, Public Safety and Justice Committee - Robert Baietto**
 - c. Land use and Infrastructure Committee - James Dillon**
 - d. Ways and Means Committee**
 - e. Joint Budget Subcommittee / Executive Committee - James Fennell / Andrew Rand**
- 8. Adoption of the Annual Tax Levy - All Funds**
- 9. Adoption of the Peoria County Annual Budget and Appropriation Ordinance for January 1, 2016 through December 31, 2016.**

VII. MISCELLANEOUS AND ANNOUNCEMENTS

VIII. ADJOURNMENT

Table of Contents

Agenda	
A resolution from your County Operations Committee recommending approval of the FY2016 Authorized Staffing Count for Administrative Departments.	
Agenda Briefing	4
Resolution	5
A resolution from your Health, Public Safety and Justice Committee recommending approval of the 2016 State's Attorney Appellate Prosecutor Agreement.	
Agenda Briefing	6
Resolution	7
A resolution from your County Operations Committee recommending approval of the FY2016 Capital Improvement Budget and the 2016-2020 Capital Improvement Plan	
Agenda Briefing	9
Resolution	10
A joint resolution from your Budget Subcommittee and your Executive Committee recommending approval to remove "Operating Budget Policy #6: Capital Replacement" from the Comprehensive Financial Policies of Peoria County.	
Agenda Briefing	11
Budget Highlights	12
Resolution	23
A joint resolution from your Budget Subcommittee and your Executive Committee recommending approval of the Annual Authorization for Year End Transfers.	
Agenda Briefing	24
Resolution	25
A joint resolution from your Budget Subcommittee and your Executive Committee recommending approval to abate the tax levy for the principal and interest payments due in 2016 for:	
Agenda Briefing	26
Resolution	27
An Executive Committee report submitted by the Executive Committee Chairman and the County Administrator on the 2016 Annual Budget for all Funds, including amendments recommended by all standing committees:	
Agenda Briefing	28
Summary	29
Adoption of the Annual Tax Levy - All Funds	
Agenda Briefing	30
Ordinance	32
Adoption of the Peoria County Annual Budget and Appropriation Ordinance for January 1, 2016 through December 31, 2016.	
Agenda Briefing	39
Ordinance	40

AGENDA BRIEFING

COMMITTEE: County Operations Committee
MEETING DATE: October 27, 2015

LINE ITEM: N/A
AMOUNT: N/A

ISSUE:

For RESOLUTION: FY2016 Authorized Staffing Count - Administrative Departments

BACKGROUND/DISCUSSION:

Starting in FY 2010, the Committee and County Board made it policy to formally adopt an authorized staffing count. The purpose of such a resolution is to establish a formal base-line of total employee position count. In the past, this has been informally addressed in budget documents. Alterations to the authorized staffing count throughout the year require the approval of the County Operations Committee.

The following FTE count pertains to departments under discretion of the County Board / County Administration:

DEPARTMENT	2011	2012	2013	2014	2015	2016	FTE Change	% Change 2015-2016	% Change 2011-2016
County Board	18.00	18.00	18.00	18.00	18.00	18.00	-	0.0%	0.0%
County Administrator									
Animal Protection Services	16.00	16.00	16.00	15.00	15.00	15.00	-	0.0%	-6.3%
Heddington Oaks Nursing Home	199.40	192.40	179.90	179.90	177.00	181.22	4.22	2.4%	-9.1%
County Administration	12.60	13.60	13.10	13.10	14.00	11.13	(2.87)	-20.5%	-11.7%
Emergency Management Agency	2.00	2.00	2.00	2.00	2.00	2.00	-	0.0%	0.0%
Facilities and Grounds Operations	10.00	10.00	11.00	11.00	13.00	12.00	(1.00)	-7.7%	20.0%
Finance	9.00	9.00	9.00	9.00	9.00	6.40	(2.60)	-28.9%	-28.9%
County Highway	53.00	53.00	53.00	53.00	53.00	53.00	-	0.0%	0.0%
Information Technology	19.18	19.18	20.43	20.43	20.43	20.43	-	0.0%	6.5%
Planning and Zoning	9.60	9.60	11.60	11.60	11.60	11.60	-	0.0%	20.8%
Recycling and Resource Conservation	3.00	3.00	3.00	3.00	3.00	3.00	-	0.0%	0.0%
Supervisor of Assessments	14.00	14.00	12.50	13.00	12.00	12.00	-	0.0%	-14.3%
Employee Health	-	-	-	-	-	1.65	1.65		
Total County Administrator	347.78	341.78	331.53	331.03	330.03	329.43	(0.60)	-0.2%	-5.3%

COUNTY BOARD GOALS:



HIGH PERFORMING PUBLIC ORGANIZATION

STAFF RECOMMENDATION:

APPROVAL

COMMITTEE ACTION:

PREPARED BY: Randy Brunner / Eric J. Dubrowski, ACFO / CFO

DEPARTMENT: Finance

DATE: November 11, 2015

AGENDA BRIEFING

COMMITTEE: Health, Public Safety, and Justice Committee **LINE ITEM:** N/A
MEETING DATE: October 26, 2015 **AMOUNT:** \$32,000

ISSUE:

RESOLUTION: To participate in the service program of the Office of the State's Attorney Appellate Prosecutor and funding provision for its operation in the amount of \$32,000 for Fiscal Year 2016, commencing December 1, 2015 through November 30, 2016.

BACKGROUND/DISCUSSION:

The Office of the State's Attorney Appellate Prosecutor was developed to aid the State's Attorney in the various counties with cases that are appealed upon criminal conviction and other prosecutions. The services provided by that Office are especially valuable for a county the size of Peoria as the State's Attorney would require three (3) additional assistants to handle the appeals from Peoria County.

COUNTY BOARD GOALS:



HIGH PERFORMING PUBLIC ORGANIZATION

STAFF RECOMMENDATION:

TO AUTHORIZE PARTICIPATION IN THE SERVICE PROGRAM OF THE OFFICE OF STATE'S ATTORNEY APPELLATE PROSECUTOR IN FISCAL YEAR 2016 AND APPROPRIATES THE REQUEST OF \$32,000 IN SUPPORT OF THAT OFFICE.

COMMITTEE ACTION:

Approved 10-26-15 (8-0 votes; Mr. Phelan absent for vote)

PREPARED BY: Eric J. Dubrowski, Chief Financial Officer
DEPARTMENT: Finance

DATE: October 20, 2015

BE IT FURTHER RESOLVED, that the attorneys employed by the Office of the State's Attorneys Appellate Prosecutor are hereby authorized to act as Assistant State's Attorneys on behalf of the State's Attorney of the County in the appeal of all cases, when requested to do so by the State's Attorney, and with the advise and consent of the State's Attorney prepare, file, and argue appellate briefs for those cases; and also, may be requested by the State's Attorney to assist in the prosecution of cases under the Illinois Controlled Substances Act and the Narcotics Profit Forfeiture Act. Such attorneys are further authorized to assist the State's Attorney in his duties under the Illinois Public Labor Relations Act, including negotiations thereunder, as well as in the trial and appeal of tax objections; and

BE IT FURTHER RESOLVED, that the attorneys employed by the Office of the State's Attorney's Appellate Prosecutor may also assist the State's Attorney of this County in the discharge of the State's Attorney's duties in the prosecution and trial of other cases, and may act as Special Prosecutor if duly appointed to do so by a court having jurisdiction; and

BE IT FURTHER RESOLVED, that the Peoria County Board hereby agrees to participate in the service program of the Office of the State's Attorneys Appellate Prosecutor for Fiscal Year 2016, commencing December 1, 2015, and ending November 30, 2016, by hereby appropriating the sum of \$32,000 as consideration for the express purpose of providing a portion of the funds required for financing the operation of the State's Attorneys Appellate Prosecutor, and agrees to deliver same to the Agency on request during the Fiscal Year 2015.

RESPECTFULLY SUBMITTED,

HEALTH, PUBLIC SAFETY, AND JUSTICE COMMITTEE

AGENDA BRIEFING

COMMITTEE: County Operations Committee
MEETING DATE: October 26, 2015

LINE ITEM: Various
AMOUNT: \$7,953,989

ISSUE:

For RESOLUTION: Approval of 2016 Capital Improvement Budget and the 2016-2020 Capital Improvement Plan

BACKGROUND/DISCUSSION:

As required by the adopted Capital Improvement Plan, the County Administrator seeks requests for capital improvement projects for the upcoming fiscal year and the five (5) years beyond that each year.

Across all funds, the Administrator's Recommended 2016 Capital Improvement Budget has 46 projects valued at \$7,953,989. The total planned cost for the 2016-2020 spending plan includes 90 projects at \$43,232,675.

Staff recommends approval of the Administrator's Recommended 2016 Capital Improvement Budget as presented, and that the necessary funds be appropriated to implement the 2016 Capital Improvement Budget.

Project Type	FY 2016 Budget		2016-2020 CIP	
	#	\$	#	\$
Bridge	11	\$ 2,874,239	14	\$ 8,464,220
Equipment	17	\$ 2,194,350	34	\$ 11,888,450
Road Construction	8	\$ 1,805,400	12	\$ 9,905,800
Ste Improvement	10	\$ 1,080,000	30	\$ 12,974,205
Total	46	\$ 7,953,989	90	\$ 43,232,675
Highway		\$ 4,945,639		\$ 19,836,020
Capital		\$ 3,008,350		\$ 23,396,655
Total		\$ 7,953,989		\$ 43,232,675

COUNTY BOARD GOALS:



WORLD CLASS PUBLIC FACILITIES

STAFF RECOMMENDATION:

APPROVAL

COMMITTEE ACTION:

APPROVED 10/26/15 (7-0 votes; Mr. Harding absent)

PREPARED BY: Eric J. Dubrowski, Chief Financial Officer

DEPARTMENT: Finance

DATE: October 19, 2015

AGENDA BRIEFING

COMMITTEE: Budget Subcommittee / Executive Committee
MEETING DATE: November 3, 2015

LINE ITEM: n/a
AMOUNT: n/a

ISSUE: Revised Financial Policies

BACKGROUND/DISCUSSION:

As part of the FY 2016 budget, County staff has reviewed the Comprehensive Financial Policies of Peoria County and recommends removing the following item:

- **(Remove) Operating Budget Policy #6: Capital Replacement:** The County shall allocate 6% of the General Fund expenditures annually for replacement of capital assets. The funds shall be set aside in the Capital Projects Fund, and the County shall use this fund to replace large high cost aging assets.

The County has not been allocating 6% of the General Fund expenditures for capital replacement. The General allocates money for vehicles, computer hardware and accessories, and other non facility related expenditures. However, the County's public facilities are replaced using the Public Facility Sales Tax as the funding source. Removing this line from the policy is a more accurate representation of the funding stream.

COUNTY BOARD GOALS:



HIGH PERFORMING PUBLIC ORGANIZATION

STAFF RECOMMENDATION:

APPROVAL

COMMITTEE ACTION:

Approval 11/3/15 (11-1 votes; Mr. Dillon voted nay)

PREPARED BY: Eric J. Dubrowski, Chief Financial Officer
DEPARTMENT: Finance

DATE: November 9, 2015

Financial Policies

The Comprehensive Financial Policies of Peoria County are included herein.

Purpose

Peoria County government operates on policies designed to protect the County's assets, provide guidance to employees, and serve the public efficiently. It is the intent that the policy statements be used to avoid conflicting goals or activities that may have a negative impact on the overall financial position of the County. The County's system of internal accounting controls is designed also to provide reasonable assurance that the financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations. The County Board adopted some of the policies summarized below in 1988 and also annually through its goal setting. Other policies were approved by the County Board through specific resolution. A few are established by state statute. The remaining policies were established by the County Administrator or the responsible elected official.

These financial policies address revenues, cash management, operating budget policies, capital improvement policies, debt management policies, risk management policies, and accounting policies.

Objectives

- ÿ To protect the policy-making ability of the County Board by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- ÿ To enhance the policy-making ability of the County Board by providing accurate information on program costs.
- ÿ To ensure sound management of the County government by providing accurate and timely information on the County's financial condition.
- ÿ To provide sound financial principles to guide important decisions of the County Board and of management which have a significant fiscal impact
- ÿ To establish operational principles that minimize the cost of government and financial risk.
- ÿ To establish revenue principles that will maintain a diversified and stable system to shelter the County from short-run fluctuations in any one revenue source, distribute the cost of services fairly, and provide the adequate funds to operate desired programs.
- ÿ To provide the essential public facilities and prevent deterioration of the County's capital infrastructure.
- ÿ To protect and enhance the County's credit rating.
- ÿ To ensure the legal and appropriate use of County funds through a system of financial security and internal control.

Financial Policies

Revenue Policies

Revenue Policy #1: Fund Balance

- ÿ To maintain the County's credit rating and meet seasonal cash flow shortfalls, property tax-funded budgets shall provide for anticipated undesignated fund balance in an amount equal to 24% of the fund's current fiscal year budget/appropriation. The only exception is for the Juvenile Detention Center, which shall maintain a fund balance equal to 16% of the fund's current fiscal year budget/appropriation.
- ÿ The County retirement funds, FICA and IMRF, shall be required to maintain an amount equal to 8% of the fund's current fiscal year budget/appropriation. The County Risk Management Fund shall be required to maintain an amount equal to 8% of the fund's current fiscal year budget/appropriation. The County follows the guidelines of Moody's Investment Services and the Government Finance Officers Association concerning fund balance, which is 5-10% of the budget. For purposes of this policy, "cash flow" is defined as the monthly difference between expenditures and revenues.
- ÿ To meet seasonal cash flow shortfalls, non-property tax-funded budgets shall maintain an anticipated fund balance in an amount equal to 16% of the fund's current fiscal year budget/appropriation.
- ÿ In the event the undesignated fund balance exceeds the established levels, the difference may be used to fund one-time capital expenditures which do not increase ongoing County costs and other one-time costs.
- ÿ If, at the end of a fiscal year, the fund balance falls below the established levels, then the County shall rebuild the balance within one year.

Revenue Policy #2: Sources of Revenue

- ÿ The County will maintain a diversified and stable system to shelter the County from short-run fluctuations in any one revenue source, distribute the cost of services fairly, and provide the adequate funds to operate desired programs.
- ÿ Illinois statutes limit the amount of total property tax that can be levied by the County Board. In complying with these requirements, the levy for each fund shall be based upon an evaluation of its fiscal health; non-property tax revenues and opportunities for future non-levy revenue growth; the level of planned expenditures; and cash requirements.
- ÿ Revenues are projected using conservative estimates based on historical information and current levels of collection.
- ÿ The County will project revenues for the next five (5) years and update the projection annually for all budgeted funds.
- ÿ The County Board uses one-time revenues for one-time expenditures. This policy started with federal revenue sharing in the 1970s and continued through the temporary state income tax which ended in 1994. By not using these moneys for operations, the Board has not had to reduce operations as the funds have come and gone.
- ÿ After determination of all sources, all revenues shall be allocated across the various items appropriated by the County Board as provided by law. Unless otherwise provided by law, no department has claim to any specific sources of revenue, and must bear responsibility for its pro rata share of any levy of taxes (where applicable), including any increase in any levy as may be applicable

Financial Policies

Revenue Policy #3: Grants

- Ÿ The County shall aggressively pursue all grant opportunities; however, before accepting grants, the County will consider the current and future implications of both accepting and rejecting the monies.
- Ÿ The County Administrator shall approve all grant applications, and promptly inform the appropriate standing committee of the grant application.
- Ÿ In recommending acceptance or rejection of a grant, the County Administrator shall evaluate each grant upon consideration of the following:
 - Ÿ The amount of matching funds required;
 - Ÿ In-kind services that are to be provided;
 - Ÿ The length of the grant and the requirement to continue the service after the grant has ended; and the related operating expenditures.

Revenue Policy #4: User Fees

- Ÿ The County charges user fees for items and services which benefit a specific user more than the general public. User fees are determined by the statutes or an indirect cost study done bi-annually. Fee studies based on the cost study are done as needed to determine the level of fees needed to equal the total cost of providing the service.
- Ÿ Where feasible, all fees for licenses, permits fines and other miscellaneous charges shall be set to recover the County's expense in providing the attendant service. These fees shall be reviewed annually and recommended changes presented to the appropriate County Board standing committee and the Finance Committee.

Revenue Policy #5: Transfers

- Ÿ To the maximum extent feasible and appropriate, transfers from the General Fund to other funds shall be defined as payments intended for the support of specific programs or services. Amounts not needed to support such programs shall revert back to the General Fund's fund balance.

Financial Policies

Operating Budget Policies

Operating Budget Policy #1: Pay-As-You-Go

- ÿ The County shall attempt to operate on a pay-as-you-go basis, to pay for all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses, such as postponing expenditures or accruing future revenues.

Operating Budget Policy #2: Balanced Budget

- ÿ The County is required by Illinois Compiled Statutes, 55 ILCS 5/6-1, to adopt an annual budget and appropriation ordinance. All operating funds are appropriated in the "Official Budget by County Board" goal, the budget must balance expenditures against available revenues and fund balance. The General Fund and Special Revenue Funds shall not be balanced with fund balance if to do so would drop the fund balance below 8%.
- ÿ In the event that expenditures exceed revenues and available fund balance, the County Administrator shall make recommendations for the commensurate reductions of expenditures and increases in revenues to meet the balanced budget requirements. Such expenditure reductions shall be based upon a determination of the mandated or discretionary nature of the services.

Operating Budget Policy #3: Budget Performance Reporting

- ÿ The County Administrator shall submit a quarterly report comparing actual revenues and expenditures with budgeted revenues and expenditures to the Finance Committee.
- ÿ The Treasurer and Auditor shall submit a monthly activity report to the County Board.
- ÿ Where practical, the County shall institute performance measurements to be included in the budget.

Financial Policies

Operating Budget Policy #4: Personal Services

- ÿ Long-term costs of changes in benefits packages shall be estimated and fully disclosed to the County Board before any negotiated labor agreements are affirmed. Final agreements resulting from the negotiations shall be reviewed by the Management Services Committee, and shall be ratified at the discretion of the County Board consistent with the Illinois Public Employment Relations Act.
- ÿ Salaries, wages and other benefits for employees represented by PCEA shall be granted in a like manner for all other unrepresented employees, except for Top Management, who are in similar classifications and work sites but are exempt from union representation.
- ÿ The Top Management Group shall receive, at a minimum, salary and benefit adjustments which are at least the average adjustment on a percentage basis provided the other represented employees.
- ÿ The Performance Incentive Pay (PIP) program shall continue to recognize the individual performance of unrepresented employees, with semi-annual bonuses ranging to a maximum of 1% of annual salaries.
- ÿ Department Heads and Elected Officials are encouraged to review each vacant position in their department or office during the current fiscal year and budget development with regards to each position's importance to the department and any alternative to filling the vacancy.

Operating Budget Policy #5: Retirement and Compensated Absences

- ÿ The budget shall fully fund all retirement systems.
- ÿ The County will fund IMRF based upon the annual required contribution rates provided annually by IMRF."
- ÿ The County does not fund compensated absences in its budgeting process. The audited financial reports show a liability for the accumulation of vacation, sick leave, and other time earned by employees but not taken. The balance is a projection of what the County would be required to pay out if it discontinued business as of that date. The County does not expect to cease operating, and it has not incurred problems with pay-outs exceeding the ability to pay.

Financial Policies

Operating Budget Policy #6: Capital Replacement

- ~~Ÿ The County shall allocate 6% of the General Fund expenditures annually for replacement of capital assets. The funds shall be set aside in the Capital Projects Fund, and the County shall use this fund to replace large high cost aging assets.~~
- Ÿ All equipment replacement and maintenance needs shall be projected and timed at stable intervals so as not to spend excessively in one year and restricted in the next.
- Ÿ The budget should provide sufficient funds for the regular repair and maintenance of all County capital assets. The budget should not be balanced by deferring these expenditures.
- Ÿ All budget requests for replacement vehicles or other capital items shall be based upon the estimated total purchase price, exclusive of trade-in value.
- Ÿ An item shall be considered a capital equipment if it is a tangible item, has a useful life of more than 1 year, and has an acquisition cost greater than the applicable threshold. The County's capitalization thresholds are as follows: land \$50,000, land improvement \$50,000, building / building improvements \$100,000, machinery / equipment / furnishings \$20,000, vehicles \$20,000, software at \$50,000, intangible assets at \$50,000 and roads and bridges \$100,000.

Operating Budget Policy #7: New Program Requests

- Ÿ New or expanded programs may be included in the budget as a separate package when funded by new sources of revenue or a commensurate reduction of existing operations. Departments are encouraged to explore this option for new or expanded program requests.
- Ÿ New or expanded programs may be included in the budget as a separate package when no funding source is recognized and will be evaluated against County Board priorities and funding availability.

Operating Budget Policy #8: Budget Amendment

- Ÿ Budgets may be amended in three ways: 1) The County Administrator may authorize transfers within and between object totals in a department budget; 2) The County Board may authorize transfers between departments and funds; and 3) The County Board may approve additional appropriations after budget adoption, by a super-majority vote.

Financial Policies

Operating Budget Policy #9: Fund Structure

- Y The budgetary policies of Peoria County are in accordance with generally accepted accounting principles (GAAP). The County's financial structure begins with funds. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Several types of funds are budgeted:
 - Y Governmental funds account for traditional governmental operations that are financed through taxes and other fixed or restricted revenue sources.
 - Ø General Fund: The General (Corporate) Fund is available for any authorized purpose, and is used to account for all financial resources except those required to be accounted for in another Fund. A General Fund summary is prepared which lists the amount of General Fund appropriation for all impacted departments.
 - Ø Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific sources that are legally restricted to expenditures for a specific purpose. Special Revenue Funds are budgeted and appropriated.
 - Ø Debt Service Fund: Debt Service Funds are utilized to account for the payment of interest, principal and related costs on the County's general long-term debt. The County has two debt service funds: one for the repayment of the bonds issued for the Allied Agencies project and a second for repayment of the bonds issued for the Jail and Juvenile Detention Center construction projects.
 - Ø Capital Project Funds: Capital Project Funds are used to account for all expenditures and revenues associated with the acquisition or construction of major facilities that are not financed through proprietary funds or funds being held for other governments.
 - Y Proprietary Funds account for certain "business-type" activities of governments that are operated so that costs incurred can be recovered by charging fees to the specific users of these services.
 - Ø Enterprise Fund: An Enterprise Fund is used to account for operations which are financed primarily by User charges. Two Enterprise Funds are represented in the budget. The operations of the Heddington Oaks Nursing Home and the Parking Facility are budgeted and appropriated through the use of Enterprise Funds.
 - Ø Internal Service Funds: An Internal Service Fund is established to account for the financing of goods and services provided to the County and other agencies on a cost reimbursement basis. Peoria County budgets and appropriates three Internal Service Funds – IT Services, Employee Health Benefits and Risk Management.

Financial Policies

Capital Improvement Policies

Capital Improvement Policy #1: Capital Improvement Program/Capital Budget

- ÿ A five year capital improvement program is prepared with each annual operating budget. The current year portion of the five-year plan is the capital budget.
- ÿ For presentation purposes, the County will establish special revenue funds, capital project funds and debt service funds and segregate them into a capital budget.
- ÿ The County will coordinate development of the Capital Improvement Program with the development of the operating budget. Further operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- ÿ Requests for capital improvements shall accompany operating budget submissions. A high priority shall be given to replacement of capital assets when such assets have deteriorated to the point of becoming hazardous, incur high maintenance costs, are negatively impacting property values, or no longer functionally serving their intended purpose.

Capital Improvement Policy #2: Intergovernmental Assistance

- ÿ Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operations and maintenance costs have been included in operating budget forecasts.

Capital Improvement Policy #3: Maintenance

- ÿ Standards of maintenance to adequately protect the County's capital investments shall be prepared and periodically updated. The annual budget shall be prepared to meet established maintenance schedules.
- ÿ The County will maintain all its assets at a level adequate to protect the investment and to minimize future maintenance and replacement costs.

Capital Improvement Policy #4: Financing

- ÿ To the extent allowable by law, various funding sources may be utilized for capital improvements, including General Fund and Non-General Fund sources of revenue. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test of being required to achieve County goals and those projects must be placed in priority dictated by the nature of funds available.
- ÿ The County Administrator will identify the estimated cost and potential funding sources for each capital project proposal prior to submission to the County Board for approval. This will include a determination of the least costly financing method for all new projects.
- ÿ Revenue sources identified by law as financing only capital projects shall be segregated into capital project funds.

Financial Policies

Capital Assets

Definition of a Capital Asset:

- Ÿ Items individually with a life expectancy of at least two years and above the following thresholds: land \$50,000, land improvement \$50,000, building / building improvements \$100,000, machinery / equipment / furnishings \$20,000, vehicles \$20,000, software \$50,000, intangible assets \$50,000, roads and bridges \$100,000.
- Ÿ In cases where the County must comply with Federal or State requirements for awards (or dealing with organizations with similar stipulations), the County will comply with those requirements in lieu of the thresholds stated in the capital asset policy. i.e. - All grant awards are subject to the capitalization thresholds stated within the grant agreement(s).

Ancillary Costs

- Ÿ All costs, including shipping, that are required to put the asset in service will be capitalized. These charges should be added onto the acquisition price of the item. Business-type activities may have capitalized interest included on construction projects, but governmental activities will not include such costs.

Depreciation

- Ÿ Depreciation will be calculated on a straight line basis over an estimated useful life. Estimated useful life means the estimated number of years that an asset will be able to be used for the purpose for which it was purchased. Estimated useful lives for the category of assets identified in this policy are as follows:

Debt Policies

Debt Policies #1: Use of Debt Financing

- Ÿ The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- Ÿ Debt financing shall generally be utilized for projects that benefit the citizens of Peoria County, have a useful life that will exceed the term of the financing, and when specific project revenues or resources will be sufficient to service the debt.
- Ÿ The County will not use long-term debt for current operations.

Debt Policies #2: Limits on Issuance of Debt

- Ÿ State statutes limit a government's debt to 2.875% of its assessed valuation.
- Ÿ The County will try to keep the average maturity of debt at or below fifteen (15) years.

Debt Policies #3: Rating Agency Relationship

- Ÿ The County will continue to maintain good communications with bond rating agencies about its financial condition. The County will assure full disclosure on every financial report and bond prospectus.

Financial Policies

Risk Management Policies

Risk Management Policy #1: Management of Risks

- ÿ The County established a self-insurance program for unemployment, liability, workers compensation, and its employee medical plan. To forecast expenditures, the County considers claims, fixed costs, a "shock" claim, and funded reserves. The County maintains excess insurance for claims which exceed a level established by the County Board.
- ÿ County Administration shall annually report to the Management Services Committee: 1) organizational compliance with administrative risk management policies; 2) identify current and potential liability risks or activities with the potential to adversely impact County finances; and 3) specific strategies to address the risks identified.

Accounting Policies

Accounting/Auditing

- ÿ State statutes require an annual audit by independent certified public accountants. A comprehensive annual financial report shall be prepared to the standards set by the Government Finance Officers Association (GFOA).
- ÿ The County follows Generally Accepted Accounting Principles (GAAP).
- ÿ The County uses an accounts receivable system to accrue revenues when they are measurable for governmental fund types. Departments should bill appropriate parties for amounts owed to Peoria County, review aging reports, complete follow-up information about the account, and monitor all accounts receivables.

Depreciation

- ÿ The County does not fund depreciation in its proprietary funds. The County established that policy on data processing equipment based on the expectation that replacement cost is lower than the original purchase price due to technology. For Heddington Oaks Elder Care Facility, the retained earnings of the fund are used for capital replacement. The County has not established a replacement fund for the Hamilton Square Parking Deck. Repairs are funded from operations.

EEO-Affirmative Action

- ÿ The County Board set a policy that all vendors doing greater than \$1,000 business with the County must follow guidelines established for equal employment opportunity and affirmative action. Generally, the vendor must have a written sexual harassment policy that meets state statutes, a written EEO policy, and a workforce profile that demonstrates its EEO practices. The County refuses to conduct business with vendors who do not meet the guidelines.

Encumbrance

- ÿ An encumbrance system is maintained to account for commitments resulting from approved purchase orders and contracts. Encumbrances at year end for unfilled obligations of the current year budget are re-appropriated in the succeeding year. An encumbrance for capital expenditures will continue in force until the purpose for which it is made has been accomplished or abandoned. An appropriation for a capital expenditure is deemed to have been abandoned to the extent that the project is not under contract by the close of the fiscal period. Encumbrances at year end do not constitute expenditures or liabilities in the financial

Financial Policies

statements; however, for budgeting purposes, encumbrances are treated as a budgeted expense in the year the commitment to purchase is made.

Capital Assets

- ÿ The County maintains a capital asset inventory of furniture, equipment, buildings, and improvements with the corresponding value thresholds: land \$50,000, land improvement \$50,000, building / building improvements \$100,000, machinery / equipment / furnishings \$20,000, vehicles \$20,000, software at \$50,000, intangible assets at \$50,000 and roads and bridges \$100,000 and a useful life of one year or more. Capital assets for Heddington Oaks are capitalized at \$1,000 and a useful life of one year or more.

Fiscal Year

- ÿ The County's fiscal year is the calendar year.

Purchasing

- ÿ The County's purchasing policy requires County Board approval for all purchases exceeding \$20,000. All items with an expected value of \$20,000 or greater must be competitively bid with exceptions for professional services as defined in state statutes. All vendors doing greater than \$1,000 of business with the County in any given year must follow the County's EEO-Affirmative Action policy. The County Board approved a change in 1997 to authorize the purchase of computer hardware, software, and services up to \$25,000 without a bid. The County, as a practice, bids a comprehensive list of equipment at least twice per year.

Internal Control

- ÿ Internal control procedures shall be documented and reviewed periodically.

Investment Policies

- ÿ The County Treasurer is responsible for the investing of all Peoria County funds. The Treasurer invests most funds' cash under a pooled cash concept, with maturities planned to coincide with cash needs. Amounts necessary to finance immediate, day to day needs are deposited in interest bearing demand accounts; other moneys are invested in higher yielding Certificates of Deposit.
- ÿ The County Board approves the financial institutions in which the Treasurer may deposit funds.

TO THE HONORABLE COUNTY BOARD)
)
COUNTY OF PEORIA, ILLINOIS)

Your Budget Subcommittee / Executive Committee hereby recommends passage of the following Resolution.

Re: Revised Financial Policies

RESOLUTION

WHEREAS, Peoria County has adopted Comprehensive Financial Policies; and

WHEREAS, during the development of the FY 2016 budget, it was recommended that some language be removed to more accurately reflect the replacement of capital assets, and

WHEREAS, the County currently does not allocate 6% of the General Fund expenditures for annual capital replacement, and

WHEREAS, the County uses excess Public Facility Sales Tax dollars as a source for various capital projects; and

NOW, THEREFORE, BE IT RESOLVED, that the County Financial Policies will remove the following line: "The County shall allocate 6% of the General Fund expenditures annually for replacement of capital assets. The funds shall be set aside in the Capital Projects Fund, and the County shall use this fund to replace large high cost aging assets."

RESPECTFULLY SUBMITTED,

BUDGET SUBCOMMITTEE & EXECUTIVE COMMITTEE

AGENDA BRIEFING

COMMITTEE: Budget Subcommittee & Executive Committee
MEETING DATE: November 3, 2015

LINE ITEM:
AMOUNT:

ISSUE:

For RESOLUTION: Annual resolution authorizing the County Administrator to transfer funds as necessary for year-end transactions

BACKGROUND/DISCUSSION:

The County Administrator is delegated the authority to approve the transfer of funds between line items within a department. As the end of the fiscal year approaches, transfers between departments may become necessary to pay bills. To allow County business to continue without waiting for County Board approval, the County Administrator has been given the authority each year to approve all transfers. Staff recommends approval of the resolution as presented.

COUNTY BOARD GOALS:



HIGH PERFORMING PUBLIC ORGANIZATION

STAFF RECOMMENDATION:

APPROVAL

COMMITTEE ACTION:

APPROVAL 11/3/15 (12-0 votes)

PREPARED BY: Eric J. Dubrowski, Chief Financial Officer

DEPARTMENT: Finance

DATE: October 29, 2015

AGENDA BRIEFING

COMMITTEE: Budget Subcommittee / Executive Committee **LINE ITEM:** n/a
MEETING DATE: November 3, 2015 **AMOUNT:** \$5,712,029

ISSUE:

ORDINANCE: To abate the tax levy for the principal and interest payments due in 2016 for the General Obligation Bonds (alternate revenue source) Series 2010A; 2010B; 2010E; 2010F; and 2011.

BACKGROUND/DISCUSSION:

In 2010, Peoria County sold bonds to pay for Phase II of the Energy Performance work (Series 2010A); installation of the new Criminal Justice Information System Software (Series 2010B); and Series 2010E & 2010F to finance construction of the new Peoria Riverfront Museum. In 2011, Peoria County sold bonds to pay for the construction of the new Heddington Oaks senior care center and related facilities. The Board needs to adopt an Ordinance that abates the tax levy (2015 payable in 2016) that would be collected to cover the principal and interest payments the County will make during calendar year 2016. The amounts to be abated in the levy for tax year 2015 / fiscal year 2016, are as follows:

- 2010A = \$43,050
- 2010B = \$906,947
- 2010E = \$1,470,000
- 2010F = \$1,300,450
- 2011 = \$1,991,582

Current revenues generated by General Sales Taxes are sufficient enough that the property tax levy for Series A and Series B are not needed for 2016. Current revenues generated by the Public Facilities Sales Tax are sufficient enough that the property tax levy for Series E and Series F are not needed in 2016. Current revenues generated by the County Elder Care Facility (Property) Taxes and other fees are sufficient enough that the property tax levy for Series 2011 is not needed for 2016. As such, the County Board must abate the levy through resolution.

COUNTY BOARD GOALS:



HIGH PERFORMING PUBLIC ORGANIZATION

STAFF RECOMMENDATION:

APPROVAL

COMMITTEE ACTION:

APPROVAL 11/3/15 (12-0 votes)

PREPARED BY: Eric J. Dubrowski, Chief Financial Officer

DEPARTMENT: Finance

DATE: November 9, 2015

TO THE HONORABLE COUNTY BOARD)
)
COUNTY OF PEORIA, ILLINOIS)

Your Budget Subcommittee / Executive Committees does hereby recommend passage of the following Ordinance.

Re: Abatement of Bond Tax Levy - Series 2010A; 2010B; 2010E; 2010F; and 2011 Bonds

ORDINANCE

WHEREAS, on various dates in 2010 and 2011 the County Board of the County of Peoria adopted various Bond Ordinances for the purpose of issuing General Obligation (alternate revenue source) Bonds: Series 2010A to finance improvements for Phase III of the Energy Contract work; Series 2010B for installation of Integrated Criminal Justice Information System Software; Series 2010E & 2010F to finance construction of the new Peoria Riverfront Museum; and Series 2011 related to the construction of Heddington Oaks Elder Care Facility and related facilities, and;

WHEREAS, the amount of these Series totaled \$82,000,000, and;

WHEREAS, the Bond Ordinances require the levying of a property tax which would raise funds in the amount of Five Million Seven Hundred Twelve Thousand Twenty Nine Dollars and No Cents (\$5,712,029) to be levied in 2015 and collected in fiscal year 2016; and

WHEREAS, it has been determined by your Committee that this tax levy is not necessary for 2015 payable in 2016 as the amount of funds available from sales taxes for the Series 2010A; 2010B; 2010E & 2010F; and the County Nursing Home (Property) Taxes and other fees for the Series 2011 Bonds are sufficient to enable the abatement of the tax levy, and

NOW THEREFORE BE IT ORDAINED, by the County Board of the County of Peoria, Illinois, that the bond debt levy authorized to be extended by the Peoria County Board as part of the adoption of its Bond Ordinances for the issuance of General Obligation (alternate revenue source) Bonds for Series 2010A; 2010B; 2010E; 2010F & 2011, is hereby abated for the 2015 payable 2016 tax year and the County Clerk of the County of Peoria is hereby directed not to extend that levy which would have produced the sum of Five Million Seven Hundred Twelve Thousand Twenty Nine Dollars and No Cents (\$5,712,029) in FY 2016.

RESPECTFULLY SUBMITTED,

BUDGET SUBCOMMITTEE / EXECUTIVE COMMITTEE

AGENDA BRIEFING

COMMITTEE: Budget - Executive
MEETING DATE: November 3, 2015

LINE ITEM: various
AMOUNT: Revenues: \$0
Expenditures: \$112,980

ISSUE:
FY 2016 Budget Changes Recommended by Committees

BACKGROUND/DISCUSSION:

During the course of the budget meetings for each of the standing committees, various changes have been recommended by the committees as noted below. On the attached summary, the following actions occurred:

COUNTY BOARD GOALS:



HEALTHY AND SAFE COMMUNITY



GROWING COUNTY



HIGH PERFORMING PUBLIC ORGANIZATION



WORLD CLASS PUBLIC FACILITIES

STAFF RECOMMENDATION:

APPROVAL

COMMITTEE ACTION:

Approval 11/3/15 (12-0 votes)

PREPARED BY: Randy Brunner, Assistant Chief Financial Officer

DEPARTMENT: Finance

DATE: November 3, 2015

Amendments to Revenues

Committee	Account No.	County Administrator Recommended	Committee Recommended	Net Change	Description
County Operations	No Changes				
Health, Public Safety & Justice	No Changes				
Land Use & Infrastructure	No Changes				
Ways & Means	No Changes				
Joint Budget Subcommittee / Executive		1,347,865	842,414	(505,451)	reduce tax levy 1.5¢
TOTAL Revenue Amendments		\$ 1,347,865	\$ 842,414	\$ (505,451)	

Amendments to Expenditures

Committee	Account No.	County Administrator Recommended	Committee Recommended	Net Change	Description
County Operations	No Changes				
Health, Public Safety & Justice					
PCAPS	026-2-026-3-364-55081	-	78,000	78,000	Replaces 2 vehicles
	PCAPS Subtotal	-	78,000	78,000	
Peoria City/County Health Dept	030-2-030-6-601-51241	255,430	260,295	4,865	Health Insurance Calculation
Peoria City/County Health Dept	030-2-030-6-604-51241	48,205	49,125	920	
Peoria City/County Health Dept	030-2-030-6-606-51241	14,825	15,105	280	
Peoria City/County Health Dept	030-2-030-6-607-51241	88,590	90,275	1,685	
Peoria City/County Health Dept	030-2-030-6-608-51241	106,505	108,535	2,030	
Peoria City/County Health Dept	030-2-030-6-609-51241	37,570	38,285	715	
Peoria City/County Health Dept	030-2-030-6-616-51241	20,980	21,380	400	
Peoria City/County Health Dept	030-2-030-6-658-51241	106,655	108,685	2,030	
	Peoria City/County Health Department Subtotal	678,760	691,685	12,925	
Land Use & Infrastructure	No Changes				
Ways & Means					
	001-1-017-7-807-51031	204,905	219,470	14,565	One new Grade 7 position replaces two existing Grade 5 positions
	001-1-017-7-807-51241	32,945	38,380	5,435	
	001-1-017-7-807-53290	20,000	-	(20,000)	
	117-1-117-7-807-51031	-	14,565	14,565	
	117-1-117-7-807-51031	-	7,490	7,490	
		257,850	279,905	22,055	
Joint Budget Subcommittee / Executive					
TOTAL Expenditure Amendments		\$ 936,610	\$ 1,049,590	\$ 112,980	

TOTALS

County Administrator Recommended	As Amended in Committee	As Amended by County Board	Final Amount
----------------------------------	-------------------------	----------------------------	--------------

ALL FUNDS, AS AMENDED

Revenues	\$ 123,812,837	\$ 123,307,386	\$ 123,307,386
Expenditures	\$ 131,377,055	\$ 131,490,035	\$ 131,490,035

GENERAL FUND, AS AMENDED

Revenues	\$ 45,309,515	\$ 45,309,515	\$ 45,309,515
Expenditures	\$ 45,309,515	\$ 45,309,515	\$ 45,309,515

AGENDA BRIEFING

COMMITTEE: Budget Subcommittee / Executive Committee **LINE ITEM:** various
MEETING DATE: November 3, 2015 **AMOUNT:** \$27,631,290 or \$27,125,839

ISSUE: Approval of the Annual Tax Levy Ordinance

BACKGROUND/DISCUSSION:

The County Board adopted a 2015 property tax rate of \$0.8050.

The recommended 2016 property tax levy is based on a County EAV of \$3.370 billion, with no increase in the tax rate.

The recommended levy for 2016 is \$27,125,839, an increase of \$806,584 over the total property tax extension in 2015. Peoria County's property tax levy is made up of thirteen separate funds, ten with statutory rate ceilings and three without rate ceilings: the Illinois Municipal Retirement, FICA and Risk Management funds.

The overall tax remains flat at 80.5¢ in 2016. There is some shifting in between various tax levies. The General Fund increases 3.41¢ and the VAC levy increases 0.19¢. These are offset by decreases of 1.98¢ in the IMRF levy, 1.13¢ in the IMRF levy, and 0.5¢ in the Health Department levy.

The following chart outlines a five-year history of the Peoria County Board adopted property tax levies and property tax rates in cents per \$100 of taxable assessed values by fund.

Property Taxes & Rate (in cents per \$100/EAV)											
Fund	Limit	2012		2013		2014		2015		2016	
		Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate
General	25.00	6,643,090	20.43	5,018,620	15.60	5,623,750	17.54	6,188,425	18.93	7,528,515	22.34
Health	15.00	1,199,734	3.69	1,187,420	3.69	1,175,830	3.67	1,191,000	3.64	1,058,751	3.14
Care & Treat	10.00	658,246	2.03	645,000	2.01	330,275	1.03	330,000	1.01	334,946	0.99
Highway	10.00	2,340,945	7.20	3,217,940	10.00	3,206,520	10.00	3,269,445	10.00	3,369,670	10.00
Bridge	5.00	1,625,660	5.00	1,608,970	5.00	1,603,260	5.00	1,634,720	5.00	1,684,835	5.00
Matching	5.00	1,259,887	3.87	804,485	2.50	801,630	2.50	817,360	2.50	842,414	2.50
VAC	3.00	163,864	0.50	161,220	0.50	160,325	0.50	160,325	0.49	227,455	0.68
Juvenile Det	1.50	487,700	1.50	482,690	1.50	475,500	1.49	484,060	1.48	505,450	1.50
U of I	1.00	110,000	0.34	110,000	0.34	110,000	0.34	110,000	0.34	109,850	0.33
Heddington Oaks	6.00	1,709,220	5.26	1,898,585	5.90	1,923,915	6.00	1,961,665	6.00	2,021,800	6.00
Risk Mgt.	None	1,981,025	6.09	1,982,250	6.16	2,241,310	6.99	1,243,135	3.79	1,285,532	3.81
IMRF	None	5,054,745	15.55	5,727,930	17.80	5,368,300	16.74	5,697,220	17.43	5,204,454	15.45
FICA	None	2,939,645	9.04	3,059,295	9.51	2,791,900	8.70	3,231,900	9.89	2,952,167	8.76
Totals		26,173,761	80.50	25,904,405	80.50	25,812,515	80.50	26,319,255	80.50	27,125,839	80.50

COUNTY BOARD GOALS:



High Performing Public Organization

STAFF RECOMMENDATION: **APPROVAL**

COMMITTEE ACTION:

Approved 11/3/15 (7-5 votes)

Mr. Fennell, Mr. Mayer, Mr. Morris, Mr. O'Neill, Mr. Phelan, Mr. Rand and Mr. Salzer voted yes
Ms. Ardapple, Mr. Baietto, Mr. Dillon, Mr. Rosenbohm and Mr. Williams voted nay

PREPARED BY: Eric J. Dubrowski, Chief Financial Officer

DEPARTMENT: Finance

DATE: October 28, 2015

Tax Levy For Corporate General County Fund Purposes

1. Public Defender – Public Defender Services (partial)	\$1,000,000
2. Court Administration – Salaries (partial)	\$728,515
3. County Sheriff – Salaries (partial)	\$3,000,000
4. County Sheriff – Food for Inmates (partial)	\$300,000
5. State's Attorney – Salaries (partial)	\$2,000,000
6. Electric / Natural Gas Utilities – All General Fund Departments (partial)	\$500,000
TOTAL LEVY FOR CORPORATE GENERAL COUNTY FUND:	\$7,528,515

BE IT, AND IT IS HEREBY FURTHER PROVIDED, ORDERED AND ORDAINED BY THE COUNTY BOARD, COUNTY OF PEORIA, STATE OF ILLINOIS, that in addition to and in excess of the Tax levied above, the following Special Tax Levies be and the same are hereby levied upon the taxable property within the corporate limits of the County of Peoria, State of Illinois, for the Fiscal Year beginning January 1, 2016, and ending December 31, 2016. That said Special Tax Levies herein provided shall be to provide for the necessary County expenditures for such special purposes arising in said Fiscal Year, found and determined as necessary to be raised for special County purposes, in accordance with the Budget made for said Fiscal Year and the Annual Appropriation Ordinance duly passed by the County Board at this Session, therein specifying the several special County purposes and for the amount of each special purpose stated separately for which such revenue shall be required for said Fiscal Year, said Budget and Annual Appropriation Ordinance is hereby incorporated into this Tax Levy Ordinance by reference and the provisions of the Budget and Appropriation Ordinance are incorporated by reference herein as though the same were set forth verbatim.

The several special purposes, together with the amount of each Special Tax Levy stated separately for the special purposes herein made and provided for the payment of the necessary special County expenditures and legal liabilities are as follows, to-wit:

Tax Levies for Special Fund Purposes

Heddington Oaks Elder Care Facility Fund	
Debt Service	2,021,800
Total Heddington Oaks Elder Care Facility Levy	2,021,800
Care & Treatment Board for Persons with Developmental Disabilities Fund	
Service Agencies Distribution (partial)	334,946

Total Care & Treatment Levy	334,946
County Highway Fund	
Full Time Employee Salaries (partial)	2,000,000
Health Benefits (partial)	59,670
Maintenance Supplies	325,000
Gas and Oil Products	800,000
Auto Maintenance	185,000
Total County Highway Levy	3,369,670
County Bridge Fund	
Bridge Repair (partial)	1,400,000
Engineering & Architecture (partial)	284,835
Total County Bridge Levy	1,684,835
Federal Aid Matching Tax Fund	
Earmarked for Future Road Projects	294,549
Vehicles	150,000
Building Repair	121,315
Other Equipment	110,000
Utilities	63,000
Operational Supplies	60,000
Gas and Oil Products	27,000
Safety Supplies & Equipment	16,550
Total Federal Aid Matching Tax Levy	842,414
F.I.C.A. Fund	
Personal Services (partial)	2,952,167
Total F.I.C.A. Levy	2,952,167
Peoria City / County Health Department Fund	
Full Time Employee Salaries (partial)	1,058,751
Total Health Levy	1,058,751
Illinois Municipal Retirement Fund (IMRF)	
IMRF Contribution (partial)	5,204,454
Total IMRF Levy	5,204,454

Juvenile Detention Center Fund	
Full Time Employee Salaries (partial)	505,450
Total Juvenile Detention Center Levy	505,450
Risk Management Fund	
Liability Claims	100,000
Worker's Compensation Claims (partial)	300,000
Excess Insurance (partial)	800,000
Uninsured Liability Loss (partial)	85,532
Total Risk Management Levy	1,285,532
University of Illinois Extension Fund	
Contributions and Grants	109,850
Total University of Illinois Extension Levy	109,850

Veteran's Affairs Commission Fund	
Full Time Employee Salaries (partial)	135,000
Overtime (partial)	4,455
Health Benefits (parital)	10,000
Emergency Relief	45,000
Building Rental (partial)	19,000
Telephone	5,000
Travel	9,000
Total Veteran's Affairs Commission Levy	227,455
TOTAL LEVY FOR SPECIAL PURPOSE FUNDS	19,597,324

All of the above in addition and in excess of the taxes levied for Corporate County General Fund purposes, as authorized by Law, but not to exceed, however, the rates provided by Law for Illinois Municipal Retirement Fund, F.I.C.A. (Social Security), Health (City-County), County Highway, County Bridge, Federal Aid Matching Tax, Peoria County Board for Care and Treatment of Persons with a Developmental Disability, Risk Management, Veterans' Assistance Commission, Juvenile Detention Center, Heddington Oaks Senior Care Facility, and University of Illinois Extension.

If any item or portion thereof of these Tax Levies is, for any reason, held invalid by the decision of any Court of competent jurisdiction, such decision shall not affect the validity of the remaining portion of these Tax Levies.

That, the County Clerk, of said County of Peoria, State of Illinois, be and is hereby instructed and directed to extend the taxes levied upon the several tax books that shall be provided for the extension and collection of Taxes in and for said Fiscal Year, in accordance with the provision of the Law in such cases made and provided.

ATTESTED TO:

ANDREW A. RAND
CHAIRMAN, COUNTY BOARD
COUNTY OF PEORIA, ILLINOIS

R. STEVE SONNEMAKER
COUNTY CLERK
COUNTY OF PEORIA, ILLINOIS

All amounts, above, refer to the FY 2016 County Administrator Recommended Version available for review in the County Clerk’s Office.

AGENDA BRIEFING

COMMITTEE: Budget Subcommittee & Executive Committee
MEETING DATE: November 3, 2015

LINE ITEM: various
AMOUNT: \$131,490,035

ISSUE:

For RESOLUTION: Approval of annual resolution submitting the Annual Appropriation and Budget Ordinance

BACKGROUND/DISCUSSION:

The County Board's Rules of Order require the Budget Subcommittee and Executive Committee to submit each year to the full County Board the annual Appropriation and Budget Ordinance. The recommended Ordinance will appropriate a total budget across all funds of \$131,490,035. The beginning balance on January 1, 2016 is anticipated to be \$85,071,774. In 2016, property tax revenues are anticipated at \$27,125,839 with the overall rate being 80.5¢ per \$100 assessed valuation. This is the same rate as last year's levy. Non property tax income is anticipated at \$96,181,547. The projected ending fund balance at the end of 2016 is \$76,889,125.

COUNTY BOARD GOALS:



HEALTHY AND SAFE COMMUNITY



GROWING COUNTY



HIGH PERFORMING PUBLIC ORGANIZATION



WORLD CLASS PUBLIC FACILITIES

STAFF RECOMMENDATION:

APPROVAL

COMMITTEE ACTION:

Approved 11/3/15 (7-5 votes)

Mr. Fennell, Mr. Mayer, Mr. Morris, Mr. O'Neill, Mr. Phelan, Mr. Rand, Mr. Salzer voted yes
Ms. Ardapple, Mr. Baietto, Mr. Dillon, Mr. Rosenbohm, Ms. Williams voted nay

PREPARED BY: Eric J. Dubrowski, Chief Financial Officer

DEPARTMENT: Finance

DATE: November 11, 2015

FY 2016 ESTIMATED ENDING FUND BALANCE

Fund	Beginning	Revenues	Expenses	Ending Fund	Percent
General Fund	10,586,918	45,309,515	45,309,515	10,586,918	0.0%
Special Revenue Funds					
Emergency Telephone System Fund	1,487,882	1,724,885	2,324,330	888,437	-40.3%
PCAPS	265,739	1,568,725	1,325,120	509,344	91.7%
Peoria City/County Health Fund	3,307,638	5,901,250	6,594,135	2,614,753	-20.9%
Care and Treatment Fund	43,229	560,500	584,850	18,879	-56.3%
County Highway Fund	1,093,140	4,308,170	4,329,435	1,071,875	-1.9%
County Bridge Fund	2,218,884	1,824,835	3,603,150	440,569	-80.1%
Township Bridge Fund		moved to agency fund in 2015			
County Motor Fuel Tax Fund	7,530,280	2,997,430	5,350,960	5,176,750	-31.3%
Township Motor Fuel Tax Fund		moved to agency fund in 2015			
Matching Tax Fund	998,558	843,414	843,415	998,557	0.0%
Community Development Assistance Prog	1,116,946	6,045	7,500	1,115,491	-0.1%
Solid Waste Management Fund	554,068	261,100	281,860	533,308	-3.7%
Illinois Municipal Retirement Fund	555,499	5,514,065	5,514,065	555,499	0.0%
F.I.C.A. (Social Security) Fund	417,471	3,259,775	3,259,775	417,471	0.0%
Veterans Assist. Commission	56,354	283,755	272,725	67,384	19.6%
Law Library Fund	3,704	105,450	124,985	(15,831)	-527.4%
Peoria County Forfeiture Fund	498,354	12,050	54,500	455,904	-8.5%
Rabies Control Fund	1,859	-	-	1,859	0.0%
Juvenile Detention Center Fund	686,099	3,667,350	3,746,270	607,179	-11.5%
Probation Services Fund	8,033,833	589,000	1,024,550	7,598,283	-5.4%
Drug Forfeiture - Sheriff Fund	94,435	25,152	39,040	80,547	-14.7%
Neutral Site Custody Exchange Fund	182,653	55,500	141,490	96,663	-47.1%
Children's Waiting Room Fund	-	-	-	-	0.0%
Inmate Benefit Fund	243,106	145,500	184,425	204,181	-16.0%
Restricted Donations - Sheriff Fund	55,097	1,925	13,500	43,522	-21.0%
University of Illinois Extension Services Fund	70	109,850	109,850	70	0.0%
Planning and Zoning Grant Fund	142	-	-	142	0.0%
Public Transportation Fund	336,793	785,380	785,380	336,793	0.0%
SAO Records Automation Fund	27,650	9,050	9,050	27,650	0.0%
C.O.P.S. Fund	7,192	-	-	7,192	0.0%
Educational Transition/ Visitation Fund	25,005	43,790	36,640	32,155	28.6%
Family Violence Coordinating Council Fund	7,658	25,270	25,260	7,668	0.1%
County State Capital Improvement Grant	9,865,893	546,765	576,630	9,836,028	-0.3%
Recorder of Deeds Automation Fund	156,162	175,100	353,315	(22,053)	-114.1%
Total Special Revenue Funds	39,871,393	35,351,081	41,516,205	33,706,269	-15.5%
Internal Service Funds					
Information Technology Fund	607,700	4,401,145	4,542,350	466,495	-23.2%
Employee Health Fund	11,334,481	8,490,680	9,639,015	10,186,146	-10.1%
Risk Management Fund	79,391	2,615,175	2,615,175	79,391	0.0%
Total Internal Service Funds	12,021,572	15,507,000	16,796,540	10,732,032	-10.7%
Enterprise Funds					
Peoria County Nursing Home Fund	10,255,743	16,679,190	16,844,460	10,090,473	-1.6%
Parking Facility Fund	3,948,866	312,000	216,500	4,044,366	2.4%
Total Enterprise Funds	14,204,609	16,991,190	17,060,960	14,134,839	-0.5%
Debt Service Funds					
Care & Treatment Rehabilitation	-	-	-	-	0.0%
G.O. Debt Service Fund	547,144	5,424,550	5,434,545	537,149	-1.8%
Special Assessments Fund	-	-	-	-	0.0%
Total Debt Service Funds	547,144	5,424,550	5,434,545	537,149	-1.8%
Capital Project Funds					
Capital Projects Fund	3,386,708	-	-	3,386,708	0.0%
Jail Expansion Fund*/ ICJIS Fund	-	200	-	200	0.0%
Peoria County Veterans War Memorial Fund	313,135	10,000	323,135	-	-100.0%
Peoria Riverfront Museum Construction Fund	3,474,183	10,000	100,000	3,384,183	-2.6%
Public Facilities Tax Fund	325,656	4,703,500	4,949,135	80,021	-75.4%
TIF Distribution Fund	340,456	350	-	340,806	0.1%
Total Capital Project Funds	7,840,138	4,724,050	5,372,270	7,191,918	-8.3%
Total Estimated Ending Fund Balance	85,071,774	123,307,386	131,490,035	76,889,125	-9.6%