



**AGENDA**  
**Joint Finance, Audit, and Legislative**  
**Affairs Committee**  
**and**  
**Executive Committee**  
**Regular & Budget**  
**Tuesday, October 4, 2022**  
**@ 2:00 PM**

Peoria County Courthouse, Room 403

**1. Call to Order**

**2. Approval of Minutes**

- June 21, 2022 (*Finance Audit and Legislative Affairs Committee*)
- July 14, 2022 (*Finance Audit and Legislative Affairs Committee*)
- January 13, 2022 (*Executive Committee*)
- August 23, 2022 (*Executive Committee*)

**3. Budget**

**BUDGET BOOK (Gray and Purple Pages)**

- Finance
- Debt Service
- Heddington Oaks Nursing Home
- General County
- County Administrator's Office
- County Board
- County Auditor
- Community Development Assistance Program Fund
- University of Illinois Cooperative Extension Fund
- Peoria Riverfront Museum Construction Fund
- Peoria Riverfront Museum Parking Garage TIF Reimbursement Fund
- County/State Capital Improvement Grant Fund
- American Rescue Plan Act Fund
- *Committee Budget Changes*

**4. Informational Items / Reports / Other Minutes / Updates**

- Monthly Financial Report
- August 2022 Accounts Payable Review
- Heddington Oaks Financial Report
- American Rescue Plan Act (ARPA) Summary
- Springdale Cemetery Minutes
- County Auditor
- Quarterly CDAP/GAP/Macro/Other Loan Report
- Peoria County Enterprise Zone Report

**5. Resolutions**

- Revised Financial Policies
- Annual Authorization for Year End Transfers
- Abatement of Bond Tax Levy – 2020B (previously 2010F); and 2022 (previously 2011) Bonds
- Approval of Annual Tax Levy Ordinance
- FY2023 Annual Appropriation and Budget Ordinance

**6. Discussion**

- Ethics Ordinance
- Standing Committee Agendas

**7. Executive Session**

- Pending Litigation

**8. Miscellaneous**

**9. Adjournment**

**DRAFT**

**FINANCE AUDIT AND LEGISLATIVE AFFAIRS COMMITTEE**

**June 21, 2022**

**@ 2:00 p.m.**

<b>COMMITTEE MEMBERS PRESENT:</b>	<b>James Fennell</b> – Chairperson; <b>Rachel Reliford</b> – Vice Chairperson ( <i>via teleconference</i> ), <b>Jennifer Groves Allison, Eden Blair, Brandy Bryant, Linda Daley, James Dillon, Betty Duncan, Rob Reneau, Steve Rieker, Paul Rosenbohm, Phillip Salzer, Sharon Williams</b>
<b>MEMBERS ABSENT:</b>	<b>Kate Pastucha, Andrew Rand</b>
<b>STAFF PRESENT:</b>	<b>Scott Sorrel</b> - County Administrator; <b>Shauna Musselman</b> – Asst. County Administrator; <b>Jennie Cordis Boswell</b> - State's Attorney's Office; <b>Heather McCord</b> – Chief Financial Officer; <b>Julie Kusturin</b> – Finance; <b>Nicole Bjerke</b> – Treasurer; <b>Rachael Parker</b> – <b>County Clerk</b> ; <b>Brian Asbell, Randy Brunner</b> – Sheriff's Office
<b>VISITORS</b>	

**Call to Order**

Chairperson Fennell called the meeting to order at 2:00 p.m.

A motion to allow the participation of Ms. Reliford via teleconference was made by Mr. Rosenbohm and seconded by Dr. Blair. The motion carried unanimously.

**Approval of Minutes**

A motion to approve the minutes of May 24, 2022 was made by Ms. Rosenbohm and seconded by Ms. Williams. The motion carried unanimously.

**Informational**

➤ Monthly Financial Report

Ms. Kusturin provided an overview of financial activity through April 30, 2022, representing 33.3% of the fiscal year. Highlights include:

- General Fund revenues to date are 36.1% of budget
- Income Tax revenue continues to trend higher than this time last year
- Sales Tax revenue continues to be affected by the impact of inflation
- The IMRF fund will be within fund balance policy after Property Tax revenue is received

➤ May 2022 Accounts Payable Review

Ms. McCord advised that the Finance Department has seen minimal issues with incoming invoices and continue to work with departments to correct any issues prior to inputting and posting to the system. She stated that an account guide is in development which will assist in consistency in coding, and which will be utilized in training when completed.

➤ Heddington Oaks Financial Report

Ms. McCord advised that financial details for the month ending April 30, 2022 and Accounts Receivable financial details for the month ending May 31, 2022 are included in the committee packet. She stated that the Medicare Cost Report has been filed and anticipate receiving approximately \$28,000.00 on Medicare on multiple accounts written off in 2021. She advised that staff continues to work with RSM on additional avenues to recoup additional Medicare account costs, and with the State's Attorney's Office on resolving hospice accounts.

### **American Rescue Plan Act (ARPA) Summary**

Ms. McCord noted that Peoria County has been allocated \$34.8 million in funds to be directed toward eligible uses as outlined in the final rule of U.S. Department of the Treasury. She stated that the initial summary included in the committee packet includes the budgeted amount for this fiscal year and the amount spent to date. She noted that the Premium Pay bonus allocated to county employees will be included in the July report. She advised that the report also includes a 4-year recommended spending plan in each approved category.

Ms. McCord advised that the county is required to file a quarterly compliance report with the U.S. Department of the Treasury, adding that the first quarterly report was filed in April.

Mr. Rieker asked for an update on the capital projects budgeted for FY2022. Mr. Sorrel that many of the remaining projects are in bid preparation and he anticipates the projects going out for competitive procurement in the late summer or early fall, and slated for completion either late 2022 or early 2023.

### **Resolution**

#### **➤ Heddington Oaks Consultant Agreement**

A motion to approve was made by Ms. Jennifer Groves Allison and seconded by Ms. Bryant.

Ms. McCord advised that outstanding Medicaid accounts related to Heddington Oaks Nursing Home require additional effort in communication and negotiation with the state, and staff has been advised by council to utilize the services of a consultant with expertise and understanding of the state's Medicaid system. Staff requests approval of a consulting contract with Matt Werner Consulting in an amount not to exceed \$42,000.00 for professional services to resolve outstanding Medicaid balances related to Heddington Oaks Nursing Home. She commented that the contract will include assistance with reimbursement methodologies and policies, developing strategies for improving reimbursements, advising on state and federal legislative and administrative issues, and communicating with state officials on the county's behalf.

The motion to approve carried unanimously (13-0).

### **Committee Action**

#### **➤ Review of Executive Session Minutes**

A motion to accept the recommendation of the State's Attorney's Office was made by Ms. Duncan and seconded by Ms. Daley.

Ms. Cordis Boswell advised that it is the recommendation of the State's Attorney's Office that all previously held executive session minutes continue to be held closed as the need for confidentiality still exists, and to destroy executive session audio recordings more than two years old, except those that relate to pending litigation.

The motion carried unanimously (13-0).

### **Adjournment**

The meeting was adjourned by Chairperson Fennell at 2:16 p.m.

*Recorded & Transcribed by: Jan Kleffman*

**DRAFT**

**FINANCE AUDIT AND LEGISLATIVE AFFAIRS COMMITTEE**

**July 14, 2022**

**@ 5:15 p.m.**

<b>COMMITTEE MEMBERS PRESENT:</b>	<b>James Fennell</b> – Chairperson; <b>Rachel Reliford</b> – Vice Chairperson, <b>Eden Blair, Linda Daley, James Dillon, Betty Duncan, Andrew Rand, Rob Reneau, Steve Rieker, Paul Rosenbohm, Phillip Salzer, Sharon Williams</b>
<b>MEMBERS ABSENT:</b>	<b>Jennifer Groves Allison, Brandy Bryant, Kate Pastucha</b>
<b>STAFF PRESENT:</b>	<b>Scott Sorrel</b> - County Administrator; <b>Jennie Cordis Boswell</b> - State's Attorney's Office; <b>Heather McCord</b> – Chief Financial Officer; <b>Gretchen Pearsall</b> – County Administration; <b>Nicole Bjerke</b> – Treasurer
<b>VISITORS</b>	

**Call to Order**

Chairperson Fennell called the meeting to order at 5:15 p.m.

**Resolution**

➤ Amended Heddington Oaks Bond Ordinance

A motion to approve was made by Dr. Blair and seconded by Ms. Williams. Mr. Sorrel advised that Peoria County's Moody's credit rating has been upgraded from AA2 to AA1, noting that a positive result of the increased rating is that the cost of borrowing will decrease.

Ms. McCord commented that the Ordinance before the committee amends the Ordinance adopted by the County Board on June 9, 2022 to allow for the flexibility to enter into a private placement. She stated that a private placement would give the County more flexibility in obtaining the best rate in the best interests of County taxpayers.

The motion to approve carried unanimously (12-0; Ms. Groves Allison, Ms. Bryant, Ms. Pastucha absent).

**Adjournment**

The meeting was adjourned by Chairperson Fennell at 5:21 p.m.

*Recorded & Transcribed by: Jan Kleffman*

**DRAFT**

**EXECUTIVE COMMITTEE**

**January 13, 2022**

**@ 5:00 p.m.**

<b>COMMITTEE MEMBERS PRESENT:</b>	<b>Andrew Rand</b> – Chairman; <b>James Fennell</b> – Vice Chairman; <b>Jennifer Groves Allison, Eden Blair, Linda Daley</b> ( <i>via teleconference</i> ), <b>James Dillon, Betty Duncan, Rachel Reliford, Rob Reneau, Steven Rieker, Paul Rosenbohm, Phillip Salzer, Sharon Williams</b>
<b>MEMBERS ABSENT:</b>	<b>Brandy Bryant, Kate Pastucha</b>
<b>STAFF PRESENT:</b>	<b>Scott Sorrel</b> - County Administrator; <b>Shauna Musselman</b> – Assistant County Administrator; <b>Jennie Cordis Boswell</b> - State's Attorney's Office; <b>Doug Gaa, Randy Brunner</b> – Sheriff's Office
<b>VISITORS:</b>	

**Call to Order**

Chairman Rand called the meeting to order at 5:00 p.m.

A motion to allow the participation of Ms. Daley via teleconference was made by Mr. Rosenbohm and seconded by Dr. Blair. The motion carried unanimously.

**Informational**

➤ **Strategic Assessment of the Sheriff's Office**

Mr. Sorrel advised that the process before the committee today for discussion is the direct result of a series of emails and public comments which have been shared over the past several weeks. He advised that he, the Chairman, and Vice-Chairman met with the Sheriff to begin a dialogue seeking solutions to challenges encountered over the past several months. He stated that one result of the meeting was an agreement to conduct a study on the causes of recent challenges, beginning with the impact the pandemic has had on the community and our organization, how services are delivered, and the fact that our community experienced its most violent period on record in 2021. He advised that the county is experiencing a 15% vacancy rate in Correctional Officers at the Peoria County Jail and a similar vacancy rate in Youth Supervisors at the Juvenile Detention Center. He remarked that it has been difficult and challenging to backfill those vacant positions. Additionally, the facilities are suffering from lost work hours due to COVID-19, while healthy employees are overworked, burnt out, and experiencing fatigue.

Mr. Sorrel advised that a strategic assessment of the state of the criminal justice system in Peoria County will be conducted to address outlined issues. He commented that deliverables will be separated into two categories: 1) Operational; and 2) Corporate Culture. He stated that the assessment would enable the County Board, the Sheriff and the future Sheriff to review and implement short-term and long-term perspectives and possible solutions. He commented that the current estimated timeline for delivery of the assessment is August 31, 2022. He advised that in agreement with the Chairman and Vice-Chairman, he will reach out to noted local experts within the Foster College of Business and solicit proposals from several of those individuals. He stated that after receipt of the proposals, he, the Chairman and Vice-Chairman will evaluate and make a final selection.

Mr. Sorrel advised that as the process is COVID-19 related it is his evaluation that this type of purchase would fall under the Emergency Declaration, as one of the action items in the Proclamation is the suspension of purchasing rules. He anticipates that the cost would be in the approximate area of his spending authority.

Ms. Groves Allison asked for specificity on goals for the strategic assessment. Mr. Sorrel advised that the assessment will be seeking local solutions to address challenges to the best of our ability. Mr. Rand added that the County does not have a complete and comprehensive understanding of the challenges, and an outside credentialed source in research is necessary to do the work on the County's behalf.

Dr. Blair asked if there are temporary measures to be considered in the interim. Mr. Sorrel advised that in the short term, the Sheriff has taken aggressive stances from a compensation standpoint, offering increased compensation for voluntary overtime. He stated that the Sheriff has also put out a social media post in terms of new and increased signing bonuses for new hires, and is also reviewing other means of seeking solutions. He also stressed the continued need to be aggressive in recruitment efforts.

Although Mr. Rand emphasized that the process should not be rushed, Mr. Reneau suggested that regular status updates be provided in the event any short-term implementation recommendations would arise from the assessment process.

Mr. Rieker noted that the majority of issues faced by Peoria County are also felt throughout the state and questioned if there was a way to leverage resources on a broader scale rather than isolating the solutions to just Peoria County. He agreed that in concert with the study, it is important to take some action to appropriately address short-term issues. He particularly mentioned concerns on qualified immunity and the need to take some approach to address the issue.

Mr. Rand agreed that although the issues are not just a local situation, the strategic assessment will be an attempt for the County Board to obtain as much information as possible in order to implement positive solutions. He stressed that he is looking at the long view and encouraged the completion of the entire study prior to attempting to implement piecemeal suggestions.

Ms. Groves Allison asked if the sheriff is supportive of this approach, and Mr. Rand commented that the Sheriff's Office was not unsupportive. Captain Gaa noted that as of Tuesday, the Illinois Department of Corrections again halted or suspended transfer of their inmates, which is significant to Peoria County. He commented that increased inmates in the county facility, and less staff, creates a larger burden and longer time to accomplish tasks. He stated that solutions to correct this situation would provide assistance in regard to care and custody. He also stressed the importance of job retention, and support for the Facilities team, as there are multiple structural issues at the Jail facility.

### **Adjournment**

The meeting was adjourned by Chairman Rand at 5:29 p.m.

*Recorded and Transcribed by: Jan Kleffman*

**DRAFT**

**EXECUTIVE COMMITTEE**

**August 23, 2022**

*Immediately following County Health Committee*

<b>COMMITTEE MEMBERS PRESENT:</b>	<b>Andrew Rand</b> – Chairman; <b>Jennifer Groves Allison, Eden Blair, Brandy Bryant, Linda Daley, James Dillon, Betty Duncan, Rob Reneau, Steven Rieker, Paul Rosenbohm</b> ( <i>via teleconference</i> ), <b>Sharon Williams</b>
<b>MEMBERS ABSENT:</b>	<b>James Fennell; Kate Pastucha; Rachel Reliford, Phillip Salzer</b>
<b>STAFF PRESENT:</b>	<b>Scott Sorrel</b> - County Administrator; <b>Shauna Musselman</b> – Assistant County Administrator; <b>Jennie Cordis Boswell</b> - State's Attorney's Office; <b>Gretchen Pearsall</b> – County Administration; <b>Heather McCord</b> – Chief Financial Officer; <b>Julie Kusturin</b> – Finance; <b>Randy Brunner</b> – Sheriff's Office; <b>Nicole Bjerke</b> – Treasurer; <b>Monica Hendrickson</b> – Health Department
<b>VISITORS:</b>	

**Call to Order**

Chairman Rand called the meeting to order at 1:32 p.m.

A motion to allow the participation of Mr. Rosenbohm via teleconference was made by Mr. Reneau and seconded by Ms. Bryant. The motion carried unanimously (10-0).

**Approval of Minutes**

A motion to approve the executive session minutes of January 4, 2022, March 1, 2022, and March 22, 2022 and regular session minutes of July 26, 2022 was made by Ms. Daley and seconded by Ms. Duncan. The motion carried unanimously (11-0).

**Informational Items/Reports/Other Minutes/Updates**

- Springdale Cemetery

No verbal report. No questions or comments from committee.

- County Auditor

No report. No questions or comments from committee.

- Tax Abatement Program

Mr. Sorrel advised that in March 2021, City Councilman Kelly spoke to this committee and solicited the participation of Peoria County regarding a neighborhood revitalization tool. He commented that a key component of that program is creating a mechanism that would allow for state income tax refunds to be applied as a benefit. He noted that Councilman Kelly had advised that the benefit would apply to new construction of single-family dwellings in targeted areas, with the goal of increasing home ownership.

Mr. Sorrel remarked that the program would require a change in legislation, and while a bill has been introduced it has not been called for a hearing before it's oversight committee in the General Assembly, and at this point is not moving.

**Resolution**

- Creation of a Pool of Pre-Qualified Advertising Agency Vendors

A motion to approve was made by Mr. Rieker and seconded by Dr. Blair.



Ms. Pearsall advised that as the Health Department utilizes grant monies for advertising and various other outreach efforts, the Department is seeking to create a pool of qualified vendors in order to more quickly implement grant-funded programs. She stated that other Peoria County departments have expressed interest in utilizing the same vendor pool on an as-needed basis. She advised that an RFP resulted in seven qualified bids, and she recommends placing all seven qualified vendors into a pre-qualified advertising agency vendor pool on an as-needed basis. She stressed that the pre-qualified pool will not limit the choice of vendor for any department.

The motion to approve carried unanimously (11-0).

**✚ The following Standing Committee meetings were summarized by their respective Chairperson as follows:**

**County Operations**

The following resolution was recommended to the County Board for approval.

- Village of Princeville Animal Control Contract

**Infrastructure**

The following resolution was recommended to the County Board for approval.

- Guardrail Repair Bid Letting

**Ways and Means**

The following resolutions were recommended to the County Board for approval.

- Monthly Delinquent Taxes – July 2022 and August 2022
- Ordinance allowing Peoria County Treasurer to adopt a single bidder rule for annual tax sale
- Committee Action: Assignment of Tax Sale Certificate of Purchase

**Land Use**

The following was recommended to the County Board for approval.

**Zoning Cases**

- #ZBA-2022-0031, Petition of Linda Ramsey

**Subdivision Waiver**

- #WAV-2022-0003, Petition of Linda Ramsey

**County Health**

No resolutions were recommended to the County Board for approval.

**Public Safety and Justice**

The following resolution was recommended to the County Board for approval.

- Salary Adjustment for Peoria County Sheriff

**Finance Audit and Legislative Affairs**

CANCELED

**Miscellaneous**

Ms. Daley spoke to the creation of an Ethics Ordinance, noting that she has spoken to and received support from 15 members of the County Board in the concept of such an Ordinance. She remarked that Ethics Ordinances add to the transparency afforded the public. She stated that six counties in Illinois currently have Ethics Ordinances specific to their county. She advised that Ms. Cordis Boswell will assist in reviewing both model legislation and the Ordinances drafted by each of those six counties.

Ms. Daley anticipates a draft Ordinance will be available for review at the September meeting of the committee, move for final committee approval in October, and final County Board approval in November.

Dr. Blair suggested that training sessions on ethics be scheduled for employees in conjunction with approval of the Ordinance.

**Adjournment**

The meeting was adjourned by Chairman Rand at 1:51 p.m.

*Recorded and Transcribed by: Jan Kleffman*

# JULY 31, 2022 MONTHLY FINANCIAL REPORT



**Submitted By:**  
**Finance Department**  
**Peoria County**

# JULY 31, 2022

## MONTHLY FINANCIAL REPORT

To: Finance, Audit, and Legislative Affairs Committee Chairman Fennell and Committee Members  
 From: Heather McCord, CFO and Julie Kusturin, Assistant CFO  
 Date: September 15, 2022  
 Subject: Monthly Financial Report – Results through July 31, 2022

The report can be broken down to three main sections: General Fund Analysis; Major Revenues Analysis; and Statement of Revenues, Expenditures, and Changes in Fund Balance reported on All Funds. This report includes an analysis of the General Fund by department and by major revenue sources and uses. Given July is the seventh month of the fiscal year, revenues and expenditures are expected to be at or around 58.3% of the budget. Categories that fall above or below this threshold have been identified to help draw out possible areas of concern. Major Revenue Sources which have a significant impact to the budget have been identified and are reflected in the reports individually to show where the revenue is compared to the budget and where the current revenue is predicted to be in comparison to the last four years. Finally, the last section of this report shows the change in fund balance for all funds and the current fund balance compared to the fund balance policy set by the County Board. Funds that fall below the set fund balance policy reserve have been highlighted in red to draw attention to the funds that do not meet the requirement.

For detailed financial reporting specifically relating to Heddington Oaks, please reference the most recent monthly financial reports included in this packet.

We believe this information provides a high level, yet solid base, to the County’s monthly financials and we welcome your feedback. If you have any specific questions regarding this report that you would like addressed during the monthly committee meeting, we kindly ask you to please email [jkusturin@peoriacounty.org](mailto:jkusturin@peoriacounty.org) or call 309-672-6067. Your advance notice is appreciated and will aid in discussion.

### MONTHLY FINANCIAL REPORT HIGHLIGHTS

This Monthly Financial Report provides an overview of the Peoria County financial activities for the period ending July 31, 2022, seven months of the activity representing 58.3% of the fiscal year.

**One significant change in the monthly financial reports for FY22 is that the Peoria County Animal Protection Services (PCAPS) department will now be reported consistently in the General Fund. In prior years, PCAPS was considered a special revenue fund, but since 2018, it has been part of the General Fund. The Finance department will ensure that all the reporting on the General Fund is consistent between the Monthly Financial Reports, the Annual Budget, and the Comprehensive Annual Financial Report.**

### GENERAL FUND ANALYSIS (Pages 7-8)

#### Current Year Revenues by Department (Page 6)

- Total General Fund Revenues to date are 71.9% of budget compared to 66.7% at the same time last year.
  - **Department 014, County Treasurer (13.4%):** This department reports about 97% of the annual budgeted revenues in Period 13 and has historically met or exceeded the revenue budget.
  - **Department 018, Zoning & Planning (44.0%):** Inflation in the cost of building supplies has negatively impacted the number and the size of building permits and revenue is predicted to be below budget expectations.
  - **Department 027, County Elections Commission (32.7%):** Reimbursement revenue, which is a large portion of this department’s revenue, is cyclical and will not be received until after local elections are held.

Revenues	Range
Below Budget	↓43.8%
Within Expected Range	43.8% ↔ 58.3%
Above Budget	↑58.3%
Expenditures	
Below Budget	↓58.3%
Above Budget	↑58.3%

# JULY 31, 2022

## MONTHLY FINANCIAL REPORT

### Current Year Expenditures by Department (Page 6)

- Total General Fund Expenditures to date are 45.3% of budget compared to 53.7% at the same time last year.

### Current Year Revenues and Expenditures by Sources and Uses (Page 7):

- **Other Taxes 31400 (0.0%)** is below budget in this report due to how the county recognizes revenues from penalties on property taxes during P13 and not throughout the year.

### MAJOR REVENUES ANALYSIS (Pages 9-11):

#### SECRETARY OF STATE CERTIFIES 2020 DECENNIAL CENSUS POPULATION FIGURES

Income Tax, Cannabis Use Tax, and Use Tax are all distributed to municipalities based on population. The population figures are determined based on the latest census. The 2020 decennial census data collected by the United States Census Bureau were certified by the Office of the Illinois Secretary of State in October 2021, and the Illinois Department of Revenue (IDOL) first used the new population figures for the December 2021 LGDF allocation.

The total population in Illinois decreased from 12,875,967 to 12,812,508. Peoria County receives distributions based on the unincorporated population, which decreased from 37,010 in 2010 to 35,400 in 2020. This is a decrease of 1,610 or 4.35%. For all revenues combined, the latest update from the Illinois Municipal League estimates this impact to lower revenues remitted to the County based on population by about \$342,850 for all taxes combined.

- **Income tax** is **above** budget expectations by \$856,338 or 27.0%. In 2022, five of the first seven months realized the highest income tax receipts for those months for the last 25 years that the county has been tracking this revenue.

The Local Government Distributive Fund (LGDF) or more commonly called Income Tax, receives its formula-based allocation from Individual Income Tax (IIT) and Corporate Income Tax (CIT) receipts after refunds are deducted. These allocated funds are distributed based on population to local governments. LGDF continues to benefit from several positive factors: an improving labor market, extraordinary CIT receipts, and higher estimated tax payments from individuals with pass-through entities. Gross CIT continues to outperform expectations, exhibiting a growth of 78% over the prior year. This growth appears to mirror the national trend; the U.S. Treasury saw a 76% increase in their CIT receipts for the same period.

The Build Back Better Act was passed by the House of Representatives on 11/19/21 but hasn't gone any further. The proposed Build Back Better (BBB) includes surcharge tax rates on high-income earners, higher taxes on capital gains and dividends, and other major tax changes for corporations. It seems likely that wealthy individuals sold assets in late 2021 to reduce their future taxes in case BBB becomes law. Because of high corporate profits in 2021, many private firms appeared to have paid substantial bonuses to their employees, which may explain part of a 12% increase in December 2021 taxes withheld from the payroll. December 2021 also saw larger income tax payments by partnerships and S-corporations that were required to make estimated tax payments for the first time by December 31, 2021. These factors, combined with solid increases in wages and salaries, contributed to a 14% increase in that month's IIT receipts.

The Illinois labor market has rebounded with employment gains across nearly all major industries. As a tight labor market put pressure on wages, non-farm wages and salaries grew by 4.1% for the 12-month period ending November 2021. The preliminary unemployment rate was down to 5.7% in November 2021; a year prior it was 8.1%.

**Sales Tax Combined:** The Leveling the Playing Field for Illinois Retail Act went into effect January 1, 2021. This act requires out-of-state online merchants to tax Illinois consumers based on their tax rate at their delivery address

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## MONTHLY FINANCIAL REPORT

instead of collecting the 6.25% use tax. This change shifted revenues from the Local Use Tax line item to Sales Tax, Supplemental Sales Tax, and Public Safety Sales Tax. The budget reflects the expected sales tax revenues and the shift from favorable local use taxes. FY22 should be a good measurement to the full impact of the Level the Playing Field Act and should better measure the difference between the two tax types that are collected. Consumer behavior has shifted to depending more and more on on-line retail shops, which should have a favorable impact to Peoria County sales taxes.

- Local Use Tax was budgeted to estimate the impact of the census change and the significant shift of revenues from Local Use Tax due to the January 1, 2021, implementation of the Leveling the Playing Field for Illinois Retail Act. Local Use through June was \$286,746 or 76.3% above budget expectations. This revenue exceeded the 2021 budget expectations by about \$645,902 or 86.1% and is predicted to exceed the budget in FY22 by about \$573,520 or 71.7%. The negative impact of the Leveling the Playing Field for Illinois Retail Act was unknown, and the budget has been more pessimistic than the actual revenue received to date. Local use tax revenue will help to offset sales tax that may end under budget expectations.
  - Sales Tax is also impacted by the Level the Playing Field Act. The impact of inflation and the cessation of stimulus checks has begun to show in our sales tax revenues; receipts for January through June declined \$128,405, an average of 13.5%, from the same months in FY21. Sales Tax revenue is \$248,481 or (-23.2%) below budget expectations for June 2022. The unfavorable trend in sales tax revenue predicts that the revenue for FY22 may be about \$484,615 or 21.9% below budget.
  - Supplemental Sales Tax is also impacted by the Level the Playing Field Act. The impact of inflation and the cessation of stimulus checks has begun to show in our Sales Tax revenues; receipts for January through June declined \$101,389, an average of (-2.9%), from the same months in FY21. Supplemental Sales Tax revenue is \$76,399 or (-2.3%) below budget expectations for June 2022. The unfavorable trend in supplemental sales tax revenue predicts that the revenue for FY22 may be about \$351,400 or 5.2% below budget.
  - Public Safety Sales Tax is also impacted by the Level the Playing Field Act. Receipts for January through June increased \$79,002, an average of 3.56%, from the same months in FY21. Public Safety Sales Tax revenue is \$101,043 or (4.1%) above budget expectations for June 2022. The favorable trend in public safety sales tax revenue predicts that the revenue for FY22 may be about \$149,720 or 2.9% above budget.
  - Combined Sales Tax revenue through June is \$62,909 or (0.9%) above budget expectations for June 2022. The unfavorable trend in sales tax revenue predicts that the combined sales tax revenue for FY22 may be about \$112,775 or 0.8% below budget.
- **Charges for Services** were above budget expectations for FY21. In June, charges for services were \$430,353 or (-7.6%) below budget expectations. Recent projections reported by staff estimate that the FY22 revenues may be about \$58,730 or (-0.6%) below budget.
- **Personal Property Replacement Tax (All Funds)** revenues fluctuate year to year and PPRT is above budget expectations by \$7,812,247 or 202.6%. The County budgeted this revenue to increase in FY22 from the FY21 budget, but five out of six receipts in FY22 are exponentially higher than the any other month in the past 23 years and any optimistic assumption we could have calculated during the FY22 budget process.

PPRT is currently experiencing the highest collections in nominal terms since its inception in 1979. Local governments saw their January 2022 PPRT distribution at twice as much as what they received the prior January. This unusual growth in winter collections is partly a result of a recent change in estimated tax payments for partnerships and S-corporations. Public Act 102-0658, enacted August 27, 2021, requires partnerships and S-corporations to make quarterly estimated payments if the expected tax due is more than \$500. These pass-through entities used to make their income tax payments once a year — in March for S-corporations and April for partnerships. Because the law was enacted late in the calendar year, most of these entities appeared to make

# JULY 31, 2022

## MONTHLY FINANCIAL REPORT

their estimated payments in December 2021. It was originally estimated that corporations will pay less tax when they file their tax returns in March or April 2022. However, this wasn't the case. PPRT receipts for March and April 2022 totaled \$1,747.7 million, up 133% over the previous year. Total PPRT disbursement through April 2022 realized an increase of more than 100% compared to the previous year.

It seems clear that the unparalleled growth in PPRT reflects an improving economy generating exceptionally high corporate earnings and profits. This may also be a result of the elimination of several "corporate loopholes" by the Illinois General Assembly as of June 30, 2021, which may be exerting significant upward pressure on revenues to the tune of several hundred million dollars. Even though PPRT revenue has been performing at unimaginable levels, we do know that moving forward, there may be downward pressure on corporate profits in the future. Inflation has emerged as an issue with the consumer-price index (CPI) increasing to 9.1% for the 12 months ended in June and exceeds the May's index of 8.6%. Inflation is fueled by global and national supply chain disruptions, the war in Ukraine, higher energy costs, robust consumer demand, rising interest, and a tight labor market. Economists are increasing the probability of the economy heading into recession. The County will continue to monitor the situation as the fiscal year progresses and is considering various ways to hedge rising costs due to inflation.

- **Property Taxes** received through the July distributions for 2022 are at 94.5% of the expected budget.

*\* Revenue analysis can be credited to the Illinois Municipal League.*

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR ALL FUNDS (Pages 12-13):

#### Special Revenue Funds

- **Fund 033, County Highway** is currently at (23.4%) fund balance, about 0.6% below the fund balance policy. This fund receives a significant portion of annual revenues from property taxes, which start to be collected in June. Additionally, this fund's personnel expenditures for salaries are temporarily higher than budget expectations; salaries budgeted to be paid from the MFT fund, (not the Highway fund), will be realized later this year. This, in addition to the property taxes expected to be received after June, will bring this fund back within fund balance policy limits.
- **Fund 054 Mortgage Foreclosure Fund** is currently at (10.4%) fund balance, about 5.6% below the fund balance policy. Filing fees assessed on mortgage foreclosures have been received below historical averages. Due to COVID-19, there was a moratorium on foreclosure filings which resulted in virtually no revenue. However, the County was still obligated to incur costs to maintain the program. The moratorium has since been lifted and the fund balance is no longer negative.
- **Fund 091 C.O.P.S. Fund** is currently at (-22.6%) fund balance, about 22.6% below the fund balance policy. This is a grant fund with a 0% fund balance policy. The grant revenue to cover the expenses through July is to be posted in August and the fund is not expected to be below policy at fiscal year-end.

#### Enterprise Funds

- **Fund 175, Heddington Oaks Fund** is currently at (-301.4%) net position. Heddington Oaks is an Enterprise Fund that uses the full accrual method of accounting that measures net position and not fund balance. Net position differs from fund balance because it includes the Net Investment in Capital Assets. The Heddington Oaks building is depreciating faster than the debt is being paid off, which lowers the overall net position. The Heddington Oaks facility struggled to have a resident census mix that was sufficient to cover the facility's expenses. Thus, the Peoria County Board made the difficult decision to close the facility and the Nursing Home served its last resident in August 2020. *For detailed financial reporting specifically relating to Heddington Oaks, please reference the most recent monthly financial reports in this packet.*

#### Internal Service Funds

# JULY 31, 2022

## MONTHLY FINANCIAL REPORT

- **Fund 082, Risk Management Fund** is currently at (-2.9%) fund balance, about 10.9% below the fund balance policy. Fund balance was replenished in FY21 and is budgeted to have a surplus in FY22. Annual risk management fees are paid in January and significantly impacts fund balance on a short-term basis until property taxes are received in June. In FY21, the County hired Bellwether Advantage LLC to analyze the Risk Management Function. The FY22 budget reflects the recommended changes to discontinue the practice of allocation to-and-from special levied funds in favor of realigning expenses and adjusting the Risk Management Levy directly. The fund balance policy will need to be increased in the FY23 budget cycle to reflect that this fund should have a policy of 24% now that it is supported fully by property tax revenues.



**MONTHLY FINANCIAL REPORT  
FOR THE MONTH ENDING JULY 31, 2022 (PERIOD 7)  
GENERAL FUND ANALYSIS**

**Revenues (58.3%)**

DEPT. #	TITLE	ADOPTED FY 2022 BUDGET	CURRENT YEAR BUDGET	CURRENT YEAR REVENUE	CURRENT YEAR %	FY 2021 BUDGET	FY 2021 YTD ACTUAL	PRIOR YEAR %
001	GENERAL COUNTY	30,832,520	31,334,520	25,273,551	80.7%	26,920,625	19,496,480	72.4%
002	COUNTY ADMINISTRATION	179,110	179,110	106,049	59.2%	357,280	181,583	50.8%
003	COUNTY BOARD	18,375	18,375	10,719	58.3%	2,580	1,505	58.3%
004	FINANCE	36,040	36,040	25,781	71.5%	56,420	37,616	66.7%
005	FACILITIES	271,435	271,435	160,251	59.0%	323,450	163,835	50.7%
006	STATES ATTORNEY	1,225,120	1,225,120	593,857	48.5%	969,310	537,856	55.5%
007	CIRCUIT CLERK	2,191,750	2,191,750	1,210,156	55.2%	2,230,950	1,295,130	58.1%
008	PUBLIC DEFENDER	269,430	269,430	158,683	58.9%	242,000	164,411	67.9%
009	COURT ADMINISTRATION	2,447,600	2,648,002	1,515,389	57.2%	2,475,919	1,524,903	61.6%
012	COUNTY SHERIFF	4,545,000	4,545,000	2,884,761	63.5%	4,670,415	2,798,627	59.9%
014	COUNTY TREASURER	1,101,430	1,101,430	147,245	13.4%	1,070,940	98,874	9.2%
016	SUPERVISOR OF ASSESSMENTS	55,200	55,200	28,750	52.1%	52,440	27,893	53.2%
018	ZONING & PLANNING	393,000	393,000	172,938	44.0%	343,000	212,238	61.9%
020	COUNTY CLERK	1,905,800	1,905,800	1,179,128	61.9%	1,830,600	1,330,425	72.7%
023	COUNTY CORONER	156,000	156,000	101,526	65.1%	153,200	86,639	56.6%
025	REGIONAL OFFICE OF EDUCATION	19,000	19,000	19,000	100.0%	14,000	7,000	50.0%
026	PCAPS	1,513,400	1,563,552	871,047	55.7%	1,468,795	864,810	58.9%
027	CO ELECTIONS COMMISSIONS	25,600	25,600	8,374	32.7%	51,470	24,605	47.8%
<b>TOTAL REVENUE</b>		<b>47,185,810</b>	<b>47,938,364</b>	<b>34,467,205</b>	<b>71.9%</b>	<b>43,233,394</b>	<b>28,854,430</b>	<b>66.7%</b>

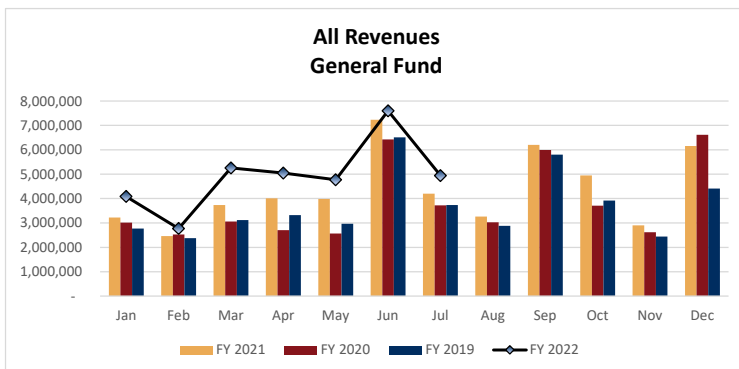
**Expenditures (58.3%)**

DEPT. #	TITLE	ADOPTED FY 2022 BUDGET	CURRENT YEAR BUDGET	CURRENT YEAR EXPENSE	CURRENT YEAR %	FY 2021 BUDGET	FY 2021 YTD ACTUAL	PRIOR YEAR %
001	GENERAL COUNTY	6,999,160	15,516,226	4,503,701	29.0%	6,455,293	3,842,265	59.5%
002	COUNTY ADMINISTRATION	896,080	920,810	405,226	44.0%	778,495	454,287	58.4%
003	COUNTY BOARD	217,650	217,650	121,820	56.0%	204,785	119,299	58.3%
004	FINANCE	681,590	682,215	358,079	52.5%	433,195	243,986	56.3%
005	FACILITIES	2,242,665	2,242,665	1,204,558	53.7%	2,075,875	1,089,910	52.5%
006	STATES ATTORNEY	4,262,670	4,262,670	1,966,090	46.1%	3,991,705	2,004,771	50.2%
007	CIRCUIT CLERK	1,719,915	1,719,915	930,003	54.1%	1,677,110	880,352	52.5%
008	PUBLIC DEFENDER	1,724,365	1,724,365	835,985	48.5%	1,516,905	808,841	53.3%
009	COURT ADMINISTRATION	3,632,565	3,841,451	2,056,515	53.5%	3,737,619	1,915,564	51.3%
012	COUNTY SHERIFF	18,995,275	19,015,251	10,026,267	52.7%	16,811,287	8,927,677	53.1%
013	SHERIFF MERIT COMMISSION	11,950	11,950	6,122	51.2%	8,620	9,038	104.9%
014	COUNTY TREASURER	432,210	449,210	199,757	44.5%	410,635	199,017	48.5%
016	SUPERVISOR OF ASSESSMENTS	574,370	578,870	307,254	53.1%	543,415	285,243	52.5%
018	ZONING & PLANNING	675,775	680,275	349,513	51.4%	596,830	283,224	47.5%
019	ZONING BOARD OF APPEALS	7,750	7,750	3,178	41.0%	6,940	3,690	53.2%
020	COUNTY CLERK	920,525	934,890	416,847	44.6%	860,738	432,537	50.3%
021	COUNTY AUDITOR	112,750	112,750	58,090	51.5%	243,010	128,003	52.7%
023	COUNTY CORONER	789,985	845,685	458,715	54.2%	767,685	365,286	47.6%
025	REGIONAL OFFICE OF EDUCATION	283,080	283,080	136,728	48.3%	235,125	115,480	49.1%
026	PCAPS	1,397,140	1,512,292	787,615	52.1%	1,330,355	664,142	
027	CO ELECTIONS COMMISSIONS	779,470	838,482	428,789	51.1%	762,780	537,729	70.5%
<b>TOTAL EXPENDITURES</b>		<b>47,356,940</b>	<b>56,398,452</b>	<b>25,560,851</b>	<b>45.3%</b>	<b>43,448,402</b>	<b>23,310,341</b>	<b>53.7%</b>

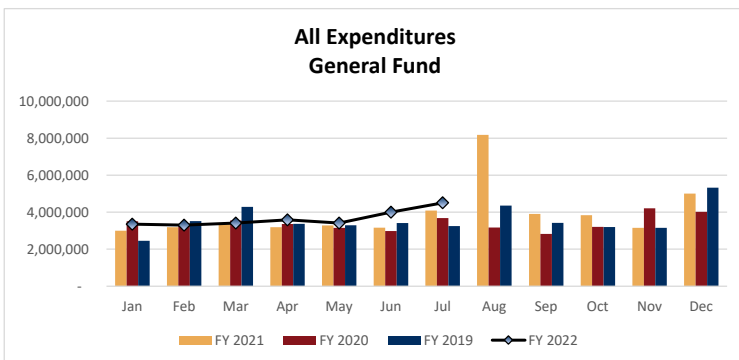
**MONTHLY FINANCIAL REPORT  
FOR THE MONTH ENDING JULY 31, 2022 (PERIOD 7)  
GENERAL FUND ANALYSIS**

**Statement of Revenues and Expenditures  
(58.3% of FY 2022)**

	TITLE	ADOPTED FY 2022 BUDGET	CURRENT YEAR BUDGET	CURRENT YEAR REVENUE	CURRENT YEAR %	FY 2021 BUDGET	FY 2021 YTD ACTUAL	PRIOR YEAR %	FY 2021 P13 ACTUAL	% BUDGET VS. ACTUAL
31000	PROPERTY TAXES	6,681,065	6,681,065	3,718,827	55.7%	7,942,750	4,294,821	54.1%	8,005,311	100.8%
31400	OTHER TAXES	750,000	750,000	-	0.0%	700,000	-	0.0%	780,133	111.4%
32000	LICENSES AND PERMITS	1,425,700	1,425,700	793,005	55.6%	1,349,700	854,405	63.3%	1,526,952	113.1%
33000	INTERGOVERNMENTAL REVENUE	26,898,315	27,158,717	23,214,496	85.5%	22,040,399	17,053,590	77.4%	30,122,565	136.7%
34000	CHARGES FOR SERVICES	9,700,325	9,700,325	5,228,170	53.9%	9,171,290	5,383,383	58.7%	9,638,266	105.1%
35000	FINES	604,000	604,000	321,468	53.2%	545,400	362,293	66.4%	591,668	108.5%
35900	INTEREST INCOME	18,900	18,900	72,063	381.3%	32,700	17,309	52.9%	38,559	117.9%
36000	MISCELLANEOUS REVENUE	974,330	1,024,482	615,421	60.1%	1,358,240	855,848	63.0%	1,522,987	112.1%
37000	OTHER FINANCING SOURCES	18,000	18,000	15,170	84.3%	18,000	15,586	86.6%	34,576	192.1%
41000	FUND TRANSFERS IN	115,175	557,175	488,586	87.7%	74,915	17,195	23.0%	74,561	99.5%
	<b>TOTAL REVENUE</b>	<b>47,185,810</b>	<b>47,938,364</b>	<b>34,467,205</b>	<b>71.9%</b>	<b>43,233,394</b>	<b>28,854,430</b>	<b>66.7%</b>	<b>52,335,578</b>	<b>121.1%</b>
51000	PERSONNEL EXPENSES	32,067,845	32,400,630	16,668,729	51.4%	28,714,275	14,954,260	52.1%	27,834,458	96.9%
52000	COMMODITIES EXPENSES	1,407,235	1,650,768	936,878	56.8%	1,478,708	766,488	51.8%	1,257,701	85.0%
53000	CONTRACTUAL EXPENSES	11,304,580	12,010,377	6,613,464	55.1%	11,493,880	6,605,465	57.5%	11,374,750	99.0%
55000	CAPITAL OUTLAY EXPENSES	778,000	931,697	279,437	0.0%	248,804	67,304	27.1%	325,248	130.7%
60000	FUND TRANSFERS OUT	1,799,280	9,404,980	1,062,343	11.3%	1,512,735	916,824	60.6%	6,644,582	439.2%
	<b>TOTAL EXPENDITURES</b>	<b>47,356,940</b>	<b>56,398,452</b>	<b>25,560,851</b>	<b>45.3%</b>	<b>43,448,402</b>	<b>23,310,341</b>	<b>53.7%</b>	<b>47,436,338</b>	<b>109.2%</b>
	<b>TOTAL REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(171,130)</b>	<b>(8,460,088)</b>	<b>8,906,355</b>		<b>(215,008)</b>	<b>5,544,089</b>		<b>4,899,240</b>	



	FY 2022	FY 2021	FY 2020	FY 2019
Jan	4,081,329	3,225,105	3,017,386	2,773,475
Feb	2,773,454	2,465,639	2,533,444	2,380,854
Mar	5,252,658	3,740,824	3,063,555	3,123,760
Apr	5,047,510	4,007,876	2,708,860	3,327,818
May	4,769,407	3,984,760	2,570,956	2,970,104
Jun	7,599,643	7,231,913	6,422,083	6,509,095
Jul	4,943,205	4,198,312	3,725,159	3,741,735
Aug		3,264,324	3,028,070	2,886,414
Sep		6,198,595	5,993,199	5,802,622
Oct		4,949,038	3,710,012	3,916,744
Nov		2,907,781	2,623,514	2,447,031
Dec		6,157,289	6,618,220	4,411,212
<b>Total</b>	<b>34,467,205</b>	<b>52,331,457</b>	<b>46,014,459</b>	<b>44,290,863</b>

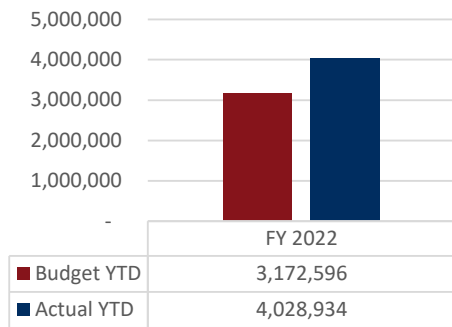


	FY 2022	FY 2021	FY 2020	FY 2019
Jan	3,353,256	2,993,230	3,502,977	2,454,296
Feb	3,301,161	3,187,824	3,315,800	3,511,607
Mar	3,408,485	3,411,369	3,552,154	4,286,633
Apr	3,583,745	3,185,318	3,363,007	3,371,142
May	3,411,760	3,284,137	3,151,308	3,288,870
Jun	3,996,108	3,164,771	2,976,485	3,408,962
Jul	4,506,336	4,083,692	3,680,425	3,251,009
Aug		8,178,735	3,168,102	4,354,821
Sep		3,904,227	2,822,793	3,423,949
Oct		3,838,852	3,204,825	3,199,780
Nov		3,154,709	4,206,999	3,148,738
Dec		5,005,464	4,018,733	5,321,310
<b>Total</b>	<b>25,560,851</b>	<b>47,392,327</b>	<b>40,963,608</b>	<b>43,021,117</b>

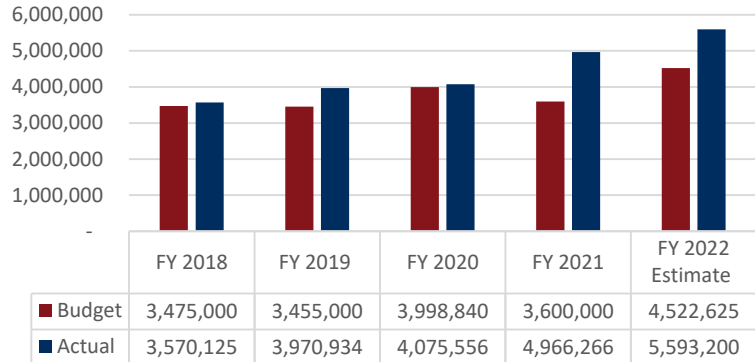
# MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING JULY 31, 2022 (PERIOD 7) MAJOR REVENUE ANALYSIS

## Income Tax - General Fund

**YTD Revenue vs. Budget**



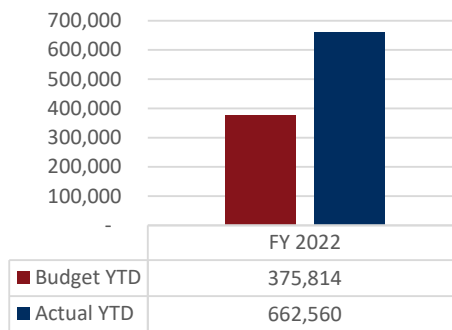
**Total Revenue vs. Budget**



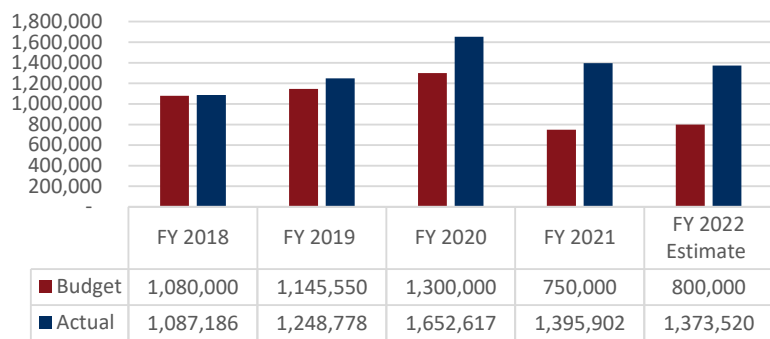
\*August 2022 revenue vs. August average collection

## Local Use Tax - General Fund

**YTD Revenue vs. Budget**



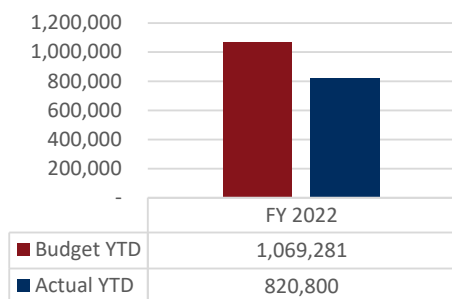
**Total Revenue vs. Budget**



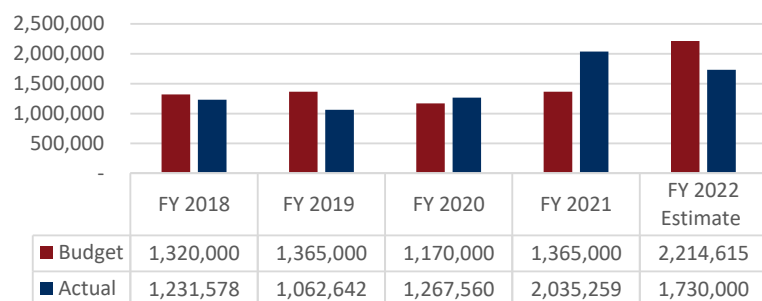
\*June 2022 revenue vs. June average collection

## Sales Tax - General Fund

**YTD Revenue vs. Budget**



**Total Revenue vs. Budget**

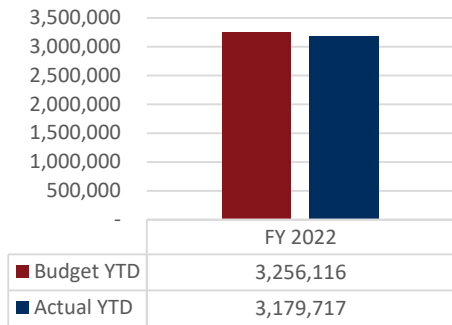


\*June 2022 revenue vs. June average collection

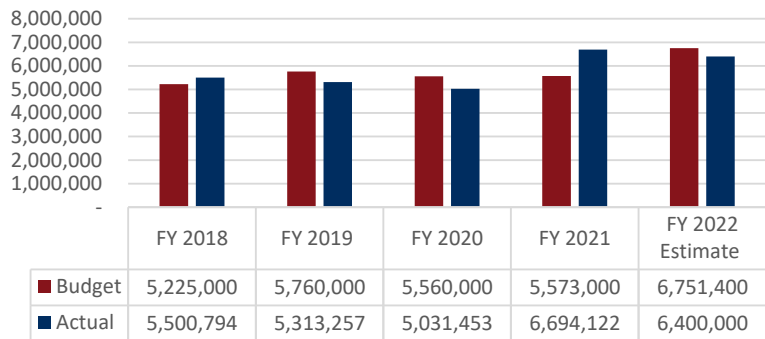
# MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING JULY 31, 2022 (PERIOD 7) MAJOR REVENUE ANALYSIS

## Supplemental Sales Tax - General Fund

### YTD Revenue vs. Budget



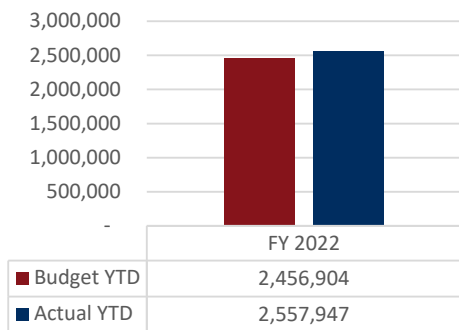
### Total Revenue vs. Budget



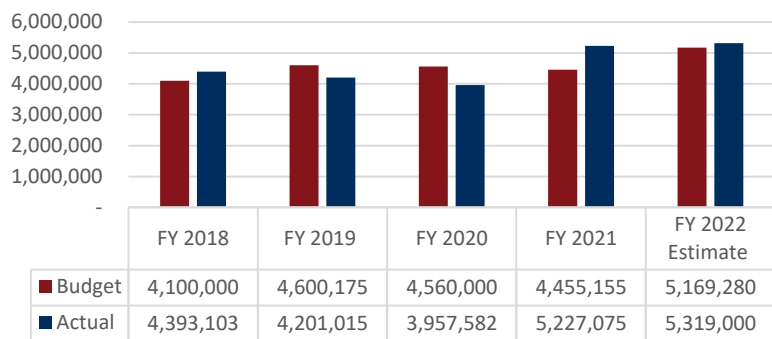
\*June 2022 revenue vs. June average collection

## Public Safety Sales Tax - General Fund

### YTD Revenue vs. Budget



### Total Revenue vs. Budget



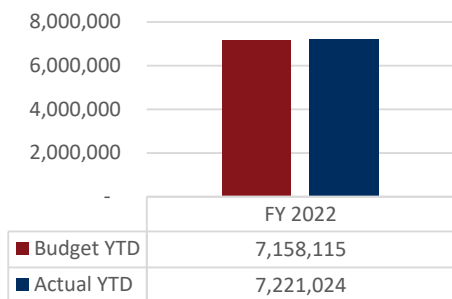
\*June 2022 revenue vs. June average collection

\*\* Same as Public Facilities Sales Tax recorded in the Public Facilities Sales Tax Fund

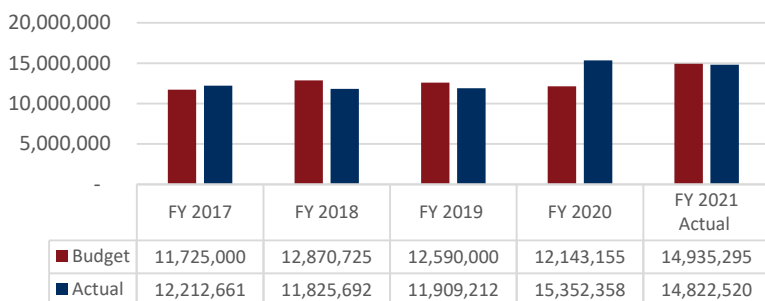
\*\*\* Includes 1.5% fee imposed by State of Illinois

## Sales Tax Combined - General Fund

### YTD Revenue vs. Budget



### Total Revenue vs. Budget

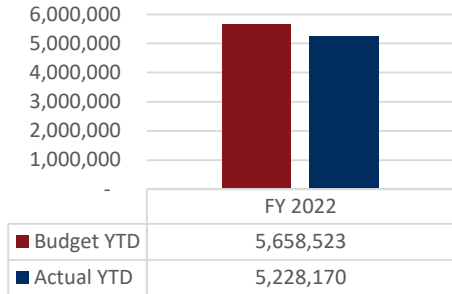


\*June 2022 revenue vs. June average collection

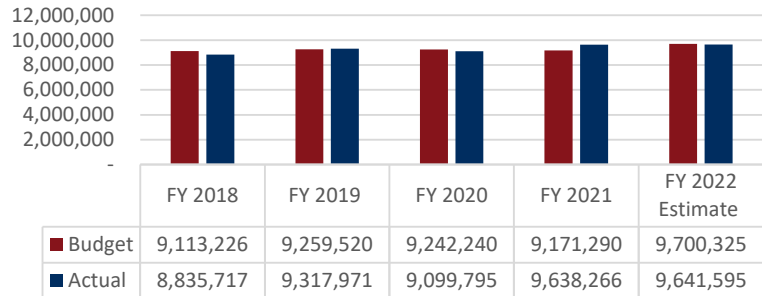
# MONTHLY FINANCIAL REPORT FOR THE MONTH ENDING JULY 31, 2022 (PERIOD 7) MAJOR REVENUE ANALYSIS

## Charges for Services - General Fund

### YTD Revenue vs. Budget



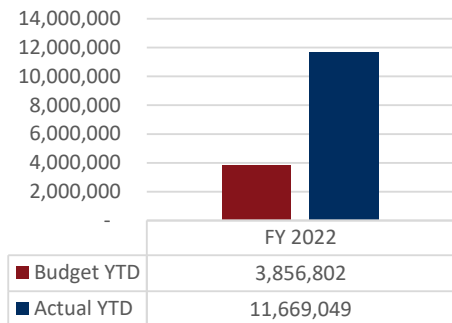
### Total Revenue vs. Budget



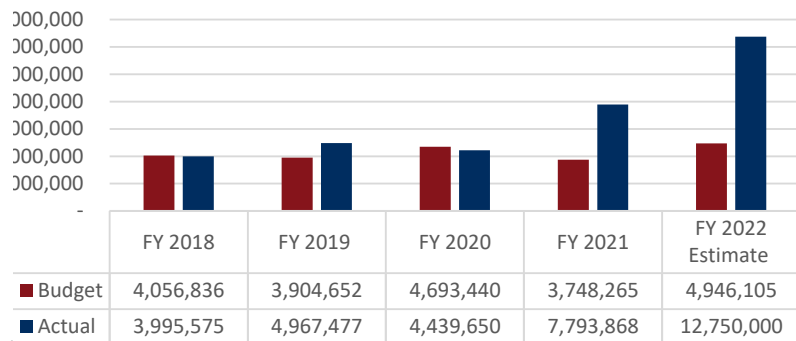
\*July 2022 revenue vs. straight line expectation (58.3%)

## Personal Property Replacement Tax - All Funds

### YTD Revenue vs. Budget



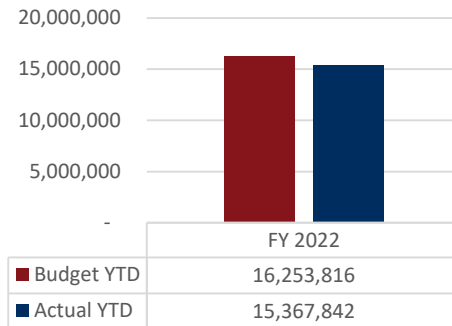
### Total Revenue vs. Budget



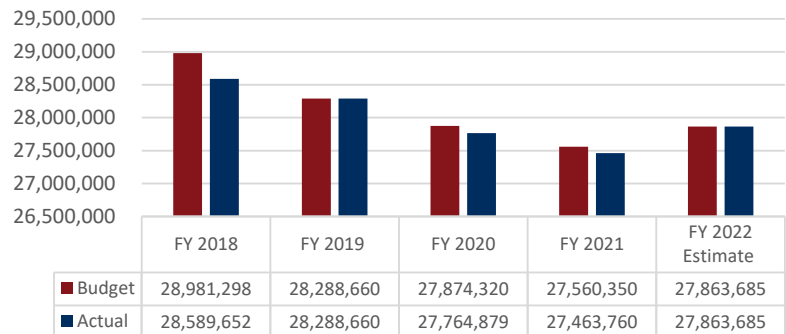
\*August 2022 revenue vs. August average collection

## Property Taxes - All Funds

### YTD Revenue vs. Budget



### Total Revenue vs. Budget



\*July 2022 accrued revenue vs. July 2021 collection rate YTD for all funds

**MONTHLY FINANCIAL REPORT  
FOR THE MONTH ENDING JULY 31, 2022 (PERIOD 7)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE FOR ALL FUNDS**

		Revenues				Expenditures				Net				
Fund #	Fund Name	Adopted Budget	Amended Budget	YTD Actual	% of Amended Budget	Adopted Budget	Amended Budget	YTD Actual	% of Amended Budget	Beginning Fund Balance	YTD Actual	Ending Fund Balance	% Fund Balance Reserve	% Fund Balance Policy
<b>GENERAL FUND</b>		<b>\$ 47,185,810</b>	<b>\$ 47,938,364</b>	<b>\$ 34,467,205</b>	<b>71.9%</b>	<b>\$ 47,356,940</b>	<b>\$ 56,398,452</b>	<b>\$ 25,560,851</b>	<b>45.3%</b>	<b>\$ 25,427,398</b>	<b>\$ 8,906,355</b>	<b>\$ 34,333,753</b>	<b>60.9%</b>	<b>24%</b>
1	General	45,672,410	46,374,812	33,596,159	72.4%	45,959,800	54,886,160	\$ 24,773,236	45.1%	23,418,293	8,822,923	32,241,216	58.7%	24%
26	PCAPS	1,513,400	1,563,552	871,047	55.7%	1,397,140	1,512,292	\$ 787,615	52.1%	2,009,105	83,432	2,092,537	138.4%	24%
<b>SPECIAL REVENUE FUNDS</b>		<b>\$ 47,241,050</b>	<b>\$ 48,564,845</b>	<b>\$ 25,972,844</b>	<b>53.5%</b>	<b>\$ 49,580,970</b>	<b>\$ 51,515,749</b>	<b>\$ 20,035,013</b>	<b>38.9%</b>	<b>\$ 52,621,452</b>	<b>\$ 5,937,831</b>	<b>\$ 58,559,283</b>		
3	Emergency Telephone Systems Board	2,579,865	2,579,865	1,324,001	51.3%	1,728,235	1,758,641	904,875	51.5%	6,076,605	419,126	6,495,731	369.4%	16%
8	Public Defenders Automation	2,000	2,000	1,696	84.8%	-	-	-	N/A	5,435	1,696	7,131	N/A	16%
30	Peoria City/County Health Dept. Fund	7,411,895	8,669,180	5,155,006	59.5%	8,346,415	9,507,059	4,215,052	44.3%	5,137,345	939,954	6,077,299	63.9%	16%
31	Care and Treatment	933,710	933,710	947,925	101.5%	1,050,000	1,050,000	499,585	47.6%	662,800	448,341	1,111,141	105.8%	24%
33	County Highway	4,095,585	4,095,585	2,259,297	55.2%	4,472,125	4,472,125	2,618,785	58.6%	1,406,507	(359,488)	1,047,019	23.4%	24%
34	County Bridge	1,837,550	1,837,550	940,261	51.2%	1,696,610	1,696,610	404,042	23.8%	2,255,045	536,219	2,791,264	164.5%	24%
35	Township Bridge	144,040	144,040	930	0.6%	144,000	144,000	-	0.0%	87,458	930	88,388	61.4%	24%
36	County Motor Fuel Tax	5,910,790	5,910,790	3,512,117	59.4%	7,720,000	7,720,000	2,745,604	35.6%	11,543,890	766,514	12,310,404	159.5%	24%
37	Township Motor Fuel Tax	2,071,910	2,071,910	1,180,834	57.0%	2,040,000	2,040,000	257,874	12.6%	2,346,559	922,961	3,269,519	160.3%	24%
38	Matching Tax	859,275	859,275	558,589	65.0%	1,136,925	1,143,230	255,292	22.3%	1,691,524	303,297	1,994,822	174.5%	24%
40	Comm Dev Assist Program Fund	75	75	1,248	1664.5%	125,000	125,000	-	0.0%	716,868	1,248	718,117	574.5%	24%
41	Solid Waste Management	205,795	205,795	97,060	47.2%	303,075	303,075	82,269	27.1%	1,105,387	14,791	1,120,178	369.6%	16%
42	IL Municipal Retirement Fund	4,603,440	4,603,440	3,083,267	67.0%	4,182,325	4,182,325	2,226,900	53.2%	1,084,098	856,367	1,940,465	46.4%	8%
43	FICA	3,182,540	3,182,540	2,306,973	72.5%	3,015,600	3,015,600	1,615,244	53.6%	884,293	691,729	1,576,023	52.3%	8%
44	Veterans Assistant Commission	565,000	565,000	406,237	71.9%	587,630	587,630	307,688	52.4%	463,640	98,549	562,189	95.7%	24%
45	Peoria County Law Library	130,450	130,450	81,581	62.5%	102,500	102,500	57,960	56.5%	238,796	23,620	262,416	256.0%	16%
46	Peoria County Forfeiture	45,040	45,040	11,927	26.5%	-	-	-	0.0%	428,590	11,927	440,517	N/A	16%
47	Rabies Control Fund	-	-	-	0.0%	-	-	-	0.0%	1,859	-	1,859	N/A	16%
48	Juvenile Detention Center	4,368,365	4,424,065	2,423,461	54.8%	4,814,495	5,075,968	2,188,705	43.1%	1,418,780	234,757	1,653,536	32.6%	16%
49	Probation Services	736,300	736,300	400,114	54.3%	844,650	844,650	230,691	27.3%	2,017,592	169,422	2,187,014	258.9%	16%
51	Drug Forfeiture-Sheriff	17,850	17,850	4,863	27.2%	20,500	20,500	9,619	46.9%	128,491	(4,756)	123,735	603.6%	16%
52	Neutral Site Exchange	50,100	50,100	29,445	58.8%	57,950	57,950	33,532	57.9%	39,516	(4,086)	35,429	61.1%	16%
54	Mortgage Foreclosure Fund	7,505	7,505	4,826	64.3%	10,315	10,315	3,156	30.6%	(599)	1,670	1,071	10.4%	16%
57	Inmate Benefit	185,850	185,850	153,311	82.5%	86,950	86,950	13,582	15.6%	388,315	139,729	528,045	607.3%	16%
58	Restricted Donations-Sheriff	3,770	3,770	2,838	75.3%	21,250	21,250	4,806	22.6%	34,546	(1,967)	32,579	153.3%	16%
60	University of IL Extension	112,930	112,930	61,820	54.7%	112,930	112,930	-	0.0%	95	61,820	61,915	54.8%	0%
63	Planning and Zoning Grant Fund	44,600	44,600	102	0.2%	44,500	44,500	-	0.0%	5,194	102	5,296	11.9%	0%
71	TIF Distribution Fund	284,700	284,700	6,716	2.4%	-	-	-	0.0%	2,347,627	6,716	2,354,343	N/A	16%
89	SAO-Automation Fee Fund	7,140	7,140	3,375	47.3%	20,000	20,000	-	0.0%	62,624	3,375	65,999	330.0%	16%
91	C.O.P.S.	32,055	42,865	17,956	N/A	32,055	49,585	35,890	72.4%	6,718	(17,934)	(11,216)	-22.6%	0%
93	Educ Transition/Visit	50,020	50,020	27,674	55.3%	50,000	50,000	27,578	55.2%	19,690	96	19,786	39.6%	0%
94	Family Violence Coor Cn	38,800	38,800	20,628	53.2%	38,800	38,800	22,109	57.0%	3,679	(1,481)	2,198	5.7%	0%
95	World War II Veteran Mem	150	150	353	0.0%	-	-	-	0.0%	70,559	353	70,912	100.0%	16%
97	County/State Capital Imp. Grant Fund	28,960	28,960	(307,485)	-1061.8%	245,000	245,000	176,250	71.9%	8,959,435	(483,735)	8,475,701	3459.5%	16%
107	Circuit Clerk Automation	325,265	325,265	144,613	44.5%	267,990	267,990	145,103	54.1%	158,195	(490)	157,705	58.8%	16%
117	ROD-Automation Fund	281,630	281,630	170,427	60.5%	205,950	222,371	83,668	37.6%	314,214	86,759	400,973	180.3%	16%
197	American Rescue Plan Fund	5,625,000	5,625,000	702,649	N/A	5,625,000	6,067,000	652,924	0.0%	7,370	49,725	57,095	0.9%	0%

**MONTHLY FINANCIAL REPORT  
FOR THE MONTH ENDING JULY 31, 2022 (PERIOD 7)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE FOR ALL FUNDS**

		Revenues				Expenditures				Net				
Fund #	Fund Name	Adopted Budget	Amended Budget	YTD Actual	% of Amended Budget	Adopted Budget	Amended Budget	YTD Actual	% of Amended Budget	Beginning Fund Balance	YTD Actual	Ending Fund Balance	% Fund Balance Reserve	% Fund Balance Policy
<b>SPECIAL REVENUE FUNDS (cont.)</b>														
207	Circuit Clerk Document Storage	325,000	325,000	144,548	44.5%	316,865	316,865	148,918	47.0%	79,098	(4,370)	74,728	23.6%	16%
307	Circuit Clerk Operation & Administration	100,500	100,500	65,797	65.5%	95,830	95,830	56,694	59.2%	218,248	9,103	227,351	237.2%	16%
407	Circuit Clerk Electronic Citation	35,600	35,600	25,863	72.6%	19,500	19,500	10,622	54.5%	205,368	15,241	220,609	1131.3%	16%
<b>DEBT SERVICE FUND</b>														
67	Debt Service Fund	\$ 2,671,750	\$ 2,671,750	\$ 1,941,857	72.7%	\$ 2,667,050	\$ 2,667,050	\$ 841,925	31.6%	\$ 652,538	\$ 1,099,932	\$ 1,752,470		
<b>CAPITAL PROJECTS FUNDS</b>														
61	Pub Facilities Sales Tax Fund	\$ 7,180,375	\$ 7,180,375	\$ 4,212,841	58.7%	\$ 7,514,720	\$ 10,175,754	\$ 4,785,502	47.0%	\$ 8,489,793	\$ (572,661)	\$ 7,917,132		
62	Capital Projects	5,170,225	5,170,225	3,026,693	58.5%	5,080,020	5,080,020	2,995,100	59.0%	1,386,105	31,593	1,417,698	27.9%	8%
65	Peoria Riverfront Museum Fund	2,001,200	2,001,200	1,171,317	58.5%	1,645,000	3,109,616	1,424,235	45.8%	1,804,319	(252,918)	1,551,401	49.9%	8%
70	Criminal Justice Information System	7,200	7,200	9,429	131.0%	40,000	40,000	-	0.0%	3,280,751	9,429	3,290,180	8225.4%	8%
92	Veterans War Memorial Capital Fund	200	200	506	253.1%	75,000	127,498	-	0.0%	176,145	506	176,651	138.6%	8%
170	Enterprise Resource Planning System	50	50	52	104.9%	-	-	-	0.0%	18,261	52	18,313	100.0%	8%
<b>ENTERPRISE FUNDS</b>														
76	Peoria County Parking Fund	1,500	1,500	4,843	322.9%	674,700	1,818,620	366,167	100.0%	1,824,212	(361,324)	1,462,889	100.0%	8%
175	Heddington Oaks	\$ 2,828,585	\$ 10,378,585	\$ 1,318,550	12.7%	\$ 3,372,345	\$ 10,935,475	\$ 1,482,460	13.6%	\$ (28,023,449)	\$ (163,911)	\$ (28,187,360)		
76	Peoria County Parking Fund	223,000	223,000	135,162	60.6%	291,690	291,690	157,065	53.8%	3,917,658	(21,903)	3,895,755	1335.6%	16%
175	Heddington Oaks	2,605,585	10,155,585	1,183,388	11.7%	3,080,655	10,643,785	1,325,396	12.5%	(31,941,107)	(142,008)	(32,083,115)	-301.4%	24%
<b>INTERNAL SERVICE FUNDS</b>														
80	Information Technology Services Fund	\$ 17,125,180	\$ 17,125,180	\$ 9,240,612	54.0%	\$ 17,209,710	\$ 17,566,327	\$ 9,345,554	53.2%	\$ 8,041,798	\$ (104,942)	\$ 7,936,856		
81	Employee Health Fund	5,336,825	5,336,825	3,242,166	60.8%	5,564,645	5,921,262	3,189,686	53.9%	4,759,968	52,480	4,812,448	81.3%	16%
82	Risk Management Fund	8,779,020	8,779,020	4,402,443	50.1%	8,952,335	8,952,335	4,103,011	45.8%	2,901,763	299,433	3,201,196	35.8%	16%
82	Risk Management Fund	3,009,335	3,009,335	1,596,003	53.0%	2,692,730	2,692,730	2,052,857	76.2%	380,066	(456,854)	(76,788)	-2.9%	8%
<b>TOTAL OF ALL FUNDS</b>		<b>\$ 124,232,750</b>	<b>\$ 133,859,099</b>	<b>\$ 77,153,909</b>	<b>57.6%</b>	<b>\$ 127,701,735</b>	<b>\$ 149,258,807</b>	<b>\$ 62,051,305</b>	<b>41.6%</b>	<b>\$ 67,209,530</b>	<b>\$ 15,102,604</b>	<b>\$ 82,312,134</b>	<b>55.1%</b>	

## AGENDA BRIEFING

**COMMITTEE:** Finance, Audit, and Legislative Affairs Committee    **LINE ITEM:** N/A  
**MEETING DATE:** October 4, 2022    **AMOUNT:** N/A

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**ISSUE:**

August 2022 Accounts Payable Review

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**BACKGROUND/DISCUSSION:**

Beginning September 2021, the Finance Department began the audit review for Countywide check requests prior to check printing. All batches submitted to the Finance Department have been entered and approved by the submitting department. Batches are reviewed and audited for accuracy prior to posting and releasing the request for payment. Auditing consists of reviewing all submitted documentation; if pay requests are incomplete, the department is notified and the invoice is held until documentation is received. After batches have been approved, a cash requirements report (pre-check register) is generated and the Chief Financial Officer (Assistant CFO in her absence) reviews and approves payment requests prior to check printing. Additional steps are completed after check printing to confirm the checks are accurately printed and match what was approved by the CFO.

In reviewing check requests since September 2021, the finance department has:

- Increased consistency with expense classification between commodities and contractual expenses.
  - Finance has recognized vast improvement since September 2021 with minimal invoices to address each check run. This was accomplished by increasing communication with departmental staff.
- Committed to:
  - defining and implementing a policy for prepaid expenses which will be included in the FY23 financial policy resolution for recommended changes.
  - reducing the payment of recurring vendor expenses paid on p-cards that are also paid by check by other departments.
  - increasing use of requisitions by departments for purchases to create purchase orders.
  - developing and providing training for department support staff, including a guide with coding information for consistency.

Attached please find summary reports of checks paid in August 2022. If you have any questions regarding this report, please reach out to me directly.

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**COUNTY BOARD GOALS:**



**FINANCIAL STABILITY**

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**STAFF RECOMMENDATION:** N/A

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**COMMITTEE ACTION:**

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**PREPARED BY:** Heather McCord, CFO and Julie Kusturin, Assistant CFO  
**DEPARTMENT:** County Finance    **DATE:** September 15, 2022



**CHECKS AUDITED AND APPROVED BY FINANCE DEPARTMENT**

TOTAL CHECKS PAID BY FUND  
FOR THE MONTH OF AUGUST 2022

<b>Fund</b>	<b>Total</b>
001 - GENERAL	1,503,688.35
003 - EMERGENCY TELEPHONE	23,184.86
026 - PCAPS	20,712.39
030 - PEORIA CITY/COUNTY HEALTH	86,882.55
031 - CARE AND TREATMENT	247,690.00
033 - COUNTY HIGHWAY	86,529.39
034 - COUNTY BRIDGE	455,876.11
036 - COUNTY MOTOR FUEL TAX	788,028.91
037 - TOWNSHIP MOTOR FUEL TAX	79,270.64
038 - MATCHING TAX	22,537.93
041 - SOLID WASTE MANAGEMENT	1,992.46
044 - VETERANS ASSISTANT COMM	3,643.58
045 - PEORIA COUNTY LAW LIBRARY	5,385.33
048 - JUVENILE DETENTION CENTER	38,265.46
049 - PROBATION SERVICES	23,724.56
052 - NEUTRAL SITE EXCHANGE	3,787.06
057 - INMATE BENEFIT	59,277.64
062 - CAPITAL PROJECTS	23,638.78
076 - PEORIA COUNTY PARKING FAC	12,808.03
080 - PEORIA COUNTY IT SERVICES	224,938.46
081 - PEORIA CNTY EMPLOYEE HLTH	79,043.07
082 - PEORIA COUNTY RISK MGMT	29,096.27
095 - WORLD WAR II VETERAN MEM	210.00
170 - ERP SYSTEM	99,415.00
175 - HEDDINGTON OAKS	28,971.79
<b>Grand Total</b>	<b>\$ 3,948,598.62</b>

**CHECKS AUDITED AND APPROVED BY FINANCE DEPARTMENT**

TOTAL PAID BY VENDOR, SORTED BY DESCENDING VALUE

FOR THE MONTH OF AUGUST 2022

<b>Vendor Name</b>	<b>Total per Vendor</b>
STARK EXCAVATING IN	325,879.36
ASPHALT SALES CO	319,888.80
MORROW BROTHERS FOR	257,460.00
DOVENMUEHLE MORTGAG	175,000.00
MIDWEST ENGINEERING	171,295.80
EPIC	162,975.00
CALPINE ENERGY SOLU	161,627.52
ILLINOIS DEPT OF TR	136,713.37
TYLER TECHNOLOGIES	77,790.00
RESERVE ACCOUNT	70,000.00
COMMUNITY WORKSHOP	68,835.00
CONSOCIATE, INC.	63,533.52
COMPASS MINERALS AM	62,066.32
MAURER STUTZ, INC	57,790.25
CANTEEN CORPORATION	57,597.81
US BANK NATIONAL AS	55,000.00
MIDLAND SERVICER: M	52,371.00
SYSCO CORPORATION	49,833.89
TRI COUNTY REGIONAL	44,537.00
HERR PETROLEUM CORP	42,737.11
BERRY DUNN MCNEIL &	41,925.00
PORTER BROS.ASPHALT	39,988.59
WILMINGTON SAVINGS	37,000.00
NEWREZ LLC/SHELLPOI	36,001.00
RAY O'HERRON CO INC	35,865.33
AMEREN ILLINOIS	34,196.79
CALIBER HOME LOANS	31,940.00
CONSTELLATION NEWEN	30,295.10
CARRINGTON MORTGAGE	29,281.00
MARK ROSE	28,001.00
DEVNET INCORPORATED	26,046.56
RUNBECK ELECTION SE	24,777.78
HART INTERCIVIC	23,638.78
CRAWFORD, MURPHY &	23,340.60
US PREVENTIVE MEDIC	23,264.32
SAM LEMANS I	22,995.45
CHARLES N BROWN	22,007.34
THE SOTOS LAW FIRM	20,714.50
HP INC	20,639.08
EUREST DINING SERVI	20,204.87
POTTER JR., ROGER B	19,783.75
ACE IN THE HOLE INC	19,498.30

**CHECKS AUDITED AND APPROVED BY FINANCE DEPARTMENT**  
**TOTAL PAID BY VENDOR, SORTED BY DESCENDING VALUE**  
**FOR THE MONTH OF AUGUST 2022**

Vendor Name	Total per Vendor
J&L DOCK FACILITIES	17,910.29
MILLENNIA PROF. SER	17,122.77
WCR ENTERPRISES LTD	15,000.00
TORRICELLI LOBBYING	15,000.00
CEFCU	13,951.00
CENTER FOR INTERNET	13,800.00
INFRASTRUCTURE ENGI	13,662.16
RIVER CITY SUPPLY I	13,647.40
ILLINOIS AMERICAN W	13,527.37
CENTER FOR PREVENTI	12,982.50
SUPREME RADIO COMMU	12,825.56
SCRAM SYSTEMS OF IL	12,632.64
HANSON PROFESSIONAL	12,553.12
PLANET TECHNOLOGIES	12,087.50
ILLINOIS DEPT OF PU	11,572.00
HD SUPPLY FACILITIE	11,169.65
NATIONAL GARAGES IN	10,675.64
THE CENTER FOR PREV	10,312.89
MD SOLUTIONS	10,044.00
MULTI-COUNTY NARCOT	9,640.50
UICOMP	9,563.68
INTERNATIONAL CITY/	9,374.70
WHY NOT NOW?/DBA;CA	9,260.00
IDEMIA IDENTITY & S	9,232.00
PEORIA PARK DISTRIC	8,851.05
GREATER PEORIA SANI	8,684.21
FEDERAL WAREHOUSE C	8,500.00
GALENA ROAD GRAVEL	8,270.50
WEST PUBLISHING, TH	8,206.25
AT&T	8,053.19
GEORGE WASHINGTON C	8,026.40
AFSCME COUNCIL 31	7,971.31
RAGAN COMMUNICATION	7,513.53
TAZEWELL COUNTY ASP	7,485.30
VERIZON WIRELESS	7,427.43
ILLINOIS MECHANICAL	7,315.16
PEORIA COUNTY SHERI	6,722.48
BEST BUDDIES INTERN	6,620.00
STEPHANIE WISNER, A	6,583.34
HUMAN SERVICE CENTE	6,527.09
MICHAEL DOUBET	6,333.34
STENES CONTRACTORS	6,254.00

**CHECKS AUDITED AND APPROVED BY FINANCE DEPARTMENT**  
**TOTAL PAID BY VENDOR, SORTED BY DESCENDING VALUE**  
**FOR THE MONTH OF AUGUST 2022**

Vendor Name	Total per Vendor
ANNE C DAGEFORDE BA	6,250.00
KAMP LAW OFFICE LTD	6,166.06
CENTRAL ILLINOIS PO	6,010.00
CHEMSEARCH	5,948.38
NINA R GOUGIS	5,833.33
DFM ASSOCIATES	5,757.00
CHANDRA LIN JUSTICE	5,752.94
CRANES & EQUIPMENT	5,629.74
AMAZON.COM SERVICES	5,466.20
CUSTOM DATA PROCESS	5,448.65
CHARM-TEX INC	5,232.76
VOYA INSTITUTIONAL	5,172.50
VERTIV CORPORATION	4,972.00
CITY OF PEORIA	4,884.35
DIGITAL COPY SYSTEM	4,807.19
ALPHA BAKING CO	4,787.10
BOB BARKER COMPANY	4,776.90
MICHAEL P VESPA	4,666.66
JENNIFER PATTON	4,633.50
HUGH F TONER III LT	4,633.50
GEORGE O PASQUEL CO	4,475.84
INSIGHT PUBLIC SECT	4,469.53
LEONARD A UNES	4,436.00
GRAINGER	4,391.77
KIP SHELBY	4,333.32
METAL CULVERTS INC	4,256.00
KEVIN D. HEARN	4,230.00
MARTIN EQUIPMENT OF	4,089.68
LOUIS P. MILOT	4,061.14
TIMOTHY D MCCARTHY	4,057.16
KONE INC	4,032.98
IL DEPT OF INNOVATI	4,019.88
EDGENUITY INC	4,000.00
PEACELOVE FOUNDATIO	4,000.00
ADAM A BOWTON	4,000.00
VIKEN DETECTION	3,980.00
STEVEN P. GLANCY, P	3,953.12
DANA KELLY	3,833.34
MJ ILLINOIS LLC	3,809.96
KATHERINE A. THORNT	3,750.00
PEORIA TIRE & VULCA	3,710.70
ZIAD A. MUSAITIF	3,679.09

**CHECKS AUDITED AND APPROVED BY FINANCE DEPARTMENT**  
TOTAL PAID BY VENDOR, SORTED BY DESCENDING VALUE  
FOR THE MONTH OF AUGUST 2022

Vendor Name	Total per Vendor
MAINMAST PROPERTIES	3,563.58
CHRISTOPHER J FRERI	3,500.00
CADYS CARS & TRAILE	3,462.00
GARY RICHARD HERBER	3,460.00
ROLAND MACHINERY CO	3,426.06
UNIFICARE LTD	3,337.84
RUSH TRUCK CENTERS	3,284.37
PURESPORT INNOVATIO	3,249.00
ISOLVED HCM	3,211.00
SCHROER MANUFACTURI	3,204.00
TOSSELL INDUSTRIES	3,173.52
PIP PRINTING AND DO	3,118.18
RUYLE MECHANICAL SE	3,112.50
FOP LABOR COUNCIL	3,072.00
METROPOLITAN AIRPOR	3,056.94
AMANDA J YOUMANS IN	3,000.00
BRADLEY UNIVERSITY	2,992.68
KIMCO USA INC	2,879.44
GFL ENVIRONMENTAL	2,868.83
WAREHOUSE DIRECT	2,775.63
MARIBETH DURA ATTO	2,775.00
PROGRESS SOFTWARE C	2,745.00
COMCAST	2,428.04
AGLAND FS INC	2,425.50
OGLE COUNTY TREASUR	2,250.00
DR JOEL O ECKERT PS	2,250.00
MAP AUTOMOTIVE OF P	2,249.04
AT&T GLOBAL SERVICE	2,246.34
BORN PAINT COMPANY	2,188.99
POLICEMENS BENEVOLE	2,142.00
HEART TECHNOLOGIES	2,104.28
IMEG CORP	2,030.00
MARGARET D CARLSON	2,010.25
COMBINED: VENDORS PAID LESS THAN \$2,000	201,379.50
<b>Grand Total</b>	<b>\$ 3,948,598.62</b>

# Heddington Oaks Financial Report

## Balance Sheet – For the Month Ended July 31, 2022

PEORIA COUNTY, ILLINOIS  
STATEMENT OF NET POSITION  
NURSING HOME FUND  
As of July 2022 (audited)

ASSETS	Peoria County Nursing Home Fund	CURRENT LIABILITIES	Peoria County Nursing Home Fund
<b>CURRENT ASSETS</b>		<b>CURRENT LIABILITIES</b>	
Cash	(1,938,192)	Accounts and retainage payable	936,947
Accounts Receivable, net of allowance of \$4,346,734	758,183	Accrued payroll	-
Current tax levy	69,566	Unearned revenue - other	33,000
Due from State of Illinois	462,552	Accrued interest payable	80,905
Prepaid items	<u>1,226</u>	Current portion of general obligation bonds payable	<u>765,000</u>
		Total current liabilities	<u>1,815,852</u>
Total current assets	<u>(646,664)</u>	<b>NONCURRENT LIABILITIES</b>	
<b>NONCURRENT ASSETS</b>		General obligation bonds payable	39,618,458
Capital assets, at cost:		Total noncurrent liabilities	<u>39,618,458</u>
Land	869,127		
Construction in progress	188,532	Total liabilities	<u>41,434,309</u>
Land improvements	979,531		
Buildings	44,264,300	<b>DEFERRED INFLOWS OF RESOURCES</b>	
Furnishings and equipment	1,913,779	Property taxes levied for future periods	-
Intangible assets	<u>59,595</u>	Total deferred inflows of resources	<u>-</u>
	48,274,865		
Less accumulated depreciation	<u>38,277,005</u>	<b>NET POSITION</b>	
Net capital assets	<u>9,997,860</u>	Net investment in capital assets	(30,385,598)
		Unrestricted	(1,697,516)
Total noncurrent assets	<u>9,997,860</u>	Total net position	<u>(32,083,114)</u>
<b>TOTAL ASSETS</b>	<u><u>9,351,196</u></u>	<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<u><u>9,351,196</u></u>



# Heddington Oaks Financial Report

## Accounts Receivable – For the Month Ended July 31, 2022

Group	Payer Type	As of 7/31/2022
<b>Residents</b>		
	Patient Liability	\$ 225,832
	Private Pay	\$ 480,996
<b>Residents Total</b>		<b>\$ 706,828</b>
<b>Medicaid</b>		
	Medicaid Pending	\$ 506,021
	Medicaid	\$ 511,312
	Medicaid - BCBS	\$ 12,720
	Medicaid - IlliniCare	\$ 84,166
	Medicaid - Meridian	\$ (487,721)
	Medicaid - Molina	\$ 629,814
<b>Medicaid Total</b>		<b>\$ 1,256,312</b>
<b>Hospice</b>		
	Hospice (8 Payers)	\$ 591,120
<b>Hospice Total</b>		<b>\$ 591,120</b>
<b>Medicare</b>		
	Medicare A	\$ 648,991
	Medicare B	\$ 105,886
	Coinsurance A (9 Payers)	\$ 47,389
	Coinsurance B (4 Payers)	\$ 7,503
	Humana Managed Care A	\$ 600,813
	Humana Managed Care B	\$ 17,246
	Managed Care A (8 Payers)	\$ 198,493
	Managed Care B (9 Payers)	\$ 21,814
<b>Medicare Total</b>		<b>\$ 1,648,134</b>
<b>Private Insurance</b>		
	Health Alliance	\$ 2,297
	Humana	\$ 9,158
<b>Private Insurance Total</b>	31	<b>\$ 11,456</b>
<b>Total Accounts Receivable</b>		<b>\$ 4,213,850</b>

## AGENDA BRIEFING

**COMMITTEE:** Finance, Audit, and Legislative Affairs Committee    **LINE ITEM:** N/A  
**MEETING DATE:** October 4, 2022    **AMOUNT:** N/A

**ISSUE:**

July 2022: American Rescue Plan Act Summary

**BACKGROUND/DISCUSSION:**

On March 11, 2021, the American Rescue Plan Act was signed into law and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts, to contain impacts on their communities, residents, and businesses.

The County of Peoria was awarded \$34,803,420 in American Rescue Plan Act (ARPA) funds to be directed toward eligible uses, as outlined in the Final Rule adopted by the US Department of the Treasury on January 6, 2022. The County of Peoria is required to file a quarterly report to the Treasury on the intended and actual uses of the funds in accordance with the adopted rules to ensure compliance.

The report below will be updated and provided to the County Board monthly to provide transparency and track progress. Additionally, a dashboard summary sheet is included in this packet.

The County Board is taking a thoughtful approach to spending the ARPA funds in the most effective, efficient, and impactful way for the community, residents, and businesses.

The following table reflects the County Board’s adopted budget for ARPA funds, actuals spent through July 31, 2022, and the remaining budget for FY22:

Proposed Project/Initiative	Budgeted FY22	Amended FY22	Total Budget FY22	Actual Spending as of 7/31/22	Remaining Budget FY22
Social Determinants of Public Health	\$ 600,000		\$ 600,000		\$ 600,000
Small Business Initiatives	\$ 200,000		\$ 200,000	\$ 18,000	\$ 182,000
Broadband Services	\$ 100,000		\$ 100,000		\$ 100,000
Premium Pay Bonus - Employees		\$ 442,000	\$ 442,000	\$ 421,500	\$ 20,500
Miscellaneous Equipment Purchases	\$ 559,130		\$ 559,130		\$ 559,130
IT Cyber Security Projects	\$ 250,000		\$ 250,000		\$ 250,000
Facility Space Utilization - Courthouse	\$ 300,000		\$ 300,000		\$ 300,000
Public Defender Office Renovations	\$ 300,000		\$ 300,000		\$ 300,000
Election Commissions - Brandywine Building	\$ 700,000		\$ 700,000		\$ 700,000
Health Department Building & County Campus	\$ 1,000,000		\$ 1,000,000		\$ 1,000,000
Peoria County Jail Roof (1999 Addition)	\$ 1,250,000		\$ 1,250,000		\$ 1,250,000
Health Insurance - Employees	\$ 365,870		\$ 365,870	\$ 213,424	\$ 152,446
<b>Total FY22:</b>	<b>\$ 5,625,000</b>	<b>\$ 442,000</b>	<b>\$ 6,067,000</b>	<b>\$ 652,924</b>	<b>\$ 5,414,076</b>



Following is a recommended, (not adopted), plan in spending the funds:

<b>Proposed Project/Initiative</b>	<b>Budgeted FY22</b>	<b>Recommended FY23</b>	<b>Recommended FY24</b>	<b>Recommended FY25</b>	<b>Recommended Total</b>
Health Department Building & County Campus	\$ 1,000,000	\$ 13,000,000			\$ 14,000,000
Health Insurance - Employees	\$ 365,870				\$ 365,870
*Premium Pay Bonus - Employees	\$ 442,000				\$ 442,000
Social Determinants of Public Health	\$ 600,000	\$ 600,000	\$ 603,420	\$ 600,000	\$ 2,403,420
Broadband Services	\$ 100,000	\$ 1,200,000	\$ 1,200,000		\$ 2,500,000
IT Cyber Security Projects	\$ 250,000	\$ 350,000			\$ 600,000
Small Business Initiatives	\$ 200,000	\$ 400,000	\$ 400,000		\$ 1,000,000
Facility Space Utilization - Courthouse	\$ 300,000	\$ 150,000	\$ 189,130	\$ 1,225,000	\$ 1,864,130
Public Defender Office Renovations	\$ 300,000	\$ 150,000			\$ 450,000
Miscellaneous Equipment Purchases	\$ 559,130	\$ 440,870			\$ 1,000,000
Election Commissions - Brandywine Building	\$ 700,000				\$ 700,000
Peoria County Jail Roof (1999 Addition)	\$ 1,250,000				\$ 1,250,000
Courthouse Order of Protection Remodel			\$ 520,000		\$ 520,000
New Salt Dome, Fleet Garage, UST		\$ 464,130	\$ 3,535,870		\$ 4,000,000
Jail - Mechanical, Electrical, Plumbing		\$ 500,000			\$ 500,000
JDC Boiler		\$ 100,000			\$ 100,000
JDC Chiller		\$ 150,000			\$ 150,000
JDC Mechanicals		\$ 450,000			\$ 450,000
JDC Roof		\$ 1,250,000			\$ 1,250,000
Courthouse Storefront Doors				\$ 1,000,000	\$ 1,000,000
Decommission EMA Bunker				\$ 500,000	\$ 500,000
Demo & Redevelop Gift Avenue				\$ 1,000,000	\$ 1,000,000
*TBD Capital Projects				\$ (1,242,000)	\$ (1,242,000)
<b>Total Proposed Projects/Initiatives:</b>	<b>\$ 6,067,000</b>	<b>\$ 19,205,000</b>	<b>\$ 6,448,420</b>	<b>\$ 3,083,000</b>	<b>\$ 34,803,420</b>

\*Premium Pay Bonus – Employees was approved at the May 2022 Board Meeting for \$442,000. Jail – Mechanical, Electrical, Plumbing is a new project proposed at \$500,000 for FY23; cost increases are anticipated for projects related to Facility Space Utilization – Courthouse and Public Defender Office Renovations at \$150,000 each and are proposed for FY23. Funds will need to be redirected from future-proposed Capital Projects, TBD, to operate within budget.

The County will monitor and record expenditures in compliance with the Treasury’s Final Rule and provide monthly updates to the County Board.

**COUNTY BOARD GOALS:**



- FINANCIAL STABILITY**
- HEALTHY VIBRANT COMMUNITIES**
- INFRASTRUCTURE STEWARDSHIP**

**STAFF RECOMMENDATION:** N/A

**COMMITTEE ACTION:**

**PREPARED BY:** Heather L McCord, Chief Financial Officer  
**DEPARTMENT:** County Finance

**DATE:** September 15, 2022

# Peoria County

# ARPA Funding

Finance Report - July 31, 2022

Peoria County has been allocated \$34.8 million in American Rescue Plan Act (ARPA) funding through fiscal year 2026. On January 6, 2022, the U.S. Department of Treasury released the Final Rule for the Recovery Fund. Eligible uses for ARPA funding are divided into four broad categories, outlined below. ARPA funds may not be used for pension payments or to indirectly offset a reduction in tax revenue.

## Eligible Uses

### Respond to Public Health and Negative Economic Impacts

*Responding to the public health and negative economic impacts of the pandemic*

### Provide Premium Pay for Essential Workers

*Providing premium pay to essential workers*

### Replace Public Sector Lost Revenue

*Providing government services to the extent of revenue loss due to the pandemic*

### Invest in Broadband, Sewer, and Water Infrastructure

*Making necessary investments in broadband, sewer, and water infrastructure*

## FY 2022 Budgeted Initiatives

Social determinants of public health - \$600,000  
 Small Business Initiatives - \$200,000  
 Health and Human Services Campus - \$1,000,000  
 Employee Health Insurance - \$365,870

Premium Pay Bonus - \$442,000

Miscellaneous Equipment Purchases - \$559,130  
 IT Cyber Security Projects - \$250,000  
 Facility Space Utilization - \$300,000  
 Public Defender Office Renovations - \$300,000  
 Election Commission Building - \$700,000  
 Peoria County Jail Roof - \$1,250,000

Broadband Services - \$100,000

## FY 2022 Budgeted Funding

**Water, Sewer, and Broadband Infrastructure**  
 \$100,000

**Public Health & Negative Economic Impacts**  
 \$2,165,870

**Revenue Loss**  
 \$3,059,130

**Premium Pay**  
 \$442,000

## FY 2022 Expenditures to Date

**Public Health & Negative Economic Impacts**  
 \$231,424

**Premium Pay**  
 \$421,500

**Springdale Cemetery Management Authority**

August 16, 2022 - 4 pm  
Regular Meeting Minutes

866

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**Authority Members Present**

**for Roll Call:**

Henry Blackwell  
Linda Daley, Vice Chair  
Lisa Fisher  
Joyce Harant (via phone)  
Pam Johnson, Chair  
Zachary Oyler  
Kate Pastucha, Secretary  
Jessica Young, Treasurer (via phone)

**Also in Attendance:**

Mark Matuszak, General Manager  
Monica Jones, Staff

Chair Pam Johnson called the meeting to order at 4:00 p.m. in the Springdale Cemetery meeting room in the Volunteer and Maintenance Building on Tuesday, August 16, 2022. A roll call of Authority members was taken and Ms. Johnson announced there was a quorum and asked all in attendance to please stand and join in reciting the Pledge of Allegiance.

Chair Johnson welcomed two new Authority members Lisa Fisher and Zachary Oyler.

Ms. Harant suggested a retreat be planned so that strategy can be discussed for the next several years.

**APPROVAL OF JUNE 21, 2022 REGULAR MEETING MINUTES:**

*Ms. Daley made a motion to approve the minutes of the June 21, 2022 regular meeting. Mr. Blackwell seconded. Motion passed by unanimous voice vote.*

**PUBLIC COMMENT ON ACTION ITEMS ON AGENDA:**

None.

**EXECUTIVE SESSION:**

**MOTION TO ENTER INTO EXECUTIVE SESSION:**

*Motion was made by Ms. Daley to enter into Executive Session at 4:12 pm under §2(c) 1 of the Illinois Open Meetings Act: Discussion of employment, evaluation and compensation of an employee. Seconded by Mr. Blackwell. Motion passed by unanimous voice vote.*

**MOTION TO RETURN TO REGULAR MEETING:**

*Motion was made by Ms. Daley to return to open session regular meeting at 4:33 pm. Ms. Pastucha seconded. Motion passed by unanimous voice vote.*

The Board asked Mr. Matuszak to put together some 2022/2023 goals so that a measure can be established. Chair Johnson would like to do the GM evaluation earlier in the year, perhaps in March, beginning in 2023.

Brad Juergens, from Seico, Inc. gave a brief presentation on a new security system for the cemetery. Mr. Matuszak reported he is ready to move forward and order the new system. Since the system cost is under his approved ceiling of \$10,000, an approval by the Board is not necessary.

Ms. Young left the meeting via phone at 5:00 pm.

The audit presentation will be rescheduled for the September Authority meeting.

**GENERAL MANAGER’S REPORT:**

Mark Matuszak previously distributed his reports (which are attached hereto and made a part of these Minutes) and he answered questions from the Authority.

- June and July burials - 30 total burials, 8 full, 22 cremations. YTD – 93.
- IGA is now renewed with modifications for a 10-year term. The map attached to the IGA is not the correct map to use.
- The city still needs to add another appointee to the Board.
- The 7<sup>th</sup> revision of the Bylaws never received approval so it would be appropriate to establish a committee to revisit and review the Springdale Bylaws.
- Current capital expenditures – at our disposal is \$161,551 in the capital account with an adjustment of \$10,000 for the mausoleum roof that was recently replaced. That leaves \$151,551 for the following projects:
  - ✓ The mausoleum HVAC was recently repaired at a cost of \$4,600.
  - ✓ Computer server is 10-years old. To replace it is \$7,700.
  - ✓ Mapping of Norwood and the “Estate Lots” in the 8/10 of an acre – the very northern section of the Savanna - will be between \$5,000 and \$8,000.
  - ✓ Security upgrade will be \$8,665.
  - ✓ We need to replace at least two mowers at \$10,000 to \$12,000 each.
  - ✓ We also need a new pick-up truck that will hold the winter salt bin. We will contact the City to see about purchasing a new truck.
  - ✓ The backhoe will need to be replaced in a couple of years. The city will let us know when they decide to cycle and sell one. A backhoe that is 8 to 10 years old will probably cost around \$90,000.
  - ✓ Website – revamp entire site over the next 18 months.
- Turkey Creek project – a three-week project to divert the flow of water, erosion prevention will begin soon.
- Cemetery endowment – making progress. The Flower Fund is at \$200,000 and needs to be released so Springdale can take control of those funds. We could put this in the Endowment Fund as opposed to leaving it as the Flower Fund.

Mr. Oyler left the meeting at 5:40 pm.

**REPORT OF OFFICERS:**

**TREASURER’S REPORT:**

Since Ms. Young left the meeting, Chair Johnson reported on checks written for the months of June and July 2022 and reviewed financial reports with the Authority. (A copy of the report is attached to these Minutes).

**APPROVAL OF CHECKS WRITTEN IN JUNE AND JULY 2022:**

*Ms. Daley made a motion to receive and file the June 2022 and July 2022 check register and checks written in the amount of:*

<i>June 2022</i>	<i>\$55,272.80</i>
<i>July 2022</i>	<i>\$86,253.15</i>

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*Ms. Pastucha seconded. Motion passed by unanimous voice vote.*

**APPROVAL OF FINANCIAL REPORTS:**

*Ms. Daley made a motion to receive and file the financial statement for both June and July 2022.*

*Ms. Pastucha seconded. Motion passed by unanimous voice vote.*

**REPORT OF COMMITTEE CHAIRS:**

**HISTORIC PRESERVATION FOUNDATION:**

Ms. Pastucha reported the Foundation will now meet at 4 pm on the Monday preceding the Tuesday Authority meeting. Working on committees, meeting dates, goals, and budget.

**FINANCIAL RESPONSIBILITY:**

No report.

**PUBLIC AWARENESS:**

No report.

**CAPITAL INVESTMENT:**

No report.

**BYLAWS:**

No report.

**MONUMENT RESTORATION:**

No report.

**UNFINISHED BUSINESS:**

**MOTION TO APPROVE REPRESENTATIVE FROM AUTHORITY TO FOUNDATION:**

*Motion was made by Mr. Blackwell to appoint Kate Pastucha as the Authority's representative to the Springdale Foundation. Ms. Daley seconded. Motion passed by unanimous voice vote.*

**NEW BUSINESS:**

**APPROVAL OF SALARY INCREASE FOR GENERAL MANAGER:**

*Motion was made by Ms. Daley to compensate Mr. Matuszak with a three (3%) percent salary increase and to award Mr. Matuszak with an eight (8%) percent bonus to be retroactive to January 2022. Ms. Pastucha seconded. Motion passed by unanimous voice vote.*

**PUBLIC COMMENT:**

None.

**MOTION TO ADJOURN:**

*Motion was made by Ms. Daley to adjourn the regular meeting. Mr. Blackwell seconded. **Motion passed by unanimous voice vote.***

The regular meeting was adjourned at 6 pm.

Respectfully submitted,  
Monica Jones

## AGENDA BRIEFING

**COMMITTEE:** Executive Committee  
**MEETING DATE:** October 4, 2022

**LINE ITEM:** N/A  
**AMOUNT:** N/A

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**ISSUE:**

For INFORMATION: Micro and Macro Quarterly Report: 2<sup>nd</sup> Quarter of FY 2022

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**BACKGROUND/DISCUSSION:**

Below, please see the fund information for the Micro and Macro loan programs:

- Micro Loan Program - CDAP/GAP Fund:
  - There are no outstanding micro loans in the CDAP/GAP Fund.
  - Listed below is the asset balance for the CDAP/GAP Fund:

Cash Balance	\$ 717,460
<b>Total Asset Balance (June 30, 2022):</b>	<b>\$ 717,460</b>

- Macro Loan Program - County State Capital Improvement Grant Fund (Keystone Fund):
  - There are no outstanding macro loans in the Keystone Fund.
  - Listed below is the asset balance for the Keystone Fund:

Cash Balance	\$ 1,697,230
Pooled Investments	4,933,790
Accounts Receivable	1,864,012
<b>Total Asset Balance (June 30, 2022):</b>	<b>\$ 8,495,033</b>

- Per Board action on March 8, 2018 and May 9, 2019, the Keystone Fund financed the City of Peoria's 50% share of the construction for the Willow Knolls Road and Allen Road intersection. The total amount financed for this project was recorded as a 10-year loan to the City of Peoria with the first five years being interest only. The total loan amount outstanding is \$1,864,012 and the next annual interest-only payment #3 of 5 for \$55,924.82 is due to the County on December 1<sup>st</sup>, 2022. The first principal payment of \$351,123.20 is due to the County on December 1, 2024.
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**COUNTY BOARD GOALS:**



**COLLABORATION**

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**STAFF RECOMMENDATION:** N/A

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**COMMITTEE ACTION:**

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**PREPARED BY:** Julie Kusturin, Assistant Chief Financial Officer

**DEPARTMENT:** County Finance

**DATE:** September 15, 2022

Peoria County Enterprise Zone Report - 2022 (thru August)									
Company Name	Project Name	Project Address	City	Permit Date	Permit Exp Date	Est. Bldg Mat Cost	Est. Labor Cost	Est. Investment Cost	
<b>2022 PROJECTS - City of Peoria - Peoria Urban Enterprise Zone (PUEZ)</b>									
Westlake Shopping Center LLC	Petco Westlake	2601 W Lake Ave	Peoria	02/08/2022	08/01/2022	\$0.00	\$0.00	\$0.00	
Calihan Pork Processing, LLC	Calihan Pork Amr Equipment and Cooler Upgrades	1 South Street	Peoria	02/01/2022	6/30/2022	\$800,000.00	\$1,000,000.00	\$1,800,000.00	
Mahomet Realty LLC	Rauther Retail Strip Center	8917 N Allen Road	Peoria	3/28/2022	08/30/2022	\$450,000.00	\$950,000.00	\$1,400,000.00	
Natural Fiber Welding	Peoria Welding Center (PWC)	2323 W Pioneer Parkway	Peoria	5/1/2022	09/30/2022	\$82,000.00	\$100,000.00	\$182,000.00	
123 You N Me Preschool	123 You N Me Preschool	809 W Detweiller Drive	Peoria	5/30/2022	07/30/2022	\$54,500.00	\$19,600.00	\$74,100.00	
CC Support Property LLC	RTU Replacement	8940 N Wood Sage Raod	Peoria	6/1/2022	10/01/2022	\$137,980.00	\$73,990.00	\$211,970.00	
A&M Cookies Peoria LLC	Crumb Cookies - Sterling Peoria	4513 Sterling	Peoria	8/5/2022	12/31/2022	\$176,000.00	\$322,995.00	\$498,995.00	
CPO Services Inc.	CPO Labs - Remodel - Solemate	725 W Main Street	Peoria	8/1/2022	12/31/2022	\$75,000.00	\$217,821.00	\$292,821.00	
<b>TOTAL</b>						<b>\$ 1,975,480</b>	<b>\$ 2,884,406</b>	<b>\$ 4,859,886</b>	
<b>2022 PROJECTS-Other Communities Peoria Urban Enterprise Zone (PUEZ)</b>									
DGS Properties LLC (Stark)	DGS (Stark) new office buidling & shop expansion	1720 E. Carlar Court	Mossville	02/24/2022	12/31/2022	\$579,100.00	\$587,300.00	\$1,166,400.00	
National Electrical Contractors Association	Solar Project	4319 S Entec Drive	Bartonville	3/1/2022	08/01/2022	\$23,500.00	\$8,060.00	\$31,560.00	
<b>TOTAL</b>						<b>\$ 602,600</b>	<b>\$ 595,360</b>	<b>\$ 1,197,960</b>	
<b>2022 PROJECTS - Peoria Rural Enterprise Zone (PREZ)</b>									
Chillicothe Properties LLC	Lot 135 Riversound - New Home	1304 W Stoney Walk Way	Chillicothe	02/04/2022	09/15/2022	\$177,000.00	\$88,500.00	\$265,500.00	
Preferred Homes, Inc.	Lot 138 Riversound - New Home	1316 Stoney Walk Way	Chillicothe	02/04/2022	9/28/2022	\$183,000.00	\$91,500.00	\$274,500.00	
Millbrooke Homes, Inc.	Gerke - New Home Construction	1810 W Keystone Court	Chillicothe	08/18/2022	8/1/2023	\$300,000.00	\$250,000.00	\$550,000.00	
<b>TOTAL</b>						<b>\$ 660,000</b>	<b>\$ 430,000</b>	<b>\$ 1,090,000</b>	



## AGENDA BRIEFING

**COMMITTEE:** Finance, Audit, and Legislative Affairs Committee  
/ Executive Committee **LINE ITEM:** n/a  
**MEETING DATE:** October 4, 2022 **AMOUNT:** n/a

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**ISSUE:** Revised Financial Policies

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### **BACKGROUND/DISCUSSION:**

As part of the FY 2023 budget, County staff has reviewed the Comprehensive Financial Policies of Peoria County and recommends changing the following item:

### **CHANGE**

#### **Revenue Policies:**

##### **Revenue Policy #1: Fund Balance**

- 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 exceptions are for the Juvenile Detention Center and the Peoria City / County Health Fund, which shall maintain a fund balance equal to 16% of the fund's current fiscal year budget/appropriation.
- The County retirement funds, FICA and IMRF, ~~the County Risk Management Fund~~, the Debt Service Fund, and Capital Project Funds 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.

In FY21, the County hired Bellwether Advantage LLC to analyze the Risk Management Function and the FY22 budget reflected the recommended changes to discontinue the practice of allocation to-and-from special levied funds in favor of realigning expenses and adjusting the Risk Management Levy directly. The Risk Management Fund is primarily funded by property taxes and is no longer funded by Indirect Costs paid by special levied funds. It is staff's recommendation to change the Risk Management Fund from a fund balance policy of 8% to 24%.

### **ADD**

#### **Accounting Policies:**

##### **Purchasing**

- A prepaid expense is a payment made in advance of the future performance of services, receipt of goods or other assets, or incurrence of expenses. If material, these amounts are recorded as assets until the related expenses have been incurred, contract terms are met, or goods or services are received. Payments of \$5,000 or more for goods or services to be received in future accounting periods beyond the current fiscal year will be recorded as prepaid expenses. Such amounts are not reflected in the department's expenses for the current year but are reported as assets in the County's financial statements. In some instances, a payment for goods or services will need to be allocated between fiscal years based on the unused portion of the payment. The unused portion at the end of the first fiscal year is an asset of the County to be expensed in subsequent periods as the benefits of the asset are derived.

The Finance department staff has identified the need for the County Board to define a prepaid expense and to set a threshold in which a prepaid asset is to be recorded on the County's financial statements. Currently, prepaid expenses are recorded to the penny, and it is staff's recommendation to set a minimum threshold at \$5,000. The threshold is recommended to capture any material items and to limit the volume of transactions for non-material items.

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**COUNTY BOARD GOALS:**



**HIGH PERFORMING PUBLIC ORGANIZATION**

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**STAFF RECOMMENDATION:**

**APPROVAL**

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**COMMITTEE ACTION:**

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**PREPARED BY:** Heather McCord, CFO, and Julie Kusturin, Assistant Chief Financial Officer

**DEPARTMENT:** Finance

**DATE:** September 12, 2022

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

Your Finance, Audit, and Legislative Affairs Committee and Executive Committee hereby recommend passage of the following Resolution.

Re: Revised Financial Policies

**RESOLUTION**

**WHEREAS**, Peoria County has adopted Comprehensive Financial Policies; and

**WHEREAS**, in FY21, the County hired Bellwether Advantage LLC to analyze the Risk Management Function and the FY22 budget reflected the recommended changes to discontinue the practice of allocation to-and-from special levied funds in favor of realigning expenses and adjusting the Risk Management Levy directly; and

**WHEREAS**, during the development of the FY 2023 budget, the Risk Management Fund is primarily funded by property taxes and no longer funded by Indirect Costs paid by special levied funds; and

**WHEREAS**, it is staff’s recommendation to change the Risk Management Fund from a fund balance policy of 8% to 24%; and

**WHEREAS**, during the development of the FY 2023 budget, it is recommended that the Peoria County Board develop a policy to define a prepaid expense and to set a minimum threshold; and

**WHEREAS**, staff recommends the definition of a prepaid expense as ‘A payment made in advance of the future performance of services, receipt of goods or other assets, or incurrence of expenses. If material, these amounts are recorded as assets until the related expenses have been incurred, contract terms are met, or goods or services are received.’; and

**WHEREAS**, the threshold is recommended at \$5,000 to capture any material items and to limit the volume of transactions for non-material items; and

**NOW, THEREFORE, BE IT RESOLVED**, that the County Financial Policies will be updated to change the Revenue Policy #1: Fund Balance: "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 exceptions are for the Juvenile Detention Center and the Peoria City / County Health Fund, which shall maintain a fund balance equal to 16% of the fund’s current fiscal year budget/appropriation.

The County retirement funds, FICA and IMRF, the Debt Service Fund, and Capital Project Funds 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."

**NOW, THEREFORE, BE IT FURTHER RESOLVED**, that the County Financial Policies will be updated to add to the Accounting Policies/Purchasing: "A prepaid expense is a payment made in advance of the future performance of services, receipt of goods or other assets, or incurrence of expenses. If material, these amounts are recorded as assets until the related expenses have been incurred, contract terms are met, or goods or services are received. Payments of \$5,000 or more for goods or services to be received in future accounting periods beyond the current fiscal year will be recorded as prepaid expenses. Such amounts are not reflected in the department's expenses for the current year but are reported as assets in the County's financial statements. In some instances, a payment for goods or services will need to be allocated between fiscal years based on the unused portion of the payment. The unused portion at the end of the first fiscal year is an asset of the County to be expensed in subsequent periods as the benefits of the asset are derived."

RESPECTFULLY SUBMITTED,

**FINANCE, AUDIT, AND LEGISLATIVE AFFAIRS COMMITTEE and EXECUTIVE COMMITTEE**

**AGENDA BRIEFING**

**COMMITTEE:** Finance, Audit, and Legislative Affairs Committee  
/ Executive Committee

**LINE ITEM:**

**MEETING DATE:** October 4, 2022

**AMOUNT:**

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**ISSUE:**

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

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**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.

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**COUNTY BOARD GOALS:**



**HIGH PERFORMING PUBLIC ORGANIZATION**

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**STAFF RECOMMENDATION:**

**APPROVAL**

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**COMMITTEE ACTION:**

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**PREPARED BY:** Heather McCord, CFO and Julie Kusturin, Assistant CFO

**DEPARTMENT:** Finance

**DATE:** September 12, 2022

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

Your Finance, Audit, and Legislative Affairs Committee and Executive Committee do hereby recommend passage of the following Resolution:

**RE: Year-End Fund Transfers**

**WHEREAS**, the Illinois Compiled Statutes, 55 ILCS 5/6-1001 permits fund balances remaining at the close of fiscal year 2022 be available for a period of 90 days to pay obligations incurred in fiscal year 2023; and

**WHEREAS**, it is believed that invoices will be received in January 2023 and February 2023 for goods and services furnished to the County in fiscal year 2022; and

**WHEREAS**, it is believed to be in the best interest of the County to authorize the County Administrator to make necessary year-end transfers of funds within appropriations to pay required expenses; and

**NOW THEREFORE BE IT RESOLVED**, that the County Administrator be authorized and directed to make any necessary year-end transfers within appropriations to meet required expenses.

**RESPECTFULLY SUBMITTED,**

**FINANCE, AUDIT, AND LEGISLATIVE AFFAIRS COMMITTEE / EXECUTIVE COMMITTEE**

## AGENDA BRIEFING

<b>COMMITTEE:</b>	Finance, Audit, and Legislative Affairs Committee / Executive Committee	<b>LINE ITEM:</b>	n/a
<b>MEETING DATE:</b>	October 4, 2022	<b>AMOUNT:</b>	\$3,599,300

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**ISSUE:**

ORDINANCE: To abate the tax levy for the principal and interest payments due in Tax Levy Year 2022 / Fiscal Year 2023 for the General Obligation Bonds (alternate revenue source) 2020B (previously 2010F); and 2022 (previously 2011).

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**BACKGROUND/DISCUSSION:**

In 2010, Peoria County sold Bond Series 2020B (refunded and re-financed 2010F) to finance construction of the new Peoria Riverfront Museum and in 2011, Peoria County sold Bond Series 2022 (refunded and re-financed 2011) to pay for the construction of the Heddington Oaks senior care center and related facilities. The Board needs to adopt an Ordinance that abates the tax levy (2022 payable in 2023) that would be collected to cover the principal and interest payments the County will make during fiscal year 2023. The amounts to be abated in the levy for tax year 2022 / fiscal year 2023 are as follows:

- 2020B = \$2,010,800
- 2022 = \$1,588,500

Current revenues generated by the Public Facilities Sales Tax are sufficient that the property tax levy for Series 2020B is not needed in FY23. Current revenues generated by the County Elder Care Facility (Property) Taxes are sufficient that the property tax levy for Series 2022 is not needed in FY23. As such, the County Board must abate the levy by adopting the attached resolution per the Bond ordinances adopted for Series 2020B and Series 2022.

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**COUNTY BOARD GOALS:**



**HIGH PERFORMING PUBLIC ORGANIZATION**

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**STAFF RECOMMENDATION:**

**APPROVAL**

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**COMMITTEE ACTION:**

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<b>PREPARED BY:</b>	Julie Kusturin, Assistant Chief Financial Officer	<b>DATE:</b>	September 12, 2022
<b>DEPARTMENT:</b>	Finance		

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

Your Finance, Audit, and Legislative Affairs Committee and Executive Committee do hereby recommend passage of the following Ordinance.

Re: Abatement of Bond Tax Levy - Series 2020B (previously 2010F) and 2022 (previously 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 2020B (previously 2010F) to finance construction of the new Peoria Riverfront Museum; and Series 2022 (previously 2011) related to the construction of Heddington Oaks Elder Care Facility and related facilities, and;

**WHEREAS**, the amount of these Series totaled \$34,825,000, and;

**WHEREAS**, the Bond Ordinances require the levying of a property tax which would raise funds in the amount of Three Million, Five Hundred Ninety-Nine Thousand, Three Hundred Dollars and No Cents (\$3,599,300) to be levied in 2022 and collected in fiscal year (FY) 2023; and

**WHEREAS**, it has been determined by your Committee that this tax levy is not necessary for 2022 (payable in 2023) as the amount of funds available from sales taxes for the Series 2020B (previously 2010F); and the County Nursing Home (Property) Taxes and sales taxes for the Series 2022 (previously 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) 2020B (previously 2010F) & 2022 (previously 2011), is hereby abated for the 2022 (payable 2023) 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 Three Million, Five Hundred Ninety-Nine Thousand, Three Hundred Dollars and No Cents (\$3,599,300) in FY23.

**RESPECTFULLY SUBMITTED,**

**FINANCE, AUDIT, AND LEGISLATIVE AFFAIRS COMMITTEE and EXECUTIVE COMMITTEE**



**AGENDA BRIEFING**

**COMMITTEE:** Finance, Audit, and Legislative Affairs Committee  
/ Executive Committee  
**MEETING DATE:** October 4, 2022

**LINE ITEM:** various  
**AMOUNT:** \$29,403,715

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**ISSUE:** Approval of the 2022 (payable 2023) Tax Levy Ordinance

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**BACKGROUND/DISCUSSION:**

The County Board adopted a 2022 (payable 2023) property tax rate of \$0.8321. The recommended 2022 (payable 2023) property tax levy is based on a County EAV of \$3.534 billion, an increase of 1.04%.

The recommended levy for 2022 (payable 2023) is \$29,403,715. This is an increase of \$1,540,030 over the total property taxes extended for tax levy year 2021 (payable 2022). Peoria County's property tax levy is made up of thirteen separate funds, ten with statutory rate ceilings, and three non-debt related funds without rate ceilings: the Illinois Municipal Retirement, FICA, and Risk Management funds.

The overall estimated tax rate increases 0.800¢ from 82.410¢ to 83.210¢ in tax levy 2022 (payable 2023). The increase is exclusively a result of increasing the Veterans Assistance Commission (VAC) portion of the total levy to comply with Public Act 102-0732.

Aside from the increase in the Veterans Assistance Commission (VAC) levy, there was movement within various other levies. The IMRF levy decreased 4.670¢, while the General levy increased 1.000¢, the Risk Mgt. levy increased 3.130¢, and the FICA levy increased 0.540¢.

The debt service levy is not needed in tax levy 2022 (payable 2023) because current debt obligations will be covered via other revenue sources within the County and will be abated.

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.

Fund	Rate	2018 Payable 2019		2019 Payable 2020		2020 Payable 2021		2021 Payable 2022		2022 Payable 2023	
	Limit	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate
General	25.00	8,318,406	24.000	8,027,625	23.734	7,942,750	23.750	6,681,065	19.760	7,335,910	20.760
Health	15.00	1,307,508	3.809	1,374,805	4.065	1,354,450	4.050	1,369,350	4.050	1,431,140	4.050
Care & Treat	10.00	700,229	2.039	687,975	2.034	677,895	2.027	685,350	2.027	716,275	2.027
Highway	10.00	3,432,982	10.000	3,382,500	10.000	3,344,315	10.000	3,381,105	10.000	3,533,675	10.000
Bridge	5.00	1,716,491	5.000	1,691,250	5.000	1,672,160	5.000	1,690,550	5.000	1,766,840	5.000
Matching	5.00	858,245	2.500	845,500	2.500	836,080	2.500	845,275	2.500	883,420	2.500
VAC	3.00	525,688	1.531	516,490	1.527	501,650	1.500	507,165	1.500	812,745	2.300
Juvenile Det	1.50	515,016	1.500	507,500	1.500	501,650	1.500	507,165	1.500	530,050	1.500
U of I Extension	1.00	112,918	0.329	112,890	0.334	54,345	0.163	112,930	0.334	118,025	0.334
Heddington Oaks	6.00	2,059,720	6.000	2,029,500	6.000	2,006,590	6.000	2,028,665	6.000	2,120,205	6.000
Risk Mgt.	None	1,424,557	4.150	1,402,285	4.146	1,696,905	5.074	2,913,835	8.618	4,151,360	11.748
<b>Operations Subtotal</b>		<b>20,971,760</b>	<b>60.858</b>	<b>20,578,320</b>	<b>60.840</b>	<b>20,588,790</b>	<b>61.564</b>	<b>20,722,455</b>	<b>61.289</b>	<b>23,399,645</b>	<b>66.219</b>
IMRF	None	4,033,719	11.750	4,360,000	12.890	4,330,890	12.950	4,280,815	12.661	2,823,760	7.991
FICA	None	2,904,884	8.462	2,516,000	7.439	2,220,625	6.640	2,860,415	8.460	3,180,310	9.000
<b>Pensions Subtotal</b>		<b>6,938,603</b>	<b>20.212</b>	<b>6,876,000</b>	<b>20.329</b>	<b>6,551,515</b>	<b>19.590</b>	<b>7,141,230</b>	<b>21.121</b>	<b>6,004,070</b>	<b>16.991</b>
Debt Service	None	460,278	1.340	420,000	1.242	420,045	1.256	0	0.000	0	0.000
<b>Debt Service Subtotal</b>		<b>460,278</b>	<b>1.340</b>	<b>420,000</b>	<b>1.242</b>	<b>420,045</b>	<b>1.256</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>
<b>PROPERTY TAX TOTAL</b>		<b>28,370,641</b>	<b>82.410</b>	<b>27,874,320</b>	<b>82.410</b>	<b>27,560,350</b>	<b>82.410</b>	<b>27,863,685</b>	<b>82.410</b>	<b>29,403,715</b>	<b>83.210</b>



**COUNTY BOARD GOALS:** High Performing Public Organization

**STAFF RECOMMENDATION:** APPROVAL

**COMMITTEE ACTION:**

**PREPARED BY:** Heather McCord, CFO and Julie Kusturin, Assistant CFO

**DEPARTMENT:** Finance

**DATE:** September 12, 2022

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

**2022 TAX LEVY ORDINANCE**

BE IT, AND IT IS HEREBY PROVIDED, ORDERED, AND ORDAINED BY THE COUNTY BOARD, COUNTY OF PEORIA, IN THE STATE OF ILLINOIS, that a tax of the sum of Seven Million, Three Hundred Thirty-Five Thousand, Nine Hundred Ten Dollars (\$7,335,910) be and the same is hereby levied upon the taxable property within the Corporate Limits of the County Peoria, State of Illinois, for the Fiscal Year beginning January 1, 2023, and ending December 31, 2023. That said Tax Levy herein provided shall be to provide for the necessary County expenditures arising with the said Fiscal year, and found and determined as necessary to be raised by taxation for county purposes, in accordance with the Budget made for said Fiscal Year and the Annual Appropriation Ordinance, duly passed by this County Board at this Session, therein specifying the several County purposes and for the amount of each purpose stated separately, for which revenue shall be required for said Fiscal Year. In addition, the County Board hereby grants authority to the County Administrator or his designee to direct the County Clerk to change (increase or decrease) the dollar amount of the tax levy in the County's Corporate General Fund that shall maximize revenue without exceeding the County Board's self-imposed tax rate cap overall tax rate of \$0.8321.

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

1. Public Defender - Public Defender Services (partial)	\$750,000
2. Court Administration - Salaries (partial)	\$1,000,000
3. County Sheriff - Salaries (partial)	\$3,500,000
4. County Sheriff - Food for Inmates (partial)	\$250,000
5. State's Attorney - Salaries (partial)	\$1,500,000
6. Electric / Natural Gas Utilities - All General Fund Departments (partial)	\$335,910
<b>TOTAL LEVY FOR CORPORATE GENERAL COUNTY FUND:</b>	<b>\$7,335,910</b>

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, 2023, and ending December 31, 2023. 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**

<b>Heddington Oaks Elder Care Facility Fund</b>	
Auditing/Accounting Costs	\$61,000
Consultant Services	\$21,000
Debt Service	\$1,966,705
Service Fees	\$1,500
Software Maintance/Lease	\$70,000
<b>Total Heddington Oaks Elder Care Facility Levy</b>	<b>\$2,120,205</b>
<b>Care &amp; Treatment Board for Persons with Developmental Disabilities Fund</b>	
Service Agencies Distribution (partial)	\$716,275
<b>Total Care &amp; Treatment Levy</b>	<b>\$716,275</b>

County Highway Fund	
Full Time Employee Salaries	\$2,353,515
Health Benefits	\$593,860
Gas and oil products (partial)	\$332,800
IT User Fee	\$253,500
<b>Total County Highway Levy</b>	<b>\$3,533,675</b>
County Bridge Fund	
Full Time Employee Salaries	\$222,570
Temporary Employees	\$20,000
Health Benefits	\$56,780
Bridge Repair	\$725,000
Bridges & Culverts	\$355,000
Engineering & Architecture (partial)	\$387,490
<b>Total County Bridge Levy</b>	<b>\$1,766,840</b>
Federal Aid Matching Tax Fund	
Other Equipment (partial)	\$632,420
Building Repair	\$200,000
Utilities Gas/ Electric	\$51,000
<b>Total Federal Aid Matching Tax Levy</b>	<b>\$883,420</b>
F.I.C.A. Fund	
Personal Services (partial)	\$3,180,310
<b>Total F.I.C.A. Levy</b>	<b>\$3,180,310</b>
Peoria City / County Health Department Fund	
Full Time Employee Salaries (partial)	\$1,431,140
<b>Total Health Levy</b>	<b>\$1,431,140</b>
Illinois Municipal Retirement Fund (IMRF)	
IMRF Contribution (partial)	\$2,823,760
<b>Total IMRF Levy</b>	<b>\$2,823,760</b>
Juvenile Detention Center Fund	
Full Time Employee Salaries (partial)	\$530,050
<b>Total Juvenile Detention Center Levy</b>	<b>\$530,050</b>

Risk Management Fund	
Excess Insurance	\$1,035,380
Worker's Comp Claims	\$400,000
Specialized Office Supply	\$700
Liability Claims	\$1,538,910
Uninsured Liability Loss	\$120,000
Unemployment Claims	\$100,000
Risk Management Fees	\$723,120
Medical Services	\$15,000
Dues, Memberships & Fees	\$750
Employee Benefits	\$65,000
Loss Fund Admin Costs	\$152,500
<b>Total Risk Management Levy</b>	<b>\$4,151,360</b>
University of Illinois Extension Fund	
Contributions and Grants	\$118,025
<b>Total University of Illinois Extension Levy</b>	<b>\$118,025</b>
Veteran's Affairs Commission Fund	
Full Time Employees	\$608,000
Emergency Relief	\$30,000
Medical Health Benefits	\$89,500
Building Rental	\$43,200
Overtime Premium	\$5,000
Utilities Gas/Electric (partial)	\$5,545
Conferences and Seminars	\$12,500
Attorney Fees	\$10,000
Telephone	\$9,000
<b>Total Veteran's Affairs Commission Levy</b>	<b>\$812,745</b>
<b>TOTAL LEVY FOR SPECIAL PURPOSE FUNDS</b>	<b>\$22,067,805</b>

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, Debt Service 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:

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

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RACHAEL PARKER  
COUNTY CLERK  
COUNTY OF PEORIA, ILLINOIS

All amounts, above, refer to the FY 2023 County Administrator Recommended Version available for review in the County Clerk's Office.

## AGENDA BRIEFING

<b>COMMITTEE:</b>	Finance, Audit, and Legislative Affairs Committee / Executive Committee	<b>LINE ITEM:</b>	various
<b>MEETING DATE:</b>	October 4, 2022	<b>AMOUNT:</b>	\$150,926,755

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**ISSUE:**  
For RESOLUTION: Approval of Annual Appropriation and Budget Ordinance

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**BACKGROUND/DISCUSSION:**

The County Board's Rules of Order require the Finance, Audit, and Legislative Affairs Committee and Executive Committee to submit the annual Appropriation and Budget Ordinance to the full County Board each year. The recommended Ordinance will appropriate a total budget across all funds of \$150,926,755. The beginning balance on January 1, 2023 is anticipated to be \$64,555,378. In 2023, property tax revenues are anticipated to be \$29,403,715 with the overall rate being 83.21¢ per \$100 assessed valuation, an increase of 0.800¢ from 82.41¢. The increase is exclusively a result of increasing the Veterans Assistance Commission portion of the total levy to comply with Public Act 102-0732. There is also a 4.0% increase in property tax revenue from the 2021 (payable 2022) tax extension which is related to the anticipated increase in equalized assessed valuation. Non-property tax income is anticipated at \$118,536,605. The projected ending fund balance at the end of 2023 is \$61,568,943.

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**COUNTY BOARD GOALS:**



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**STAFF RECOMMENDATION:**

**APPROVAL**

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**COMMITTEE ACTION:**

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**PREPARED BY:** Heather McCord, CFO and Julie Kusturin, Assistant CFO





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

**ANNUAL APPROPRIATION AND BUDGET ORDINANCE**

BE IT, AND IT IS HEREBY PROVIDED, ORDERED AND ORDAINED BY THE COUNTY BOARD, COUNTY OF PEORIA, in the State of Illinois, that from the monies received by the County Treasurer from Taxes, and other revenues, for the use of Peoria County, within the Fiscal year beginning on January 1, 2023, the following sums of money, as set forth in the Statement of Expenditures and Appropriations, attached, be and the same are hereby appropriated for the County's purposes in and for the Fiscal Year beginning January 1, 2023, and ending December 31, 2023. Adjustments will be made and published in the **2023 OFFICIAL PEORIA COUNTY BUDGET WITH SUPPLEMENTARY PROGRAM INFORMATION**. Amounts in the column titled "Expenditures" are the amounts appropriated by the Peoria County Board.

\_\_\_\_\_  
CHAIRMAN, COUNTY BOARD  
COUNTY OF PEORIA, ILLINOIS

ATTEST:

\_\_\_\_\_  
COUNTY CLERK  
COUNTY OF PEORIA, ILLINOIS

FY 2023 Estimated Ending Fund Balance							
Fund	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance	Surplus (Deficit)	Percent Change	Notes
<b>General Fund</b>							
GENERAL	23,869,084	49,289,835	49,233,375	23,925,544	56,460	0.2%	Balance Budget
PCAPS	2,193,460	1,587,785	1,644,245	2,137,000	(56,460)	-2.6%	Balance Budget
<b>General Fund Subtotal</b>	<b>26,062,544</b>	<b>50,877,620</b>	<b>50,877,620</b>	<b>26,062,544</b>	<b>0</b>	<b>-2.3%</b>	
<b>Special Revenue Funds</b>							
EMERGENCY TELEPHONE	6,981,770	4,334,815	4,257,095	7,059,490	77,720	1.1%	Surplus available for future years
PUBLIC DEFENDER AUTOMATION	7,449	2,020	0	9,469	2,020	27.1%	
PEORIA CITY/COUNTY HEALTH CARE AND TREATMENT	6,079,986	9,027,245	9,148,640	5,958,591	(121,395)	-2.0%	Planned use of fund balance
COUNTY HIGHWAY	934,939	1,159,275	1,400,765	693,449	(241,490)	-25.8%	Planned use of fund balance
COUNTY BRIDGE	1,102,957	4,448,185	5,020,280	530,862	(572,095)	-51.9%	Strong reserves; budget draw on funds
TOWNSHIP BRIDGE	2,587,489	2,557,840	2,112,350	3,032,979	445,490	17.2%	Surplus available for future years
COUNTY MOTOR FUEL TAX	231,882	144,530	0	376,412	144,530	62.3%	Surplus available for future years
TOWNSHIP MOTOR FUEL TAX	7,692,294	5,260,800	8,180,000	4,773,094	(2,919,200)	-37.9%	Planned use of fund balance for capital
MATCHING TAX	2,555,633	1,340,965	1,800,000	2,096,598	(459,035)	-18.0%	Planned use of fund balance
COMM DEV ASSIST PROGRAM	1,579,144	914,195	1,815,425	677,914	(901,230)	-57.1%	Planned use of fund balance for capital
SOLID WASTE MANAGEMENT	592,438	715	125,000	468,153	(124,285)	-21.0%	Planned use of fund balance
IMRF	1,105,992	207,595	280,675	1,032,912	(73,080)	-6.6%	Planned use of fund balance
FICA	2,174,058	3,397,960	3,020,000	2,552,018	377,960	17.4%	Build fund reserves for cash flow
VETERANS ASSISTANT COMM	1,660,933	3,754,310	3,250,000	2,165,243	504,310	30.4%	Build fund reserves for cash flow
LAW LIBRARY	529,709	922,805	892,040	560,474	30,765	5.8%	Surplus available for future years
PEORIA COUNTY FORFEITURE	287,956	157,390	138,775	306,571	18,615	6.5%	Revenues trending upwards
RABIES CONTROL FUND	468,925	45,400	35,000	479,325	10,400	2.2%	Surplus available for future years
JUVENILE DETENTION CENTER	1,859	0	0	1,859	0	0.0%	
PROBATION SERVICES	1,576,674	4,839,830	5,308,910	1,107,594	(469,080)	-29.8%	Planned use of fund balance
DRUG FORFEITURE-SHERIFF	2,087,452	462,060	855,500	1,694,012	(393,440)	-18.8%	Strong reserves; drawdown anticipated
NEUTRAL SITE EXCHANGE	112,756	10,335	26,500	96,591	(16,165)	-14.3%	Possible drawdown of fund balance
MORTGAGE FORECLOSURE	31,661	112,120	99,210	44,571	12,910	40.8%	Surplus available for future years
INMATE BENEFIT	76	10,005	9,955	126	50	65.8%	
RESTRICTED DONATIONS	669,375	350,340	350,000	669,715	340	0.1%	
U of I EXTENSION	25,157	4,205	18,000	11,362	(13,795)	-54.8%	Planned use of fund balance
PLANNING AND ZONING GRANT	94	118,025	118,025	94	0	0.0%	
TIF DIST-PRM PARKING	5,279	120	0	5,399	120	2.3%	
SAO-AUTOMATION FEE FUND	2,628,982	279,025	0	2,908,007	279,025	10.6%	Expenditures appropriated as needed
C.O.P.S.	69,799	5,220	21,700	53,319	(16,480)	-23.6%	Expenditures outpace revenues
ACCESS & VISITATION	(2)	35,640	35,640	(2)	0	0.0%	
FAMILY VIOLENCE COOR CNC	19,725	50,040	50,000	19,765	40	0.2%	
WORLD WAR II VETERAN MEM.	3,679	39,000	39,070	3,609	(70)	-1.9%	
CNTY/ST CAPITAL IMP GRAN	70,754	250	0	71,004	250	0.4%	
COUNTY CLERK AUTOMATION	8,674,990	66,715	245,000	8,496,705	(178,285)	-2.1%	Includes transfer to Greater Peoria EDC
CC AUTOMATION	418,264	217,500	210,320	425,444	7,180	1.7%	Surplus available for future years
CC DOCUMENT STORAGE	140,770	275,500	230,320	185,950	45,180	32.1%	Surplus available for future years
CC OPERATIONS & ADMINISTRATIC	32,513	275,190	243,445	64,258	31,745	97.6%	Surplus available for future years
CC ELECTRONIC CITATION	223,348	100,750	187,645	136,453	(86,895)	-38.9%	Planned use of fund balance
ARP FUND	233,927	40,700	154,500	120,127	(113,800)	-48.6%	Planned use of fund balance
<b>Special Revenue Fund Subtotal</b>	<b>53,663,056</b>	<b>64,273,615</b>	<b>68,884,785</b>	<b>49,051,886</b>	<b>(4,611,170)</b>	<b>-8.6%</b>	
<b>Debt Service Funds</b>							
GEN OBLIGATION DEBT CERT	657,338	3,763,050	3,762,300	658,088	750	0.1%	
<b>Debt Service Fund Subtotal</b>	<b>657,338</b>	<b>3,763,050</b>	<b>3,762,300</b>	<b>658,088</b>	<b>750</b>	<b>0.1%</b>	
<b>Capital Project Funds</b>							
PUB FACILITIES SALES TAX	1,475,710	5,040,480	4,760,800	1,755,390	279,680	19.0%	Surplus available for future years
PEORIA RIVERFRONT MUSEUM	895,186	2,756,600	2,300,000	1,351,786	456,600	51.0%	Surplus available for future years
CRIMINAL JUSTICE SYSTEM	3,289,850	11,380	40,000	3,261,230	(28,620)	-0.9%	Planned use of fund balance
PEO CNTY VETERANS WAR ME	176,635	600	100,000	77,235	(99,400)	-56.3%	Planned use of fund balance
ERP FUND	18,311	65	0	18,376	65	0.4%	
<b>Capital Project Fund Subtotal</b>	<b>591,572</b>	<b>6,350</b>	<b>532,000</b>	<b>65,922</b>	<b>(525,650)</b>	<b>-88.9%</b>	<b>Planned use of fund balance</b>
<b>Internal Service Funds</b>							
PEORIA COUNTY IT SERVICE	6,447,264	7,815,475	7,732,800	6,529,939	82,675	1.3%	
EMPLOYEE HEALTH	4,366,599	5,915,420	5,867,960	4,414,059	47,460	1.1%	Surplus available for future years
RISK MANAGEMENT	2,047,369	8,744,145	8,025,680	2,765,834	718,465	35.1%	Surplus available for future years
<b>Internal Service Fund Subtotal</b>	<b>91,336</b>	<b>4,223,475</b>	<b>3,712,450</b>	<b>602,361</b>	<b>511,025</b>	<b>559.5%</b>	<b>Efforts to increase Risk Fund reserves</b>
<b>Enterprise Funds</b>							
PARKING DECK FUND	6,505,304	18,883,040	17,606,090	7,782,254	1,276,950	19.6%	
HEDDINGTON OAKS	3,824,768	207,315	321,160	3,710,923	(113,845)	-3.0%	Planned use of fund balance
<b>Enterprise Fund Subtotal</b>	<b>(32,604,896)</b>	<b>2,120,205</b>	<b>1,742,000</b>	<b>(32,226,691)</b>	<b>378,205</b>	<b>-1.2%</b>	<b>Planned surplus to replenish reserves</b>
<b>Total Change in Fund Balance</b>	<b>64,555,378</b>	<b>147,940,320</b>	<b>150,926,755</b>	<b>61,568,943</b>	<b>(2,986,435)</b>	<b>-4.6%</b>	

## ARTICLE III. – OFFICERS AND EMPLOYEES

### New Section. 2-33. Ethics Policy.

#### Section 2-33. – Ethics Policy

##### (1) Legislative Intent and Purpose.

- (a) The Illinois General Assembly enacted the State Officials and Employees Ethics Act (Public Act 93- 615, effective November 19, 2003, as amended by Public Act 93-617, effective December 9, 2003), which is a comprehensive revision of State statutes regulating ethical conduct, political activities and the solicitation and acceptance of gifts by State officials and employees.
- (b) The Act requires all units of local government to adopt ordinances or resolutions regulating the political activities of, and the solicitation and acceptance of gifts by, the officers and employees of such units "in a manner no less restrictive" than the provisions of the Act.
- (c) The clear intention of the Act requires units of local government to implement regulations that are at least as restrictive as those contained in the Act, and to impose penalties for violations of those regulations that are equivalent to those imposed by the Act, notwithstanding that such penalties may exceed the general authority granted to units of local government to penalize ordinance violations.
- (d) The clear intention of the Act provides units of local government with all authority necessary to implement its requirements on the local level regardless of any general limitations on the power to define and punish ordinance violations that might otherwise be applicable.
- (e) Furthermore, it is the goal of the county board and its chair to provide equitable, efficient, effective, and honest government. These goals thereby create and enhance an environment where county officials and employees can administer county services with integrity and objectivity.
- (f) The purpose of this ordinance is to provide a framework for the ethical and legal standards that county officers and employees must follow while conducting county business.
- (g) This ordinance includes a section related to the conduct of County Board Members. The purpose of this section of the ordinance related to conduct is to ensure that all county business is conducted in a manner that reflects the character and values of the people of Peoria County and the expectations of external parties with whom the county interacts. In adopting this section of the ordinance, the Peoria County Board aims to maintain the

sound business practices and regard for the public interest already in place among county officials and employees, while allowing the county to continue to enjoy the confidence of the public and external parties.

(2) Application by Governmental Entities.

(a) This ordinance applies to the following entities and persons upon its effective date:

1. The county board.
2. All governmental boards, commissions, committees, or other entities created by the county board and its chairman.
3. All governmental boards, commissions, committees, or other entities for which the county board may by law define powers and duties, or to which ordinances adopted by the county board are generally applicable.
4. All officers and employees of any of the above entities.

(b) The county board expects other governmental entities, including, but not limited to, countywide officers, independent boards, or commissions whose governing bodies are appointed by the chairman of the county board, or by the county board, and other units of local government to adopt this ordinance in whole, or in part or to maintain an ethics policy with provisions no less restrictive than those contained herein.

(3) Definitions.

**ADMINISTRATIVE ACTION:** The execution or rejection of any rule, regulation, legislative rule, standard, fee, rate, contractual agreement, purchasing agreement or other delegated legislative or quasi-legislative action to be taken or withheld by any county officer, employee, or appointee.

**APPOINTEE OR APPOINTED OFFICIAL:** A person appointed to a position in or with Peoria County or with any authority, agency, board, or commission with or without the consent of the Peoria County board regardless of whether the position is compensated.

**BUSINESS OR ENTITY:** The actual organization or person to which a Peoria County contract has been awarded or contract is to be awarded and includes any of the business' principals, family members of the business' principals and any other legal entities in which those principals or family members have a controlling interest or have control over the disbursement of funds of the business.

**CAMPAIGN ACTIVITY:** Any activity in furtherance of an effort to influence the selection, nomination, election, or appointment of any individual to any federal, state, or local public

office or office in a political organization, or the selection, nomination, or election of presidential or vice presidential electors, or to impact the outcome of any ballot initiative. It does not include activities: a) relating to the support or opposition of any executive, legislative, or administrative action, b) relating to collective bargaining, or c) that are otherwise in furtherance of the person's official duties.

**CANDIDATE:** A person who has filed nominating papers or petitions for nomination or election to an elected office, or who has been appointed to fill a vacancy in nomination, and who remains eligible for placement on the ballot at a regular election, as defined in Section 1-3 of the Election Code (10 ILCS 5/1-3).

**COLLECTIVE BARGAINING:** Has the same meaning as that term is defined in Section 3 of the Illinois Public Labor Relations Act (5 ILCS 315/3).

**COMPENSATED TIME:** With respect to any officer, employee or appointee, any time worked by or credited to the employee that counts toward any minimum work time requirement imposed as a condition of his or her employment, but for purposes of this division, does not include any designated holidays, vacation periods, personal time, compensatory time off or any period when said officer, employee or appointee is on a leave of absence. With respect to an employee whose hours are not fixed, "compensated time" includes any period of time when the employee is executing his or her official duties, regardless of location.

**COMPENSATED TIME OFF:** Authorized time off earned by or awarded to an employee to compensate in whole or in part for time worked in excess of the minimum work time required of

**COMPENSATION:** Any money, thing of value, or economic benefit conferred on, or received by, any person in return for services rendered, or to be rendered, by himself or herself or another.

**COMMISSION:** The ethics commission created pursuant to this ordinance.

**CONTRIBUTION:** Has the same meaning as that term is defined in Section 9-1.4 of the Election Code (10 ILCS 5/9-1.4).

**COUNTY:** The County of Peoria and, where applicable, any of its elected officers.

**COUNTYWIDE OFFICIALS:** Are officers of the County of Peoria and specifically include: the County Auditor, County Clerk, Clerk of the Circuit Court, County Coroner, Regional Superintendent of Education, County Sheriff, States Attorney, and County Treasurer.

**DEPARTMENT HEAD:** The appointed director or executive director of a Peoria County department.

**ECONOMIC OPPORTUNITY:** Any purchase, sale, lease, contract, option or other transaction or arrangement involving property or services wherein anyone subject to this ordinance may gain an economic benefit. The term shall not include gifts.

**EMPLOYEE:** Any person employed by the County of Peoria, whether on a full time or part time basis or pursuant to a contract, whose duties are subject to the direction and control of an employer about the material details of how the work is to be performed but does not include an independent contractor. The term "employment" as used herein shall mean an "employee".

**EMPLOYER:** The County of Peoria.

**ETHICS ADVISOR:** Peoria County Government's Assistant County Administrator.

**FAMILY MEMBER:** "Family member" shall mean those people related to the individual as father, mother, son, daughter, brother, sister, uncle, aunt, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, and stepsister.

**FRIVOLOUS COMPLAINT:** A complaint that, when the allegations are taken as true and liberally construed, fails to present even a limited amount of detail; a complaint that lacks an arguable basis either in law or in fact; or, a complaint that is being presented for any improper purpose such as to harass an employee or officer. The number of complaints filed may be taken into consideration. A complaint is not necessarily frivolous if it does not state a claim in its entirety, does not present legal arguments or does not cite to legal authority.

**GIFT:** Any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including, but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of an officer or employee subject to this ordinance.

**GOVERNMENTAL ENTITY:** Any legislative, executive, administrative, judicial, or advisory bodies of the State, state universities and colleges, counties, countywide officials, townships, cities, villages, incorporated towns, school districts and all other municipal corporations, boards, bureaus, committees, or commissions of this State or another, any subsidiary bodies of any of the foregoing including but not limited to committees and subcommittees thereof.

**HONORARIA:** Payment of money to an officer employee for an appearance or speech, excluding any actual and necessary travel expenses incurred to the extent that those expenses are paid by any other person and does not include:

- a. Cash payments made on behalf of an officer to an organization described under section 501(c)(3) of the internal revenue code of 1986,
- b. An agent's fee or commission, or c) funds reported under the election code.

**IMMEDIATE FAMILY MEMBER:** Any spouse, son, daughter, parent-in-law, or parent.

**INTERGOVERNMENTAL GIFT:** Any gift given to a person by an officer or employee of the same governmental entity.

**LEAVE OF ABSENCE:** Any period during which an employee is on an approved absence from work.

**LOBBYING:** Promoting or opposing in any manner the passage of any legislative matter affecting the interests of any individual, association, or corporation as distinct from those of the people.

**LOBBYIST:** Any person who engages in lobbying.

**MARKET VALUE:** The price that a gift would bring for tangible or intangible assets of like type, quality and quantity in the local market at the time of acquisition.

**OFFICER:** A person who holds, by election or appointment, a position in Peoria County government or a position appointed by the county board chair regardless of whether the officer is compensated for service in his or her official capacity.

**PERSON OR ENTITY:** Any officer or employee of a governmental entity subject to this ordinance.

**POLITICAL ACTIVITY:** Any activity in support of or in connection with any campaign for elective office or any political organization but does not include activities:

- a. Relating to the support or opposition of any executive, legislative, or administrative action,
- b. Relating to collective bargaining, or
- c. That are otherwise in furtherance of the person's official duties.
- d. Ballot initiatives.

**POLITICAL ORGANIZATION:** A party, committee, association, fund, or other organization (whether or not incorporated) that is required to file a statement of organization with the State Board of Elections or a county clerk under Section 9-3 of the Election Code (10 ILCS 5/9-3), but only with regard to those activities that require filing with the State Board of Elections or a county clerk.

**PRINCIPALS:** An officer of a business entity, and any person or entity with a 7½% or greater ownership interest.

**PROBABLE CAUSE:** Facts that would lead a reasonable person to believe that the respondent was committing or had committed the violation.



PROHIBITED POLITICAL ACTIVITY WHILE ON COMPENSATED TIME:

- a. Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event.
- b. Soliciting contributions, including, but not limited to, the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.
- c. Soliciting, planning the solicitation of, or preparing any document or report regarding anything of value intended as a campaign contribution.
- d. Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
- e. Surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
- f. Assisting at the polls on election day on behalf of any political organization or candidate for elective office or for or against any referendum question.
- g. Soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls.
- h. Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.
- i. Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.
- j. Preparing or reviewing responses to candidate questionnaires.
- k. Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.
- l. Campaigning for any elective office or for or against any referendum question.
- m. Managing or working on a campaign for elective office or for or against any referendum question.
- n. Serving as a delegate, alternate, or proxy to a political party convention.
- o. Participating in any recount or challenge to the outcome of any election.

PROHIBITED SOURCE: Any person or entity who:

- a. Is seeking official action; does business or seeks to do business; or conducts activities regulated: By an officer; by an employee; or by the officer or another employee directing that employee;
- b. Has interests that may be substantially affected by the performance or nonperformance of the official duties of the officer or employee;
- c. Is registered or required to be registered with the secretary of state under the Lobbyist Registration Act (25 ILCS 170/), except that an entity not otherwise a prohibited source does not become a prohibited source merely because a registered lobbyist is one of its members or serves on its board of directors; or

- d. Is an agent of, or an immediate family member who is living with a prohibited source.

RESOURCE: Any asset, facility, piece of equipment, or property of the County.

RESPONDENT: A person or entity that is alleged in a verified Complaint to have violated this ordinance.

SUPERVISOR: An employee who is responsible for supervising the work of one or more employees and who themselves are under the supervision of a Department Head or Officer.

ULTIMATE JURISDICTIONAL AUTHORITY: In the case of an employee, the head of any department to which the employee reports. In the case of the head of a department, the highest-ranking employee of the governmental entity or that person's designee. In the case of the highest-ranking employee of a governmental entity, the presiding officer of the entity's corporate authorities or the officer authorized by law to control the entity's internal operations. For the presiding officer of a governmental entity's corporate authorities or any member of such entity's corporate authorities, the remaining members of such corporate authorities.

VENDOR: The owners, officers, managers, lobbyists, agents, consultants, bond counsel and underwriters' counsel, subcontractors, and corporate entities under the control of any person, entity, corporation, or association which has any contract or agreement with the county to provide for compensation, labor, materials, services or professional services.

#### (4) Employee Responsibilities.

##### (a) Employee Cooperation

1. All employees shall conduct themselves in a way that complies with the "Peoria County Personnel Policies Handbook" as adopted and amended from time to time as if it were reproduced in this division in its entirety.
2. Each employee shall be obligated to cooperate during an investigation and to comply with requests for information from the Ethics Advisor. Subject to constitutional or statutory limitations, failure or refusal to comply with said requests for information shall constitute a violation of this division and may be by the ultimate jurisdictional authority as grounds for discipline consistent with the enforcement provisions of this ordinance.
3. Subject to constitutional and statutory limitations, no person shall refuse to cooperate during the course of an investigation or refuse to comply with requests for information from the Ethics Advisor or Ethics Commission.

4. No person shall intentionally obstruct or interfere, provide, or cause another to provide, any information such person knows to be false, frivolous, or made in bad faith, to any ethics officer or ultimate jurisdictional authority in relation to their duties under this ordinance.

(b) Whistleblower Protections

1. Nothing in this section shall be deemed to diminish the rights, privileges, or remedies of a county employee or independent contractor under any other federal, state or county law, rule, or regulation or under any collective bargaining agreement or employment contract.
2. All offices, agencies and departments shall conspicuously display notices of employee protection under this section.
3. An employee or independent contractor who reports a violation or concern in good faith on behalf of another employee shall not be subjected to retaliation, harassment, abuse, threats, and discrimination or any adverse employment consequences as a result of coming forward.
4. This section shall not apply to a complainant or employee or independent contractor acting on behalf of a complainant who knowingly makes a false report.
5. It shall be a violation of this Code for an officer or employee to take any retaliatory action against an employee that does any of the following:
  - a. Discloses or reports pursuant to this Code an activity, policy, or practice of any officer or employee that the disclosing or reporting employee reasonably believes is in violation of this Code.
  - b. Provides information to the Ethics Officer or Ethics Commission conducting an investigation initiated under this Code.
  - c. Assists, participates, or testifies in a proceeding to enforce the provisions of this Code.

(c) Training

1. All persons subject to this Code, within one (1) year after adoption of this Code and at least annually thereafter, shall complete an ethics training program approved by the Commission. A new employee shall complete his or her initial ethics training during orientation within the first month of employment or as soon thereafter as such training is available within the first six (6) months of employment. Officers shall complete an ethics training program, approved by the Commission, within six (6)

months of being elected or appointed (or as soon thereafter as an ethics training is available) and at least annually thereafter.

- a. Human Resources personnel, in coordination with the State's Attorney's Office, shall administer the ethics training program, as well as maintain records related to each person's completion of such training programs.

(5) Conduct.

(a) Gift Ban

1. No person subject to this ordinance, or family member living with such person (collectively hereinafter referred to as "recipients") shall intentionally solicit or accept any gift from any prohibited source or in violation of any ordinance, federal or state statute, rule or regulation. No prohibited source shall intentionally offer or make a gift that violates this section.
2. No officer or employee shall retain any honorarium other than a plaque, trophy, or other item substantially commemorative in nature and that is extended for presentation. Any honorarium received shall be surrendered to the county and deposited into the general revenue fund.

(b) Exceptions

1. Exceptions to subsection (a). Gift Ban, of this ordinance shall be as follows. Each exception is mutually exclusive and independent of one another. These exceptions shall be construed in the same manner as those applicable to state officers and employees as set forth in the State Officials and Employees Ethics Act (5 ILCS 430/) as may be amended.
2. Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than \$100, the amount permitted under Section 10-15 of the State Officials and Employees Ethics Act (5 ILCS 430/10-15 et. seq.) applicable to state officers and employees.
3. An employee may accept an offer of free attendance at a widely attended convention, conference, symposium, forum, panel, discussion, dinner, viewing, reception or similar event, provided by the sponsor of the event if:
  - a. The employee participates in the event as a speaker or a panel participant by presenting information related to government, or by performing a ceremonial function appropriate to the employee's official position or employment, or

- b. Attendance at the event is appropriate to the performance of official duties or representative function of the employee.
  - c. An employee who attends such an event may accept a sponsor's unsolicited offer of free attendance at the event for an accompanying individual. An employee or the spouse or dependent of an employee may accept a sponsor's unsolicited offer of free attendance at a charity event, except that reimbursement for transportation and lodging may not be accepted in connection with the event. For purposes of this section, "free attendance" may include waiver of all or part of a conference or other fee, the provision of transportation, or the provision of food, refreshments, entertainment and instructional materials furnished to all attendees as an integral part of the event. The term does not include entertainment collateral to the event, nor does it include food or refreshments taken other than in a group setting with all or substantially all other attendees, except as authorized hereunder.
4. Opportunities, benefits and services which are available on the same conditions as for the general public.
  5. Anything for which the recipient pays the fair cash market value.
  6. Any (i) contribution that is lawfully made under the Election Code or under this ordinance or (ii) activities associated with a fund-raising event in support of a political organization or candidate.
  7. Educational materials and missions.
  8. Travel expenses related to meetings to discuss official governmental business.
  9. Food or refreshments not exceeding the amount permitted under Section 10-15 of the State Officials and Employees Ethics Act applicable to state officers and employees on a single calendar day; provided that the food or refreshments are (i) consumed on the premises from which they were purchased or prepared or (ii) catered. For the purpose of this section, "catered" means food or refreshments that are purchased ready to consume which are delivered by any means.
  10. Food, refreshments, lodging, transportation and other benefits resulting from the outside business or employment activities (or outside activities that are not connected to the duties of the recipients) of the recipients if the benefits have not been offered or enhanced because of the official position or employment of the recipient and are customarily provided to others in similar circumstances.
  11. Intra-governmental and inter-governmental gifts.

12. Bequests, inheritances and other transfers at death.

13. Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than \$100, the amount permitted under Section 10-15 of the State Officials and Employees Ethics Act applicable to state officers and employees.

(c) Personal Activity and Use

1. No officer or employee shall intentionally use a county resource for personal activity or use.

(d) Political Activity

1. No officer or employee shall intentionally perform any prohibited political activity during any "compensated time", as defined herein. No officer or employee shall intentionally use any property or resources of Peoria County in connection with any prohibited political activity.

2. At no time shall any officer or employee intentionally require any other officer or employee to perform any prohibited political activity: 1) as part of that officer's or employee's duties, 2) as a condition of employment, or 3) during any compensated time off (such as holidays, vacation or personal time off).

3. No officer or employee shall be required at any time to participate in any prohibited political activity in consideration for that officer or employee being awarded additional compensation or any benefit, whether in the form of a salary adjustment, bonus, compensatory time off, continued employment or otherwise, nor shall any officer or employee be awarded additional compensation or any benefit in consideration for his or her participation in any prohibited political activity.

4. Nothing in this section prohibits activities that are permissible for an officer or employee to engage in as part of his or her official duties or activities that are undertaken by an officer or employee on a voluntary basis which are not prohibited by this division.

5. No person either: 1) in a position that is subject to recognized merit principles of public employment or 2) in a position, the salary for which is paid in whole or in part by federal funds and that is subject to the federal standards for a merit system of personnel administration applicable to grant in aid programs, shall be denied or deprived of employment or tenure solely because he or she is a member or an officer of a political committee, of a political party, or of a political organization or club.

6. An employee shall not be required to: 1) purchase tickets, solicit orders to purchase tickets, sell, distribute or receive payment for political tickets for any political fundraiser or campaign fund for a specific candidate for political office or 2) financially contribute to any political organization, political party, political rally, political fundraiser, political meeting or political event.
7. Political contributions shall not be intentionally solicited or accepted on county property by any employee or candidate for elective office. An inadvertent acceptance of a political contribution shall not be considered a violation of this division if reasonable and timely action is taken to return the contribution to its source.
8. An officer or employee or a candidate for an elected office may not promise anything of value related to county government, including, but not limited to, positions in county government, promotions, salary increases, other employment benefits, board or commission appointments, favorable treatment in any official or regulatory matter, the awarding of any public contract, or action or inaction on any legislative or regulatory matter, in consideration for a contribution to a political committee, political party, or other entity that has as one of its purposes the financial support of a candidate for elective office.
9. Any employee who is requested or directed by an officer, member, employee, or candidate for elected office to engage in activity prohibited by this section shall report such request or directive to the States Attorney's Office.
10. Nothing in this section prohibits activities that are permissible for an officer or employee to engage in as part of his or her official duties, or activities that are undertaken by an officer or employee on a voluntary basis which are not prohibited by this article.

(e) Conflicts of Interest

1. Conflicts of Interest

- a. An officer or any of their employees while representing Peoria County or employed by Peoria County shall disclose any act that may be in conflict with the performance of their official duties. No officer nor any of their employees while representing Peoria County or employed by Peoria County shall engage in any act that is in conflict with the performance of their official duties. A conflict of interest exists whenever official action could result in a personal advantage or disadvantage to the interested officer or employee, including, but not limited to, the following:

- (i) Receives or has any financial interests in any purchase, sale or lease to or by the county where that purchase, sale or lease was obtained with prior knowledge that the county intended to take such action.
  - (ii) Represents, or whose firm represents, any person who would receive direct financial benefit as a result of the official action under consideration.
  - (iii) Accepts or seeks any employment, travel, compensation or gift from any person doing business or seeking to do business with the county for which the employee has responsibility.
  - (iv) Receives or accepts a gift, compensation, or travel that was given for the purpose of obtaining special consideration or to influence county action where a reasonable and prudent person would believe that the purpose was to obtain special consideration or to influence county action.
  - (v) Violates any provision of the Public Officer Prohibited Activities Act (50 ILCS 105/et. seq.).
- b. The officer who has a conflict situation should abstain from discussion and shall not vote on any contract with the person or business involved in the conflict.
  - c. Any employee who becomes aware that he or she may have a conflict of interest that arises in the course of his or her official duties shall notify, in writing, the States Attorney of such conflict. The disposition of the potential conflict shall be handled by the States Attorney. An officer shall not participate in deliberations where they have a conflict of interest as defined under this division and must not participate in the decision making in any manner.

## 2. Future Employment

- a. No person subject to this ordinance, may accept or discuss an offer of future employment with any individual or business entity doing or seeking to do business with the governmental entity such person serves if either:
  - (i) The person knows or has reason to believe that the offer of employment was intended as compensation or reward or to influence official action pertaining to the business entity;
  - (ii) The person has decision-making responsibility for a matter and that individual or business entity is offering employment to the decision maker unless that person has disclosed in writing to his or her ultimate jurisdictional authority that the employee intends to discuss future employment with this person or business entity. In this case, the person shall be removed from any decision-



making relative to this person or business entity. This section shall apply to persons with approval authority, or input on approval or selection, but shall not include those persons who fill a review or compliance function in the approval/selection process.

- b. In the situation where an officer is offered future employment by an individual doing business with such officer's governmental entity, the officer shall promptly, disclose to the ethics adviser, in writing, the intention of discussing future employment and such officer shall withdraw from discussion and shall not vote on any contract with the business entity.
- c. Lobbying the County of Peoria by Certain Persons Prohibited.
  - (i) No former employee or officer of the County of Peoria shall, within a period of one (1) year immediately after their separation from the County of Peoria, knowingly accept employment or receive compensation or fees for services from any person or entity to lobby any officer or employee of the county, when during the year immediately preceding termination of employment, that employee or officer (i) participated personally and substantially in a regulatory or licensing decision that directly applied to the person or entity, or its parent or subsidiary; or (ii) participated personally and substantially in the award of a contract or issuance of a change order, with a cumulative value of \$25,000 or more to the person or entity, or its parent or subsidiary.

### 3. Former Employment Relationships

- a. No employee, within one (1) year of entering employment with a governmental entity subject to this ordinance, may participate in the decision making or awarding of a contract to a business entity by whom they were formerly employed unless the employee, in writing, has disclosed the prior employment relationship to such employee's ultimate jurisdictional authority before participating in any decision making regarding the former employer.

### 4. Use of Proprietary or Confidential Information

- a. No employee, officer, or the ethics advisor may intentionally disclose or use for their personal benefit or for the benefit of their family members any information acquired in the course of official duties, which is not available as a matter of public knowledge or public record, or which is exempt from disclosure under the freedom of information act or this division. Violations of this section shall constitute grounds for disciplinary action consistent with the enforcement provisions of this division.

### (f) County Board

1. County Board members themselves have the primary responsibility to assure that the public can continue to have full confidence in the integrity and effective functioning of government. This includes civil discourse, open and deliberate decision making, and professionalism.
2. Prohibited Behaviors of County Board Members
  - a. Harassment, or any other form of discrimination, based on an individual's actual or perceived protected status under state or federal law is prohibited. Harassment is unwelcome conduct including actions, communication, or behavior that mocks, demeans, puts down, disparages, or ridicules based upon a person's actual or perceived race, gender, color, religious affiliation, sex, national origin, age, physical or mental disability, ancestry, genetic information, sexual orientation, marital status, military status, unfavorable discharge from military service, order of protected status, or other legally protected status. Physical assaults, threats, intimidation and bullying are severe forms of harassment. Harassment may also include offensive jokes, name-calling, offensive nicknames, pornographic images that are visible for any individual to view, and offensive pictures or objects.
  - b. Workplace harassment is unwelcome conduct in the workplace and a) has the purpose or effect of creating an intimidating, hostile or offensive work environment, b) has the purpose or effect of unreasonably interfering with an individual's work performance, or c) otherwise adversely affects an individual's employment opportunities.
    - (i) Interfering with a board member's ability to do his or her work is also considered to be a form of harassment.
    - (ii) Individuals who are not the target of the harasser can also experience a negative workplace environment as a result of these actions.
  - c. "Sexual harassment" is any unwelcome conduct such as sexual advances or requests for sexual favors or any other verbal or physical conduct of a sexual nature when:
    - (i) submission to such conduct is made either explicitly or implicitly a term or condition of a board member's appointments;
    - (ii) submission to or rejection of such conduct by an individual is used as the basis for decisions affecting such individual; or

(iii) such conduct has the purpose or effect of unreasonably interfering with an individual's performance or creating an intimidating, hostile or offensive environment.

- d. Falsely representing your own opinion as a Board Member as an official stance of Peoria County
- e. False reporting of any violation of this Code.

3. Retaliation is prohibited and a violation of this Code. Retaliation is taking action that might deter a reasonable person from participating in activity protected by anti-discrimination and/or whistleblower laws. Protected activities include: complaining about discriminatory or harassing behavior; disclosing/reporting violations of law, rule or procedure or fraud, waste or abuse; and participating in discrimination or whistleblower proceedings (such as an investigation or lawsuit).

#### (6) Administration.

##### (a) Ethics Commission

1. In order to further implement the provisions of the state Gift Ban Act, the County Board does hereby appoint the members of the County Board's Audit Committee to serve as the ethics commission for the County.

##### (b) Ethics Commission Powers and Duties

1. The Commission shall have the following powers and duties:

- a. To promulgate procedures and rules governing the performance of its duties, the exercise of its powers, and notice to parties.
- b. To receive written, signed, and verified complaints (stating that the statements set forth in the complaint are true and correct or that the statements are believed to be true upon information and belief), filed within one (1) year of the alleged violation, supported by relevant affidavits and all other documents, books, papers, or tangible evidence. Complaints can be initially filed anonymously; complainant will receive results if contact information is provided.
- c. To receive any written response from employees, employees of an officer, or officers alleged to have violated this Code.
- d. The Commission Chair shall dismiss a complaint sua sponte at any time if the complaint does not set forth facts that when taken as true and liberally construed

are sufficient to legally state a claim under this Code; if the conduct involves a person not bound by this Code; if the complaint is deemed frivolous; or if the complaint is not filed within one (1) year of the alleged violation.

- e. To notify the employee or officer that they may have a Fifth Amendment right against self-incrimination.
  - f. To request and receive any other documents, books, papers, or tangible evidence from any member of the public for purposes of determining whether there is probable cause that an officer or employee has violated the provisions of this Code.
  - g. To request and receive additional documents, books, papers, or tangible evidence from officers or employees.
  - h. To conduct hearings, including allowing both parties the opportunity to present testimony and evidence, and deliberations on complaints.
  - i. To request the attendance of witnesses.
  - j. To close to the public any meeting of the Commission to the extent authorized by the Open Meetings Act.
  - k. To determine that there is probable cause of a violation of Prohibited Political Activities section of this Code, herein, and refer the complaint and supporting documentation to the State's Attorney.
  - l. To determine that there is probable cause of a violation of the Gift Ban section of this Code and may refer the complaint and supporting documentation to the State's Attorney.
2. The powers and duties of the Commission are limited to matters clearly within the purview of this Code.

(b) Ethics Officer or Advisor

1. An ethics adviser shall be appointed by the county board upon the nomination of the chairman of the county board for a term of three (3) years and until their successor is appointed and qualified.
2. The chairman of the county board may remove the ethics adviser with the advice and consent of the county board, with or without cause, by notice to the chairman of the commission and the ethics adviser, by certified mail, return receipt requested.

3. The ethics adviser shall not (1) become a candidate for any elective office of the county; or (2) hold any other elected or appointed public office except for appointment to a governmental advisory board, study commission, or as an ethics official of another governmental entity.
4. The ethics adviser shall be compensated at a rate determined by the county board.

(c) Duties of the Ethics Adviser

1. Assist in the preparation of public information materials to facilitate compliance, implementation, and enforcement of this ordinance;
2. Assist in maintaining accurate records of attendance of persons at training seminars and appropriate distribution of compliance materials; and
3. To provide guidance to the officers and employees of Peoria County concerning the interpretation of and compliance with the provisions of this Code and State ethics laws.
4. To conduct research in the field of governmental ethics and to assist with the development of educational programs as deemed necessary to affect the intent of this Code.
5. In concert with the county's human resources department, develop and provide training for officers and employees as required by this ordinance and the Peoria County Personnel Policies.

(d) Complaint Process and Investigations

1. **Inquiries.** All inquiries concerning interpretation of this division shall be in writing and submitted to the ethics advisor and all responses shall be in writing. The ethics advisor may issue informal oral opinions and guidance provided that a record of the inquiry and the response is kept and maintained.
2. **Complaints of Wrongdoing.** Complaints concerning violations of this division shall be signed, notarized, and submitted in writing to the Ethics Advisor. Complaints shall describe in detail the act or acts complained of and provide a list of witnesses to the act or acts. The complaint shall contain the home address and personal telephone number of the individual submitting an allegation. The complaint must be filed within thirty (30) days following knowledge of the alleged violation, but in no event, more than one year after the actions giving rise to the alleged violation. The ethics advisor shall endeavor to keep the identity of an individual (the "complainant") submitting a complaint confidential unless:

- a. Public legal proceedings have been initiated regarding the complaint, or
  - b. The complainant consents to disclosure, or
  - c. The interests of fairness or due process require disclosure, or
  - d. Disclosure is otherwise required by law or court order.
3. Upon receipt of a complaint, the Ethics Advisor shall promptly conduct a jurisdictional investigation to determine whether the commission possesses personal jurisdiction over the person, and subject matter jurisdiction over the act(s), named and alleged in the complaint.
- a. Should the jurisdictional investigation result in a finding that the commission does not possess both personal jurisdiction over the person and subject matter jurisdiction over any act, named and alleged in the complaint, then the ethics advisor shall close the investigation of the complaint, and shall thereafter promptly notify the chairperson of the commission and the complainant in writing of the closure of the investigation of the complaint and the basis therefore. If the ethics advisor determines that jurisdiction to investigate any person or act alleged named or alleged in the complaint is vested with another authority, prior to closing the investigation, the ethics advisor shall notify the complainant of the proper authority with which the complaint should be filed and, at the option and direction of the complainant (i) forward the complaint to such authority or (ii) provide the complainant with information necessary for the complainant to forward the complaint to such authority unless the public interest requires the ethics advisor to immediately refer the complaint to the proper authority. The closure of an investigation by the ethics advisor does not bar the ethics advisor from resuming the investigation if the circumstances warrant and is not subject to review by any court or administrative tribunal absent fraud on the part of the ethics advisor.
  - b. Should the jurisdictional investigation result in a finding that the commission does possess both personal jurisdiction over the person and subject matter jurisdiction over any act, named and alleged in the complaint, the ethics advisor shall promptly notify the person subject to the complaint (hereinafter referred to as the “respondent”) and the appropriate ultimate jurisdictional authority in writing that a complaint against the respondent has been submitted to the ethics advisor, and of the act or acts alleged in the complaint, unless, in the sole discretion of the ethics advisor, such notice would interfere with a potential or ongoing law enforcement investigation or prosecution. The notice shall inform the respondent that he or she shall, within fifteen (15) business days of the date of the notice, respond in writing to the complaint, by submitting a written response to the ethics advisor.

4. Upon the ethics advisor's determination that both personal and subject matter jurisdiction exists over the matter as set forth in paragraph (a) of this section, the ethics advisor shall promptly engage in a preliminary investigation to determine whether reasonable cause exists to believe that a violation of this ordinance has occurred. In the course of the preliminary investigation, the ethics advisor may compel testimony under oath and the production of any material from any person or source relevant to the preliminary investigation, and the ethics advisor may, if necessary, work with the States Attorney to petition the Circuit Court of Peoria County for the issuance of a court order compelling compliance. The ethics advisor shall give written notice to a person providing information under this Section of their right to (1) refuse to provide self-incriminating testimony; (2) retain an attorney at their sole option and expense; and (3) to have such attorney or, if required by any collective bargaining agreement, union representative, present during any interview.
5. Upon the conclusion of the preliminary investigation, the ethics advisor shall promptly issue a written summary report and deliver the same to the chairman of the commission, the complainant, the respondent, and the appropriate ultimate jurisdictional authority. The summary report of the preliminary investigation shall include the following:
  - a. A description of the act(s) alleged in the complaint to be violations of this ordinance;
  - b. The finding of the ethics advisor as to whether reasonable cause exists to believe that a violation of the ordinance has occurred, and the basis therefore;
  - c. Any recommendation for any corrective or disciplinary action to be taken as a result of the act(s) alleged to be in violation of this ordinance, including but not limited to termination;
  - d. A determination by the ethics advisor as to whether a petition for leave to file a formal complaint will be submitted to the chairman of the commission; and any other information that the ethics advisor deems appropriate and relevant to the preliminary investigation, the finding, and any resulting recommendation.
6. Should the preliminary investigation result in a finding that no reasonable cause exists to believe that a violation of this ordinance has occurred, the ethics advisor shall close the investigation of the complaint, and shall thereafter promptly notify the chairman of the commission, the complainant, the respondent, and the appropriate ultimate jurisdictional authority, in writing, of the closure of the investigation of the complaint and the basis therefore. The closure of an investigation by the ethics advisor does not bar the ethics advisor from resuming the investigation if the circumstances warrant

and is not subject to review by any court or administrative tribunal absent fraud on the part of the ethics advisor.

7. Should the preliminary investigation result in a finding that reasonable cause exists to believe that a violation of this ordinance has occurred, the ethics advisor may, in their sole discretion, promptly submit to the chairman of the commission a petition for leave to file a formal complaint against the respondent. The petition shall set forth the act(s) alleged to be in violation of this ordinance, and the grounds that exist to support the issuance of a formal complaint. The ethics advisor shall submit the petition to the chairman of the commission and serve a copy of the petition and written notice of the submission upon the respondent and the appropriate ultimate jurisdictional authority. The notice shall inform the respondent of the nature of the investigation, the respondent's right to refuse to provide self-incriminating testimony and to retain an attorney at his or her sole option and expense, and that the respondent shall, within fifteen (15) business days of the date of the notice respond in writing to the petition by submitting a written response to the chairman of the commission, with a copy to the office of the ethics advisor.
8. Upon the submission of the respondent's written response to the petition of the ethics advisor for the issuance of a formal complaint, the commission shall meet and determine whether it shall grant or deny the petition.
  - a. Should the commission deny the petition, the commission shall close the cause and promptly send written notice of its decision and the basis therefore to the ethics advisor, the respondent, and the ultimate jurisdictional authority.
  - b. Should the commission grant the petition, the petition shall serve as the formal complaint against the respondent and the commission shall set a hearing date within six (6) weeks thereafter and promptly provide written notice of the decision to grant the petition and the hearing date to the ethics advisor, the respondent, and the ultimate jurisdictional authority.
9. During the course of an ethics advisor's review of any complaint under this Section, the ethics advisor shall provide a written status report to the commission within thirty (30) days after receipt of a complaint, and every thirty (30) days thereafter until the investigation is closed and the cause concluded.

(e) Hearing Procedures

1. The commission shall conduct any hearing upon any complaint before it fairly and in accordance with such rules as it may from time to time adopt.



2. The rules of evidence applicable to civil and/or criminal trials shall not strictly apply to the commission hearings, but the chairperson of the commission may exclude any material they deems irrelevant, immaterial, incompetent or unduly repetitious.
3. On the hearing date scheduled by the commission, the commission shall conduct a closed meeting as permitted by law. The commission shall make an audio recording of the proceedings, including of all testimony presented to the commission and any of the commission's deliberations. The commission, may, in its sole discretion, retain the services of a court reporter.
4. The Ethics Advisor shall prosecute the complaint before the commission and carries the burden of proving the allegations against the respondent by a preponderance of the evidence.
5. The respondent may appear pro se at any commission hearing or, at the respondent's option, retain legal counsel at their own expense.
6. If required by any collective bargaining agreement, the respondent may have a union representative present during any hearing.

(f) Decisions and Reconsideration

1. Within forty-five (45) days from the close of the hearing, the commission shall (1) deny the complaint or (2) grant the complaint and issue findings and any recommendation of discipline or imposition of any penalty upon the respondent. The commission need not include a copy of evidence it received as part of its written findings.
2. The commission shall promptly transmit written notice of its findings and recommendations to the complainant, the respondent, the ultimate jurisdictional authority and the Ethics Advisor. Where the commission recommends or imposes any disciplinary sanctions, the notice to the respondent shall inform the respondent of his or her right to petition the commission for reconsideration.
3. A respondent's petition for reconsideration shall be in writing and filed with the commission within fourteen (14) days of the commission's mailing of its decision. The commission shall decide the petition for reconsideration only on the formal record. The decision of the commission becomes final upon the expiration of fourteen (14) day period following the commission's mailing of its findings to the respondent, or upon the commission's decision on a petition for reconsideration of the commission.
4. A decision by the commission to impose a penalty is subject to judicial review under the Administrative Review Act. All other decisions by the commission are final and not subject to administrative or judicial review.

(g) Dispositions

1. Discipline

- a. When the investigator general has recommended that a complaint be resolved other than by formal complaint or where the commission has found that a respondent has violated any provision of this ordinance, the commission may recommend to a respondent's ultimate jurisdictional authority one or more of the following courses of disciplinary action against the respondent:
  - (i) A reprimand.
  - (ii) To cease and desist the offensive action.
  - (iii) A return or refund of money or other items, or an amount of restitution for services, received in violation of this ordinance.
  - (iv) Suspension or termination of an employee.
  - (v) Donation to a charity of an amount equal to a prohibited gift or excess campaign contribution.
- b. Upon receipt of any recommendations from the commission under this Section, the ultimate jurisdictional authority of a respondent who violates any provision of this ordinance may take disciplinary action against the respondent, as recommended by the commission or as it deems appropriate, to the extent it is constitutionally permissible for the ultimate jurisdictional authority to take such action. The ultimate jurisdictional authority shall make its action, or determination to take no action, available to the public.

2. Fines

- a. An employee or officer who intentionally violates any of the following provisions are subject to any fines pursuant to state statute and disclosure of the violation through the reporting section of this ordinance:
  - (i) Prohibited Political Activities Violation.
  - (ii) Penalties for Gift Ban Violation.
  - (iii) False Reports.
- b. Administrative Penalties

- (i) In addition to any other penalty that may be applicable, whether criminal or civil, an appointed officer or employee who intentionally violates any provision of this code, may be subject to removal from office, discipline, or discharge by the County.
  - (ii) A violation of this ordinance by a department head or a supervisor shall be submitted to the County Administrator who may administer disciplinary action up to and including termination. The County Administrator shall inform the Committee of any substantiated violation and disciplinary action taken within a reasonable time.
  - (iii) Any Board Member who violates any provision of this ordinance may be subject to:
    - (a) Public censure, written by the Ethics Commission chairperson with input from the Ethics Commission.
    - (b) Loss of committee assignment.
- c. Board Member Conduct Penalties. The penalties outlined below apply to violations of Section 5.(f).2. and 5.(f).3. of this Code.
- (i) For first time or single offenses, one or both of the following penalties may be assessed:
    - (a) A private written censure from the committee, signed by the Committee Chair, unless the Chair is the subject of the proposed violation, in which case, it shall be the Vice-Chair. A record will be kept in the Board office.
    - (b) Public censure, depending on severity of the first-time offense, as determined by the committee.
  - (ii) For repeated violations during separate instances, one or all of the following penalties may be assessed:
    - (a) Public censure
    - (b) Loss of committee assignment
    - (c) For violations by the Chair of the County Board, Chair removal with 4/5 vote of the County Board.

(iii) The imposition of repeat violation sanctions on any Board Member requires a 4/5 vote in the affirmative.

### 3. Collective Bargaining

Any investigation and any recommendation for discipline of an employee pursuant to this division are subject to the provisions of any collective bargaining agreement that may apply to the employee.

### (h) Reporting

In the first quarter of each year, the ethics advisor with the assistance the states attorney's office shall compile and deliver to the chairman of the county board and County Operations Committee, or applicable successor, a report consisting of the following. The report shall be published on the county's transparency webpage.

1. The number of inquiries received concerning interpretation of this division and the state ethics laws.
2. The number of filed complaints.
3. The number of complaints deemed to sufficiently allege a violation of this division.
4. The number of complaints deemed to be insufficient.
5. The number of complaints found to be supported by substantial evidence.
6. The number of complaints found not to be supported by substantial evidence.
7. The number of complaints filed in circuit court.
8. The number of complaints settled prior to court ruling.
9. The disposition of each complaint.
10. The status of pending complaints.
11. The number of officers and employees receiving ethics training.

### (7) In General.

#### (a) Severability

1. The provisions of this ordinance are severable.
2. If any court of competent jurisdiction shall adjudge any provision, or part thereof, of this ordinance to be invalid, such judgment shall not affect any other provision, or part thereof, of this ordinance which are not declared to be invalid in said judgment.
3. If any court of competent jurisdiction shall adjudge invalid the application of any provision, or part thereof, of this ordinance to a particular person, such judgment shall not affect the application of said provision, or part thereof, to any other person not specifically included in said judgment.

(b) Freedom of Information Act (FOIA)

1. Documents generated through an investigation under this ordinance are exempt as allowed by law from the provisions of the Freedom of Information Act.
2. Any allegations and related pleadings submitted to the commission are exempt from the Freedom of Information Act so long as the commission does not make a finding of a violation of this ordinance.
3. If the commission finds that a violation has occurred, the entire record of proceedings before the commission, the decision and recommendations and the mandatory report are not exempt from the provisions of the Freedom of Information Act, but information contained therein that is otherwise exempt from the Freedom of Information Act must be redacted before disclosure as provided in Section 8 of the Freedom of Information Act.

(c) Open Meetings Act (OMA)

The commission may close portions of its meetings, including hearings under this ordinance, in the manner authorized by the Open Meetings Act.

(d) Notices

1. Whenever any provision of this ordinance requires an ethics advisor to provide written notice to any individual or entity, such advisor shall provide such notice through the use of certified mail, return receipt requested, unless, except in the case of a complainant or respondent as set forth in subsection (e), below, the ethics advisor and the individual or entity to whom such advisor is to provide notice agree in writing or electronic mail to accept such correspondence in any other written form, including electronic mail, provided that such advisor retains an electronic copy of all such correspondence.

2. Failure of an ethics advisor to provide notice to any individual or entity other than a respondent in the manner required by paragraph (1) shall not invalidate any action taken by such advisor or the commission.

(e) Administrative Review

The decision of the Commission to dismiss a complaint is not subject to administrative review under the Illinois Code of Civil Procedure. The Commission's imposition of any penalty, fine or sanction is a final decision and subject to administrative review pursuant to the Illinois Code of Civil Procedure.

(f) Effective Date

This ordinance shall become effective on January 1, 2023.

(8) Code of Conduct and Ethical Principles of Officers.

- (a) This section is intended only as a guide for officer conduct and not as rules meant to be enforced by disciplinary action.
- (b) No officer may accept any economic opportunity, under circumstances where they know or should know that there is a substantial possibility that the opportunity being afforded them with intent to influence their conduct in the performance of their official duties.
- (c) No officer may charge to or accept from a person known to have an interest in the county a price, fee, compensation or other consideration for the sale or lease of any property or the furnishing of services which is substantially in excess of that which the officer would charge in the ordinary course of business.
- (d) No officer in order to further their own economic interests, or those of any other person, may disclose or use confidential information acquired in the course of their official duties.
- (e) No officer may accept a representation case where there is substantial reason for them to believe that it is being offered with intent to obtain improper influence over a Peoria County agency.
- (f) No officer may use or attempt to use improper means to influence a Peoria County agency in any representation case in which the officer or any person with whom they maintain a close economic association is participating.
- (g) No officer may engage in other conduct which is unbecoming to an officer or which constitutes a breach of public trust.

- (h) Where feasible and taking into account the fact that officers may serve part time, officers should avoid accepting or retaining an economic opportunity which presents a substantial threat to their independence of judgment.
- (i) When an officer must take official action on a matter as to which there is a conflict situation created by a personal, family, or client interest, they should consider the possibility of eliminating the interest creating the conflict situation. If that is not feasible, they should consider the possibility of abstaining from such official action. In making their decision as to abstention, the following factors should be considered:
1. Whether a substantial threat to their independence of judgment has been created by the conflict situation.
  2. The effect of their participation on public confidence in the integrity of the county.
  3. Whether their participation is likely to have any significant effect on the disposition of the matter.
  4. The need for their particular contribution, such as special knowledge of the subject matter, to the effective functioning of their office or the county.
  5. They need not abstain if they decide to participate in a manner contrary to the economic interest which creates the conflict situation.
  6. If they do abstain, they should disclose the conflict.
- (j) When, despite the existence of a conflict situation, an officer chooses to take official action on a matter, they should serve the public interest and not the interest of any person.
- (k) An officer participating in a representation case shall disclose, wherever feasible, their participation in a representation case.
- (l) Employees or officers shall not intentionally disclose any information discussed during executive session of the county board or any of its committees.



**AGENDA**  
**County Health Committee**  
**Regular & Budget**  
**Monday, October 3, 2022**  
**@ 12:00 PM**  
Peoria County Courthouse, Room 403

1. **Call to Order**
2. **Approval of Minutes**
  - August 23, 2022
3. **Budget**  
*BUDGET BOOK (Yellow Pages)*
  - Regional Office of Education
  - Peoria City/County Health Department
  - Peoria County Board for the Care and Treatment of Persons with a Developmental Disability
  - Solid Waste Management Fund – Sustainability & Resource Conservation
4. **Informational Items / Reports / Other Minutes / Updates**
  - Board of Health
  - Care and Treatment Board
  - EMA
  - Regional Office of Education
  - Sustainability & Resource Conservation
    - Sustainability Update
    - Landfill Update
  - TRIAD Peoria
5. **Miscellaneous**
6. **Adjournment**





# **AGENDA**

## **Special County Operations Committee**

**Monday, October 3, 2022**

**@ 1:00 PM**

Peoria County Courthouse, Room 403

1. **Call to Order**
  
2. **Informational**
  - Peoria County Health Insurance Plan
  
3. **Miscellaneous**
  
4. **Adjournment**



**AGENDA**  
**Infrastructure Committee**  
**Regular & Budget**  
**Monday, October 3, 2022**  
**@ 2:00 PM**  
Peoria County Courthouse, Room 403

1. **Call to Order**

2. **Approval of Minutes**

- August 22, 2022

3. **Budget**

***BUDGET BOOK (Pink Pages)***

- Peoria County Highway Fund
- County Highway Fund
- County Bridge Fund
- Township Bridge Fund
- County Motor Fuel Tax Fund
- Township Motor Fuel Tax Fund
- County Matching Tax Fund
- Facilities and Grounds Operations
- Public Facility Sales Tax Fund
- Capital Projects Fund
- Parking Deck Fund
- Veterans War Memorial Capital Project Fund
- World War Veterans Memorial Fund

4. **Informational Items / Reports / Other Minutes / Updates**

- Greater Peoria Sanitary District Minutes
- Facilities Master Plan

5. **Resolutions**

- Professional Engineering Services for Multiple Facility Projects
- Cameron Lane Resurfacing Funding Application
- Koerner Road Resurfacing Funding Application
- Supplemental Preliminary Engineering Services Agreement for Phase II Preliminary Engineering of Old Galena Road
- Joint Funding Agreement with State of Illinois for Graham Chapel Road Culvert Replacement
- Annual IDOT County Motor Fuel Tax Maintenance Appropriation
- Preliminary Engineering Agreement for Phase I & II Preliminary Engineering for Rehabilitation of Duncan Road bridge
- Participation in IDOT's 2023 County Engineer's Salary Program

6. **Miscellaneous**

7. **Adjournment**



**AGENDA**  
**Ways and Means Committee**  
**Regular & Budget**  
**Monday, October 3, 2022**  
**@ 3:00 PM**  
Peoria County Courthouse, Room 403

1. **Call to Order**

2. **Approval of Minutes**

- August 22, 2022

3. **Budget**

*BUDGET BOOK (Blue Pages)*

- County Treasurer
- Supervisor of Assessments
- County Clerk
- County Clerk's Recording Automation Fund
- County Election Commission
- Veterans Assistance Commission

4. **Informational Items / Reports / Other Minutes / Updates**

- County Clerk's Office
  - Collections and Transactions Report
- County Election Commission
- Supervisor of Assessments/Board of Review
  - Tax Cycle Update
- Treasurer
- Veteran's Assistance Commission

5. **Resolutions**

- Monthly Delinquent Taxes

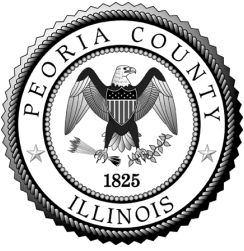
6. **Miscellaneous**

7. **Adjournment**



**AGENDA**  
**Land Use Committee**  
**Regular & Budget**  
**Monday, October 3, 2022**  
**@ 4:00 PM**  
Peoria County Courthouse, Room 403

1. **Call to Order**
2. **Approval of Minutes**
  - August 22, 2022
3. **Budget**  
*BUDGET BOOK (Green Pages)*
  - Planning and Zoning
  - Zoning Board of Appeals
  - Planning and Zoning Grant Fund
4. **Reports / Other Minutes / Updates**
  - Tri County Regional Planning Commission minutes
  - Unsafe Structures
  - Development Summary
5. **Miscellaneous**
6. **Adjournment**



**AGENDA**  
**County Operations Committee**  
**Regular & Budget**  
**Tuesday, October 4, 2022**  
**@ 12:00 PM**  
Peoria County Courthouse, Room 403

1. **Call to Order**

2. **Approval of Minutes**

- August 22, 2022

3. **Budget**

**BUDGET BOOK (Orange Pages)**

- Peoria County Animal Protection Services Fund
- Illinois Municipal Retirement Fund (IMRF)
- FICA Fund
- Criminal Justice Information System Fund
- Information Technology Services Fund
- Employee Health Fund
- Risk Management Fund
- ERP Fund

4. **Informational Items / Reports / Other Minutes / Updates**

- PCAPS Monthly Report
- Workforce Report

5. **Resolutions**

- FY 2023 Authorized Staffing Count
- Adoption of 2023 Peoria County Employee Health Premiums

6. **Miscellaneous**

7. **Adjournment**



# AGENDA

## Public Safety and Justice Committee

### Regular & Budget

Tuesday, October 4, 2022

@ 1:00 PM

Peoria County Courthouse, Room 403

1. **Call to Order**

2. **Approval of Minutes**

- August 11, 2022
- August 23, 2022

3. **Budget**

*BUDGET BOOK (Tan Pages)*

- Peoria County Circuit Clerk
- Clerk of the Circuit Court
- Circuit Clerk Automation
- Circuit Clerk Document Storage
- Circuit Clerk Operations & Administration
- Circuit Clerk Electronic Citation
- County Coroner
- Peoria County Sheriff
- Sheriff's Merit Commission
- Drug Forfeiture Fund
- Inmate Benefit Fund
- Sheriff's Restricted Donation Fund
- COPS Grant Fund
- Peoria County State's Attorney
- County Forfeiture Fund
- State's Attorney Records Automation Fund
- Court Administration
- Law Library Fund
- Juvenile Detention Center Fund
- Probation Services Fund
- Neutral Site Exchange Fund
- Mortgage Foreclosure Fund
- Access & Visitation Fund
- Family Violence Coordinating Council Fund
- Public Defender
- Public Defender Automation
- Emergency Telephone and System Board (ETSB) Fund

4. **Informational Items / Reports / Other Minutes / Updates**

- ETSB
- Public Defender Report
- SAFE-T Act FAQ

5. **Resolution**

- Appropriation into FY2022 Drug Forfeiture Fund for purchase of additional K-9 Unit and Training

6. **Miscellaneous**

7. **Adjournment**