



WINNEBAGO COUNTY

— ILLINOIS —

REVISED

COMMITTEE OF THE WHOLE AGENDA

Winnebago County Courthouse
400 West State Street, Rockford, IL 61101
County Board Room, 8th Floor

Thursday, August 11, 2022
Immediately Following County Board

1. Call to OrderChairman Joseph Chiarelli
2. Roll CallClerk Lori Gummow
3. Public Comment Registered Speakers
Members of the public may address the Board by submitting their request no later than 2 hours prior to the start of the meeting. Contact www.wincoil.us or (815) 319-4225 for guidelines.
4. Budget Presentation by David J. Rickert, Chief Financial Officer
5. Adjournment

2023 Draft Budget
&
2022 Budget Projections
For
General Fund
Public Safety Sales Tax Fund
River Bluff Nursing Home Fund
as of 8/9/2022

**GENERAL FUND REVENUE AND EXPENSE
SUMMARY BY DEPARTMENT**

GENERAL FUND / DEPARTMENT	2021 ACTUAL AMOUNT	2022 AMENDED BUDGET	2022 YEAR END PROJECTED	2023 PROPOSED BUDGET	2022-2023 BUDGETS
0001 GENERAL FUND					
REVENUE	\$ 71,450,104	\$ 58,070,539	\$ 73,744,439	\$ 62,325,143	7%
<u>Taxes</u>					
Property Taxes	\$ 15,706,695	\$ 16,445,000	\$ 17,125,424	\$ 15,593,000	-5%
Sales Taxes (net of debt transfers)	13,592,996	11,469,250	14,089,250	13,943,750	22%
Use Tax	2,456,544	1,800,000	2,500,000	2,500,000	39%
Cannabis Excise Tax	79,018	63,000	105,000	105,000	67%
Video Gaming Tax	473,719	300,000	585,000	-	-100%
Total Taxes	\$ 32,308,972	\$ 30,077,250	\$ 34,404,674	\$ 32,141,750	7%
<u>Intergovernmental</u>					
State Income Tax (Net of Debt Transfers)	\$ 5,140,980	\$ 5,024,260	\$ 6,124,260	\$ 5,055,901	1%
Replacement Tax Allotments	6,405,578	3,000,000	11,500,000	5,000,000	67%
Other Intergovernmental	10,005,440	8,483,659	9,078,748	8,865,646	5%
Total Intergovernmental	\$ 21,551,998	\$ 16,507,919	\$ 26,703,008	\$ 18,921,547	15%
<u>Other Revenues</u>					
Charges for services	\$ 12,041,904	\$ 6,373,810	\$ 7,341,525	\$ 7,282,596	14%
Fine and forfeitures	3,296,375	3,140,000	3,202,000	1,990,000	-37%
Licenses and permits	863,555	650,000	630,000	662,000	2%
Investment income	13,733	75,000	75,000	75,000	0%
Miscellaneous Other	179,579	123,300	198,199	136,990	11%
Other Financing Sources	1,193,988	1,123,260	1,190,033	1,115,260	-1%
Total Other Revenues	\$ 17,589,134	\$ 11,485,370	\$ 12,636,757	\$ 11,261,846	-2%
EXPENSES	\$ 51,893,098	\$ 59,615,164	\$ 58,582,463	\$ 68,849,650	15%
11000 County Auditor	\$ 194,157	\$ 194,630	\$ 194,630	\$ 194,404	0%
11500 City Election	142,786	139,038	139,038	139,038	0%
12000 Building Maintenance	3,392,368	4,335,797	4,075,619	4,571,539	5%
12501 County Board/Chairman	103,041	226,060	147,200	199,291	-12%
12502 County Board/Administrator	445,276	499,966	503,083	504,994	1%
12503 County Board/Board	182,841	181,000	181,000	181,000	0%
13000 County Clerk	914,053	1,237,744	1,106,844	1,184,381	-4%
13500 Administrative	9,194,858	10,676,699	11,507,078	13,046,140	22% *
14000 Human Resources	266,265	279,593	270,563	333,684	19% *
14500 Purchasing Department	198,680	227,566	220,553	266,398	17% *
15000 Regional Planning & Economic Development	650,336	861,504	789,533	870,306	1%
15500 Recorder of Deeds	404,375	330,731	322,351	329,973	0%
16000 Regional Office of Education	371,414	418,834	423,520	422,743	1%
16500 Supervisor of Assessments	575,734	729,634	697,630	873,091	20% *
16600 Board of Review	87,296	91,580	89,680	91,580	0%
17000 County Treasurer	414,522	437,127	449,492	476,542	9% *
18000 Finance Department	619,870	721,519	666,561	771,947	7%
19500 Information Technology	1,000,985	1,483,033	1,542,370	1,377,435	-7%
21500 Probation	3,535,560	3,912,635	3,691,240	4,219,933	8% *
22000 ESDA	128,695	154,121	150,592	199,657	30% *
22500 Dependent Children	39,075	165,000	95,800	165,000	0%
24000 County Sheriff*	14,878,199	16,312,846	15,601,655	17,494,686	7% *
26500 911 Center	1,325,255	1,571,778	1,557,882	1,793,404	14% *
27000 Public Safety Building Costs	538,830	484,011	521,023	484,011	0%
31000 States Attorney	3,419,655	4,023,626	3,608,139	3,862,481	-4%
31500 Circuit Clerk	3,122,742	3,409,295	3,588,564	4,192,501	23% *
32000 Circuit Court	2,563,413	2,575,450	2,577,447	2,795,619	9% *
32500 Coroner	1,196,693	1,286,216	1,310,354	1,482,140	15% *
33500 Jury Commission	319,247	425,904	427,248	400,434	-6%
34000 Public Defender	1,634,878	1,835,759	1,739,306	1,925,301	5% *
Transfers to Other Funds	32,000	386,468	386,468	4,000,000	935% *
Net Revenue/(Loss)	\$ 19,557,006	\$ (1,544,625)	\$ 15,161,976	\$ (6,524,507)	

Notes:

13500 - Increased due to contingencies for Illinois Safe-T Act starting January 2023, ongoing labor negotiations and non-bargaining raises.

14000 - increased due to salary increases in previous year

14500 - increase due to new full time position being added

16500 - increase due to FY23 being a General Assessment Year and state statute requires the county to include every single parcel in the publication listings. In addition Winnebago County also mails Assessment notices to all parcels in these years.

17000 - increase due to postage prices going up

21500 - increase is due to filling positions that are currently vacant.

22000 - the County has terminated their intergovernmental agreement with the City of Rockford to run its ESDA department. The increased budget goes along with setting up all the things the department needs.

24000 - increases due to request for more employees both law enforcement and civilians, along with the costs and equipment that goes with the new hires.

26500 - increases due to request for 4 more 911 Call Center Operators and the costs associated with hiring them.

31500 - increases due to contractual raises with the union

32000 - increases due to contractual raises with the union

32500 - increase due to more Deputy Coroners and an increase in Medical and Dental consulting.

34000 - increase due to salary increases for recruiting and retention.

Transfers - increase due to transfer to Tort Fund to cover insufficient fund balance projection.

**PUBLIC SAFETY SALES TAX
SUMMARY BY DEPARTMENT**

GENERAL FUND / DEPARTMENT	2021 ACTUAL AMOUNT	2022 AMENDED BUDGET	2022 YEAR END PROJECTED	2023 PROPOSED BUDGET	% CHANGE 2022-2023 BUDGETS
0101 1% PUBLIC SAFETY SALES TAX					
REVENUE	\$ 33,171,006	\$ 33,975,062	\$ 40,796,673	\$ 40,228,947	18%
<u>Taxes</u>					
1% Public Safety Sales Tax	\$ 33,161,006	\$ 29,000,000	\$ 36,000,000	\$ 35,000,000	21%
Total Taxes	\$ 33,161,006	\$ 29,000,000	\$ 36,000,000	\$ 35,000,000	
<u>Other Revenues</u>					
Intergovernmental	\$ 7,000	\$ 97,328	\$ 14,000	\$ 50,000	-49%
Charges for services	-	4,701,934	4,609,173	4,950,085	5%
Fine and forfeitures	-	138,300	132,000	148,365	7%
Investment Income	3,000	5,000	8,000	10,000	100%
Other Miscellaneous	-	15,500	16,500	56,497	264%
Transfers from Other Funds	-	17,000	17,000	14,000	-18%
Total Other Revenues	\$ 10,000	\$ 4,975,062	\$ 4,796,673	\$ 5,228,947	
EXPENSES	\$ 30,170,393	\$ 32,877,150	\$ 33,355,975	\$ 34,619,219	5%
40100 Public Safety Sales Tax	\$ 4,512,643	\$ 5,902,884	\$ 5,899,496	\$ 8,153,430	38% *
40101 PSST Funded-State's Attorney	1,456,133	1,337,433	1,636,583	1,793,306	34% *
40102 PSST Funded-Public Defender	909,322	974,114	929,039	1,128,628	16% *
40109 PSST Funded-Circuit Court	421,366	519,238	404,739	662,555	28% *
40110 PSST Funded-Probation	614,361	685,445	685,445	848,881	24% *
40115 PSST Funded-County Jail	16,714,301	17,660,127	18,025,373	17,814,743	1% *
40120 PSST Funded-Drug Court	230,220	277,267	239,400	277,283	0%
40122 PSST Funded-Alternative Programs	206,891	371,120	371,120	371,120	0%
40128 Criminal Justice Coordinating Counsel	38,678	78,744	94,002	105,873	34% *
Transfers To Other Funds	5,066,478	5,070,778	5,070,778	3,463,400	-32% *
Net Revenue/(Loss)	\$ 3,000,613	\$ 1,097,912	\$ 7,440,698	\$ 5,609,728	

Notes:

40100 - increased due to contingencies for Illinois Safe-T Act starting January 2023, ongoing labor negotiations and non-bargaining raises.

40101 - increases due to salary increases for recruitment and retention

40102 - increases due to salary increases or recruitment and retention

40109 - increases due to contractually obligated raises due to new union contract

40110 - increases due to salaries being reorganized o better match fundind sources and goals.

40115 - increases due to adding back in costs of inmate medical and dental from the Commissary account

40128 - increases due to adding a new employee to do grant compliance

Transfers - increases due to the Jail Bond payment ballooning in FY23

**GENERAL FUND & PUBLIC SAFETY SALES TAX COMBINED DEPARTMENTS
SUMMARY BY DEPARTMENT**

GENERAL FUND / DEPARTMENT	2021 ACTUAL AMOUNT	2022 AMENDED BUDGET	2022 YEAR END PROJECTED	2023 PROPOSED BUDGET	% CHANGE 2022- 2023 BUDGETS
EXPENSES	\$ 46,147,188	\$ 49,836,673	\$ 48,898,966	\$ 52,546,132	5%
State's Attorney	4,875,788	5,361,059	5,244,722	5,655,787	5%
Public Defender	2,544,200	2,809,873	2,668,345	3,053,929	9%
Circuit Court	2,984,779	3,094,688	2,982,186	3,458,174	12%
Probation	4,149,921	4,598,080	4,376,685	5,068,813	10%
County Jail	16,714,301	17,660,127	18,025,373	17,814,743	1%
Sheriff	14,878,199	16,312,846	15,601,655	17,494,686	7%

GENERAL FUND & PUBLIC SAFETY SALES TAX REVENUE AND EXPENSES COMBINED
SUMMARY BY DEPARTMENT

GENERAL FUND / DEPARTMENT	2021 ACTUAL AMOUNT	2022 AMENDED BUDGET	2022 YEAR END PROJECTED	2023 PROPOSED BUDGET	2022-2023 BUDGETS
0001 GENERAL FUND & 0101 PUBLIC SAFETY SALES TAX					
REVENUE	\$ 104,621,110	\$ 92,045,601	\$ 114,541,112	\$ 102,554,090	11%
<u>Taxes</u>					
Property Taxes	\$ 15,706,695	\$ 16,445,000	\$ 17,125,424	\$ 15,593,000	-5%
Sales Taxes (net of debt transfers)	13,592,996	11,469,250	14,089,250	13,943,750	22%
Use Tax	2,456,544	1,800,000	2,500,000	2,500,000	39%
Cannabis Excise Tax	79,018	63,000	105,000	105,000	67%
Video Gaming Tax	473,719	300,000	585,000	-	-100%
1% Public Safety Sales Tax	33,161,006	29,000,000	36,000,000	35,000,000	21%
Total Taxes:	\$ 65,469,978	\$ 59,077,250	\$ 70,404,674	\$ 67,141,750	14%
<u>Intergovernmental</u>					
State Income Tax (<i>Net of Debt Transfers</i>)	\$ 5,140,980	\$ 5,024,260	\$ 6,124,260	\$ 5,055,901	1%
Replacement Tax Allotments	6,405,578	3,000,000	11,500,000	5,000,000	67%
Other Intergovernmental	10,012,440	8,580,987	9,092,748	8,915,646	4%
Total Intergovernmental	\$ 21,558,998	\$ 16,605,247	\$ 26,717,008	\$ 18,971,547	14%
<u>Other Revenues</u>					
Charges for services	\$ 12,041,904	\$ 11,075,744	\$ 11,950,698	\$ 12,232,681	10%
Fine and forfeitures	3,296,375	3,278,300	3,334,000	2,138,365	-35%
Licenses and permits	863,555	650,000	630,000	662,000	2%
Investment income	16,733	80,000	83,000	85,000	6%
Miscellaneous Other	179,579	138,800	214,699	193,487	39%
Other Financing Sources	1,193,988	1,140,260	1,207,033	1,129,260	-1%
Total Other Revenues	\$ 17,592,134	\$ 16,363,104	\$ 17,419,430	\$ 16,440,793	0%
EXPENSES	\$ 82,063,491	\$ 92,492,314	\$ 91,938,438	\$ 103,468,868	12%
County Auditor	194,157	194,630	194,630	194,404	0%
City Election	142,786	139,038	139,038	139,038	0%
Building Maintenance	3,392,368	4,335,797	4,075,619	4,571,539	5%
County Board/Chairman	103,041	226,060	147,200	199,291	-12%
County Board/Administrator	445,276	499,966	503,083	504,994	1%
County Board/Board	182,841	181,000	181,000	181,000	0%
County Clerk	914,053	1,237,744	1,106,844	1,184,381	-4%
Administrative	9,194,858	10,676,699	11,507,078	13,046,140	22%
Human Resources	266,265	279,593	270,563	333,684	19%
Purchasing Department	198,680	227,566	220,553	266,398	17%
Regional Planning & Economic Development	650,336	861,504	789,533	870,306	1%
Recorder of Deeds	404,375	330,731	322,351	329,973	0%
Regional Office of Education	371,414	418,834	423,520	422,743	1%
Supervisor of Assessments	575,734	729,634	697,630	873,091	20%
Board of Review	87,296	91,580	89,680	91,580	0%
County Treasurer	414,522	437,127	449,492	476,542	9%
Finance Department	619,870	721,519	666,561	771,947	7%
Information Technology	1,000,985	1,483,033	1,542,370	1,377,435	-7%
County Jail	16,714,301	17,660,127	18,025,373	17,814,743	1%
Probation	4,149,921	4,598,080	4,376,685	5,068,813	10%
ESDA	128,695	154,121	150,592	199,657	30%
Dependent Children	39,075	165,000	95,800	165,000	0%
County Sheriff	14,878,199	16,312,846	15,601,655	17,494,686	7%
911 Center	1,325,255	1,571,778	1,557,882	1,793,404	14%
Public Safety Building Costs	538,830	484,011	521,023	484,011	0%
States Attorney	4,875,788	5,361,059	5,244,722	5,655,787	5%
Circuit Clerk	3,122,742	3,409,295	3,588,564	4,192,501	23%
Circuit Court	2,984,779	3,094,688	2,982,186	3,458,174	12%
Coroner	1,196,693	1,286,216	1,310,354	1,482,140	15%
Jury Commission	319,247	425,904	427,248	400,434	-6%
Public Defender	2,544,200	2,809,873	2,668,345	3,053,929	9%
Public Safety Sales Tax	4,512,643	5,902,884	5,899,496	8,153,430	38%
PSST Funded-Drug Court	230,220	277,267	239,400	277,283	0%
PSST Funded-Alternative Programs	206,891	371,120	371,120	371,120	0%
Criminal Justice Coordinating Counsel	38,678	78,744	94,002	105,873	34%
Transfers to Other Funds	5,098,478	5,457,246	5,457,246	7,463,400	37%
Net Revenue/(Loss)	\$ 22,557,619	\$ (446,713)	\$ 22,602,674	\$ (914,779)	

**RIVER BLUFF REVENUE AND EXPENSES
SUMMARY BY DEPARTMENT**

GENERAL FUND / DEPARTMENT	2021 ACTUAL AMOUNT	2022 AMENDED BUDGET	2022 YEAR END PROJECTED	2023 PROPOSED BUDGET	2022-2023 BUDGETS
0401 RIVER BLUFF					
REVENUE	\$ 13,938,410	\$ 17,997,707	\$ 18,235,630	\$ 18,773,200	4%
Property Taxes	\$ 1,907,541	\$ 1,900,000	\$ 1,885,630	\$ 4,808,000	153%
Charges for Services	11,206,753	13,256,507	13,008,000	13,874,000	5%
Intergovernmental	817,909	-	496,000	-	0%
Donations	3,109	-	-	-	0%
Other Unclassified Revenue	3,098	1,200	6,000	1,200	0%
Transfer from Other Funds	-	2,840,000	2,840,000	90,000	-97%
EXPENSES	\$ 15,709,677	\$ 18,008,327	\$ 17,776,521	\$ 17,326,908	-4%
70500 ADMINISTRATION & BUSINESS OFFICE	\$ 2,429,802	\$ 3,748,444	\$ 3,468,558	\$ 3,395,392	-9%
71000 ACTIVITIES	299,259	339,366	282,689	327,772	-3%
71500 SOCIAL SERVICES	225,130	219,936	236,544	239,513	9%
72000 DIETARY	826,818	927,175	987,732	1,049,175	13%
72020 DIETARY FOOD SERV SUPERV	153,864	152,244	185,162	189,427	24%
72021 DIETARY- COOKS	118,656	223,181	138,852	224,445	1%
72023 DIETARY-DISHWASHER/TRAY AIDS	506,272	609,835	454,844	593,309	-3%
72500 DAILY SERVICES	7,106,649	7,080,441	7,519,187	6,881,041	-3%
72530 DAILY SERVICES-UNIT ATTENDANT	410,321	418,370	470,183	432,692	3%
72532 DAILY SERVICES-UNIT CLERKS	224,163	221,901	224,157	266,983	20%
72533 DAILY SERVICES-PHYSICAL THERA	317,440	300,000	324,795	300,000	0%
72534 DAILY SERVICES-OCCUPAT THER	163,702	150,000	117,803	150,000	0%
72535 DAILY SERVICES-SPEECH THERAPY	65,522	80,000	25,000	80,000	0%
72537 DAILY SERVICES-PHRMCY MEDICAR	76,937	70,000	102,215	90,000	29%
72539 DAILY SERVICES-MEDICAL DIR	17,400	17,400	18,850	17,400	0%
72540 DAILY SERVICES-PASTORAL CARE	3,000	3,000	4,000	3,000	0%
72543 DAILY SERVICES- XRAY	4,024	3,000	3,000	3,000	0%
72544 DAILY SERVICES URI & TUBE FEE	9,516	11,000	11,000	11,000	0%
73000 HOUSEKEEPING	503,028	537,782	424,316	589,855	10%
73500 LAUNDRY	396,790	474,583	451,987	475,619	0%
74000 NURSING ADMINISTRATION	1,179,937	1,254,950	1,194,147	1,112,926	-11%
74500 PLANT OPERATIONS AND MAINTENANCE	671,448	1,165,719	1,131,500	894,360	-23%
Net Revenue/(Loss)	\$ (1,771,267)	\$ (10,620)	\$ 459,109	\$ 1,446,292	

Selected Fund Balance Forecasts

Fund Equity Forecast - (\$000 Omitted)

0001 - General Fund

	09/30/19	ACTUAL 09/30/20	09/30/21	PROJECTED 09/30/22	BUDGET 09/30/23
Revenues					
Property Taxes	12,428	14,177	15,707	17,125	15,593
Sales Taxes (net of debt service txfr)	9,592	9,258	13,593	14,089	13,944
Use & Excise Taxes	1,957	2,480	2,535	2,605	2,605
Video gaming taxes	266	263	474	585	-
State Income Tax (net of debt service txfr)	3,696	3,932	5,141	6,124	5,056
Personal Property Repl. Tax	3,237	2,849	6,406	11,500	5,000
Intergovernmental Revenue	5,892	9,271	10,005	9,039	8,866
Offtrack Betting Fees	61	35	42	40	-
Charges for Services (net of debt service txfr)	7,605	7,603	12,000	7,342	7,282
Fines and forfeitures	4,490	3,283	3,296	3,202	1,990
Licenses & Permits	456	601	864	630	662
Interest	498	332	14	75	75
Other	142	274	179	198	137
Total Revenues	50,320	54,358	70,256	72,554	61,210
Expenditures					
General Government:					
Personnel	7,701	7,485	7,720	8,061	11,068
Supplies & Services	7,443	7,147	7,334	8,378	8,727
Debt Service	-	-	-	290	290
Capital Outlay	28	-	78	933	55
Total General Government	15,172	14,632	15,132	17,662	20,140
Public Safety:					
Personnel	13,989	15,064	20,914	21,713	24,017
Supplies & Services	4,763	4,906	5,078	2,712	3,109
Debt Service	19	232	710	406	406
Capital Outlay	66	79	35	110	165
Total Public Safety	18,837	20,281	26,737	24,941	27,697
Judicial:					
Personnel	10,478	12,238	11,911	12,807	14,324
Supplies & Services	2,517	2,055	2,623	2,786	2,689
Capital Outlay	-	-	-	-	-
Total Judicial	12,995	14,293	14,534	15,593	17,013
Total Expenditures	47,004	49,206	56,403	58,196	64,850
Excess (Deficiency) of Revenues Over Expenditures	3,316	5,152	13,853	14,358	(3,640)
Other Financing Sources (Uses)					
Transfers In	692	996	1,182	1,174	1,115
Sale of Assets	-	-	12	16	-
Issuance of Debt	-	4	-	-	-
Transfers Out	(68)	(21)	(20)	(386)	(4,000)
Total Other Financing Sources	624	979	1,174	804	(2,885)
Net Change in Fund Balance	3,940	6,131	15,027	15,162	(6,525)
Fund Equity, Beginning	16,800	20,740	26,871	41,898	57,060
Fund Equity, Ending	\$ 20,740	\$ 26,871	\$ 41,898	\$ 57,060	\$ 50,535
Restricted & Nonspendable Fund Balance	\$ 4,525	\$ 16,372	\$ 10,953	\$ 16,500	\$ 13,000
Unassigned	\$ 16,215	\$ 10,498	\$ 30,945	\$ 40,560	\$ 37,535
Estimated Fund Balance %	34.50%	21.33%	54.86%	69.70%	57.88%

Fund Equity Forecast - (\$000 Omitted)

0101 - Public Safety Sales Tax Fund

	09/30/19	ACTUAL 09/30/20	09/30/21	PROJECTED 09/30/22	BUDGET 09/30/23
Revenues					
1% Public Safety Sales Tax	\$ 28,448	\$ 27,001	\$ 33,161	\$ 36,000	\$ 35,000
Intergovernmental	18	80	7	14	50
Charges for Services	-	-	-	4,609	4,950
Fine and forfeitures	-	-	-	132	148
Interest	45	25	3	8	10
Other Miscellaneous	-	-	-	16	56
Total Revenues	<u>28,511</u>	<u>27,106</u>	<u>33,171</u>	<u>40,779</u>	<u>40,214</u>
Expenditures					
<u>Public Safety:</u>					
Personnel	21,130	21,374	16,403	19,116	18,892
Supplies & Services	1,317	1,215	1,176	4,580	4,761
Debt Service	213	186	115	115	115
Capital Outlay	-	-	-	-	-
Total Public Safety	<u>22,660</u>	<u>22,775</u>	<u>17,694</u>	<u>23,811</u>	<u>23,768</u>
<u>Judicial:</u>					
Personnel	4,159	3,487	3,464	3,828	6,624
Supplies & Services	<u>266</u>	<u>190</u>	<u>203</u>	<u>181</u>	<u>286</u>
Total Judicial	<u>4,425</u>	<u>3,677</u>	<u>3,667</u>	<u>4,009</u>	<u>6,910</u>
<u>COCJI:</u>					
Personnel	-	-	36	92	101
Supplies & Services	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>5</u>
Total COCJI	<u>-</u>	<u>-</u>	<u>38</u>	<u>94</u>	<u>106</u>
Alternative Programs	368	372	207	371	371
Total Expenditures	<u>27,453</u>	<u>26,824</u>	<u>21,606</u>	<u>28,285</u>	<u>31,155</u>
Excess (Deficiency) of Revenues Over Expenditures	1,058	282	11,565	12,494	9,059
Other Financing Sources (Uses)					
Transfers In	-	-	-	17	14
Transfers Out (Debt Service)	<u>(5,650)</u>	<u>(5,259)</u>	<u>(5,066)</u>	<u>(5,071)</u>	<u>(3,464)</u>
Total Other Financing Sources	<u>(5,650)</u>	<u>(5,259)</u>	<u>(5,066)</u>	<u>(5,054)</u>	<u>(3,450)</u>
Net Change in Fund Balance	(4,592)	(4,977)	6,499	7,440	5,609
Fund Equity, Beginning	<u>10,021</u>	<u>5,429</u>	<u>452</u>	<u>6,951</u>	<u>14,391</u>
Fund Equity, Ending	<u>\$ 5,429</u>	<u>\$ 452</u>	<u>\$ 6,951</u>	<u>\$ 14,391</u>	<u>\$ 20,000</u>
Estimated Fund Balance %	19.78%	1.69%	32.17%	50.88%	64.20%
<u>Transfer from Other Funds:</u>					
#0127 Jail Medical Cost Fund	\$ -	\$ -	\$ -	\$ 17	\$ 14
<u>Transfer to Other Funds:</u>					
Fund #0200 2013A Debt Service	\$ 4,421	\$ 3,937	\$ 3,934	\$ 4,135	\$ -
Fund #0215 2016A Debt Service	133	100	100	100	100
Fund #0229 2016D Debt Service	187	565	376	179	102
Fund #0230 2016E Debt Service	909	657	656	657	657
2022 Series	-	-	-	-	2,605
	<u>\$ 5,650</u>	<u>\$ 5,259</u>	<u>\$ 5,066</u>	<u>\$ 5,071</u>	<u>\$ 3,464</u>

Fund Equity Forecast - (\$000 Omitted)

0401 - River Bluff Nursing Home Fund

This fund accounts for the operations of the River Bluff Nursing Home. This fund is designated as an Enterprise fund under GASB guidelines and is accounted for on a full accrual basis. This fund is managed by RBNH staff and County Administration.

		ACTUAL		PROJECTED	BUDGET
	09/30/19	09/30/20	09/30/21	09/30/22	09/30/23
Revenues					
Charges for Service and Sales	\$ 12,230	\$ 11,997	\$ 11,207	\$ 13,006	\$ 13,874
Intergovernmental	-	1,502	818	496	-
Other Miscellaneous	-	-	3	6	1
Total Revenues	<u>12,230</u>	<u>13,499</u>	<u>12,028</u>	<u>13,508</u>	<u>13,875</u>
Expenditures					
Personnel	5,494	6,586	6,709	6,530	7,281
Supplies & Services	7,712	9,243	7,504	9,310	8,040
Administrative	1,477	1,432	1,114	1,245	1,401
Depreciation/Capital Outlay	<u>416</u>	<u>393</u>	<u>383</u>	<u>695</u>	<u>355</u>
Total Expenditures	<u>15,099</u>	<u>17,654</u>	<u>15,710</u>	<u>17,780</u>	<u>17,077</u>
Operating Gain (Loss)	(2,869)	(4,155)	(3,682)	(4,272)	(3,202)
Non Operating Rev (Exp)					
Property Taxes	1,834	1,829	1,908	1,886	4,808
Interest Exp	(9)	(3)	3	-	-
Transfer from Other Fund	-	-		2,840	90
Net Income (Loss)	<u>(1,044)</u>	<u>(2,329)</u>	<u>(1,771)</u>	<u>454</u>	<u>1,696</u>
Net Position, Beginning (as adjusted)	<u>5,359</u>	<u>4,315</u>	<u>1,986</u>	<u>215</u>	<u>669</u>
Retained Earnings, End***	<u>\$ 4,315</u>	<u>\$ 1,986</u>	<u>\$ 215</u>	<u>\$ 669</u>	<u>\$ 2,365</u>

***This does not reflect the actual cash available in the fund, this also includes capital purchases less depreciation and reflects accrual based receivable and payables.

Transfer from Other Funds:

Fund 0116 Host Fee Fund	\$ -	\$ -	\$ -	\$ 2,500	\$ -
Fund 0743 Capital Project Fund	-	-	-	340	90
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,840</u>	<u>\$ 90</u>

Supplemental Information

Why was there a replacement tax windfall for this year?

Although the provided information below is from 2021, it is the most current information supplied by the Illinois Department of Revenue explaining increases in PPRT.

PPRT allocations are estimated to be higher for several reasons:

- Legislative changes affecting corporate taxpayers and continued improvement of economic conditions are expected to translate into strong deposits into the PPRT fund for FY 2022.
- There will be a transfer from the Income Tax Refund Fund to the Personal Property Tax Fund in September 2021 of approximately \$121 million. This statutory transfer is because the estimated deposits into the Income Tax Refund Fund exceeded the money paid out for PPRT refunds in FY 2021.
- The annual business income tax reconciliation of tax payments and returns will result in a transfer of approximately \$66 million from corporate income tax to replacement tax. This reconciliation is needed because monies are disbursed based on a historical estimate and the actual tax-split calculation is not known until the returns are received much later. This is a significant increase compared to last year's reconciliation, resulting in an additional \$23.3 million in the PPRT fund.
- The anticipated year-over-year increase will be offset slightly due to the April 2020 payment deadline extension, which artificially increased FY 2021 deposits into the PPRT fund by approximately \$120 million. No such extension was available to taxpayers in April 2021.
- The pandemic significantly affected cash flow patterns for FY 2021; accordingly, year-over-year comparisons will be distorted.

Source: Illinois Department of Revenue,
<https://www2.illinois.gov/rev/localgovernments/replacementtaxestimate/Pages/replacement22.aspx> as of 7/20/2022.

Will we spend the extra Crime Bill expenses out of the administrative budget now, since that's where it's budgeted?

This contingency was adjusted to be funded from the General Fund and Public Safety Sales Tax depending on the department impacted.

The sheriff's total budget is up about 20% from two years ago. Do you believe that is sustainable?

The Sheriff made reductions to his budget in cooperation with administration

Do you have any idea why Public Safety sales tax was up so much?

In the Wayfair decision, the US Supreme Court overturned its prior 1992 ruling in Quill Corp. v North Dakota, which held that sellers must have a physical presence (nexus) in a state before it could require them to collect that state's sales tax. This will improve the state's ability to tax sales by companies physically located out of state.

Inflation may also be a factor as goods cost more the sales tax collected will be more.

There is a lot of cash supply in the economy right not due to the Federal Reserve's loose monetary policy. This policy will have to change in order to prevent runaway inflation.

Higher gasoline prices played a role in the increased collections. Local taxes imposed on the sale of motor fuels are a major component of local sales tax revenue.

With the windfall of revenue this year, where do you anticipate our fund balances at year end?

Due to the unusual revenue activity this year, we will provide fund equity forecasts for the General Fund, Public Safety Sales Tax Fund and the River Bluff Nursing Home Fund at the Finance Committee Meeting.

Do you really believe the river bluff budget is a reasonable estimate of what will happen?

The budget report for the River Bluff Nursing Home is based on currently available information. River Bluff Nursing Home will have staff at the Finance Committee Meeting to answer questions. Based on historical activity for this fund, enhanced monitoring is advised.