



WINNEBAGO COUNTY

— ILLINOIS —

COUNTY BOARD MEETING OF THE WHOLE AGENDA

Winnebago County Courthouse
400 West State Street, Rockford, IL 61101
County Board Room, 8th Floor
Virtual Meeting – Zoom
(Winnebago County YouTube Live)

Tuesday, September 22, 2020
6:00 p.m.

1. Call to Order Chairman Frank Haney
2. Roll Call Clerk Lori Gummow
3. Invocation and Pledge..... Board Member Dan Fellars
4. 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.
5. Motion to Go Into Meeting of the Whole
6. Budget Discussion
7. Motion to Go Out of Meeting of the Whole
8. Adjournment

Pat Thompson
Steve Chapman

Agenda 2021 Budget Review
September 22, 2020

6:00 pm

1. Opening Comments – Jaime Salgado, Finance Chairman
2. 2021 Budget Overview – Pat Thompson, County Administrator
3. 2021 Budget Detail, Recommendations and Amendments – Steve Chapman
4. County Highway Projects – Carlos Molina, County Engineer
5. Questions and Comments
6. Closing Comments – Jaime Salgado, Finance Chairman



Steve Chapman
09/14/2020

County of Winnebago
2021 Budget Analysis
Exempt Budgeted Expenditures

General Fund	\$22,836,855
1% PSST Fund	6,922,000
Total Exempt	\$29,758,855
Total Budgeted Expenditures	88,746,000
Expenditures subject to reduction	\$58,987,145
Amount required for balanced budget	1,310,000
Reduction percentage	2.22%

Steve Chapman
09/14/2020

County of Winnebago
Impact of Revenue Increases/Expenditure Reductions

	<u>General Fund</u>	<u>1%</u>
Estimated Revenue	\$56,424,000	\$27,710,000
Revenue Changes	<u>3,192,000</u>	<u>110,000</u>
	\$59,616,000	\$27,820,000
Estimated Exp.	55,217,000	35,032,000
Expenditure Changes	<u>(1,353,000)</u>	<u>(150,000)</u>
	\$53,864,000	\$34,882,000
Revised Shortfall	5,752,000	(7,062,000)
		<u>5,752,000</u>
	Total	\$1,310,000

County of Winnebago
Budget Reductions
General/1% PSST Funds

	Departments	Total Budget	Exempt Amount	Amount Subject to Reduction	2.22% Reduction Amount
General Fund:	County Auditor	195,471	86,000	109,471	2,430
	City Election	142,157	142,157	-	-
	Bldg Maintenance	4,483,527	1,256,000	3,227,527	71,651
	County Board/Chairman	104,648	95,658	8,990	200
	County Administrator	500,350	172,400	327,950	7,280
	County Board	182,300	170,000	12,300	273
	County Clerk	1,220,306	769,063	451,243	10,018
	Administrative	8,049,354	2,994,603	5,054,751	112,215
	Admin Debt Service	2,480,000	2,480,000	-	-
	Human Resources	329,656		329,656	7,318
	Purchasing	184,369		184,369	4,093
	Regional Planning	746,892	59,100	687,792	15,269
	Recorder	447,462	13,547	433,915	9,633
	Reg Office of Edu	403,455	76,000	327,455	7,270
	Supv of Asses	629,783	123,800	505,983	11,233
	Board of Review	89,000	86,000	3,000	67
	County Treasurer	442,912	200,873	242,039	5,373
	Finance Dept	674,082	583,350	90,732	2,014
	Info Tech	1,042,107	144,000	898,107	19,938
	County Jail	3,617,457	3,171,000	446,457	9,911
	Probation	3,785,847	2,614,000	1,171,847	26,015
	ESDA	154,837	122,000	32,837	729
	Dependent Children	150,000	150,000	-	-
	County Sheriff	9,110,042	4,101,000	5,009,042	111,201
	911 Center	1,455,661	1,429,304	26,357	585
	Pub Safe Bldg	610,000	-	610,000	13,542
	State's Attorney	3,511,757	276,000	3,235,757	71,834
	Circuit Clerk	3,486,016	99,000	3,387,016	75,192
	Circuit Court	2,224,600	808,000	1,416,600	31,449
	Coroner	1,171,943	439,000	732,943	16,271
	Jury Comm	427,017	-	427,017	9,480
	Public Defender	1,810,786	175,000	1,635,786	36,314
		<u>53,863,794</u>			<u>688,798</u>
1% PPST:	PSST Dept	6,433,298	591,000	5,842,298	129,699
	State's Attorney	1,668,157	-	1,668,157	37,033
	Public Defender	987,513	-	987,513	21,923
	Circuit Clerk	700	-	700	16
	Circuit Court	502,238	155,000	347,238	7,709
	Probation	697,230	-	697,230	15,479
	County Jail	13,504,631	1,109,000	12,395,631	275,183
	Sheriff	5,344,280		5,344,280	118,643
	Drug Court	277,231	-	277,231	6,155
	Alternative Programs	400,000	-	400,000	8,880
	Debt Service Bond	5,066,478	-	-	-
		<u>34,881,756</u>			<u>620,718</u>

Total Reduction:

1,309,516

Steve Chapman
09/14/2020

County of Winnebago, Illinois
Proposed Revenue Increases/Expenditure Reductions

1. Reduce General Fund Debt Service transfers due to increase in 2015 A Debt Service Fund	\$40,000
2. PTELL extension increase	900,000
3. Host Fee transfer to General/1% PSST Funds	1,000,000
4. Use of County Automation Fund to fund certain IT expenses	300,000
5. Transfer of certain Recorder's Office Personnel to the Recorder's Document Fee Fund	73,000
6. Reduction of Personnel Contingency in General Fund	150,000
7. Reduction in County Highway and County Bridge Budget with corresponding reduction in both levies and increase General Fund Levy	302,000
8. Reduce County Jail Budget to reflect payment of certain medical bills by the Commissary Fund	500,000
9. PSB Budget – reduce overall budget to reflect reductions in utility cost and repair costs	40,000
10. Reduce building maintenance utility costs	100,000
11. Reduce employer share of Health Insurance due to Renegotiated Prescription Program cost and less usage	300,000
12. Increased revenues for Federal prisoners due to increase in numbers. Total revenue of \$3,000,000 (102 average daily population)	600,000

5

13. Increased Revenues in General and 1% PSST Funds based on updated actual amounts from F/Y 2020

Use Tax	110,000
Income Tax	100,000
.025 Sales Tax	100,000
1% Sales Tax	40,000
1% PSST	110,000
IT Services	<u>40,000</u>
	\$500,000
Total Changes	\$4,805,000

WINNEBAGO COUNTY

Analysis of Property Tax Levies and Estimated Tax Rates

Fiscal Year Ending September 30, 2021

	MAX. RATE	FISCAL YEAR 2020		ESTIMATE FISCAL YEAR 2021		
		EXTENSIONS	ACT. RATE	LEVY	RATE	EXTENSION
(1) General	No Limit	\$ 13,995,792	0.34440	\$ 16,003,000	0.37476	\$ 16,003,000
Health Department	0.10000	\$ 2,613,035	0.06430	\$ 2,613,000	0.06119	\$ 2,613,000
(1) Detention Home	0.10000	\$ 2,271,675	0.05590	\$ 1,836,000	0.04300	\$ 1,836,000
County Highway	0.10000	\$ 2,543,951	0.06260	\$ 2,378,000	0.05569	\$ 2,378,000
County Bridge	0.05000	\$ 381,999	0.00940	\$ 235,000	0.00550	\$ 235,000
Federal Aid Matching	0.05000	\$ 1,784,016	0.04390	\$ 1,780,000	0.04168	\$ 1,780,000
Veteran's Assistance	0.03000	\$ 572,998	0.01410	\$ 658,000	0.01540	\$ 658,000
Tort Judgment Fund	No Limit	\$ 4,039,436	0.09940	\$ 3,353,000	0.07852	\$ 3,353,000
I.M.R.F.	No Limit	\$ 5,217,943	0.12840	\$ 5,756,000	0.13479	\$ 5,756,000
Social Security	No Limit	\$ 3,706,203	0.09120	\$ 3,546,000	0.08304	\$ 3,546,000
(1) Historical Museum	0.00400	\$ 125,978	0.00310	\$ 121,000	0.00283	\$ 121,000
Nursing Home Operations	0.10000	\$ 1,853,101	0.04560	\$ 1,900,000	0.04445	\$ 1,900,000
Children's Advocacy Tax	0.00400	\$ 154,425	0.00380	\$ 155,000	0.00363	\$ 155,000
		<u>\$ 39,260,553</u>	<u>0.96610</u>	<u>\$ 40,334,000</u>	<u>0.94448</u>	<u>\$ 40,334,000</u>

FISCAL YEAR 2020 (2019 TAXES) EQUALIZED ASSESSED VALUATION (AFTER TIF) \$ 4,063,818,732

ESTIMATED FISCAL YEAR 2021 (2020 TAXES) EQUALIZED ASSESSED VALUATION (AFTER TIF) \$ 4,270,226,293
ESTIMATED INCREASE 5.4%

NOTE:

UNDER THE PROPERTY TAX EXTENSION LIMITATION LAW (PTELL) THE COUNTY RATE CANNOT EXCEED THE LIMITING RATE. THE ESTIMATED LIMITING RATE FOR THE COUNTY FOR 2021 FISCAL YEAR IS \$.94474 CENTS PER ONE HUNDRED DOLLARS

(1) Public Act 094-0976 allows a tax levied to be extended at a rate exceeding the rate established for that tax by referendum provided that the rate does not exceed the statutory maximum and the overall County rate does not exceed the limiting rate for that year.

7

FINANCE COMMITTEE BUDGET AMENDMENT

8

FINANCE COMMITTEE BUDGET AMENDMENT

9

FINANCE COMMITTEE BUDGET AMENDMENT

FINANCE COMMITTEE BUDGET AMENDMENT

FINANCE COMMITTEE BUDGET AMENDMENT

12

FINANCE COMMITTEE BUDGET AMENDMENT

13

FINANCE COMMITTEE BUDGET AMENDMENT

[illegible]

		TOTAL ADJUSTMENT:	(\$300,000)
Reason budget amendment is required:			
Decrease \$300,000 in Information Technology expenditures and fund those expenditures out of the County Automation Fund.			
N/A			
Impact to fiscal year 2021 budget:			
Decrease in General Fund Information Technology Department expenditures.			
Revenue Source: _____			

14

FINANCE COMMITTEE BUDGET AMENDMENT

15

FINANCE COMMITTEE BUDGET AMENDMENT

[illegible]

TOTAL ADJUSTMENT:		(\$160,000)
Reason budget amendment is required:		
Decrease County Highway expenditures by \$160,000; decrease County Bridge expenditures by \$142,000 and increase Rebuild Illinois Highway Grant by \$142,000.		
N/A		
Impact to fiscal year 2021 budget:		
Reduce County Highway, County Bridge and Increase Rebuild Illinois Highway Grant Budget		
Revenue Source:		

16

FINANCE COMMITTEE BUDGET AMENDMENT

**2021
WINNEBAGO COUNTY
FINANCE COMMITTEE
BUDGET AMENDMENT**

[illegible]

WINNEBAGO COUNTY

FINANCE COMMITTEE

BUDGET AMENDMENT

[illegible]

TOTAL ADJUSTMENT:		(\$40,000)
Reason budget amendment is required:		
Decrease in PSB Space Allocation budget to reflect \$40,000 reduction in utility costs		
N/A		
Impact to fiscal year 2021 budget:		
Reduce County Jail Department budget		
Revenue Source:		

WINNEBAGO COUNTY

FINANCE COMMITTEE

BUDGET AMENDMENT

[illegible]

TOTAL ADJUSTMENT:		(\$100,000)
Reason budget amendment is required:		
Decrease Building Maintenance budget for reductions in natural gas and electricity.		
N/A		
Impact to fiscal year 2021 budget:		
Reduce Building Maintenance Budget		
Revenue Source:		

20

**2021
WINNEBAGO COUNTY
FINANCE COMMITTEE
BUDGET AMENDMENT**

[illegible]

21

FINANCE COMMITTEE BUDGET AMENDMENT

[illegible]

TOTAL ADJUSTMENT:		\$0	\$1,809,194
Reason budget amendment is required:			
Increase in Violence Against Woman Grant funding for Supplies, Other Professional Services and a decrease in Travel. Fully funded by the Grant.			
Potential alternatives to budget amendment:			
N/A			
Impact to fiscal year 2021 budget:			
None			
Revenue Source:			

22

WINNEBAGO COUNTY

FINANCE COMMITTEE BUDGET AMENDMENT

DATE SUBMITTED: 9/24/2020 AMENDMENT NO: 2021-016							
DEPARTMENT: Mental Health Board SUBMITTED BY: Steve Chapman							
FUND#: 196 DEPT. BUDGET NO. 1							
Department Org Number	Object (Account) Number	Object (Account) Description	Laid Over Budget	Amendments under consideration		Increase (Decrease)	Revised Budget after Approved Budget Amendment
Expenditures							
49600 01961	43140	Legal				\$15,000	\$15,000
49600 01961	43155	Contracted Staff				\$163,200	\$163,200
49600 01961	43190	Other Professional Services				\$8,000,000	\$8,000,000
49600 01961	43198	Comp Prog Software Serv				\$10,880	\$10,880
49600 01961	43310	Travel				\$1,000	\$1,000
49600 01961	43420	Advertising				\$11,700	\$11,700
49600 01961	43510	Liability Insurance				\$15,000	\$15,000
496000 01961	43941	Dues and Memberships				\$500	\$500
49600 01961	44237	County Doit Support Charges				\$5,479	\$5,479

		TOTAL ADJUSTMENT:	\$8,222,759	
Reason budget amendment is required:				
Increase various accounts to reflect budget submitted by the Mental Health Board attached and an adjusted Other Professional Services account to reflect a reduced amount due to not having a full year of expense for any programs initiated this fiscal year.				
N/A				
Impact to fiscal year 2021 budget:				
Revenue Source: <u>Half Cent Mental Health Tax instituted 7/1/2020</u>				

23

Item	Unit	Number	Total Cost	County Code
Creative Suite	\$80.00	12	\$960.00	43198
RFP Tech Cost	\$7,000.00	1	\$7,000.00	43198
Webconferencing	\$15.00	12	\$180.00	43198
Email Outreach/Engagement	\$20.00	12	\$240.00	43198
Data Dashboard Hosting Fee (prorated)	\$2,500.00	1	\$2,500.00	43198
Email Mailbox Service	\$5.23	144	\$753.12	44237
Website Hosting	\$20.00	12	\$240.00	44237
Misc. IT Support Hours	\$69.00	60	\$4,140.00	44237
IT (doman registration/email configuration)	\$69.00	5	\$345.00	44237
Public Engagement	\$400.00	12	\$4,800.00	43420
Postage, Printing, Advertising	\$400.00	12	\$4,800.00	43420
RFP Public Notices	\$30.00	20	\$600.00	43420
Logo	\$1,500.00	1	\$1,500.00	43420
Legal Counsel	\$200.00	75	\$15,000.00	43140
Travel	\$1,000.00	1	\$1,000.00	43310
Association Dues	\$500.00	1	\$500.00	43941
Contractual Administration Services	\$13,600.00	12	\$163,200.00	43155
Insurance	\$1,250.00	12	\$15,000.00	43990
Totals				Percentage of Total
Total Operational Expenses			\$222,758.12	1.72%
Professional Services (RFP Awards)			\$12,750,000.00	98.28%
Total Budget			\$12,972,758.12	100.00%

Submitted by Mental Health Board

FINANCE COMMITTEE BUDGET AMENDMENT

25

**2021
WINNEBAGO COUNTY
FINANCE COMMITTEE
BUDGET AMENDMENT**

[illegible]

County of Winnebago
Budget Reductions
General/1% PSST Funds

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General Fund:	County Auditor	195,471	86,000	109,471	2,430
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	County Board/Chairman	104,648	95,658	8,990	200
	County Administrator	500,350	172,400	327,950	7,280
	County Board	182,300	170,000	12,300	273
	County Clerk	1,220,306	769,063	451,243	10,018
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	Purchasing	184,369		184,369	4,093
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	ESDA	154,837	122,000	32,837	729
	Dependent Children	150,000	150,000	-	-
	County Sheriff	9,110,042	4,101,000	5,009,042	111,201
	911 Center	1,455,661	1,429,304	26,357	585
	Pub Safe Bldg	610,000	-	610,000	13,542
	State's Attorney	3,511,757	276,000	3,235,757	71,834
	Circuit Clerk	3,486,016	99,000	3,387,016	75,192
	Circuit Court	2,224,600	808,000	1,416,600	31,449
	Coroner	1,171,943	439,000	732,943	16,271
	Jury Comm	427,017	-	427,017	9,480
	Public Defender	1,810,786	175,000	1,635,786	36,314
		<u>53,863,794</u>			<u>688,798</u>
1% PPST:	PSST Dept	6,433,298	591,000	5,842,298	129,699
	State's Attorney	1,668,157	-	1,668,157	37,033
	Public Defender	987,513	-	987,513	21,923
	Circuit Clerk	700	-	700	16
	Circuit Court	502,238	155,000	347,238	7,709
	Probation	697,230	-	697,230	15,479
	County Jail	13,504,631	1,109,000	12,395,631	275,183
	Sheriff	5,344,280	-	5,344,280	118,643
	Drug Court	277,231	-	277,231	6,155
	Alternative Programs	400,000	-	400,000	8,880
	Debt Service Bond	5,066,478	-	-	-
		<u>34,881,756</u>			<u>620,718</u>

Total Reduction:

1,309,516

(27)

FINANCE COMMITTEE BUDGET AMENDMENT

TOTAL ADJUSTMENT:		\$0	\$38,331,944
Reason budget amendment is required:			
Transfer Personnel dollars from the 1%PSST fund departments to the General Fund to offset projected \$7,100,000 deficit in the 1% PSST Fund Balance at 9/30/2021. Expenditures are for the Health Insurance for 1% employees, States Attorney, County Jail and County Sheriff departments.			
Potential alternatives to budget amendment:			
N/A			
Impact to fiscal year 2021 budget:			
None			
Revenue Source:			

28

**Winnebago County Highway Department
FY 2021 Capital Improvement Plan**

Proj. No.	Description	FY 2021 Totals	461	462	463	464	469	Highway Expenses	Other Funding	Notes
2021 - General Projects										
20002	Kishwaukee Road Resurfacing, Mersidian Road to Belt Line Road	\$1,300,000				\$1,300,000		\$0	Funded by County Bond @ \$1,300,000	MFT Maintenance Project
20003	Belvidere & Meridian Roads Crack Sealing	\$100,000	\$100,000					\$100,000	County MFT project	
20007	Street Lighting LED Replacement	\$100,000	\$100,000					\$100,000	County MFT project	
20008	Guilford Road Patching and Resurfacing east of Mulford	\$300,000				\$300,000		\$300,000	County MFT project	
56300	Baxter Road widening and resurfacing, I-39 to east of Mulford Road and Mulford Road from Baxter Road to County Line	\$3,532,000				\$3,532,000		\$0	EDP \$1,691,413, TARP \$150,000 Access Fees \$263,503, Cherry Valley \$125,000, Bond \$1,227,084	State to pay 95% of 50% of contract amount at start of Project
62000	Alpine Road Bridge over Forest Hills Road Phase I&II (completion of design)	\$142,000					\$142,000	\$142,000	Federal \$2,376,000	IDOT Major Bridge Funds Bidding Spring 2021
62400	East Riverside Blvd Matrial to Sage Phase I	\$150,000				\$150,000		\$150,000	Future Federal Funding	
63300	ITEP Perryville Road Multi Use Path Hart Road	\$1,200,000			\$240,000			\$240,000	Federal Project at 80% (\$1280000)	IDOT Contract, IDOT pays, invoices County for LA share
63400	Structure Loading Assesment Program Engineering Study (total contract \$621,800)	\$210,000						\$42,000	Federal \$168,000 C.A.P.S. \$42,000	IDOT Contract, IDOT pays, invoices County for LA share
63700	HSIP Guardrails	\$1,013,000			\$113,000			\$113,000	Federal HSIP Project at 90% (\$900,000)	IDOT Contract, IDOT pays, invoices County for LA share
65400	Gleasant Road Culverts over unnamed creek (design)	\$70,000		\$70,000				\$70,000	Federal (Local Bridge) \$498,600	IDOT Contract, IDOT pays, invoices County for LA share
67100	Yale Bridge Road over Sugar Creek culvert replacement (design)	\$45,000		\$45,000				\$45,000	Federal (Local Bridge) Total Construction and CE \$336,000	IDOT Contract, IDOT pays, invoices County for LA share
67300	East Riverside Culvert Repair	\$300,000	\$300,000					\$300,000	County MFT project	
67600	Guilford Road and Bell School Road Intersection Improvements	\$72,000					\$72,000	\$72,000	State of Illinois Funding Opportunity	County Contract. County pays, reimbursed by State
67900	County Highway Gargage Improvements	\$50,000					\$50,000	\$50,000	County MFT project	Illinois Bond Funds
21001	2021 Rockton Road Resurfacing Culvert Replacement	\$100,000					\$100,000	\$100,000	County MFT project	
21002	Rockton Road Resurfacing Meridian to Rockton City Limits	\$1,500,000					\$1,500,000	\$1,500,000	County MFT project	
2021 - Roadway Projects										
	Pavement Rehab, Patching, etc.	\$50,000				\$50,000		\$50,000		
	Emergency Bridge, Culvert & Inlet Repairs	\$40,000	\$40,000					\$40,000		
2021 - Capital Services										
	Annual Engineering & Professional Services	\$95,000	\$20,000			\$75,000		\$95,000		
	Right-of-Way Misc., small parcels for maint., etc.							\$0		
Totals		\$10,369,000	\$560,000	\$115,000	\$353,000	\$5,407,000	\$1,864,000	\$3,509,000		

52

Winnebago Co. Highway Department-Capital Plan-FY2021

Heavy Equipment- Capital Plan

<u>FY</u>	<u>Quantity</u>	<u>Item</u>	<u>Each</u>	<u>Total</u>	
FY21	2	John Deere Tractor	27,000	54,000	
<i>Total Equipment Capital Budget</i>				54,000	46100-46430

30

Fund Equity Forecast - (\$000 Omitted)

0116 (41700) - Host Fee Fund

		ACTUAL			PROJECTED	BUDGET
	09/30/16	09/30/17	09/30/18	09/30/19	09/30/20	09/30/21
Revenues						
Charges for Services	\$ 3,260	\$ 3,960	\$ 4,842	\$ 4,817	\$ 4,589	\$ 4,300
Reimbursements	-	40	40	40	42	80
Total Revenues	<u>3,260</u>	<u>4,000</u>	<u>4,882</u>	<u>4,857</u>	<u>4,631</u>	<u>4,380</u>
Expenditures						
Supplies & Services	1,487	2,056	3,144	1,205	2,163	1,460
Debt service, principal	860	2,012	-	2,272	1,525	1,525
Capital outlay	-	28	-	-	-	-
Reserve funding	-	-	-	-	-	-
Transfer to Other Funds	562	741	1,215	-	-	1,000
Total Expenditures	<u>2,909</u>	<u>4,837</u>	<u>4,359</u>	<u>3,477</u>	<u>3,688</u>	<u>3,985</u>
Excess (Deficiency) of Revenues						
Over Expenditures	351	(837)	523	1,380	943	395
Fund Equity, Beginning	2,932	3,283	2,446	2,969	4,349	5,292
Fund Equity, Ending	<u><u>\$ 3,283</u></u>	<u><u>\$ 2,446</u></u>	<u><u>\$ 2,969</u></u>	<u><u>\$ 4,349</u></u>	<u><u>\$ 5,292</u></u>	<u><u>\$ 5,687</u></u>

31

**FY-2021 Host Fee Budget
Projected Expenditures**

Multi-Year Commitments

City of Rockford - BMO Harris Bank Center	\$	460,000	
Rockford Park District Foundation - Nicholas Conservatory	\$	100,000	
Rockford Park District - Reclaiming First	\$	350,000	
Rock Valley College - Aviation Program	\$	50,000	
Greater Rockford Airport Authority - Maintenance Repair Organization	\$	565,312	
Collins Aerospace (Project Dynamo)	\$	100,000	
City of Loves Park - Infrastructure (Costco)	\$	280,000	
New Milford (Estimated)	\$	400,000	
Series 2012 G Bonds	\$	165,000	\$ 2,470,312

Annual Payments

Winnebago County - Operations of Water System @ Baxter Road (F Bonds)	\$	130,000	
Winnebago County Health Dept - Blight Reduction (Property Demolition)	\$	100,000	
University of Illinois Extension & 4-H Winnebago County	\$	80,000	
EDDNI / Region 1 Planning Council - Annual Membership	\$	50,000	
Winnebago County Soil & Water Conservation District	\$	45,000	
Winnebago County - Board Member Support of Non-Profit Organizations	\$	20,000	
Keep Northern Illinois Beautiful (KNIB) - Recycling Center	\$	40,000	
Severson Dells Education Foundation - Nature Education for Winnebago County	\$	25,000	
Winnebago County - Internal Capital	\$	20,000	
United Counties Council of Illinois (UCCI) - Professional Association Membership	\$	5,000	\$ 515,000
Host Fee Reserve			\$ 1,000,000

Total Anticipated Expenditures **\$ 3,985,312**

	<u>Beginning Fund Balance</u>	\$ 5,291,668
	Anticipated Revenue	\$ 4,300,000
OTHER: RLDC - Small Business Loans Recapitalization Rehab Loan Program and Loves Park / Machesney Park Airport		\$ 80,000
	<u>Total Anticipated Revenue</u>	\$ 4,380,000
	<u>Anticipated Expenditures</u>	\$ (3,985,312)
	<u>Estimated Fund Balance</u>	\$ 5,686,356

32

Fund Equity Forecast - (\$000 Omitted)

0401 - River Bluff Nursing Home Fund

	ACTUAL			PROJECTED	BUDGET
	09/30/17	09/30/18	09/30/19	09/30/20	09/30/21
Revenues					
Charges for Service and Sales	\$ 14,152	\$ 12,708	\$ 12,230	\$ 13,025	\$ 13,140
Total Revenues	<u>14,152</u>	<u>12,708</u>	<u>12,230</u>	<u>13,025</u>	<u>13,140</u>
Expenditures					
Personnel	10,708	7,568	5,494	6,567	7,046
Supplies & Services	6,194	6,503	7,712	9,795	9,024
Administrative	-	1,549	1,477	1,564	1,734
Depreciation/Capital Outlay	469	447	416	437	400
Total Expenditures	<u>17,371</u>	<u>16,067</u>	<u>15,099</u>	<u>18,363</u>	<u>18,204</u>
Operating Gain (Loss)	(3,219)	(3,359)	(2,869)	(5,338)	(5,064)
Non Operating Rev (Exp)					
Tsfr from RBNH Operating Fund	1,828	1,843	1,834	1,835	1,900
Interest Exp	(20)	(15)	(9)	(15)	(9)
Interest Revenue	-	-	-	-	-
Net Income (Loss)	<u>(1,411)</u>	<u>(1,531)</u>	<u>(1,044)</u>	<u>(3,518)</u>	<u>(3,173)</u>
Retained Earnings, Beg	8,844	6,891	5,360	4,316	798
Restatement**	(542)		-	-	-
Retained Earnings, End***	<u>\$ 6,891</u>	<u>\$ 5,360</u>	<u>\$ 4,316</u>	<u>\$ 798</u>	<u>\$ (2,375)</u>

**This is the net effect change of implementing GASB Statement 68

***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.