

FINANCE COMMITTEE

AGENDA

Called by: Jaime Salgado, Chairman
Members: Steve Schultz, John Butitta, Paul Arena, Joe Hoffman, Jean Crosby, Keith McDonald

DATE: THURSDAY, FEBRUARY 3, 2022
TIME: IMMEDIATELY FOLLOWING
OPERATIONS & ADMINISTRATIVE
COMMITTEE

LOCATION: ROOM 303
COUNTY ADMINISTRATION BLDG
404 ELM STREET
ROCKFORD, IL 61101

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of October 21 and November 4, 2021 Minutes
- D. Public Comment – This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the chair, please stand and state your name. Thank you.
- E. Closed Session to Discuss Labor Negotiations
- F. Resolution Authorizing Settlement of a Claim Against the County of Winnebago Entitled Joseph Broullard Versus Winnebago County
- G. Resolution to Engage Baker Tilly for Agreed-Upon Procedures with Regards to the County Tax Agent
- H. Budget Amendment for Vehicle for ETSB
- I. Budget Amendment for ERAP II
- J. Resolution Setting the Salaries of the County Treasurer, Clerk and Sheriff
- K. An Ordinance to Opt-out of Preferential Assessment for Affordable Rental Housing Construction and Rehabilitation Pursuant to Property Tax Code, 35 ILCS 200/15-178
- L. An Ordinance Abating Special Tax Roll for 2021 Levy Year for Properties within the Special Service Area for the I-39/Baxter Road County Water District Project
- M. An Ordinance Abating the 2012C State Income Tax Alternate Bond Property Tax Levy for the Year 2021

- N. An Ordinance to Abate the Federal Aid Matching Tax and Motor Fuel Tax Alternative Bond (2012D Series) Property Tax Levy for the Year 2021
- O. An Ordinance to Abate the 2013A Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2021
- P. An Ordinance to Abate the Federal Aid Matching Tax and Motor Fuel Tax Alternative Bond 2013B Property Tax Levy for the Year 2021
- Q. An Ordinance to Abate the 2016A Public Safety Sales Tax Alternative Bond Property Tax Levy for the Year 2021
- R. An Ordinance to Abate the 2016D Public Safety Sales Tax Alternative Bond Property Tax Levy for the Year 2021
- S. An Ordinance to Abate the 2016E Public Safety Sales Tax Alternative Bond Property Tax Levy for the Year 2021
- T. An Ordinance to Abate the Federal Aid Matching Tax and Motor Fuel Tax Alternative Bond 2017B Property Tax Levy for the Year 2021
- U. An Ordinance to Abate the 2017C Tort Property Tax and Quarter Cent Sales Tax Alternative Bond Property Tax Levy for the Year 2021
- V. An Ordinance Abating the Tax Hereto Levied for the Year 2021 to Pay the Principle of and Interest on Taxable General Obligation Bonds Series 2018 of Winnebago County
- W. An Ordinance to Abate the 2020A Alternative Revenue Bond Property Tax Levy for the Year 2021
- X. An Ordinance to Abate the 2020B Alternative Revenue Bond Property Tax Levy for the Year 2021
- Y. An Ordinance to Abate the 2021A Alternative Revenue Bond Property Tax Levy for the Year 2021
- Z. An Ordinance to Abate the 2021B Alternative Revenue Bond Property Tax Levy for the Year 2021
- AA. Other Matters
- BB. Adjournment

Approval of Minutes

**Winnebago County Board
Finance Committee Meeting**
County Administration Building
404 Elm Street, Room 510
Rockford, IL 61101

Thursday, October 21, 2021
5:30 PM

Present:

Jaime Salgado, **Chairman**
John Butitta
Paul Arena
Joe Hoffman
Jean Crosby
Keith McDonald

Others Present:

Pat Thompson, County Administrator
Dave Rickert, Chief Financial Officer
Lafakeria Vaughn, State's Attorney's Office
Gus Gentner, IT Department
Dan Magers, IT Department
Ann Johns, Purchasing Director

Absent:

Steve Schultz

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of Minutes – None
- D. Public Comment – This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign-up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgment by the chair, please stand and state your name. Thank you.
- E. Closed Session to Discuss Pending, Probable or Imminent Litigation
- F. Resolution Awarding FireEye Endpoint Protection (ARP)
- G. Resolution Awarding Public Defender Laptop Purchase (ARP)
- H. Resolution Awarding EOC Technology Refresh (ARP)
- I. Resolution Awarding Website Refresh/Redesign RFQ (ARP)
- J. Other Matters
- K. Adjournment

Chairman Salgado called the meeting to order at 5:30 PM.

Public Comment

Chairman Salgado omitted reading the Public Comment section of the Agenda due to no one present to speak.

Mr. Salgado – Motion to go into closed session to discuss pending litigation.

Moved: Ms. Crosby, Seconded: Mr. Hoffman.

Roll call: Mr. Salgado yes, Mr. Butitta yes, Mr. Arena yes, Mr. Hoffman yes, Ms. Crosby yes and Mr. McDonald yes.

Mr. Salgado – No action was taken in closed session.

Resolution Awarding FireEye Endpoint Protection (ARP)

Motion by Mr. Hoffman and Seconded by Mr. Arena.

- A discussion followed.

Resolution Awarding Public Defender Laptop Purchase (ARP)

- A discussion followed.

Resolution Awarding EOC Technology Refresh (ARP)

- A discussion followed.

Ms. Crosby moved to amend the motion to include items F, G and H.

Mr. Salgado – We will take items F, G and H as one item.

Mr. Hoffman accepted the motion.

Seconded by Ms. Crosby.

Motion passed by unanimous voice vote.

Resolution Awarding Website Refresh/Redesign RFQ (ARP)

Mr. Salgado made a motion to layover.

Moved by Mr. Hoffman and Seconded by Mr. Arena.

- A discussion followed.

Motion passed by unanimous voice vote.

Other Matters

None

Motion to adjourn. Moved: Mr. Hoffman, Seconded: Mr. Butitta.

Motion passed by unanimous voice vote.

Respectfully submitted,

Amy Ferling

Administrative Assistant

**Winnebago County Board
Finance Committee Meeting**
County Administration Building
404 Elm Street, Room 510
Rockford, IL 61101

Thursday, November 4, 2021
Immediately Following Operations and Administrative Committee

Present:

Jaime Salgado, **Chairman**
Steve Schultz
John Butitta
Paul Arena (remote)
Joe Hoffman
Jean Crosby

Others Present:

Pat Thompson, County Administrator
Dave Rickert, Chief Financial Officer
Dan Magers, IT Department
Lafakeria Vaughn, State's Attorney's Office
Ann Johns, Purchasing Director
Debbie Jarvis, Director of Court Services
Danielle Grindle, Communications Director

Absent:

Keith McDonald

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of Minutes – None
- D. Public Comment – This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the chair, please stand and state your name. Thank you.
- E. Closed Session to Discuss Pending Litigation
- F. Budget Process Discussion Dave Rickert
- G. Ordinance Imposing a Tax on the Operation of Hotels in Winnebago County, Illinois
- H. Resolution Authorizing Settlement of a Claim against the County of Winnebago Entitled Johnette Sexton Versus Winnebago County
- I. Resolution Awarding Bid for Roof Restoration of the County Courthouse
- J. Resolution Awarding Hyper-V to VMware
- K. Resolution Awarding Juvenile Detention Center Scanner
- L. Resolution Awarding Out of Warranty PC's
- M. Resolution Awarding Website Refresh Redesign RFQ
- N. Ordinance to Opt-Out of Preferential Assessment for Affordable Rental Housing Construction and Rehabilitation Pursuant to Property Tax Code, 35 ILCS 200/15-178
- O. Resolution Awarding Purchase for FireEye Maintenance
- P. Other Matters
- Q. Adjournment

Chairman Salgado called the meeting to order at 5:45 PM.

Public Comment

Chairman Salgado omitted reading the Public Comment section of the Agenda due to no one present to speak.

Resolution Awarding Juvenile Detention Center Scanner

- A discussion followed.

Motion passed by unanimous voice vote.

Mr. Salgado – Motion to go into closed session.

Moved: Mr. Schultz, Seconded: Mr. Hoffman and Mr. Butitta.

Roll call: Mr. Salgado yes, Mr. Schultz yes, Mr. Butitta yes, Mr. Arena yes, Mr. Hoffman yes and Ms. Crosby yes.

Mr. Salgado – No action was taken in closed session.

Budget Process Discussion Dave Rickert

- A discussion followed.

Ordinance Imposing a Tax on the Operation of Hotels in Winnebago County, Illinois

Motion by Mr. Schultz and Seconded by Mr. Hoffman.

- A discussion followed.

Motion passed by unanimous voice vote.

Resolution Awarding Bid for Roof Restoration of the County Courthouse

Motion by Mr. Hoffman and Seconded by Mr. Schultz.

- A discussion followed.

Motion passed by unanimous voice vote.

Resolution Awarding Hyper-V to VMware

Motion by Mr. Butitta and Seconded by Mr. Schultz.

- A discussion followed.

Motion passed by unanimous voice vote.

Resolution Awarding Out of Warranty PC's

Motion by Mr. Schultz and Seconded by Mr. Hoffman.

- A discussion followed.

Motion passed by unanimous voice vote.

Resolution Awarding Website Refresh Redesign RFQ

Motion by Mr. Schultz and Seconded by Mr. Hoffman.

- A discussion followed.

Motion passed by unanimous voice vote.

Resolution Awarding Purchase for FireEye Maintenance

Motion by Mr. Schultz and Seconded by Ms. Crosby.

- A discussion followed.

Motion passed by unanimous voice vote.

Other Matters

- Mr. Schultz spoke about the potential participation in a larger group of employers for the Blue Cross Blue Shield contracts. He also spoke about the possibility of COVID related funding for high claims.

Motion to adjourn. Moved: Mr. Schultz, Seconded: Mr. Butitta and Mr. Hoffman.
Motion passed by unanimous voice vote.

Respectfully submitted,

Amy Ferling
Administrative Assistant



Resolution Executive Summary

Prepared By: Tanya Harris

Committee: Finance Committee

Committee Date: February 3, 2022

Resolution Title: Resolution authorizing settlement of a claim against the County of Winnebago entitled Joseph Broullard Versus Winnebago County

Budget Information:

Was item budgeted? Yes	Appropriation Amount:
If not, explain funding source:	
ORG/OBJ/Project Code: 49400-43535	Budget Impact:

Background Information: Settlement for Joseph Broullard in the amount of \$18,524.26.

Recommendation: The Finance Committee, chaired by Jaime Salgado, to approve this settlement.

Contract/Agreement: N/A

Legal Review: Carol Hartline with Williams McCarthy LLP negotiated these settlements on behalf of Winnebago County.

Follow-Up: N/A

RESOLUTION
of the

COUNTY BOARD OF THE COUNTY OF WINNEBAGO, ILLINOIS

Sponsored by: Jaime Salgado

Submitted by: Finance Committee

2022 CR

**RESOLUTION AUTHORIZING SETTLEMENT OF A CLAIM
AGAINST THE COUNTY OF WINNEBAGO ENTITLED
JOSEPH BROULLARD VERSUS WINNEBAGO COUNTY**

WHEREAS, the County of Winnebago, Illinois, is involved in having a claim asserted against it by Joseph Broullard for injuries allegedly sustained while in the employment of the Sheriff's Department, and,

WHEREAS, the Plaintiff has offered to settle the above claim against the County of Winnebago for consideration payable in the amount of \$18,524.26 for the settlement funding for a Workers Compensation case; and,

WHEREAS, counsel for the County of Winnebago recommends that it is in the best interest of the County of Winnebago to settle the above referenced claim upon the terms of the proposed settlement.

NOW, THEREFORE, BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that it does hereby authorize settlement of the claim entitled Joseph Broullard versus County of Winnebago for injuries allegedly sustained by Joseph Broullard while in the employment of the Sheriff's Department by payment of the amount of \$18,524.26 for the settlement for permanent disability for a Workers Compensation case.

BE IT FURTHER RESOLVED, that this Resolution for Joseph Broullard in the amount of \$18,524.26 shall be in full force and effect immediately upon its adoption.

BE IT FURTHER RESOLVED, that the Clerk of the County Board is hereby authorized to prepare and deliver certified copies of this Resolution to the County Auditor, Director of Purchasing, Human Resources Director, and Williams & McCarthy.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert
Committee: Finance Committee
Committee Date: February 3rd, 2022
Resolution Title: Resolution to Engage Baker Tilly for Agreed-Upon Procedures with Regards to the County Tax Agent
County Code: N/A
Board Meeting Date: February 10th, 2022

Budget Information:

Was item budgeted? No	Appropriation Amount: \$10,000
If not, explain funding source: will seek reimbursement from Tax Agent	
ORG/OBJ/Project Code: 13500/43190	Budget Impact: N/A

Background Information: A number of questions have arisen regarding the cash flow activities of the Tax Agent. It is in the best interest of the Tax Agent, Winnebago County and the Taxing Districts to verify these cash flow activities and have a full accounting of said funds.

Recommendation: Staff concurs

Contract/Agreement: See attachment

Legal Review: N/A

Follow-Up: CFO will obtain the Chairman's signature on agreement and notify Baker Tilly and the Tax Agent.

RESOLUTION
of the
COUNTY BOARD OF THE COUNTY OF WINNEBAGO, ILLINOIS

Sponsored by: Jaime Salgado, Committee Chairman
Submitted by: Finance Committee

2022 CR

**Resolution to Engage Baker Tilly for Agreed-Upon Procedures
with Regards to the County Tax Agent**

WHEREAS, On June 10th, 2021 Winnebago County settled claims with the prior Tax regarding the delinquent tax program.

WHEREAS, On October 24th, 2019 the Winnebago County Board contracted with Region One Planning to perform tax agent services for Winnebago County.

WHEREAS, A number of questions have arisen regarding the cash flow activities of the Tax Agent. It is in the best interest of the Tax Agent, Winnebago County and the Taxing Districts to verify these cash flow activities and have a full accounting of said funds.

NOW, THEREFORE, BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois, that the County Board Chairman is authorized to execute, on behalf of the County of Winnebago, a contract agreement with Baker Tilly to render agreed upon procedures with regards to Region one Planning involving their responsibilities as tax agent. The cost of said services shall not exceed \$10,000. The scope of their procedures are detailed in the attached agreement.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

January 4, 2022



Mr. David Rickert, CPA
Winnebago County
404 Elm Street, Room 533
Room 533
Rockford, IL 61101

Baker Tilly US, LLP
4807 Innovate Ln; PO Box 7398
Madison, WI 53707-7398
United States of America

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F: +1 (608) 249 8532

bakertilly.com

Dear Mr. Rickert:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our, us) as your accountants and business advisors.

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for Winnebago County (the County, Client, you, your).

Services and Related Report

We currently expect to perform the agreed-upon procedures listed in Appendix A that were specified and agreed to by you on tax agent financial reporting for fiscal 2020 and 2021 which is to be provided to us by Region 1 Planning Council. The tax agent financial reporting is the responsibility of Region 1 Planning Council (the "responsible party"). The intended purpose of this engagement is to determine whether Region 1 Planning Council is able to provide requested financial amounts and related support for fiscal 2020 and 2021. Prior to the completion of the engagement, you agree to provide us with written agreement and acknowledgement that the procedures performed are appropriate for this intended purpose.

We expect to issue a written report addressed to you upon the completion of our engagement that lists the procedures performed and our findings. You understand that our report is intended solely for your information and use and should not be used by anyone else and that this restriction will be indicated in a separate paragraph in our report. Our report will also contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. If, for any reason, we are unable to complete any of the procedures, or if we determine in our professional judgment the circumstances necessitate, we will describe in our report any restrictions on the performance of the procedures, or may withdraw and decline to issue a report as a result of this engagement.

Our Responsibilities and Limitations

Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Determining the sufficiency of the procedures performed and their relationship to the intended purpose of the engagement is solely your responsibility. Consequently, we make no representation regarding the sufficiency of the procedures performed as a part of this engagement either for the intended purpose for which this report has been requested or for any other purpose.

Because the agreed-upon procedures specified do not constitute an examination or review, we will not express an opinion or conclusion on the tax agent financial reporting. In addition, we have no obligation to perform any procedures beyond those specified by you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the tax agent financial reporting that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the tax agent financial reporting, we will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

Management's Responsibilities

You are responsible for providing us with (1) access to all information of which the appropriate parties are aware is relevant to the performance of the agreed-upon procedures, (2) additional information that we may request from the appropriate parties for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the appropriate parties from whom we determine it necessary to obtain evidence related to the performance of the agreed-upon procedures.

At the conclusion of our engagement, you agree to provide certain representations in the form of a representation letter.

We will also request certain written representations in the form of a representation letter from Region 1 Planning Council

If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, you agree to provide a written representation that you have obtained from those additional specified parties, agreement to the procedures performed and acknowledgment that those procedures are appropriate for their purposes.

Nonattest Services

Prior to or as part of our engagement, it may be necessary for us to perform certain nonattest services.

Nonattest services that we will be providing (as part of the financial audit of the County) are as follows:

- > Financial statement preparation and adjusting journal entries
- > ARPA compliance assistance
- > Preparation of the auditee sections of the data collection form

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

Mr. David Rickert
Winnebago County

January 4, 2022
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Timing and Fees

We plan to begin our procedures as soon as we receive the necessary information and, unless unforeseeable problems are encountered, the engagement should be completed by February 28, 2022. Completion of our work is subject to, among other things, (i) appropriate cooperation from the County's personnel, including timely preparation of necessary schedules and (ii) timely responses to our inquiries. When and if for any reason the County is unable to provide such schedules, information and assistance, Baker Tilly and you may mutually revise the fee to reflect additional services, if any, required of us to complete the engagement.

Invoices for these fees will be rendered each month as work progresses and are payable on presentation. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, the County agrees to be responsible for all expenses of collection including related attorneys' fees.

We estimate that our fees for these services will range from \$7,500 to \$10,000 for the agreed-upon procedures.

Our fees, as summarized above, are based upon attestation standards established by the American Institute of Certified Public Accountants that have been issued and are effective as of the date of this letter. Should additional standards be issued subsequent to, or become effective for, the periods covered by this engagement, our estimated fees will be adjusted accordingly. In addition to professional fees, our invoices will include our standard administrative charge, plus travel and subsistence and other out-of-pocket expenses related to the engagement.

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision and billing arrangements we use in connection with these professionals. Additionally, we may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but are committed to maintaining the confidentiality and security of your information.

To the extent the services require Baker Tilly receive personal data or personal information from Client, Baker Tilly may process any personal data or personal information, as those terms are defined in applicable privacy laws, in accordance with the requirements of the applicable privacy law relevant to the processing in providing services hereunder. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor in relation to Client personal data and personal information, as those terms are defined respectively under the CCPA/GDPR. Client is responsible for notifying Baker Tilly of any data privacy laws the data provided to Baker Tilly is subject to and Client represents and warrants it has all necessary authority (including any legally required consent from data subjects) to transfer such information and authorize Baker Tilly to process such information in connection with the services described herein. Client agrees that Baker Tilly has the right to generate aggregated/de-identified data from the accounting and financial data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

Any additional services that may be requested, and we agree to provide, may be the subject of separate arrangements.

We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the County, unless otherwise prohibited. In the event we are requested by the County or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the County, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

Resolution of Disagreements

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute resolution procedure. Each party shall bear their own expenses from mediation.

If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from Judicate West, AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally recognized organization mutually agreed-upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

Limitation on Damages and Indemnification

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third party claim, relating to or arising as a result of the services, or this Engagement Letter.

Mr. David Rickert
Winnebago County

January 4, 2022
Page 6

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, County personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

Other Matters

The documentation for this engagement, including the working papers, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records; so we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is the County's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the County hereby authorizes us to do so.

Baker Tilly and the County acknowledge that, at the time of the execution of this Engagement Letter, federal, state and local governments, both domestic and foreign, have restricted travel and/or the movement of their citizens due to the ongoing and evolving situation around COVID-19. In addition, like many organizations and companies in the United States and around the globe, Baker Tilly has restricted its employees from travel and onsite work, whether at a client facility or Baker Tilly facility, to protect the health of both Baker Tilly and its clients' employees. Accordingly, to the extent that any of the services described in this Engagement Letter requires or relies on personnel to travel and/or perform work onsite, then Baker Tilly and the County acknowledge and agree that when the performance of such work depends on physical access to Client's facilities, then such work may be supplanted with alternative procedures, or may be delayed, significantly or indefinitely and/or suspended at Baker Tilly's discretion. Baker Tilly and the County agree to provide the other with prompt written notice in the event any of the onsite services described herein, such as inventory observations and other procedures, will need to be supplanted, rescheduled and/or suspended. Baker Tilly and the County also acknowledge and agree that any delays or workarounds due to the situation surrounding COVID-19 may increase the cost of the services described herein. Baker Tilly will obtain the County's prior written approval for any increase in the cost of Baker Tilly services that may result from the situation surrounding COVID-19.

Mr. David Rickert
Winnebago County

January 4, 2022
Page 7

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees to Baker Tilly, it is hereby agreed that the County will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly US, LLP for a period of twelve (12) months following the date of conclusion of this engagement. If the County violates this nonsolicitation clause, the County agrees to pay to Baker Tilly a fee of equal to the hired individual's new annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP, trading as Baker Tilly, is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly US, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter constitutes the entire agreement between the County and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. This Engagement Letter's provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the County's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws.

We appreciate the opportunity to be of service to you.

Mr. David Rickert
Winnebago County

January 4, 2022
Page 8

If there are any questions regarding this Engagement Letter, please contact John Rader at 608 240 2431. John will be the firm director on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards.

Sincerely,

BAKER TILLY US, LLP

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

The services and terms as set forth in this Engagement Letter are agreed to by:

Officer signature

Signature

Date

Winnebago County

Appendix A

Agreed-upon Procedures

Income Statement 2020

1. Obtain fiscal 2020 income statement and general ledger (or similar listing) for the period October 24, 2019 through September 30, 2020 from Region 1 Planning Council. Calculate the general ledger (or similar listing) of detailed transactions add up to the amounts reported in the fiscal 2020 income statement.
2. Randomly sample the lessor of 25 transactions or the total of all expense transactions and agree to supporting documentation obtained from Region 1 Planning Council.
3. Randomly sample the lessor of 25 transactions or the total sales transactions and agree to supporting documentation obtained from Region 1 Planning Council.
4. Randomly sample the lessor of 25 transactions or the total maintenance expense transactions. Compare to internal records provided by Region 1 Planning Council to determine if the property is titled within the tax delinquent program.

Income Statement 2021

5. Obtain fiscal 2021 income statement and general ledger (or similar listing) for the period October 1, 2020 through September 30, 2021 from Region 1 Planning Council. Calculate the general ledger (or similar listing) of detailed transactions add up to the amounts reported in the fiscal 2021 income statement.
6. Randomly sample the lessor of 25 transactions or the total of all expense transactions and agree to supporting documentation obtained from Region 1 Planning Council.
7. Randomly sample the lessor of 25 transactions or the total sales transactions and agree to supporting documentation obtained from Region 1 Planning Council.
8. Randomly sample the lessor of 25 transactions or the total maintenance expense transactions. Compare to internal records provided by Region 1 Planning Council to determine if the property is titled within the tax delinquent program.

Balance Sheet 2021

9. Obtain a balance sheet and general ledger (or similar listing) of detailed transactions supporting the balances as of September 30, 2021 from Region 1 Planning Council. Calculate the general ledger (or similar listing) of detailed transactions add up to the amounts reported on the balance sheet.
10. Confirm reported cash balance(s) with financial institution.
11. Agree bank reconciliation amounts to confirmed balance and the amount reported on the balance sheet.



Resolution Executive Summary

Prepared By: David Rickert

Committee: Finance Committee

Committee Date: February 3rd, 2022

Resolution Title: Budget Amendment for vehicle for ETSB

County Code: Not Applicable

Board Meeting Date: February 24th, 2022

Budget Information:

Was item budgeted?	No	Appropriation Amount:	\$35,931
If not, explain funding source: Fund Balance			
ORG/OBJ/Project Code: 41400		Budget Impact: \$35,931	

Background Information: A new vehicle is needed for the Winnebago County ETSB 911 center director. The ETSB Board has approved said expenditure and requests the Winnebago County Board amend the budget accordingly.

Recommendation: Staff Concurs

Contract/Agreement: Please see attached price quote

Legal Review: Not Applicable

Follow-Up: Not Applicable

2022 Fiscal Year

Sponsored by:
Jaime Salgado, Finance Committee Chairman

Finance: Feb 3, 2022
Lay Over: Feb 10, 2022
Final Vote: Feb 24, 2022

2022 CO

TO: THE HONORABLE BOARD MEMBERS OF THE COUNTY OF WINNEBAGO, ILLINOIS

The Winnebago County Finance Committee presents the following Ordinance amending the Annual Appropriation Ordinance for the fiscal year ending September 30, 2021 and recommends its adoption.

ORDINANCE

WHEREAS, The Winnebago County ETSB 911 Director is in need of a new vehicle.

WHEREAS, the Winnebago County Board adopted the "Annual Budget and Appropriation Ordinance" for the fiscal year ending September 30, 2022 at its September 30, 2021 meeting; and,

WHEREAS, 55ILCS 5/6-1003(2014), states, "After the adoption of the county budget, no further appropriations shall be made at any other time during such fiscal year, except as provided in this Act. Appropriations in excess of those authorized by the budget in order to meet an immediate emergency may be made at any meeting of the board by a two-thirds vote of all the members constituting such board, the vote to be taken by ayes and nays and entered on the record of the meeting."

NOW, THEREFORE, BE IT ORDAINED, that the County Board deems that pursuant to the provisions as set forth in 55ILCS 5/6-1003(2014), certain conditions have occurred in connection with the operations of the County which are deemed to be immediate emergencies; therefore the increases detailed per the attached Request for Budget Amendment are hereby authorized for Amendment **#2022-003 ETSB Vehicle** .

(AGREE)

JAIME SALGADO,
FINANCE CHAIRMAN

JEAN CROSBY

JOE HOFFMAN

PAUL ARENA

STEVE SCHULTZ

KEITH McDONALD

JOHN BUTITTA

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JAIME SALGADO,
FINANCE CHAIRMAN

JEAN CROSBY

JOE HOFFMAN

PAUL ARENA

STEVE SCHULTZ

KEITH McDONALD

JOHN BUTITTA

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

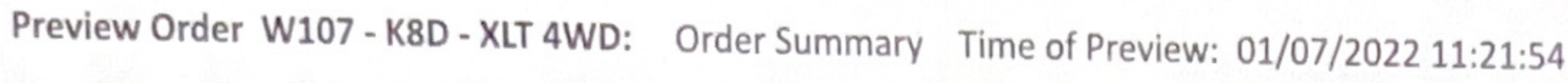
ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

2022
WINNEBAGO COUNTY
FINANCE COMMITTEE
REQUEST FOR BUDGET AMENDMENT

DATE SUBMITTED: 1/25/2022 AMENDMENT NO: 2022-003							
DEPARTMENT: ETSB				SUBMITTED BY: Dave Rickert			
FUND#: 114				DEPT. BUDGET NO. 41400			
Department Org Number	Object (Account) Number	Object (Account) Description	Adopted Budget	Amendments Previously Approved	Revised Approved Budget	Increase (Decrease)	Revised Budget after Approved Budget Amendment
Expenditures							
41400	46410-04142	Automobiles	\$33,074	\$0	\$0	\$35,931	\$69,005
Revenue							
Fund Balance							
TOTAL ADJUSTMENT:						\$35,931	
Reason budget amendment is required:							
To purchase a new vehicle for the Winnebago County ETSB director.							
Potential alternatives to budget amendment:							
None							
Impact to fiscal year 2022 budget:							
\$35,931							
Revenue Source: <u>Fund Balance</u>							



Sales Code : F41495

DESCRIPTION	MSRP	DESCRIPTION	MSRP
K8D0 EXPLORER XLT 4WD	\$38145	FORD FLEET SPECIAL ADJUSTMENT	\$0
.119 INCH WHEELBASE	\$0	FLR LNERS RW 1&2/NO CRPET MAT	\$160
TOTAL BASE VEHICLE	\$38145	50 STATE EMISSIONS	\$0
CARBONIZED GRAY METALLIC	\$0	FRONT LICENSE PLATE BRACKET	\$0
UNIQUE CLOTH	\$0	SPECIAL DEALER ACCOUNT ADJUSTM	\$0
EBONY INTERIOR	\$0	SPECIAL FLEET ACCOUNT CREDIT	\$0
EQUIPMENT GROUP 200A	\$0	FUEL CHARGE	\$0
.18" 5-SPOKE PAINTED ALUM WHLS	\$0	NET INVOICE FLEET OPTION (B4A)	\$0
.2.3L ECOBOOST I-4 ENGINE	\$0	PRICED DORA	\$0
.10-SPEED AUTO TRANSMISSION	\$0	ADVERTISING ASSESSMENT	\$0
.P255/65R18 A/S BSW TIRES	\$0	DESTINATION & DELIVERY	\$1295
JOB #2 ORDER	\$0		
TOTAL BASE AND OPTIONS			MSRP \$39600
DISCOUNTS			NA
TOTAL			\$39600

224 N. Alpine Road, Rockford, IL, 61107-4904

This is not an invoice.



Date: 1/7/2022

Salesperson: _____

Manager: Mitch Edler

FOR INTERNAL USE ONLY

BUSINESS NAME WINN. CO. EMERGENCY TELEPHONE SYSTEMS BOARD Home Phone : _____
CONTACT TODD STOCKBURGER

Address : _____ Work Phone : _____

E-Mail : _____ Cell Phone : _____

VEHICLE

Stock # : _____ New / Used : **New** VIN : _____ Mileage: _____

Vehicle : **2022 FORD EXPLORER XLT 4X4** Color : **CARBONIZED GRAY**

Type : _____

Market Value Selling Price	39,600.00
Total Savings	4,000.00
Adjusted Price	35,600.00
Taxable Fees (Estimated)	25.00
Non Tax Fees	306.00
Cash Deposit	.00
Balance	35,931.00

Customer Approval: _____ Management Approval: _____

By signing this authorization form, you certify that the above personal information is correct and accurate, and authorize the release of credit and employment information. By signing above, I provide to the dealership and its affiliates consent to communicate with me about my vehicle or any future vehicles using electronic, verbal and written communications including but not limited to eMail, text messaging, SMS, phone calls and direct mail. Terms and Conditions subject to credit approval. For Information Only. This is not an offer or contract for sale.



Resolution Executive Summary

Prepared By: David Rickert
Committee: Finance Committee
Committee Date: February 3rd, 2022
Resolution Title: Budget Amendment for ERAP II

County Code: Not Applicable

Board Meeting Date: February 24th, 2022

Budget Information:

Was item budgeted?	Yes	Appropriation Amount:	\$3,976,535.58
If not, explain funding source: Fund Balance & Federal Grant			
ORG/OBJ/Project Code: 61200		Budget Impact: \$3,976,535.58	

Background Information: As part of the federal government's Covid-19 response Winnebago County was originally allocated \$2,651,023.72 as part of the Emergency Rental Assistance Program II (ERAP II). Once the county reaches a 75% draw amount an additional \$3,976,535.58 in funds for ERAP II will be granted. The county board originally approved the \$2,651,023.72 as part of it's FY22 budget, but it now needs to account for the additional funding with the appropriate expense codes. This budget amendment accounts for the original budget, and the new grant money coming in.

Recommendation: Administration Concurs

Contract/Agreement: Not Applicable

Legal Review: Not Applicable

Follow-Up: Not Applicable

2022 Fiscal Year

Sponsored by:
Jaime Salgado, Finance Committee Chairman

Finance: Feb 3, 2022
Lay Over: Feb 10, 2022
Final Vote: Feb 24, 2022

2022 CO

TO: THE HONORABLE BOARD MEMBERS OF THE COUNTY OF WINNEBAGO, ILLINOIS

The Winnebago County Finance Committee presents the following Ordinance amending the Annual Appropriation Ordinance for the fiscal year ending September 30, 2021 and recommends its adoption.

ORDINANCE

WHEREAS, Winnebago County has received a new federal grant from the Emergency Rental Assistance Program II.

WHEREAS, the Winnebago County Board adopted the "Annual Budget and Appropriation Ordinance" for the fiscal year ending September 30, 2022 at its September 30, 2021 meeting; and,

WHEREAS, 55ILCS 5/6-1003(2014), states, "After the adoption of the county budget, no further appropriations shall be made at any other time during such fiscal year, except as provided in this Act. Appropriations in excess of those authorized by the budget in order to meet an immediate emergency may be made at any meeting of the board by a two-thirds vote of all the members constituting such board, the vote to be taken by ayes and nays and entered on the record of the meeting."

NOW, THEREFORE, BE IT ORDAINED, that the County Board deems that pursuant to the provisions as set forth in 55ILCS 5/6-1003(2014), certain conditions have occurred in connection with the operations of the County which are deemed to be immediate emergencies; therefore the increases detailed per the attached Request for Budget Amendment are hereby authorized for Amendment **#2022-004 ERAP II**.

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(AGREE)

JAIME SALGADO,
FINANCE CHAIRMAN

JEAN CROSBY

JOE HOFFMAN

PAUL ARENA

STEVE SCHULTZ

KEITH McDONALD

JOHN BUTITTA

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JAIME SALGADO,
FINANCE CHAIRMAN

JEAN CROSBY

JOE HOFFMAN

PAUL ARENA

STEVE SCHULTZ

KEITH McDONALD

JOHN BUTITTA

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

2022
WINNEBAGO COUNTY
FINANCE COMMITTEE
REQUEST FOR BUDGET AMENDMENT

DATE SUBMITTED:		1/25/2022		AMENDMENT NO: 2022-004			
DEPARTMENT:		ERAP		SUBMITTED BY: Dave Rickert			
FUND#:		312		DEPT. BUDGET NO.		61200	

Department Org Number	Object (Account) Number	Object (Account) Description	Adopted Budget	Amendments Previously Approved	Revised Approved Budget	Increase (Decrease)	Revised Budget after Approved Budget Amendment
Expenditures							
61200	41110	Regular Salaries	\$397,653	\$0	\$397,653	(\$47,653)	\$350,000
61200	41120	Temporary Salaries	\$0	\$0	\$0	\$75,000	\$75,000
61200	41130	Overtime	\$0	\$0	\$0	\$19,000	\$19,000
61200	41221	Life Insurance - Employer Contribution	\$0	\$0	\$0	\$200	\$200
61200	41231	IMRF - Employer Contribution	\$0	\$0	\$0	\$23,000	\$23,000
61200	41241	FICA - Employer Contribution	\$0	\$0	\$0	\$25,000	\$25,000
61200	42110	Supplies	\$0	\$0	\$0	\$18,000	\$18,000
61200	42115	Non-Capital Office Equipment	\$0	\$0	\$0	\$11,000	\$11,000
61200	42117	Non-Capital Computer Equip	\$0	\$0	\$0	\$15,000	\$15,000
61200	42250	Food & Beverage	\$0	\$0	\$0	\$2,000	\$2,000
61200	42491	Software Licensing Fees	\$0	\$0	\$0	\$135,000	\$135,000
61200	43190	Other Professional Services	\$0	\$0	\$0	\$240,000	\$240,000
61200	43192	Rental Assistance	\$2,110,216	\$0	\$2,110,216	(\$278,216)	\$1,832,000
61200	43193	Utility Assistance	\$143,154	\$0	\$143,154	(\$58,154)	\$85,000
61200	43202	ERAP - Rental Arrears	\$0	\$0	\$0	\$3,582,425	\$3,582,425
61200	43203	ERAP - Utility Arrears	\$0	\$0	\$0	\$184,000	\$184,000
61200	43212	Cell Ph Wireless Service	\$0	\$0	\$0	\$2,000	\$2,000
61200	43630	Water	\$0	\$0	\$0	\$1,500	\$1,500
61200	43710	Building Repairs & Maintenance	\$0	\$0	\$0	\$2,500	\$2,500
61200	44110	Central Stores Supplies	\$0	\$0	\$0	\$4,934	\$4,934
61200	44120	Central Stores Postage	\$0	\$0	\$0	\$1,500	\$1,500
61200	44130	Central Stores Xeroxing	\$0	\$0	\$0	\$3,500	\$3,500
61200	46500	Office Furniture & Equipment	\$0	\$0	\$0	\$15,000	\$15,000
Revenue							
61200	32110	Federal Operating Grant	\$0	\$0	\$0	(\$3,976,536)	
TOTAL ADJUSTMENT:						(\$0)	
Reason budget amendment is required:							
When the 2022 budget was approved there was \$2,651,023 that was approved in the budget. This budget amendment splits out the expenses among various object code, while also allocating an additional \$3,976,536 that we anticipate receiving this year from the federal government for the program.							
Potential alternatives to budget amendment:							
None							
Impact to fiscal year 2022 budget:							
\$3,976,535							
Revenue Source: Fund balance from the previous Federal grant award to the county and a new federal grant.							



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd, 2022

Resolution Title: Resolution Setting the Salaries of the County Treasurer, County Clerk and County Sheriff.

County Code: Not Applicable

Board Meeting Date: February 10th, 2022

Budget Information:

Was item budgeted? No	Appropriation Amount: Not Applicable
If not, explain funding source: This will be budgeted in 2023	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: \$26,215

Background Information:

The County Board of the County of Winnebago, Illinois is required to fix the salaries and other benefits to be paid to certain elected officials at least 180 days before the beginning of the term of those elected offices whose compensation is to be fixed. The next term of office for the County Treasurer, County Clerk, and County Sheriff are scheduled to commence on December 1, 2022, and the County Board must fix the compensation for these officers on or before June 3, 2022.

Recommendation:

Staff has conducted a salary review of similar counties in Illinois (a copy of the report is attached). Based on the salary review report, staff recommends the attached ordinance.

Contract/ Agreement: Not Applicable

Legal Review: Not Applicable

Attachments:

- County Salary Comparison
- How to Use the CPI for Contract Escalation
- 2018 Salary Resolution
- 2014 Salary Resolution
- 2010 Salary Resolution

**RESOLUTION OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**RESOLUTION SETTING THE SALARIES OF THE
COUNTY TREASURER, COUNTY CLERK AND COUNTY SHERIFF**

WHEREAS, the County Board of the County of Winnebago, Illinois is required to fix the salaries and other benefits to be paid to certain elected officials at least 180 days before the beginning of the term of those elected offices whose compensation is to be fixed; and,

WHEREAS, the term of office for the County Treasurer, County Clerk, and County Sheriff are scheduled to commence on December 1, 2022, and the County Board must fix the compensation for these officers on or before June 3, 2022; and

WHEREAS, no officer may have his or her salary or other benefits increased or decreased during the term for which he or she is elected.

NOW, THEREFORE BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that the following schedule of salaries be, and the same is, hereby adopted:

	Start Date	End Date	Salary
County Treasurer	12/1/2022	11/30/2023	\$92,000
	12/1/2023	11/30/2024	The salary above plus a COLA *
	12/1/2024	11/30/2025	The salary above plus a COLA *
	12/1/2025	11/30/2026	The salary above plus a COLA *
County Clerk	12/1/2022	11/30/2023	\$95,000
	12/1/2023	11/30/2024	The salary above plus a COLA *
	12/1/2024	11/30/2025	The salary above plus a COLA *
	12/1/2025	11/30/2026	The salary above plus a COLA *
County Sheriff	12/1/2022	11/30/2023	\$130,000
	12/1/2023	11/30/2024	The salary above plus a COLA *
	12/1/2024	11/30/2025	The salary above plus a COLA *
	12/1/2025	11/30/2026	The salary above plus a COLA *

* The cost-of-living adjustment (COLA) (shall be based on the most current All Urban Consumers (CPI-U available on November 1st for the year being adjusted)

BE IT FURTHER RESOLVED, that the County Treasurer, County Clerk, and County Sheriff shall be eligible for any Health Plan and shall pay the same cost for individual, dependent and retiree health insurance coverage as County employees covered under AFSCME Local 473 Collective Bargaining Unit beginning in December 2022.

BE IT FURTHER RESOLVED, The cost-of-living adjustment (COLA) (shall be based on the most current All Urban Consumers (CPI-U available on November 1st for the year being adjusted) published by the U.S. Bureau of Labor Statistics.

BE IT FURTHER RESOLVED, that this Resolution shall be in full force and effect immediately upon its adoption, and the compensation shall take effect upon commencement of office of the County Treasurer, County Clerk and County Sheriff after the November 2022 general election.

BE IT FURTHER RESOLVED, that the Clerk of the County Board is hereby authorized to prepare and deliver certified copies of this Resolution to the County Treasurer, County Clerk, and County Sheriff.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

Recommended Salaries

County Official	Current Salary	Total Increase	Annualized	Salary in 2022
Sheriff	119,039	10,961	109.2%	130,000
Treasurer	85,873	6,127	107.1%	92,000
Clerk	85,873	9,127	110.6%	95,000
	290,785	26,215		317,000

2021 Salary Comparison

County	Population	Treasurer Base Salary	Clerk Base Salary	Sheriff Base Salary
Kane	532,403	100,000	100,000	124,750
Winnebago	282,572	85,873	85,873	119,039
Peoria	179,179	108,722	108,722	137,058
DeKalb	104,897	92,144	92,144	131,539
Boone	53,544	83,388	90,708	123,717
Ogle	50,634	84,080	82,080	92,788

How to Use the CPI for Contract Escalation

The Consumer Price Index (CPI) measures the average change in the prices paid for a market basket of goods and services. These items are purchased for consumption by the two groups covered by the index: All Urban Consumers (CPI-U) and Urban Wage Earners and Clerical Workers (CPI-W).

Escalation agreements often use the CPI—the most widely used measure of price change—to adjust payments for changes in prices. The most frequently used escalation applications are in private sector collective bargaining agreements, rental contracts, insurance policies with automatic inflation protection, and alimony and child support payments.

The following are general guidelines to consider when developing an escalation agreement using the CPI:

Define the base payment

Define clearly the base payment (rent, wage rate, alimony, child support, or other value) that is subject to escalation.

Identify which CPI series will be used

Identify precisely which CPI index series will be used to escalate the base payment. This should include the population coverage (CPI-U or CPI-W), area coverage (U.S. City Average, West Region, Chicago, etc.), series title (all items, rent of primary residence, etc.), and index base period (1982-84=100).

Specify reference period

Specify a reference period from which changes in the CPI will be measured. This is usually a single month (the CPI does not correspond to a specific day or week of the month), or an annual average. There is about a two-week lag from the reference month to the date on which the index is released (that is, the CPI for May is released in mid-June). The CPIs for most metropolitan areas are not published as frequently as are the data for the U.S. City Average and the four regions. Indexes for the U.S. City Average, the four regions, three city-size classes, ten region-by-size classes, and three major metropolitan areas (Chicago, Los Angeles, and New York) are published monthly. Indexes for the remaining 24 published metropolitan areas are available only on a bimonthly or semiannual basis. Contact BLS for information on the frequency of publication for the 27 metropolitan areas.

State frequency of adjustment

Adjustments are usually made at fixed intervals, such as quarterly, semiannually, or, most often, annually.

Determine adjustment formula

Determine the formula for the adjustment calculation. Usually the change in payments is directly proportional to the percent change in the CPI index between two specified periods. Consider whether to make an allowance for a “cap” that places an upper limit on the increase in wages, rents, etc., or a “floor” that promises a minimum increase regardless of the percent change (up or down) in the CPI.

Provide for revisions

Provide a built-in method for handling situations that may arise because of major CPI revisions or changes in the CPI index base period. The Bureau always provides timely notification of upcoming revisions or changes in the index base.

The CPI and escalation: Some points to consider

The CPI is calculated for two population groups: All Urban Consumers (CPI-U) and Urban Wage Earners and Clerical Workers (CPI-W). The CPI-U represents about 89 percent of the total U.S. population and is based on the expenditures of *all* families living in urban areas. The CPI-W is a subset of the CPI-U and is based on the expenditures of families living in urban areas who meet additional requirements related to employment: more than one-half of the family's income is earned from clerical or hourly-wage occupations. The CPI-W represents about 28 percent of the total U.S. population.

There can be small differences in movement of the two indexes over short periods of time because differences in the spending habits of the two population groups result in slightly different weighting. The long-term movements in the indexes are similar. CPI-U and CPI-W indexes are calculated using measurement of price changes of goods and services with the same specifications and from the same retail outlets. The CPI-W is used for escalation primarily in blue-collar cost-of-living adjustments (COLAs). Because the CPI-U population coverage is more comprehensive, it is used in most other escalation agreements.

The 27 metropolitan areas for which BLS publishes separate index series are by-products of the U.S. City Average index. Metropolitan area indexes have a relatively small sample size and, therefore, are subject to substantially larger sampling errors. Metropolitan area and other subcomponents of the national indexes (regions, size-classes) often exhibit greater volatility than the national index. BLS recommends that users adopt the U.S. City Average CPI for use in escalator clauses.

The U.S. City Average CPIs are published on a seasonally adjusted basis as well as on an unadjusted basis. The purpose of seasonal adjustment is to remove the estimated effect of price changes that normally occur at the same time and in about the same magnitude every year (e.g., price movements due to the change in weather patterns, holidays, model change-overs, end-of-season sales, etc.). The primary use of seasonally adjusted data is for current economic analysis. In addition, the factors that are used to seasonally adjust the data are updated annually and seasonally adjusted data are subject to revision for up to 5 years after their original release. For these reasons, the use of seasonally adjusted data in escalation agreements is inappropriate.

Escalation agreements using the CPI usually involve changing the base payment by the percent change in the level of the CPI between the reference period and a subsequent period. This is calculated by first determining the index point change between the two periods and then determining the percent change. The following example illustrates the computation of a percent change:

CPI for current period	=	232.945
Less CPI for previous period	–	229.815
Equals index point change	=	3.130
Divided by previous period CPI	÷	229.815
Equals	=	0.0136
Result multiplied by 100	=	0.0136 x 100
Equals rounded percent change	=	1.4%

The Bureau of Labor Statistics neither encourages nor discourages the use of price adjustment measures in contractual agreements. While BLS can provide technical and statistical assistance to parties developing escalation agreements, we can neither develop specific wording for contracts nor mediate legal or interpretive disputes that might arise between the parties to the agreement.

Additional Information

Additional information may be obtained from the Consumer Price Index Information Office at cpi_info@bls.gov or 202-691-7000. Information on the CPI's overall methodology can be found in [Chapter 17](#) of the BLS Handbook of Methods.



STATE OF ILLINOIS, } ss.
COUNTY OF WINNEBAGO }

I, Tiana J. McCall, County Clerk in and for said County, in the State aforesaid, do hereby certify that I have compared the foregoing attached copy of:

**RESOLUTION AFFIXING COMPENSATION AND OTHER BENEFITS FOR
CERTAIN ELECTED COUNTY OFFICIALS**

With the original document which is on file in my office; and found it to be a true, perfect and complete copy of the original document



IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said County, at my office in the City of Rockford, in said County,

this 27TH DAY OF APRIL, 2018.

Tiana J. McCall, Winnebago County Clerk

BY:  Deputy County Clerk

COUNTY BOARD MEETING
APRIL 26, 2018

R E S O L U T I O N
of the
COUNTY BOARD OF THE COUNTY OF WINNEBAGO, ILLINOIS

Submitted by: Operations and Administrative Committee

2018 CR 054

**RESOLUTION AFFIXING COMPENSATION AND OTHER
BENEFITS FOR CERTAIN ELECTED COUNTY OFFICIALS**

WHEREAS, the County Board of the County of Winnebago, Illinois is required to fix the salaries and other benefits to be paid to certain elected officials at least 180 days before the beginning of the term of those elected offices whose compensation is to be fixed; and,

WHEREAS, the term of office for the County Clerk, County Treasurer, and County Sheriff are scheduled to commence on December 1, 2018, and the County Board must fix the compensation for these officers on or before June 3, 2018; and,

WHEREAS, the County Board adopted Resolution No. 2013-CR114 on August 8, 2013 that stated all elected officials salaries shall be determined, voted on or before 90 days prior to the first official day of the candidate filing period.

WHEREAS, no officer may have his or her salary or other benefits increased or decreased during the term for which he or she is elected (with the exception of the Clerk of the Circuit Court).

NOW, THEREFORE BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that the following schedule of salaries be, and the same is, hereby adopted:

COUNTY CLERK

December 1, 2018-November 30, 2019	\$85,873
December 1, 2019 -November 30, 2020	\$85,873
December 1, 2020 - November 30, 2021	\$85,873
December 1, 2021 -November 30, 2022	\$85,873

COUNTY TREASURER

December 1, 2018 - November 30, 2019	\$85,873
December 1, 2019 -November 30, 2020	\$85,873
December 1, 2020--November 30, 2021	\$85,873
December 1, 2021 - November 30, 2022	\$85,873

COUNTY SHERIFF

December 1, 2018--November 30, 2019	\$119,040
December 1, 2019-November 30, 2020	\$119,040
December 1, 2020 -November 30, 2021	\$119,040
December 1, 2021 -November 30, 2022	\$119,040

BE IT FURTHER RESOLVED, that the County Clerk, County Treasurer, and County Sheriff shall be eligible for any Health Plan and shall pay the same cost for individual, dependent and retiree health insurance coverage as County employees covered under AFSCME Local 473 Collective Bargaining Unit.


BE IT FURTHER RESOLVED, that this Resolution shall be in full force and effect immediately upon its adoption, and the compensation shall take effect upon commencement of office of the County Clerk, County Treasurer, and County Sheriff, after the November 2018 general election.

BE IT FURTHER RESOLVED, that the Clerk of the County Board is hereby authorized to prepare and deliver certified copies of this Resolution to the County Clerk, County Treasurer, and County Sheriff.

Respectfully Submitted,
OPERATIONS & ADMINISTRATIVE COMMITTEE

AGREE

DISAGREE


GARY JURY, CHAIRMAN

GARY JURY, CHAIRMAN


JEAN CROSBY

JEAN CROSBY


ANGIE GORAL

ANGIE GORAL


JOE HOFFMAN

JOE HOFFMAN


KEITH McDONALD

KEITH McDONALD


ELI NICOLOSI

ELI NICOLOSI


DOROTHY REDD


DOROTHY REDD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this
26th day of April 2018.

ATTESTED BY:



TIANA MCCALL
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS


FRANK HANEY
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

COMMITTEE: Operations & AdministrationSUBJECT: Compensation for County Clerk,
Treasurer & Sheriff20

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. BIONDO, TED					
2. BOOKER, AARON					
3. BOOMER, DAVID					
4. CROSBY, JEAN					
5. FELLARS, DANIEL					
6. FIDUCCIA, DAVID					
7. GERL, BURT					
8. GORAL, ANGIE					
9. HOFFMAN, JOE					
10. JURY, GARY					
11. KELLEY, DAVID					
12. MCDONALD, KEITH					
13. NICOLSI, ELI				✓	
14. REDD, DOROTHY					
15. SALGADO, JAIME					
16. SCHULTZ, STEVE					
17. TASSONI, DAVID					
18. WEBSTER, JIM					
19. WESCOTT, FRED					
20. WILSON, L.C.					
TOTALS <u>Vote Vote</u>	19	0		1	

STATE OF ILLINOIS,
COUNTY OF WINNEBAGO } ss.

I, MARGIE M. MULLINS, County Clerk in and for said County, in the State aforesaid, do hereby certify that I have compared the foregoing attached copy of:

**RESOLUTION AFFIXING COMPENSATION AND OTHER BENEFITS FOR
CERTAIN ELECTED COUNTY OFFICIALS**

with the original document which is on file in my office; and found it to be a true, perfect and complete copy of the original document.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said County, at my office in the City of Rockford, in said County,

this 22nd *DAY* AUGUST, 2013.

MARGIE M. MULLINS , *Winnebago County Clerk*

BY:  *Deputy County Clerk*



R E S O L U T I O N
of the
COUNTY BOARD OF THE COUNTY OF WINNEBAGO, ILLINOIS

Submitted by: Operations and Administrative Committee

2013 CR 114

**RESOLUTION AFFIXING COMPENSATION AND OTHER BENEFITS
FOR CERTAIN ELECTED COUNTY OFFICIALS**

WHEREAS, the County Board of the County of Winnebago, Illinois is required to fix the salaries and other benefits to be paid to certain elected officials at least 180 days before the beginning of the term of those elected offices whose compensation is to be fixed; and,

WHEREAS, the term of office for the County Clerk, County Treasurer, and County Sheriff are scheduled to commence on December 1, 2014, and the County Board must fix the compensation for these officers on or before June 3, 2014; and,

WHEREAS, the County Board adopted Resolution No. 2012-CR083 on July 12, 2012 that stated all elected officials salaries shall be determined, voted on or before 90 days prior to the first official day of the candidate filing period.

WHEREAS, no officer may have his or her salary or other benefits increased or decreased during the term for which he or she is elected (with the exception of the Clerk of the Circuit Court).

NOW, THEREFORE BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that the following schedule of salaries be, and the same is, hereby adopted:

COUNTY CLERK

December 1, 2014 – November 30, 2015	\$81,868 Plus Cost of Living Increase Up to Max of 3%
December 1, 2015 – November 30, 2016	Above Plus Cost of Living Increase Up to Max of 3%
December 1, 2016 – November 30, 2017	Above Plus Cost of Living Increase Up to Max of 3%
December 1, 2017 – November 30, 2018	Above Plus Cost of Living Increase Up to Max of 3%

Respectfully submitted,
OPERATIONS and ADMINISTRATIVE COMMITTEE



GARY JURY, CHAIRMAN



ANGIE GORAL



JOHN F. SWEENEY



FRED WESCOTT

L.C. WILSON

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this 22nd day of August 2013.



SCOTT H. CHRISTIANSEN
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

ATTESTED BY:



MARGIE M. MULLINS
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

COUNTY TREASURER

December 1, 2014 – November 30, 2015	\$81,868 Plus Cost of Living Increase Up to Max of 3%
December 1, 2015 – November 30, 2016	Above Plus Cost of Living Increase Up to Max of 3%
December 1, 2016 – November 30, 2017	Above Plus Cost of Living Increase Up to Max of 3%
December 1, 2017 – November 30, 2018	Above Plus Cost of Living Increase Up to Max of 3%

COUNTY SHERIFF

December 1, 2014 – November 30, 2015	\$114,395 Plus Cost of Living Increase Up to Max of 3%
December 1, 2015 – November 30, 2016	Above Plus Cost of Living Increase Up to Max of 3%
December 1, 2016 – November 30, 2017	Above Plus Cost of Living Increase Up to Max of 3%
December 1, 2017 – November 30, 2018	Above Plus Cost of Living Increase Up to Max of 3%

BE IT FURTHER RESOLVED, that the Cost of Living percentage increase shall be based on the Consumer Price Index, provided by the State of Illinois Department of Revenue for Property Tax Extension Limitation (PTELL).

BE IT FURTHER RESOLVED, that the County Clerk, County Treasurer, and County Sheriff shall be eligible for any Health Plan and shall pay the same cost for individual, dependent and retiree health insurance coverage as County employees covered under AFSCME Local 473 Collective Bargaining Unit.

BE IT FURTHER RESOLVED, that this Resolution shall be in full force and effect immediately upon its adoption, and the compensation shall take effect upon commencement of office of the County Clerk, County Treasurer, and County Sheriff, after the November 2014 general election.

BE IT FURTHER RESOLVED, that the Clerk of the County Board is hereby authorized to prepare and deliver certified copies of this Resolution to the County Clerk, County Treasurer, and County Sheriff.

AMENDED Elected Officials Salaries

<u>Term of Office</u>	<u>Proposed</u>					
<u>Starts 12/01/2010</u>	<u>12/1/2010</u>	<u>12/1/2011</u>	<u>12/1/2012</u>	<u>12/1/2013</u>	<u>12/1/2014</u>	<u>12/1/2015</u>
County Sheriff	114,395	114,395	114,395	114,395	(1)	(1)
County Treasurer	81,868	81,868	81,868	81,868	(1)	(1)
County Clerk	81,868	81,868	81,868	81,868	(1)	(1)

<u>Starts 12/01/12</u>	<u>Adopted</u>					
County Chairman	92,009	93,389	93,389	93,856	(1)	(1)
County Auditor	78,183	79,356	79,356	79,753	(1)	(1)
County Recorder	78,183	79,356	79,356	79,753	(1)	(1)
Circuit Clerk	78,786	79,968	82,367	84,838	(1)	(1)
County Coroner	84,813	86,085	86,085	86,515	(1)	(1)

(1) Rate of inflation up to maximum of 3%

Approved

COUNTY BOARD MEETING
MAY 13, 2010

RESOLUTION
of the
COUNTY BOARD OF THE COUNTY OF WINNEBAGO, ILLINOIS

Submitted by: Executive Committee

2010 CR

**RESOLUTION AFFIXING COMPENSATION AND OTHER BENEFITS
FOR CERTAIN ELECTED COUNTY OFFICIALS**

WHEREAS, the County Board of the County of Winnebago, Illinois is required to fix the salaries and other benefits to be paid to certain elected officials at least 180 days before the beginning of the term of those elected offices whose compensation is to be fixed; and,

WHEREAS, the term of office for the County Sheriff, County Treasurer, and County Clerk is scheduled to commence on December 1, 2010, and the County Board must fix the compensation for these officers on or before June 3, 2010; and,

WHEREAS, no officer may have his or her salary or other benefits increased or decreased during the term for which he or she is elected (with the exception of the Clerk of the Circuit Court).

NOW, THEREFORE BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that the following schedule of salaries be, and the same is, hereby adopted:

COUNTY SHERIFF

December 1, 2010 – November 30, 2011	\$114,395 (<i>current salary</i>)
December 1, 2011 – November 30, 2012	\$114,395
December 1, 2012 – November 30, 2013	\$114,395
December 1, 2013 – November 30, 2014	\$114,395

COUNTY CLERK

December 1, 2010 – November 30, 2011	\$81,868 (<i>current salary</i>)
December 1, 2011 – November 30, 2012	\$81,868
December 1, 2012 – November 30, 2013	\$81,868
December 1, 2013 – November 30, 2014	\$81,868

COUNTY TREASURER

December 1, 2010 – November 30, 2011	\$81,868 (<i>current salary</i>)
December 1, 2011 – November 30, 2012	\$81,868
December 1, 2012 – November 30, 2013	\$81,868
December 1, 2013 – November 30, 2014	\$81,868

COUNTY BOARD MEMBER

Beginning December 1, 2010, members of the County Board shall be paid an annual salary of \$5,000. In addition, each member of the County Board will be entitled to a per diem of \$100 for each regularly scheduled meeting of the County Board (including when the County Board meets as a Committee of the Whole to address the Budget) not to exceed \$2,500 annually. Provided, however, no member will be entitled to a per diem for any meetings that he or she fails to attend in excess of three absences per calendar year.

BE IT FURTHER RESOLVED, that the Cost of Living percentage increase shall be based on the Consumer Price Index, provided by the State of Illinois Department of Revenue for Property Tax Extension Limitation (PTEL).

BE IT FURTHER RESOLVED, that the County Sheriff, County Clerk, and County Treasurer shall be eligible for any Health Plan and shall pay the same cost for individual, dependent, and retiree health insurance coverage as County employees covered under AFSCME Local 473 Collective Bargaining Unit.

BE IT FURTHER RESOLVED, that this Resolution shall be in full force and effect immediately upon its adoption, and the compensation shall take effect upon commencement of office of the County Sheriff, County Clerk, County Treasurer, and County Board Members after the November 2010 general election.

BE IT FURTHER RESOLVED, that the Clerk of the County Board is hereby authorized to prepare and deliver certified copies of this Resolution to the County Sheriff, County Clerk, County Treasurer, and the County Board Chairman.



Ordinance Executive Summary

Prepared By: Tom Hodges

Committee: Finance

Committee Date: 02-03-2022

Ordinance Title: Ordinance to Opt-out of Preferential Assessment for Affordable Rental Housing Construction and Rehabilitation Pursuant to Property Tax Code, 35 ILCS 200/15-178

County Code:

Board Meeting Date: 02-10-2022

Budget Information:

Was item budgeted? N/A	Appropriation Amount: N/A
If not, explain funding source:	
ORG/OBJ/Project Code: N/A	Budget Impact: N/A

Background Information: Public Act 102-0175 amends the Illinois Property Tax Code to create two types of Preferential Assessments for the new construction or rehabilitation of low income rental properties which have seven or more units. This bill was created specifically for Cook County while allowing other counties to opt-out through a majority vote by their respective County Board. Counties which do initially opt-out may subsequently opt back in at a later date if they so choose.

Recommendation: It is the recommendation of the Winnebago County Supervisor of Assessments that Winnebago County opt-out of the provisions of 35 ILCS 200/15-178 for the following reasons:

- This bill was clearly written for Cook County (Cook County is repeatedly mentioned by name in the text) and by opting out, the County Board retains control of incentivizing new development at the local level instead of being required to defer to state law. By design, the County may opt back in at a later date if it so chooses.
- Any reduction in taxable value to one property results in a corresponding increase in property taxes for other properties within that jurisdiction.
- County Assessor's offices throughout the state, including Winnebago County are not currently constructed to administer this program and are unable to readily absorb the significant costs that may be involved.

Legal Review: The Chief of the Civil Bureau for the Winnebago County State's Attorney's office, Lafakeria Vaughn, reviewed and revised the proposed ordinance on 08/26/2021.

Attachment: Letter from Local School Districts

**ORDINANCE
OF THE
COUNTY BOARD OF THE COUNTY OF WINNEBAGO, ILLINOIS**

2022 CO _____

SUBMITTED BY: FINANCE COMMITTEE

SPONSORED BY: JAIME SALGADO

**ORDINANCE TO OPT-OUT OF PREFERENTIAL
ASSESSMENT FOR AFFORDABLE RENTAL
HOUSING CONSTRUCTION AND
REHABILITATION PURSUANT TO PROPERTY
TAX CODE, 35 ILCS 200/15-178**

WHEREAS, the Illinois General Assembly passed Public Act 102-0175, which amended the Property Tax Code (35 ILCS 200/15-178) by providing for a preferential assessment for low-income housing; and

WHEREAS, the reduction of taxable value for one property results in a corresponding increase in property taxes for all other taxpayers in a jurisdiction; and

WHEREAS, the Winnebago County Supervisor of Assessments has advised the Finance Committee and the County Board that the implementation of this program by the County of Winnebago, Illinois would require significant financial resources to administer; and

WHEREAS, the preferential assessment is designed for a property in Cook County, Illinois but is applicable to all counties in Illinois; and

WHEREAS, the Property Tax Code, 35 ILCS 200/15-178 (b) provides that: “Any county with less than 3,000,000 inhabitants may decide not to implement one or both of the special assessment programs defined in subparagraph (1) of subsection (c) of this Section and subparagraph (2) of subsection (c) of this Section upon passage of an ordinance by a majority vote of the county board; and

WHEREAS, the Property Tax Code, 35 ILCS 200/15-178 (b) further provides that “Subsequent to a vote to opt out of this special assessment program, any county with less than 3,000,000 inhabitants may decide to implement one or both of the special assessment programs defined in subparagraph (1) of subsection (c) of this Section and subparagraph (2) of subsection (c) of this Section upon passage of an ordinance by a majority vote of the county board; and

WHEREAS, the Finance Committee and the County Board finds it is in the best interests of the citizens of Winnebago County, Illinois to opt-out of the special assessment programs and the provisions of 35 ILCS 200/15-178.

NOW, THEREFORE BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, that the County of Winnebago, Illinois does hereby opt-out of the special assessment programs and the provisions of 35 ILCS 200/15-178.

BE IT FURTHER ORDAINED that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby directed to prepare and deliver a certified copy of this Ordinance upon its adoption to the Winnebago County Supervisor of Assessments and the County Treasurer.

Respectfully submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

Jaime Salgado, Chairman

Jaime Salgado, Chairman

Steve Schultz

Steve Schultz

John Butitta

John Butitta

Paul Arena

Paul Arena

Joe Hoffman

Joe Hoffman

Jean Crosby

Jean Crosby

Keith McDonald

Keith McDonald

The above and foregoing Ordinance was adopted by the County Board of the
County of Winnebago, Illinois this _____ day of _____, 2022.

Joseph Chiarelli, Chairman of the
County Board of the
County of Winnebago, Illinois

ATTEST:

Lori Gummow, Clerk of the
County Board of the
County of Winnebago, Illinois

Dear Winnebago County Chairs,


It has been brought to our attention that the Board is taking into consideration an "opt in" program to a County-wide abatement program for affordable housing as authorized by the General Assembly.


Our concern as school superintendents is that a county wide abatement program would have impacts on our schools that we are not prepared for logistically or financially in order to support students. Over time schools have participated in expanded programming in areas such as Preschool, Early Childhood and Special Education services that have decreased available classroom space. Being surrounded by several viable rural acres that could be developed for affordable and potentially multi- family homes substantially poses the risk that our schools could grow too fast beyond our capability to serve our students in our current schools.

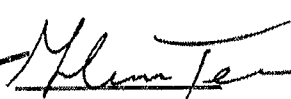
We are already experiencing this with 323 home Denali Subdivision. Ultimately, new local tax dollars would be needed to build and staff schools to adapt to the growth of the districts. In this proposal before the County Board, that tax burden would fall solely on the taxpayers in communities where tax abatements for residential developments historically have not been granted by the school districts. Depending on the location of the potential development, impact fees are not always in place to offset the decrease in tax revenue.

Furthermore, under the Evidence Based Funding Model currently used for school funding at the state level, our districts are currently not funded at 100%, thus this program could induce a further decrease of our adequacy to fund our students' education. The school districts have been extremely cognizant of the tax burden in our districts and that those taxes are applied in a fair manner.

If the County Board would like to establish the capability for affordable housing in our communities, we would advocate for a transparent and collaborative process where the community, school and governmental agencies work side by side to understand the impacts and develop a plan that will support our students and schools to provide excellent learning environments.


Keli Freedlund
Superintendent
Kinnikinnick School District


Michael Dugan
Superintendent
Hononegah School District


Glenn Terry
Superintendent
Rockton School District



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd 2022

Resolution Title: An Ordinance Abating Special Tax Roll for 2021 Levy Year for Properties within the Special Service Area for the I39 Baxter Road County Water District Project

County Code: Not Applicable

Board Meeting Date: February 10th 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The 139/Baxter Road Water District included a Special Service Area as part of the project. The County Board approved a Special Tax Roll assessing a special tax against each property within the SSA for the administration and maintenance of the SSA and for the payment of principal and interest on the County's General Obligation Bonds. The Special Tax Roll for the SSA for levy year 2021 totaled \$435,850. There are sufficient funds in the Special Tax Allocation Fund from the URL tax increment to make the payments on the bonds for June 30, 2022 and December 30, 2022. Based on sufficient funds being on hand the County Board can abate the Special Tax Roll for levy year 2021 payable 2022.

Recommendation:

Approval of the Ordinance Abating the Special Tax Roll for 2021 Levy Year Payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jamie Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE ABATING SPECIAL TAX ROLL FOR 2021 LEVY
YEAR FOR PROPERTIES WITHIN THE SPECIAL SERVICE AREA FOR
THE 1-39/BAXTER ROAD COUNTY WATER DISTRICT PROJECT**

WHEREAS, on August 9, 2012, the County Board of the County of Winnebago, Illinois, by Ordinance Number 2012-CO-056, approved establishing a Special Service Area ("SSA") for the I-39/Baxter Road County Water District Project; and,

WHEREAS, on October 25, 2012, the County Board of the County of Winnebago, Illinois, by Ordinance Number 2012-CO-072, approved an amendment to said establishing Ordinance, which enacted a Special Tax Roll assessing a special tax against each property lying within the SSA for the administration and maintenance of the SSA and for the payment of principal and interest on the County's General Obligation Bonds (Alternate Revenue Source), Series 2012F, issued pursuant to the establishing Ordinance for the purpose of financing a part of the cost of construction and formation of said County Water District Project; and,

WHEREAS, on March 25, 2021, the County Board of the County of Winnebago, Illinois, by Ordinance Number 2021-CO-033, providing for (1) the issue of approximately \$3,725,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A, for the purpose of refunding the County's Series 2012F Bonds, (2) the pledge of certain revenues to the payment of principal and interest on the bonds and the levy of a direct annual tax sufficient to pay such principal and interest if the pledged revenues are insufficient to make such payment and (3) the sale of the bonds to the purchaser thereof; and,

WHEREAS, pursuant to an Intergovernmental Cooperation Agreement ("Agreement") between the County of Winnebago, Village of Cherry Valley and the Village of New Milford, dated June 6, 2012, the parties determined that the area in and around the Baxter Road interchange on 1-39 is appropriate for the formation of an Industrial Park Conservation Area to spur private investments and development defined in the Industrial Jobs Recovery Law ("URL"); and,

WHEREAS, pursuant to the Agreement, the Special Tax Allocation Fund ("STAF" as defined in the URL), created with the tax increment financing will be placed under the control of Winnebago County to be administered for the length of the project; and,

WHEREAS, funds deposited in the STAF generated from the URL District shall be used to pay for the payments on the SSA Bonds as first priority; and,

WHEREAS, the Special Tax Roll for the SSA for levy year 2021 totaled \$435,850; and,

WHEREAS, there is sufficient funds from the URL increment in the STAF fund as of December 22, 2021, to make the payments on the bonds for June 30, 2022 and December 30, 2022.

NOW, THEREFORE BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois that the County Board hereby abate the Special Tax Roll for levy year 2021 in the following amounts:

Parcel Number	Amount
16-28-300-021	11,912.00
16-28-300-024	20,068.80
16-28-300-026	57,805.53
16-28-400-019	29,549.15
16-28-400-022	12,604.56
16-28-400-023	62,007.05
16-28-400-024	32,719.53
16-33-100-009	89,201.50
16-33-200-009	111,613.28
Total	\$ 435,850.00

BE IT FURTHER ORDAINED that this Ordinance shall be in full force and effect forthwith immediately upon its adoption.

BE IT FURTHER ORDAINED that the Clerk of the County Board shall deliver certified copies of this Ordinance to the Winnebago County Clerk, the Chief Financial Officer and the Winnebago County Director of Finance.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd 2022

Resolution Title: An Ordinance abating the 2012C State Income Tax Alternate Bond Property Tax Levy for the year 2021.

County Code: Not Applicable

Board Meeting Date: February 10th 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2012C State Income Tax Alternate Bond Property Tax Levy for the year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**ORDINANCE TO ABATE THE 2012C STATE INCOME TAX ALTERNATE BOND
PROPERTY TAX LEVY FOR THE YEAR 2021**

WHEREAS, on June 12, 2003 the County Board of the County of Winnebago passed Ordinance No. 2003-CO-54 which gave the County of Winnebago the authority to sell Alternative Bonds in an amount not to exceed \$1,340,000 for the purpose of capital improvements to certain County owned buildings; and,

WHEREAS, on August 14, 2003 the County Board of the County of Winnebago passed Ordinance No. 2003 CO 85 which the Board ordained to issue \$1,340,000; and,

WHEREAS, on February 23, 2006 the County Board of the County of Winnebago passed Ordinance No. 2006-CO-20 which gave the County of Winnebago the authority to sell Alternate Bonds in an amount not to exceed \$3,500,000 to raise money for the purpose of defraying the cost of capital improvements to certain County buildings; and,

WHEREAS, on April 27, 2006 the County Board of the County of Winnebago passed Ordinance No. 2006-CO-58 (hereinafter referred to as "Alternate Bond Ordinance") which the Board ordained to issue \$3,500,000 in Alternate Bonds authorized in 2006-CO-20; and,

WHEREAS, on April 26, 2012 the County Board of the County of Winnebago adopted Ordinance No. 2012-CO-031, which provides for the issuance and sale of \$3,285,000 General Obligation Refunding Bonds, Series 2012C to refund all of the \$710,000 Outstanding Bonds of Series 2003D and a portion of the \$2,800,000 Outstanding Bonds of Series 2012C; and,

WHEREAS, the Alternate Bond Ordinance provides that the principal and interest payments on the aforesaid Alternate Bonds shall be made from State Income Tax Dollars (Pledged Revenues), which have been pledged towards the payment of the Bonds; and,

WHEREAS, the Alternate Bond Ordinance provides the County shall also levy an annual 2012C State Income Tax Alternate Bond Property Tax in an amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due for each year in which any of the Bonds are outstanding; and,

WHEREAS, the County ordained to levy a 2021 2012C State Income Tax Alternate Bond Property Tax sufficient to produce the sum of \$273,250 the amount needed to make all principal and interest payments on the outstanding Alternate Bonds through December 30, 2022; and,

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance, it is no longer necessary for the County to levy a 2012C State Income Tax Alternate Bond Property Tax for the 2021 tax year.

NOW, THEREFORE, BE IT ORDAINED, by the County Board for the County of Winnebago, Illinois that the 2012C State Income Tax Alternate Bond Property Tax Levy in the amount of \$273,250 for the tax year 2021 is hereby abated in its entirety.

BE IT FURTHER ORDAINED that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd 2022

Resolution Title: An Ordinance to Abate the Federal Aid Matching Tax and Motor Fuel Tax Alternative Bond (2012D Series) Property Tax Levy for the Year 2021.

County Code: Not Applicable

Board Meeting Date: February 10th 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2012D State Income Tax Alternate Bond Property Tax Levy for the year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE TO ABATE THE FEDERAL AID MATCHING TAX AND MOTOR FUEL
TAX ALTERNATE BOND (2012D SERIES) PROPERTY TAX LEVY FOR THE YEAR 2021**

WHEREAS, on July 22, 2004 the County Board for the County of Winnebago, Illinois passed Ordinance No. 04CO-74 which gave the County of Winnebago the authority to sell Alternate Bonds in an amount not to exceed \$28,000,000 to raise money for the purpose of paying the expenses for engineering and right-of-way costs, utility relocations, and the County's proportionate share of construction or maintenance of highways in the Federal Aid Network or County Highway Network, and costs incident to certain transportation planning studies in the County; and,

WHEREAS, on October 28, 2004 the County Board of the County of Winnebago passed Ordinance No. 04CO100 (hereinafter referred to as "Alternate Bond Ordinance") which the Board ordained to issue \$10,000,000 in Alternate Bonds; and,

WHEREAS, on April 26, 2012 the County Board of the County of Winnebago, Illinois approved Ordinance No 2012 CO-032 which authorizes and provides for the issuance and sale of \$8,400,000 General Obligation Refunding Alternate Bonds (Matching Tax and Motor Fuel Tax Alternate Revenue Sources), Series 2012D of the County of Winnebago, Illinois for the purpose of refunding a portion of the \$8,765,000 Outstanding Aggregate Principal Amount of General Obligation Alternate Bonds (Matching Tax and Motor Fuel Tax Alternate Revenue Sources), Series 2004A; and,

WHEREAS, the Alternate Bond Ordinance provides that the principal and interest payments on the aforesaid Alternate Bonds shall be made from Federal Aid Matching Tax Revenues and Motor Fuel Tax (Pledged Revenues), which have been pledged towards the payment of the Bonds; and,

WHEREAS, Section 20 of the Alternate Bond Ordinance provides the County shall also levy an annual Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2012D Series) Property Tax in an amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due, for each year in which any of the Bonds are outstanding; and

WHEREAS, in Section 20, the County ordained to levy a 2021 Federal Aid Matching Tax and Motor Fuel Alternate Bond (2012D Series) Property Tax sufficient to produce the sum of \$1,107,250 (the amount needed to make all principal and interest payments on the outstanding Alternate Bonds through December 30, 2022); and,

WHEREAS, Section 22 of the Alternate Bond Ordinance authorizes the County Board to abate each annual Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2012D Series) Tax Levy provided there are sufficient funds on deposit in the Pledge Revenues Subaccount of the Principal and Interest Account of the Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2012D Series) to fully pay the Alternate Bond Debt Service otherwise payable from each such Tax Levy; and,

WHEREAS, there will be \$1,107,250 in the aforesaid Pledged Revenues Subaccount, which is sufficient to fully make all principal and interest payments on the aforementioned outstanding Alternate Bonds through December 30, 2022; and,

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance, it is no longer necessary for the County to levy a Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2012D Series) Property Tax for the 2021 tax year.

NOW, THEREFORE, BE IT ORDAINED, by the County Board for the County of Winnebago, Illinois that the 2021 Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2012D Series) Property Tax Levy in the amount of \$1,107,250 is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd, 2022

Resolution Title: An Ordinance to Abate the 2013A Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2021.

County Code: Not Applicable

Board Meeting Date: February 10th, 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2013A Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE TO ABATE THE 2013A PUBLIC SAFETY SALES TAX
ALTERNATE BOND PROPERTY TAX LEVY FOR THE YEAR 2021**

WHEREAS, on May 22, 2003 the County Board of the County of Winnebago passed Ordinance No. 2003-CO-44 which gave the County of Winnebago the authority to sell Alternate Bonds in an amount not to exceed \$115,000,000 to raise money for the purpose of paying the expenses of acquisition of land, and construction of a new Criminal Justice Center; and,

WHEREAS, on June 9, 2005 the County Board of the County of Winnebago adopted Ordinance No. 2005-CO-51 (the Series 2005A Bonds) which the Board ordained to issue \$40,000,000 in Alternate Bonds; and,

WHEREAS, on April 13, 2006 the County Board of the County of Winnebago adopted Ordinance No. 2006-CO-56 (the Series 2006A Bonds) which the Board ordained to issue \$44,000,000 in Alternate Bonds; and,

WHEREAS, the Alternate Bond Ordinances provides that the principal and interest payments on the aforesaid Alternate Bonds shall be made from Public Safety Sales Tax Dollars (Pledged Revenues), which have been pledged towards the payment of the Bonds; and,

WHEREAS, the County Board determined that it was necessary and desirable and in the best interests of the inhabitants of the County, in order to obtain net present value interest savings on the Series 2005A Bonds and the Series 2006B Bonds, to (i) refund the outstanding Series 2005A Bonds maturing on December 30 of each of the years from 2016 through 2024, inclusive (the "Refunded Series 2005A Bonds"), and (ii) refund the outstanding Series 2006A Bonds maturing on December 30 of each of the years from 2019 through 2024, inclusive (the "Refunded Series 2006A Bonds"); and,

WHEREAS, the County Board adopted Ordinance No. 2013-CO-007 on January 24, 2013, authorizing the issuance and providing for the sale of up to \$45,000,000 of the County's General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Sources), Series 2013A (the "Series 2013A Bonds"). The Series 2013A Bonds were issued on February 7, 2013. A portion of the proceeds of the Series 2013A Bonds was deposited into escrow, invested in U.S. Treasury Obligations, and was applied to refund and defease the Refunded Series 2005A Bonds, which were called for redemption on June 30, 2015, and to refund and defease the Refunded Series 2006A Bonds, which were called for redemption on December 30, 2015, in each case the earliest possible redemption date; and,

WHEREAS, the County Board determined that it was necessary to advance refund a portion of the outstanding Series 2013A Bonds (the Refunded Bonds) and to pay the Refunded Bonds on the stated date of maturity for each of the Refunded Bonds in order to restructure the debt service on the Refunded Bonds; and,

WHEREAS, the County issued Taxable General Obligation Alternate Revenue Bonds in the amount of \$5,420,000 for the purpose of advance refunding and restructuring a portion of the outstanding general obligation Alternate Refunding Bonds, Series 2013A; and,

WHEREAS, Ordinance No. 2016-CO-133 was adopted on December 22, 2016 which provided for the abatement of a portion of property taxes levied to pay principal and interest on a portion of the Outstanding General Obligation Alternate Refunding Bonds, Series 2013A.

WHEREAS, certain 2013A bonds remained outstanding and were not abated by Ordinance No. 2016-CO-133; and,

WHEREAS, Section 19 of the Alternate Bond Ordinance provides the County shall also levy an annual 2013A Public Safety Sales Tax Alternate Bond Property Tax in the amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due, for each year in which any of the Bonds are outstanding; and,

WHEREAS, the amended 2013A Alternate Bond Tax Levy pursuant to Ordinance No. 2016-CO-133 provides that the County shall levy a 2021 2013A Public Safety Sales Tax Alternate Bond Property Tax sufficient to produce the sum of \$4,134,200, the amount needed to make all principal and interest payments on the outstanding Alternate Bonds through December 30, 2021; and,

WHEREAS, Section 21 of the Alternate Bond Ordinance authorizes the County Board to abate each annual 2013A Public Safety Sales Tax Alternate Bond Tax Levy provided there are sufficient funds on deposit in the Pledge Revenues Subaccount of the Principal and Interest Account of the 2013A Public Safety Sales Tax Alternate Bond Fund to fully pay the Alternate Bond Debt Service otherwise payable from each such Tax Levy; and,

WHEREAS, there is presently \$4,134,200 in the aforesaid Pledged Revenues Subaccount, which is sufficient to fully make all principal and interest payments on the aforementioned outstanding Alternate Bonds through December 30, 2022; and,

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance, it is no longer necessary for the County to levy a 2013A Public Safety Sales Tax Alternate Bond Property Tax for the 2021 tax year.

NOW, THEREFORE, BE IT ORDAINED, by the County Board for the County of Winnebago, Illinois that the 2021, 2013A Public Safety Sales Tax Alternate Bond Property Tax Levy in the amount of \$4,134,200 is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd, 2022

Resolution Title: An Ordinance to Abate The Federal Aid Matching Tax and Motor Fuel Tax Alternative Bond 2013B Property Tax Levy for the Year 2021.

County Code: Not Applicable

Board Meeting Date: February 10th, 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2013B Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE TO ABATE THE FEDERAL AID MATCHING TAX AND MOTOR FUEL
TAX ALTERNATIVE BOND 2013B PROPERTY TAX LEVY FOR THE YEAR 2021**

WHEREAS, on July 22, 2004 the County Board for the County of Winnebago, Illinois passed Ordinance No. 04CO-74 which gave the County of Winnebago the authority to sell Alternate Bonds in an amount not to exceed \$28,000,000 to raise money for the purpose of paying the expenses for engineering and right-of-way costs, utility relocations, and the County's proportionate share of construction or maintenance of highways in the Federal Aid Network or County Highway Network, and costs incident to certain transportation planning studies in the County; and,

WHEREAS, on April 27, 2006 the County Board of the County of Winnebago passed Ordinance No. 2006-CO-57 (hereinafter referred to as "Alternate Bond Ordinance") which the Board ordained to issue \$10,000,000 in Alternate Bonds; and,

WHEREAS, on January 24, 2013 the County Board of the County of Winnebago, Illinois approved Ordinance No. 2013-CO-008 which authorizes and provides for the issuance and sale of up to \$8,000,000 General Obligation Refunding Alternate Bonds (Matching Tax and Motor Fuel Tax Alternate Revenue Sources), Series 2013B of the County of Winnebago, Illinois for the purpose of refunding a portion of the Outstanding Aggregate Principal Amount of General Obligation Alternate Bonds (Matching Tax and Motor Fuel Tax Alternate Revenue Sources), Series 2006B; and,

WHEREAS, the Alternate Bond Ordinance provides that the principal and interest payments on the aforesaid Alternate Bonds shall be made from Federal Aid Matching Tax Revenues and Motor Fuel Tax (Pledged Revenues), which have been pledged towards the payment of the Bonds; and,

WHEREAS, Section 19 of the Alternate Bond Ordinance provides the County shall also levy an annual Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2013B Series) Property Tax in an amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due, for each year in which any of the Bonds are outstanding; and

WHEREAS, in Section 19, the County ordained to levy a 2021 Federal Aid Matching Tax and Motor Fuel Alternate Bond (2013B Series) Property Tax sufficient to produce the sum of \$988,000 (the amount needed to make all principal and interest payments on the outstanding Alternate Bonds through December 30, 2022); and, on May 22, 2003 the County Board of the County of Winnebago passed Ordinance No. 2003-CO-44 which gave the County of Winnebago the authority to sell Alternate Bonds in an amount not to exceed \$115,000,000 to raise money for the purpose of paying the expenses of acquisition of land, and construction of a new Criminal Justice Center; and,

WHEREAS, Section 21 of the Alternate Bond Ordinance authorizes the County Board to abate each annual Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2013B Series) Tax Levy provided there are sufficient funds on deposit in the Pledge Revenues Subaccount of the Principal and Interest Account of the Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2013B Series) to fully pay the Alternate Bond Debt Service otherwise payable from each such Tax Levy; and,

WHEREAS, there will be \$988,000 in the aforesaid Pledged Revenues Subaccount, which is sufficient to fully make all principal and interest payments on the aforementioned outstanding Alternate Bonds through December 30, 2022; and,

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance, it is no longer necessary for the County to levy a Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2013B Series) Property Tax for the 2021 tax year.

NOW, THEREFORE, BE IT ORDAINED, by the County Board for the County of Winnebago, Illinois that the 2021 Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2013B Series) Property Tax Levy in the amount of \$988,000 is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer
Committee: Finance Committee
Committee Date: February 3rd, 2022
Resolution Title: An Ordinance to Abate The 2016A Public Safety Sales Tax Alternative Bond Property Tax Levy for the Year 2021.
County Code: Not Applicable
Board Meeting Date: February 10th, 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2016A Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE TO ABATE THE 2016A PUBLIC SAFETY SALES TAX
ALTERNATE BOND PROPERTY TAX LEVY FOR THE YEAR 2021**

WHEREAS, on May 22, 2003 the County Board of the County of Winnebago passed Ordinance No. 2003 CO-44 which gave the County of Winnebago the authority to sell Alternate Bonds in an amount not to exceed \$115,000,000 to raise money for the purpose of paying the expenses of acquisition of land, and construction of a new Criminal Justice Center; and,

WHEREAS, on April 27, 2006 the County Board of the County of Winnebago passed Ordinance No. 2006 CO-56 (hereinafter referred to as "Alternate Bond Ordinance") which the Board ordained to issue \$44,000,000 in Alternate Bonds; and,

WHEREAS, the Alternate Bond Ordinance provides that the principal and interest payments on the aforesaid Alternate Bonds shall be made from Public Safety Sales Tax Dollars (Pledged Revenues), which have been pledged towards the payment of the Bonds; and,

WHEREAS, the County Board determined that it was necessary and desirable and in the best interests of the inhabitants of the County, in order to obtain net present value interest savings on the Series 2005A Bonds and the Series 2006A Bonds, to (i) refund the outstanding Series 2005A Bonds maturing on December 30 of each of the years from 2016 through 2024, inclusive (the "Refunded Series 2005A Bonds"), and (ii) refund the outstanding Series 2006A Bonds maturing on December 30 of each of the years from 2019 through 2024, inclusive (the "Refunded Series 2006A Bonds"); and,

WHEREAS, the County Board adopted Ordinance No. 2013-CO-007 on January 24, 2013, authorizing the issuance and providing for the sale of up to \$45,000,000 of the County's General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Sources), Series 2013A (the "Series 2013A Bonds"). The Series 2013A Bonds were issued on February 7, 2013. A portion of the proceeds of the Series 2013A Bonds was deposited into escrow, invested in U.S. Treasury Obligations, and was applied to refund and defease the Refunded Series 2005A Bonds, which were called for redemption on June 30, 2015, and to refund and defease the Refunded Series 2006A Bonds, which were called for redemption on December 30, 2015, in each case the earliest possible redemption date; and,

WHEREAS, the County Board adopted Ordinance No. 2013-CO-018 which provided for the abatement of a portion of the property taxes levied to pay principal and interest on the outstanding general obligation alternate bonds (Public Safety Sales Tax Alternate Revenue Source) Series 2006A; and,

WHEREAS, the County Board approved Ordinance No. 2016-CO-043 on March 24, 2016 which authorized and provided for the issuance and sale of \$2,485,000 General Obligation Alternate Refunding Bonds, Series 2016A for the purpose of refunding all of the \$2,505,000 outstanding aggregate principal amount of General Obligation Bonds, Series 2006A; and,

WHEREAS, Section 20 of the Alternate Bond Ordinance provides that the County shall also levy an annual 2016A Public Safety Sales Tax Alternate Bond tax in an amount sufficient to make the principal and interest on 2016A Bonds due for each year; and,

WHEREAS, in said Section 20, the Ordinance provides that the County shall levy for the 2020 2016A Public Safety Sales Tax Alternate Bond Property Tax an amount sufficient to produce the sum of \$99,400; the amount needed to make all principal and interest payments on the outstanding Alternate Bonds through December 30, 2022; and,

WHEREAS, Section 22 of the Alternate Bond Ordinance authorizes the County Board to abate each annual 2016A Public Safety Sales Tax Alternate Bond Tax Levy provided there are sufficient funds on deposit in the Pledge Revenue Subaccount of the Principal and Interest account to fully pay the Alternate Bond Debt Service otherwise payable from such tax levy; and,

WHEREAS, there is presently \$99,400 in the aforesaid Pledged Revenues Subaccount which is sufficient to fully make all principal and interest payments on the aforementioned outstanding Alternate Bonds through December 30, 2022; and,

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance, it is no longer necessary for the County to levy a 2016A Public Safety Sales Tax Alternate Bond Property Tax for the 2021 tax year.

NOW, THEREFORE, BE IT ORDAINED, by the County Board for the County of Winnebago, Illinois that the 2016A Public Safety Sales Tax Alternate Bond Property Tax Levy in the amount of \$99,400 for the 2021 tax year is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd, 2022

Resolution Title: An Ordinance to Abate The 2016D Public Safety Sales Tax Alternative Bond Property Tax Levy for the Year 2021.

County Code: Not Applicable

Board Meeting Date: February 10th, 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2016D Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE TO ABATE THE 2016D PUBLIC SAFETY SALES TAX
ALTERNATE BOND PROPERTY TAX LEVY FOR THE YEAR 2020**

WHEREAS, on May 22, 2003 the County Board of the County of Winnebago passed Ordinance No. 2003-CO-44 which gave the County of Winnebago the authority to sell Alternate Bonds in an amount not to exceed \$115,000,000 to raise money for the purpose of paying the expenses of acquisition of land, and construction of a new Criminal Justice Center; and,

WHEREAS, on June 9, 2005 the County Board of the County of Winnebago adopted Ordinance No. 2005-CO-51 (the Series 2005A Bonds) which the Board ordained to issue \$40,000,000 in Alternate Bonds; and,

WHEREAS, on April 13, 2006 the County Board of the County of Winnebago adopted Ordinance No. 2006-CO-56 (the Series 2006A Bonds) which the Board ordained to issue \$44,000,000 in Alternate Bonds; and,

WHEREAS, the Alternate Bond Ordinances provides that the principal and interest payments on the aforesaid Alternate Bonds shall be made from Public Safety Sales Tax Dollars (Pledged Revenues), which have been pledged towards the payment of the Bonds; and,

WHEREAS, the County Board determined that it was necessary and desirable and in the best interests of the inhabitants of the County, in order to obtain net present value interest savings on the Series 2005A Bonds and the Series 2006B Bonds, to (i) refund the outstanding Series 2005A Bonds maturing on December 30 of each of the years from 2016 through 2024, inclusive (the "Refunded Series 2005A Bonds"), and (ii) refund the outstanding Series 2006A Bonds maturing on December 30 of each of the years from 2019 through 2024, inclusive (the "Refunded Series 2006A Bonds"); and,

WHEREAS, the County Board adopted Ordinance No. 2013-CO-007 on January 24, 2013, authorizing the issuance and providing for the sale of up to \$45,000,000 of the County's General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Sources), Series 2013A (the "Series 2013A Bonds"). The Series 2013A Bonds were issued on February 7, 2013. A portion of the proceeds of the Series 2013A Bonds was deposited into escrow, invested in U.S. Treasury Obligations, and was applied to refund and defease the Refunded Series 2005A Bonds, which were called for redemption on June 30, 2015, and to refund and defease the Refunded

Series 2006A Bonds, which were called for redemption on December 30, 2015, in each case the earliest possible redemption date; and,

WHEREAS, the County Board determined that it was necessary to advance refund a portion of the outstanding Series 2013A Bonds (the Refunded Bonds) and to pay the Refunded Bonds on the stated date of maturity for each of the Refunded Bonds in order to restructure the debt service on the Refunded Bonds; and,

WHEREAS, the County issued Taxable General Obligation Alternate Revenue Bonds, Series 2016D in the amount of \$5,420,000 for the purpose of advance refunding and restructuring a portion of the outstanding general obligation Alternate Refunding Bonds, Series 2013A; and,

WHEREAS, Section 20 of the Alternate Bond Ordinance provides the County shall also levy an annual 2016D Public Safety Sales Tax Alternate Bond Property Tax in the amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due, for each year in which any of the Bonds are outstanding; and,

WHEREAS, the 2016D Alternate Bond Tax Levy provides that the County shall levy a 2021 2016D Public Safety Sales Tax Alternate Bond Property Tax sufficient to produce the sum of \$178,050, the amount needed to make all principal and interest payments on the outstanding Alternate Bonds through December 30, 2022; and,

WHEREAS, Section 22 of the Alternate Bond Ordinance authorizes the County Board to abate each annual 2016D Public Safety Sales Tax Alternate Bond Tax Levy provided there are sufficient funds on deposit in the Pledge Revenues Subaccount of the Principal and Interest Account of the 2016D Public Safety Sales Tax Alternate Bond Fund to fully pay the Alternate Bond Debt Service otherwise payable from each such Tax Levy; and,

WHEREAS, there is presently \$178,050 in the aforesaid Pledged Revenues Subaccount, which is sufficient to fully make all principal and interest payments on the aforementioned outstanding Alternate Bonds through December 30, 2022; and,

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance, it is no longer necessary for the County to levy a 2016D Public Safety Sales Tax Alternate Bond Property Tax for the 2021 tax year.

NOW, THEREFORE, BE IT ORDAINED, by the County Board for the County of Winnebago, Illinois that the 2021 2016D Public Safety Sales Tax Alternate Bond Property Tax Levy in the amount of \$178,050 is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd, 2022

Resolution Title: An Ordinance to Abate The 2016E Public Safety Sales Tax Alternative Bond Property Tax Levy for the Year 2021.

County Code: Not Applicable

Board Meeting Date: February 10th, 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2016E Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE TO ABATE THE 2016E PUBLIC SAFETY SALES TAX
ALTERNATIVE BOND PROPERTY TAX LEVY FOR THE YEAR 2021**

WHEREAS, on May 22, 2003 the County Board of the County of Winnebago passed Ordinance No. 2003 CO-44 which gave the County of Winnebago the authority to sell Alternate Bonds in an amount not to exceed \$115,000,000 to raise money for the purpose of paying the expenses of acquisition of land, and construction of a new Criminal Justice Center; and,

WHEREAS, on September 4, 2003 the County Board of the County of Winnebago passed Ordinance No. 2003-CO-I 06 (hereinafter referred to as "Alternate Bond Ordinance") which the Board ordained to issue \$25,000,000 in Alternate Bonds; and,

WHEREAS, the County Board determined that it was necessary and in the best interest of the County to obtain net present value interest savings and to restructure the indebtedness represented by the Series 2003E Bonds and to refund the portion of the Bonds of the outstanding Series 2003E Bonds maturing in each of the years 2020 to 2022 inclusive; and,

WHEREAS, the County Board adopted Ordinance No. 2006-CO-143 on November 21, 2006 authorizing the issuance, and providing for the sale of, the County's General Obligation Refinancing Alternate Bonds (Public Safety Sales Tax Alternate Revenue Source) Series 2006E in the amount of \$18,765,000; and,

WHEREAS, the County Board approved Ordinance No. 2016-CO-I 19 on November 10, 2016 authorizing and providing for the issuance and sale of \$18,515,000 General Obligation Alternate Refunding Bonds, Series 2016E of the County of Winnebago, Illinois for the purpose of currently refunding and restructuring a portion of the outstanding General Obligation Alternate Refunding Bonds 2006E; and,

WHEREAS, Section 20 of the Alternate Bond Ordinance provides the County shall also levy an annual 2016E Public Safety Sales Tax Alternate Bond Property Tax in an amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due, for each year in which any of the Bonds are outstanding; and,

WHEREAS, in said Section 20, the County ordained to levy a 2021 2016E Public Safety Sales Tax Alternate Bond Property Tax sufficient to produce the sum of \$656,450 the amount needed to make all principal and interest payments on the outstanding Alternate Bonds through December 30, 2022; and,

WHEREAS, Section 22 of the Alternate Bond Ordinance authorizes the County Board to abate each annual 2016E Public Safety Sales Tax Alternate Bond Tax Levy provided there are sufficient funds on deposit in the Pledge Revenues Subaccount of the Principal and Interest Account of the 2016E Public Safety Sales Tax Alternate Bond Fund to fully pay the Alternate Bond Debt Service otherwise payable from each such Tax Levy; and,

WHEREAS, there is presently \$656,450 in the aforesaid Pledged Revenues Subaccount, which is sufficient to fully make all principal and interest payments on the aforementioned outstanding Alternate Bonds through December 30, 2022; and,

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance, it is no longer necessary for the County to levy a 2016E Public Safety Sales Tax Alternate Bond Property Tax for the 2021 tax year.

NOW, THEREFORE, BE IT ORDAINED, by the County Board for the County of Winnebago, Illinois that the 2016E Public Safety Sales Tax Alternate Bond Property Tax Levy in the amount of \$656,450 for the 2021 tax year is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd, 2022

Resolution Title: An Ordinance to Abate The Federal Aid Matching Tax and Motor Fuel Tax Alternative Bond 2017B Property Tax Levy for the Year 2021.

County Code: Not Applicable

Board Meeting Date: February 10th, 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2017B Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE TO ABATE THE FEDERAL AID MATCHING TAX AND MOTOR FUEL
TAX ALTERNATE BOND 2017B PROPERTY TAX LEVY FOR THE YEAR 2021**

WHEREAS, on July 22, 2004 the County Board for the County of Winnebago, Illinois passed Ordinance No. 04CO-74 which gave the County of Winnebago the authority to sell Alternate Bonds in an amount not to exceed \$28,000,000 to raise money for the purpose of paying the expenses for engineering and right-of-way costs, utility relocations, and the County's proportionate share of construction or maintenance of highways in the Federal Aid Network or County Highway Network, and costs incident to certain transportation planning studies in the County; and,

WHEREAS, on May 10, 2007 the County Board of the County of Winnebago passed Ordinance No. 2007CO45 (hereinafter referred to as "Alternate Bond Ordinance") which the Board ordained to issue \$8,000,000 in Alternate Bonds; and,

WHEREAS, on February 23, 2017, the County Board of the County of Winnebago, Illinois approved Ordinance No. 2017-CO-027 which authorizes and provides for the issuance and sale of up to \$3,085,000 General Obligation Alternate Refunding Bonds (Matching Tax and Motor Fuel Tax Alternate Revenue Sources) Series 2017B of the County of Winnebago, Illinois for the purpose of advance refunding a portion of the Outstanding Aggregate Principal Amount of General Obligation Alternate Bonds (Matching Tax and Motor Fuel Tax Alternate Revenue Source), Series 2007A; and,

WHEREAS, the Alternate Bond Ordinance provides that the principal and interest payments on the aforesaid Alternate Bonds shall be made from Federal Aid Matching Tax Revenues and Motor Fuel Tax (Pledged Revenues), which have been pledged towards the payment of the Bonds; and,

WHEREAS, Section 20 of the Alternate Bond Ordinance provides the County shall also levy an annual Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2007 A Series) Property Tax in an amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due for each year in which any of the Bonds are outstanding; and

WHEREAS, in Section 20, the County ordained to levy a 2020 Federal Aid Matching Tax and Motor Fuel Alternate Bond (2017B Series) Property Tax sufficient to produce the sum of \$381,100 (the amount needed to make all principal and interest payments on the outstanding Alternate Bonds through December 30, 2022); and,

WHEREAS, Section 22 of the Alternate Bond Ordinance authorizes the County Board to abate each annual Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2017B Series) Tax Levy provided there are sufficient funds on deposit in the Pledge Revenues Subaccount of the Principal and Interest Account of the Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2017B Series) to fully pay the Alternate Bond Debt Service otherwise payable from each such Tax Levy; and,

WHEREAS, there is presently \$381,100 in the aforesaid Pledged Revenues Subaccount, which is sufficient to fully make all principal and interest payments on the aforementioned outstanding Alternate Bonds through December 30, 2022; and,

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance, it is no longer necessary for the County to levy a Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2017B Series) Property Tax for the 2021 tax year.

NOW, THEREFORE, BE IT ORDAINED, by the County Board for the County of Winnebago, Illinois that the Federal Aid Matching Tax and Motor Fuel Tax Alternate Bond (2017B Series) Property Tax Levy in the amount of \$381,100 is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd, 2022

Resolution Title: An Ordinance to Abate The 2017C Tort Property Tax and Quarter Cent Sales Tax Alternative Bond Property Tax Levy for the Year 2021.

County Code: Not Applicable

Board Meeting Date: February 10th, 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2017C Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE TO ABATE THE 2017C TORT PROPERTY TAX AND QUARTER
CENT SALES TAX ALTERNATIVE BOND PROPERTY TAX LEVY FOR THE YEAR 2021**

WHEREAS, on December 22, 2009 the County Board of the County of Winnebago, Illinois passed Ordinance No. 2009-CO-87 (hereinafter referred to as "Alternate Bond Ordinance") which gave the County the authority to sell Alternate Bonds for the purpose of paying expenses associated with certain tort obligations in excess of insurance coverage; and,

WHEREAS, on March 12, 2010 the County of Winnebago, pursuant to the Alternate Bond Ordinance, sold Alternate Bonds having an aggregate face value of \$13,000,000; and,

WHEREAS, on April 27, 2017, the County Board of the County of Winnebago, Illinois approved Ordinance No. 2017-CO-046 which authorizes and provides for the issuance and sale of up to \$10,250,000 General Obligation Alternate Refunding Bonds (Tort Fund Property Tax Alternate Revenue Sources) Series 2017C of the County of Winnebago, Illinois for the purpose of advance refunding a portion of the Outstanding Aggregate Principal Amount of General Obligation Alternate Bonds (Tort Fund Property Tax Alternate Revenue Source), Series 2010A; and,

WHEREAS, the Alternate Bond Ordinance provides the principal and interest payments on the aforementioned Alternate Bonds shall be made from the Tort Fund Property Tax; and,

WHEREAS, Section 20 of the Alternate Bond Ordinance provides the County shall also levy an annual Property Tax in an amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due, for each year in which any of the aforementioned Bonds are outstanding; and,

WHEREAS, in Section 20 of the Alternate Bond Ordinance the County ordained to levy a 2021 Property Tax sufficient to produce the sum of \$972,150 (the amount needed to make all principal and interest payments on the outstanding Alternate Bonds through December 30, 2022); and,

WHEREAS, Section 22 of the Alternate Bond Ordinance provides, that the County Treasurer shall deposit Pledged Revenues into the Pledged Revenues subaccount of the Bond Fund in an amount necessary to provide for the payment of interest and principal coming due on the Series 2017C Bonds in the following year and upon the deposit of such monies for such year, the County may abate the Alternate Bond Property Tax Levy for that year; and,

WHEREAS, there is \$972,150 in the aforesaid Pledged Revenues Subaccount to fully make all principal and interest payments on the aforementioned outstanding Alternate Bond Fund through December 30, 2022; and,

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance it is no longer necessary for the County to levy a 2017C Alternate Bond Property Tax for the 2021 tax year; and,

WHEREAS, it is in the best interest of the people of the County of Winnebago, Illinois that the 2017C Alternate Bond Property Tax Levy be abated in the total amount of \$972,150.

NOW, THEREFORE, BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, that the 2017C Alternate Bond Property Tax Levy for the 2021 tax year in the amount of \$972,150 is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd, 2022

Resolution Title: An Ordinance abating the tax hereto levied for the year 2021 to pay the principle of and interest on Taxable General Obligation Bonds (Alternative Revenue Source) Series 2018 of Winnebago County, Illinois.

County Code: Not Applicable

Board Meeting Date: February 10th, 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2018 General Obligation Bonds Property Tax Levy for the Year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE ABATING THE TAX HERETO LEVIED FOR THE YEAR 2021
TO PAY THE PRINCIPLE OF AND INTEREST ON TAXABLE GENERAL
OBLIGATION BONDS (ALTERNATIVE REVENUE SOURCE)
SERIES 2018 OF WINNEBAGO COUNTY, ILLINOIS.**

WHEREAS, the County Board of Winnebago County, Illinois, by an ordinance adopted on the 25th day of October 2018, (as amended and supplemented, the "Bond Ordinance"), did provide the (i) the issue of Taxable General Obligation Bonds (Alternate Revenue Source), Series 2018 (the "Bonds"), (ii) the pledge of taxes levied upon all taxable property in the County for IMRF purposes (the "Pledged Revenues") to the payment of principal of and interest on the Bonds and (iii) the levy of a direct annual tax sufficient to pay such principal of and interest ("Pledged Taxes") if the Pledged Revenues are insufficient to make such payment; and

WHEREAS, the Board has levied taxes for IMRF purposes for levy year 2021 (the "IMRF Levy") and filed the same with the County Clerk of the County (the "County Clerk"); and

WHEREAS, the County has received notice from the County Clerk that the tax rate for the IMRF Levy for levy year 2021 does not exceed the County's "limiting rate" for levy year 2021 calculated by the County Clerk in accordance with the provisions of the Property Tax Extension Limitation Law, as amended; and

WHEREAS, the IMRF Levy for levy year 2021 is not less than the amount of principal of and interest on the Bonds otherwise payable from Pledged Taxes levied for the year 2021; and

WHEREAS, it is necessary and in the best interests of the County that the Pledged Taxes levied for the year 2021 to pay the principal of and interest on the Bonds be abated;

NOW THEREFORE BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, as follows: Section J. Abatement of Tax. The Pledged Taxes levied for the year 2021 in the Bond Ordinance are hereby abated in their entirety in the amount of \$1,800,556.

BE IT FURTHER ORDAINED, upon the adoption of this Ordinance, a certified copy hereof shall be filed with the County Clerk, and it shall be the duty of the County Clerk to abate the Pledged Taxes levied for the year 2021 in accordance with the provisions hereof.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd, 2022

Resolution Title: An Ordinance to Abate the 2020A Alternative Revenue Bond Property Tax Levy for the Year 2021.

County Code: Not Applicable

Board Meeting Date: February 10th, 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2020A Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE TO ABATE THE 2020A ALTERNATIVE REVENUE BOND
PROPERTY TAX LEVY FOR THE YEAR 2021**

WHEREAS, on January 23, 2020 the County Board of the County of Winnebago, Illinois adopted Ordinance No. 2020-CO-007 (the Authorizing Ordinance) authorizing the issuance of General Obligation Bonds (Matching Tax and Motor Fuel Tax Alternate Revenue Source) Series 2020A as provided in the Act, in an amount not to exceed \$4,000,000; and,

WHEREAS, on May 14, 2020 the County Board of the County of Winnebago adopted Ordinance No. 2020-CO-039 (hereinafter referred to as "Alternate Bond Ordinance") which authorized and provided for the issuance of not to exceed \$4,000,000; and,

WHEREAS, the Alternate Bond Ordinance gave the County the authority to sell Alternate Bonds for the purpose of constructing, maintaining and improving County highways, roads and bridges; and,

WHEREAS, the Alternate Bond Ordinance provides the principal and interest payments on the aforementioned Alternate Bonds shall be made from Matching Tax monies and Motor Fuel taxes which have been pledged towards the payment of the Bonds; and,

WHEREAS, the Alternate Bond Ordinance also provides that the County shall levy and Alternate Bond Property Tax each year until the Bonds are fully paid, in an amount sufficient to fully make principal and interest payments on the Alternate Bonds as such payments come are; and,
WHEREAS, on June 3, 2020 the County of Winnebago sold Alternate Bonds having a face value of \$2,590,000; and,

WHEREAS, the County of Winnebago issued a Direction for Abatement of Taxes to abate from the taxes levied in the Bond Ordinance that amount representing the reduction to the County resulting from the sale of the Bonds in the amount and bearing interest at the rates as hereinabove referred to, the amount of such abatement and the remainder of such taxes so levied which is to be extended for collection; and,

WHEREAS, Section 13 of the Alternate Bond Ordinance provides that when funds are available and on deposit in the Bond Fund in an amount necessary to provide for the payment of interest and principal coming due on the Series 2020A Bonds in the following year and upon the deposit of said monies for said year, the County may abate the Alternate Bond Property Tax Levy for that year; and,

WHEREAS, there is \$129,500 in the aforesaid Bond Fund to fully make all principal and interest payments on the aforementioned outstanding Alternate Bond Fund through December 30, 2022; and,

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance it is no longer necessary for the County to levy a 2020A Alternate Bond Property Tax for the 2021 tax year; and,

WHEREAS, it is in the best interest of the people of the County of Winnebago, Illinois that the 2020A Alternate Bond Property Tax Levy be abated in the total amount of \$129,500.

NOW, THEREFORE, BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, that the 2020A Alternate Bond Property Tax Levy for the 2021 tax year in the amount of \$129,500 is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this Tax Abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd, 2022

Resolution Title: An Ordinance to Abate the 2020B Alternative Revenue Bond Property Tax Levy for the Year 2021.

County Code: Not Applicable

Board Meeting Date: February 10th, 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2020B Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes, done in previous years. The dollar amount changes each year.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE TO ABATE THE 2020B ALTERNATIVE REVENUE BOND
PROPERTY TAX LEVY FOR THE YEAR 2021**

WHEREAS, on July 22, 2010 the County Board of the County of Winnebago, Illinois passed Ordinance No. 2010-CO-59 (hereinafter referred to as "Alternate Bond Ordinance") which gave the County the authority to sell Alternate Bonds for the purpose of buying real property and paying the expenses associated with certain renovation/remodeling of the building; and,

WHEREAS, on September 16, 2010 the County of Winnebago, pursuant to the Alternate Bond Ordinance, sold Alternate Bonds having an aggregate face value of \$4,000,000; and,

WHEREAS, the Alternate Bond Ordinance provides the principal and interest payments on the aforementioned Alternate Bonds shall be made from lease revenues from the Health Department and the Quarter Cent Sales Tax; and,

WHEREAS, on May 14, 2020 the County Board of the County of Winnebago, Illinois approved Ordinance 2020-CO-040 which authorizes the issuance of not to exceed \$2,600,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2020B of the County of Winnebago, Illinois, for the purpose of refunding certain outstanding Alternate Bonds of said County entitled Series 2010C Bonds; and,

WHEREAS, Section 11 of the 2020B Alternate Bond Ordinance provides the County shall also levy an annual Property Tax in an amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due, for each year in which any of the aforementioned Bonds are outstanding; and,

WHEREAS, on June 3, 2020 the County of Winnebago sold Alternate Bonds having a face value of \$2,020,000, and,

WHEREAS, the County of Winnebago issued a Certificate of Reduction of Taxes heretofore levied for the payment of Bonds on June 3, 2020 to abate the taxes levied in the Bond Ordinance that amount representing the reduction to the County resulting from the sale of the Bonds in the amount and bearing interest at the rates as herein above referred to, the amount of such abatement and the remainder of such taxes so levied which is to be extended for collection; and, of such abatement and the remainder of such taxes so levied which is to be extended for collection; and,

WHEREAS, Section 13 of the Alternate Bond Ordinance provides, that when funds are available and on deposit in the Bond Fund in an amount necessary to provide for the payment of interest and principal coming due on the Series 2020B Bonds in the following year and upon the deposit of said monies for said year, the County may abate the Alternate Bond Property Tax Levy for that year; and,

WHEREAS, there is \$259,250 in the aforesaid Bond Account to fully make all principal and interest payments on the aforementioned outstanding Alternate Bond Fund through December 30, 2022; and,

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance it is no longer necessary for the County to levy a 2020B Alternate Bond Property Tax for the 2021 tax year; and,

WHEREAS, it is in the best interest of the people of the County of Winnebago, Illinois that the 2020B Alternate Bond Property Tax Levy be abated in the total amount of \$259,250.

NOW THEREFORE, BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, that the 2020B Alternate Bond Property Tax Levy for the 2021 tax year in the amount of \$259,250 is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd 2022

Resolution Title: An Ordinance to abate the 2021A Alternative Revenue Bond Property Tax Levy for the Year 2021 Payable 2022 in the amount of \$405,450.

County Code: Not Applicable

Board Meeting Date: February 10th 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2021A General Obligation Refunding Bonds (Alternative Revenue Source) Tax Levy for the Year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes conducted by the states attorney.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE TO ABATE THE GENERAL OBLIGATION REFUNDING BONDS
(ALTERNATE REVENUE SOURCE), SERIES 2021A BOND
PROPERTY TAX LEVY FOR THE YEAR 2021**

WHEREAS, the County had issued General Obligation Bonds (Alternate Revenue Source), Series 2012F (the "Prior Bonds"); and

WHEREAS, the Prior Bonds were issued to pay the costs of constructing water system and associated capital improvements within the I-39/Baxter Road Service Area (the "Area"); and

WHEREAS, the Prior Bonds were refinanced and retired on 25 March 2021.

WHEREAS, \$3,485,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A, of The County of Winnebago, Illinois, for the purpose of refunding certain outstanding alternate bonds of said County, the pledge of certain revenues to the payment of principal and interest on said bonds and the levy of a direct annual tax sufficient to pay such principal and interest if the pledged revenues are insufficient to make such payment.

WHEREAS, the Board has levied taxes for the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A and filed the same with the County Clerk of the County (the "County Clerk"); and

WHEREAS, the County has received notice from the County Clerk that the tax rate for the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A Bonds for levy year 2021 calculated by the County Clerk in accordance with the provisions of the Property Tax Extension Limitation Law, as amended; and

WHEREAS, the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A Bond Levy for levy year 2021 is not less than the amount of principal of and interest on the Bonds otherwise payable from Pledged Taxes levied for the year 2021; and

WHEREAS, it is necessary and in the best interests of the County that the Pledged Taxes levied for the year 2021 to pay the principal of and interest on the Bonds be abated;

NOW THEREFORE BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, as follows: In accordance with Section 11. Abatement of Tax. The Pledged Taxes levied for the year 2021 for the General Obligation Refunding Bonds (alternate revenue source), series 2021A Bond are hereby abated in their entirety in the amount of \$405,450.

BE IT FURTHER ORDAINED, upon the adoption of this Ordinance, a certified copy hereof shall be filed with the County Clerk, and it shall be the duty of the County Clerk to abate the Pledged Taxes levied for the year 2021 in accordance with the provisions hereof.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: David J. Rickert - Chief Financial Officer

Committee: Finance Committee

Committee Date: February 3rd 2022

Resolution Title: An Ordinance to abate the 2021B Alternative Revenue Bond Property Tax Levy for the Year 2021 Payable 2022 in the amount of \$158,300.

County Code: Not Applicable

Board Meeting Date: February 10th 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: Not Applicable
If not, explain funding source: Not Applicable	
ORG/OBJ/Project Code: Not Applicable	Budget Impact: None

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2021 payable 2022. The abatements must pass on or before tax extensions are done by the County Clerk.

Recommendation:

Approval of the ordinance abating the 2021B General Obligation Refunding Bonds (Alternative Revenue Source) Tax Levy for the Year 2021 payable 2022.

Contract/ Agreement: Not Applicable

Legal Review: Yes conducted by the states attorney.

**ORDINANCE OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS**

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CO

**AN ORDINANCE TO ABATE THE GENERAL OBLIGATION REFUNDING BONDS
(ALTERNATE REVENUE SOURCE), SERIES 2021B BOND
PROPERTY TAX LEVY FOR THE YEAR 2021**

WHEREAS, the County had issued General Obligation Bonds (Alternate Revenue Source), Series 2012G (the "Prior Bonds"); and

WHEREAS, the Prior Bonds were issued to pay the costs of constructing improvements along Baxter Road and acquisition of a waterworks system from the Village of Cherry Valley (the "water system"); and

WHEREAS, the Prior Bonds were refinanced and retired on 25 March 2021.

WHEREAS, \$1,365,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021B, of The County of Winnebago, Illinois, for the purpose of refunding certain outstanding alternate bonds of said County, the pledge of certain revenues to the payment of principal and interest on said bonds and the levy of a direct annual tax sufficient to pay such principal and interest if the pledged revenues are insufficient to make such payment.

WHEREAS, the Board has levied taxes for the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021B and filed the same with the County Clerk of the County (the "County Clerk"); and

WHEREAS, the County has received notice from the County Clerk that the tax rate for the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A Bonds for levy year 2021 calculated by the County Clerk in accordance with the provisions of the Property Tax Extension Limitation Law, as amended; and

WHEREAS, the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021B Bond Levy for levy year 2021 is not less than the amount of principal of and interest on the Bonds otherwise payable from Pledged Taxes levied for the year 2021; and

WHEREAS, it is necessary and in the best interests of the County that the Pledged Taxes levied for the year 2021 to pay the principal of and interest on the Bonds be abated;

NOW THEREFORE BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, as follows: In accordance with Section 11. Abatement of Tax. The Pledged Taxes levied for the year 2021 for the General Obligation Refunding Bonds (alternate revenue source), series 2021B Bond are hereby abated in their entirety in the amount of \$158,300.

BE IT FURTHER ORDAINED, upon the adoption of this Ordinance, a certified copy hereof shall be filed with the County Clerk, and it shall be the duty of the County Clerk to abate the Pledged Taxes levied for the year 2021 in accordance with the provisions hereof.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

ATTESTED BY:

JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

LORI GUMMOW
CLERK OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS