

FINANCE COMMITTEE AGENDA

Called by: John Butitta, Chairman
Members: Jean Crosby, Joe Hoffman, Keith McDonald, Jaime Salgado, John F. Sweeney, Michael Thompson

DATE: THURSDAY, MAY 2, 2024
TIME: 5:30 PM

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

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of April 18, 2024 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.
- E. Resolution Authorizing a Cost-of-Living Adjustment (COLA) to the Salary for the Winnebago County Supervisor of Assessments
- F. Ordinance for a Budget Amendment for Winnebago County Health Department
- G. Mid-Year FY24 Financial Report
- H. Other Matters
- I. Adjournment

**Winnebago County Board
Finance Committee Meeting**
County Administration Building
404 Elm Street, Room 303
Rockford, IL 61101

Thursday, April 18, 2024

Immediately following the Operations & Administrative Committee Meeting

Present:

John Butitta, **Chairperson**
Jaime Salgado, **Vice Chairperson**
Jean Crosby
Keith McDonald
John F. Sweeney
Michael Thompson

Others Present:

Patrick Thompson, County Administrator
Steve Schultz, Chief Financial Officer
Lafakeria Vaughn, State's Attorney's Office
Chris Dornbush, COO/Director of Development Services
Hope Edwards, Director, Purchasing
Charlotte Hoss, SAO
John Rader, Director, Baker Tilly
Cassandra Chase, Manager, Baker Tilly

Absent:

Joe Hoffman

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of March 21, 2024 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 Chairman, please stand and state your name. Thank you.
- E. Baker Tilly Audit Presentation for the Fiscal Year Ended September 30, 2023
- F. Resolution Authorizing Wage Increases for Non-Bargaining Unit Employees of the County of Winnebago, Illinois
- G. Closed Session to Discuss Closed Session Minutes and Pending Litigation
- H. Approval of Minutes of Closed Session Meetings
- I. Resolution Authorizing Settlement of Pending Litigation (Mohammed Farooqui v. Susan Goral, et al.)
- J. Resolution Authorizing Settlement of Pending Litigation (Bettye Jackson, et al. v. Sheriff of Winnebago County, Illinois et al.)
- K. Other Matters
- L. Adjournment

Call to Order

Chairperson Butitta called the meeting to order at 6: 15 PM.

Roll Call

Chairperson Butitta yes, Ms. Crosby yes, Mr. McDonald yes, Mr. Salgado yes, Mr. Sweeney yes, Mr. Thompson yes.

Approval of March 21, 2024 Minutes

Chairperson Butitta called for a motion to approve the March 21, 2024 Minutes.

Motion: Mr. Thompson. Second: Mr. Salgado.

Motion passed by unanimous voice vote.

Public Comment

Chairperson Butitta omitted reading the Public Comment Section of the Agenda due to no one present to speak.

Baker Tilly Audit Presentation for the Fiscal Year Ended September 30, 2023

Chairperson Butitta introduced John Rader, Director and Cassandra Chase, Manager of Baker Tilly who gave a presentation on the Annual Audit for Fiscal Year Ended September 30, 2023.

Resolution Authorizing Wage Increases for Non-Bargaining Unit Employees of the County of Winnebago, Illinois

Motion: Chairperson Butitta. Second: Mr. Sweeney.

- Discussion followed.

Motion passed by unanimous voice vote.

Closed Session to Discuss Closed Session Minutes and Pending Litigation

Chairperson Butitta called for a motion to enter Closed Session.

Motion: Chairperson Butitta. Second: Mr. Thompson.

Motion passed by unanimous voice vote.

Roll Call

Chairperson Butitta yes, Ms. Crosby yes, Mr. McDonald yes, Mr. Salgado yes, Mr. Sweeney yes, Mr. Thompson yes.

Chairperson Butitta – No action was taken in Closed Session.

Approval of Minutes of Closed Session Meetings

Motion: Chairperson Butitta. Second: Mr. Thompson.

Closed Session Meeting Minutes to be Approved:

- November 29, 2017
- April 4, 2018, June 7, 2018
- November 7, 2019
- July 2, 2020, August 6, 2020, December 17, 2020
- February 4, 2021, June 3, 2021, November 4, 2021
- March 3, 2022, November 3, 2022

Motion passed by unanimous voice vote.

Resolution Authorizing Settlement of Pending Litigation (Mohammed Farooqui v. Susan Goral, et al.)

Motion: Chairperson Butitta. Second: Mr. Thompson.

Motion passed by unanimous voice vote.

Resolution Authorizing Settlement of Pending Litigation (Bettye Jackson, et al. v. Sheriff of Winnebago County, Illinois et al.)

Motion: Chairperson Butitta. Second: Mr. Salgado.

Motion passed by unanimous voice vote.

Other Matters

- None reported.

Adjournment

Chairperson Butitta called for a motion to adjourn.

Motion: Mr. Salgado. Second: Mr. Thompson.

Motion to adjourn passed by unanimous voice vote.

Respectfully submitted,

Nancy Bleile
Administrative Assistant



Resolution Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: May 2, 2024

Resolution Title: Resolution Authorizing a Cost-of-Living Adjustment (COLA) to the Salary for the Winnebago County Supervisor of Assessments

County Code: N\A

Board Meeting Date: May 9, 2024

Budget Information:

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

Background Information: On October 27, 2022, the Winnebago County Board approved the reappointment of Thomas Hodges, as Winnebago County Supervisor of Assessments for a four-year term from November 8, 2022 to November 8, 2026, with an annual salary of \$93,636.14. On April 13, 2023, the Winnebago County Board approved a salary adjustment to \$114,188.00, which was effective on October 1, 2023. To be consistent with other department heads and elected officials, the Finance Committee is recommending the addition of a cost-of-living adjustment (COLA) for the Supervisor of Assessments effective on October 1, 2024 and October 1, 2025.

Recommendation: Administration supports this resolution

Contract/Agreement: Not Applicable

Legal Review: States Attorney's Office did review this proposal

Follow-Up: Will be included in fiscal year 2025 and 2026 budget

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

2024 CR _____

SUBMITTED BY: FINANCE COMMITTEE

SPONSORED BY: JOHN BUTITTA

**RESOLUTION AUTHORIZING A COST-OF-LIVING ADJUSTMENT (COLA)
TO THE SALARY FOR THE
WINNEBAGO COUNTY SUPERVISOR OF ASSESSMENTS**

WHEREAS, the Property Tax Code, 35 ILCS 200/3-40 (Code), provides that the annual salary of the supervisor of assessments is fixed by the county board subject to a minimum amount depending on the population of the county; and

WHEREAS, Section 3-40 of the Code further provides that if the Department of Revenue of the State of Illinois determines that the total assessed value of property in a county, as equalized by the supervisor of assessments under Section 9-210, is between 31 1/3% and 35 1/3% of the total fair cash value of property in the county, subject to appropriation, the Department shall reimburse the county monthly from the Personal Property Tax Replacement Fund 50% of the amount of salary the county paid to the officer for the preceding month; and

WHEREAS, the minimum amount for Winnebago County, Illinois (County) falls into the category of “in counties with 200,000 or more but less than 300,000 inhabitants, not less than \$13,000” and the County meets the parameters for 50% reimbursement by the Department; and

WHEREAS, on October 27, 2022, the Winnebago County Board approved the reappointment of Thomas Hodges, as Winnebago County Supervisor of Assessments for a four-year term from November 8, 2022 to November 8, 2026, with an annual salary of \$93,636.14; and

WHEREAS, on April 13, 2023, the Winnebago County Board approved a salary adjustment to \$114,188.00, which was effective on October 1, 2023; and

WHEREAS, the Finance Committee of the County Board of the County of Winnebago, Illinois, having conferred with the County Administration, recommends that the annual salary for the Winnebago County Supervisor of Assessments include a Cost-of-Living Adjustment (COLA) equal to the annual increase in CPI-U for the year ending May 2024, not to exceed 3.5%, effective on October 1, 2024 and October 1, 2025.

WHEREAS, the Finance Committee wishes to be consistent with other department heads and elected official salaries, who receive COLA salary adjustments.

NOW, THEREFORE BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that the annual salary for the Winnebago County Supervisor of Assessments include a Cost-of-Living Adjustment (COLA) equal to the annual increase in CPI-U for the year ending May 2024, not to exceed 3.5%, effective on October 1, 2024 and October 1, 2025.

BE IT FURTHER RESOLVED, that this Resolution shall be in full force and effective immediately upon its adoption and the Clerk of the County Board is hereby authorized to prepare and deliver certified copies of this Resolution to the Winnebago County Treasurer, County Auditor, County Board Office, Director of Human Resources and the Supervisor of Assessments.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

The above and foregoing Resolution was adopted by the County Board of the County of
Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

JOSEPH V. 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



Ordinance Executive Summary

Prepared By: Steve Schultz
Committee: Finance Committee
Committee Date: May 2, 2024
Ordinance Title: Ordinance for a Budget Amendment for Winnebago County Health Department
Board Meeting Date: May 9, 2024

Budget Information:

Was item budgeted? No	Appropriation Amount: \$0
If not, explain funding source: Transfer from 555 N Court Fund Balance	
ORG/OBJ/Project Code: 60100 (Health Department) and 78000 (555 N Court)	
FY2024 Budget Impact: \$389,840	

Background Information: The Winnebago County Board of Health approved a major expenditure for demolition of the 401 Division Street property on September 19, 2023. The health fund is not funded for this type of expenditure and is seeking reimbursement from the 555 N Court Fund. The Health Department also will receive additional grant funding through the Strong Communities grant and Local Health Protection grant.

Recommendation: Finance Department recommends approval

Contract/Agreement: Not applicable

Legal Review: Not applicable

Follow-Up: Not applicable

2024 Fiscal Year

Sponsored by:
John Butitta, Finance Committee Chairman

Finance: May 2, 2024

Lay Over: May 9, 2024

Final Vote: May 23, 2024

2024 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, 2024 and recommends its adoption.

Ordinance for a Budget Amendment for Winnebago County Health Department

WHEREAS, the Winnebago County Board of Health approved a major expenditure for demolition of the 401 Division Street property on September 19, 2023. The health fund is not funded for this type of expenditure and is seeking reimbursement from the 555 N. Court Fund. The Health Department has also received grant additional funding through the Strong Communities grant and Local Health Protection grant; and,

WHEREAS, the Winnebago County Board adopted the “Annual Budget and Appropriation Ordinance” for the fiscal year ending September 30, 2024 at its September 28, 2023 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 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 **#24-005 Health Department**.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIR

JOHN BUTITTA, CHAIR

JAIME SALGADO, VICE CHAIR

JAIME SALGADO, VICE CHAIR

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

The above and foregoing Ordinance was adopted by the County Board of the County of

Winnebago, Illinois this _____ day of _____ 2024.

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

County of Winnebago, Illinois
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund

For The Month Ended March 31, 2024

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Actual <i>(Unaudited)</i>	FY 2024 Revised Annual Budget	FY 2024 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 50.00%)</i>
Revenues						
Taxes						
Property, net	18,326,521	15,563,455	13,893,816	7,976,238	(5,917,578)	57.4%
Sales tax	4,612,532	4,458,986	4,500,000	1,147,747	(3,352,253)	25.5%
Quarter-cent sales tax	10,404,621	10,651,838	10,500,000	2,878,275	(7,621,725)	27.4%
Use tax	2,291,346	2,284,964	2,340,000	646,043	(1,693,957)	27.6%
Other	578,354	-	-	-	-	-
Total taxes	36,213,374	32,959,243	31,233,816	12,648,303	(18,585,513)	40.5%
Intergovernmental						
State income tax allotments	6,748,581	6,651,381	7,641,914	2,715,048	(4,926,866)	35.5%
Replacement tax allotments	15,533,875	13,969,444	11,769,946	3,102,388	(8,667,558)	26.4%
Other	9,610,777	9,182,274	9,355,575	2,910,195	(6,445,380)	31.1%
Total intergovernmental	31,893,233	29,803,099	28,767,435	8,727,631	(20,039,804)	30.3%
Other						
Charges for services	7,244,320	6,836,010	5,865,355	2,743,844	(3,121,511)	46.8%
Fines and forfeitures	3,250,854	2,994,915	2,023,000	1,056,861	(966,139)	52.2%
Licenses and permits	714,201	934,586	681,920	303,187	(378,733)	44.5%
Investment income	215,613	2,427,790	1,500,000	1,755,807	255,807	117.1%
Other	385,715	239,303	108,800	61,948	(46,852)	56.9%
Total other	11,810,703	13,432,604	10,179,075	5,921,647	(4,257,428)	58.2%
Total revenues	79,917,310	76,194,946	70,180,326	27,297,582	(42,882,744)	38.9%
Expenditures, current						
Personnel	42,902,424	44,832,513	50,761,173	23,858,385	(26,902,788)	47.0%
Supplies and services	14,412,380	14,185,353	16,438,056	6,990,420	(9,447,636)	42.5%
Other	-	-	-	-	-	-
Total expenditures, current	57,314,804	59,017,866	67,199,229	30,848,805	(36,350,424)	45.9%
Debt Service						
Principal	258,044	263,179	268,417	268,416	(1)	100.0%
Interest	32,385	433,309	622,303	602,387	(19,916)	96.8%
Capital outlay	932,557	204,142	140,000	77,057	(62,943)	55.0%
Total expenditures	58,537,790	59,918,496	68,229,949	31,796,665	(36,433,284)	46.6%
Excess of revenues over (under) expenditures	21,379,520	16,276,450	1,950,377	(4,499,083)		
Other financing sources (uses)						
Property sales	-	40,309	26,000	16,875	(9,125)	64.9%
Issuance of debt	-	-	-	-	-	0.0%
Transfers in	1,116,099	2,476,713	9,626,680	8,764,275	(862,405)	91.0%
Transfers (out)	(2,003,314)	(11,661,078)	(12,380,780)	(12,380,780)	-	100.0%
Net change in fund balance	20,492,305	7,132,394	(777,723)	(8,098,713)		
Fund balance, beginning of period (audited)	41,898,208	62,390,513		69,522,907		
Restatement	-	-		-		
Fund balance, end of period	62,390,513	69,522,907		61,424,194		

County of Winnebago, Illinois
Schedule of Appropriations and Expenditures By Function and Department
Budget and Actual
General Fund

For The Month Ended March 31, 2024

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Actual <i>(Unaudited)</i>	FY 2024 Revised Annual Budget	FY 2024 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 50.00%)</i>
General Government						
Board of Review	90,382	91,503	103,111	50,152	(52,959)	48.6%
Building Maintenance	4,465,017	4,998,215	5,618,478	2,525,455	(3,093,023)	44.9%
City Election	146,755	151,156	149,038	75,374	(73,664)	50.6%
County Auditor	194,756	200,138	209,072	112,181	(96,891)	53.7%
County Board/Chairman	161,757	185,681	521,750	194,859	(326,891)	37.3%
County Board/Administrator	496,490	500,964	645,673	299,156	(346,517)	46.3%
County Board/Board	179,612	202,120	207,000	110,188	(96,812)	53.2%
County Clerk	856,034	1,006,669	1,218,272	548,323	(669,949)	45.0%
Miscellaneous County	4,592,216	3,085,577	3,654,925	1,280,424	(2,374,501)	35.0%
Finance	647,103	804,780	886,688	377,106	(509,582)	42.5%
Human Resources	261,184	245,795	439,200	136,731	(302,469)	31.1%
Information Technology	1,454,564	1,493,551	1,502,965	744,857	(758,108)	49.6%
Purchasing	234,764	300,463	354,791	133,990	(220,801)	37.8%
Planning	750,356	822,318	1,010,960	438,252	(572,708)	43.4%
Recorder of Deeds	289,746	259,525	360,137	144,793	(215,344)	40.2%
Superintendent of Education	406,114	423,383	446,599	153,718	(292,881)	34.4%
Supervisor of Assessment	633,589	755,397	777,202	327,894	(449,308)	42.2%
Treasurer	425,696	477,163	490,407	225,410	(264,997)	46.0%
Non-departmental	1,418,074	1,445,654	1,645,540	748,363	(897,177)	45.5%
Total General Government	17,704,209	17,450,052	20,241,808	8,627,226	(11,614,582)	42.6%
Public Safety						
911 Center	1,385,029	1,502,391	1,942,715	938,338	(1,004,377)	48.3%
Chief Probation Office	3,698,661	3,876,372	4,449,016	2,053,495	(2,395,521)	46.2%
Civil Defense	139,898	148,346	257,153	90,588	(166,565)	35.2%
Dependent Children	113,376	110,921	195,000	25,070	(169,930)	12.9%
Sheriff's Office	15,908,266	17,577,636	20,110,588	9,732,405	(10,378,183)	48.4%
Public Safety Building Costs	563,226	569,451	484,011	300,168	(183,843)	62.0%
Non-departmental	3,304,514	3,326,143	3,790,019	1,707,829	(2,082,190)	45.1%
Installment note-principal	258,045	263,179	268,417	268,417	-	100.0%
Installment note-interest	32,385	27,250	22,013	22,013	-	100.0%
Total Public Safety	25,403,400	27,401,689	31,518,932	15,138,323	(16,380,609)	48.0%
Judicial						
State's Attorney	3,566,452	3,456,361	3,651,987	1,881,443	(1,770,544)	51.5%
Clerk of the Circuit Court	3,631,430	3,859,912	3,818,533	1,889,214	(1,929,319)	49.5%
Circuit Court	2,536,216	2,321,889	2,865,500	1,332,834	(1,532,666)	46.5%
Coroner	1,280,798	1,458,120	1,688,850	704,494	(984,356)	41.7%
Jury Commission	399,517	428,892	493,532	236,125	(257,407)	47.8%
Public Defender	1,698,491	1,429,961	1,473,535	870,395	(603,140)	59.1%
Non-departmental	2,317,277	2,111,620	2,477,272	1,116,611	(1,360,661)	45.1%
Total Judicial	15,430,181	15,066,755	16,469,209	8,031,116	(8,438,093)	48.8%
Transfers out (Capital)	-	708,000	12,380,780	12,380,780	-	100.0%
Transfers out (Bond Defeasance)	-	5,616,078	-	-	-	0.0%
Transfers out (Other)	2,003,314	5,337,000	-	-	-	0.0%
Total Expenditures	60,541,104	71,579,574	80,610,729	44,177,445	(36,433,284)	54.8%

County of Winnebago, Illinois
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
Public Safety Sales Tax Fund

For The Month Ended March 31, 2024

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Actual <i>(Unaudited)</i>	FY 2024 Revised Annual Budget	FY 2024 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 50.00%)</i>
Revenues						
Taxes	36,727,199	37,510,289	37,830,000	10,012,902	(27,817,098)	26.5%
Intergovernmental revenues	40,185	83,562	5,000	3,097	(1,903)	61.9%
Charges for services	4,910,649	3,660,698	3,688,365	1,070,749	(2,617,616)	29.0%
Fines and forfeitures	150,890	165,650	145,400	8,790	(136,610)	6.0%
Investment income	23,165	371,062	300,000	324,196	24,196	108.1%
Other	6,599	89,518	48,790	5,410	(43,380)	11.1%
Total revenues	41,858,687	41,880,779	42,017,555	11,425,144	(30,592,411)	27.2%
Expenditures						
Personnel	19,522,934	22,688,833	26,895,211	11,910,044	(14,985,167)	44.3%
Supplies and services	4,522,169	5,100,493	7,162,226	3,155,993	(4,006,233)	44.1%
Debt Service	194,247	115,574	115,574	115,574	-	100.0%
Capital outlay	-	-	-	-	-	-
Total expenditures	24,239,350	27,904,900	34,173,011	15,181,611	(18,991,400)	44.4%
Excess of revenues over (under) expenditures	17,619,337	13,975,879	7,844,544	(3,756,467)	(11,601,011)	
Other financing sources (uses)						
Transfers in	56,540	143,578	40,000	-	(40,000)	-
Transfers (out)	(5,070,778)	(11,916,613)	(7,661,800)	(7,461,600)	200,200	97.4%
Proceeds from capital lease	-	-	-	-	-	-
Net change in fund balance	12,605,099	2,202,844	222,744	(11,218,067)	(1,248,159)	
Fund balance, beginning of period (audited)	6,950,787	19,555,886		21,758,730		
Fund balance, end of period	19,555,886	21,758,730		10,540,663		

County of Winnebago, Illinois
Schedule of Appropriations and Expenditures By Function and Department
Budget and Actual
Public Safety Sales Tax Fund

For The Month Ended March 31, 2024

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Actual <i>(Unaudited)</i>	FY 2024 Revised Annual Budget	FY 2024 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 50.00%)</i>
General Government						
Contingency budget	-	-	500,000	-	(500,000)	-
Debt Service Transfer (Annual)	5,070,778	3,257,350	4,255,400	4,055,200	(200,200)	95.3%
Debt Service Transfer (Defeasance)	-	3,607,019	-	-	-	0.0%
CIP Transfer	-	5,052,244	3,406,400	3,406,400	-	100.0%
Total General Government	5,070,778	11,916,613	8,161,800	7,461,600	(700,200)	91.4%
Public Safety						
County Jail	16,770,500	17,838,759	20,180,524	9,827,470	(10,353,054)	48.7%
Chief Probation Office	654,076	826,906	938,207	435,696	(502,511)	46.4%
Crim Justice Initiatives Ofc	96,445	114,278	107,459	39,187	(68,272)	36.5%
Non-departmental	2,791,207	2,811,125	2,972,455	1,372,103	(1,600,352)	46.2%
Installment note-principal	194,247	115,574	115,574	115,574	-	100.0%
Installment note-interest	-	82,607	86,737	86,737	-	100.0%
Total Public Safety	20,506,475	21,789,249	24,400,956	11,876,767	(12,524,189)	48.7%
Judicial						
State's Attorney	1,337,433	1,920,237	3,703,917	1,163,302	(2,540,615)	31.4%
Clerk of the Circuit Court	-	333,447	485,207	167,169	(318,038)	34.5%
Circuit Court	412,460	1,046,552	1,171,900	489,310	(682,590)	41.8%
Drug Court	249,642	240,945	273,971	118,202	(155,769)	43.1%
Public Defender	945,717	1,447,524	2,203,176	777,654	(1,425,522)	35.3%
Alternative Programs	204,900	255,207	371,120	133,526	(237,594)	36.0%
Non-departmental	582,723	871,739	1,062,764	455,681	(607,083)	42.9%
Total Judicial	3,732,875	6,115,651	9,272,055	3,304,844	(5,967,211)	35.6%
Total Expenditures	29,310,128	39,821,513	41,834,811	22,643,211	(19,191,600)	54.1%