



WINNEBAGO COUNTY

— ILLINOIS —

2025 BUDGET

FISCAL YEAR ENDED

SEPTEMBER 30, 2025

Prepared by the
Winnebago County Board Office
404 Elm Street, Room 533
Rockford, Illinois 61101
www.wincoil.us



WINNEBAGO COUNTY

— ILLINOIS —

FOR ADDITIONAL INFORMATION

Information regarding the contents of this budget can be obtained by calling the Winnebago County Board office at 815.319.4225 from 8:00 a.m. to 5:00 p.m. or by emailing the County Board Office at boardoffice@admin.WinColl.gov.

Internet Access: The Winnebago County budget is available for viewing or printing on the internet at <http://www.wincoil.gov/> in the Budget section to the right of the page.

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Joseph Chiarelli, County Board Chairman
Patrick Thompson, County Administrator

TABLE OF CONTENTS

	PAGE
BUDGET AND FINANCIAL POLICIES	1-3
FISCAL YEAR 2025 BUDGET POLICY	4-16
ANNUAL APPROPRIATIONS ORDINANCE	17-20
TAX LEVIES	21-85
ANALYSIS OF PROPERTY TAX LEVIES AND ESTIMATED TAX RATES	86
2025 SUPPLEMENTAL INFORMATION	
General Fund Expenditure Budget Summary	87
Special Revenue Funds Expenditure Budget Summary	88-91
Special Revenue Grant Funds Expenditure Budget Summary	91
Debt Service Funds Expenditure Budget Summary	92
Enterprise Funds Expenditure Budget Summary	93
Internal Service Funds Expenditure Budget Summary	93
Capital Improvement Funds Expenditure Budget Summary	94
2025 FUND EQUITY FORECASTS AND EXPENDITURE BUDGETS, BY FUND	
0001 General Fund	
Fund Equity Forecast	95
Revenue Detail	96-103
Expenditure Budget	104-152
0101 Public Safety Sales Tax Fund	
Fund Equity Forecast	153
Revenue Detail	154
Expenditure Budget	155-165
0102 Marriage and Civil Union Fund	
Fund Equity Forecast	166
Expenditure Budget	167
0103 Document Storage Fee Fund	
Fund Equity Forecast	168
Expenditure Budget	169-170
0104 Treasurer's Delinquent Tax Fee Fund	
Fund Equity Forecast	171
Expenditure Budget	172

TABLE OF CONTENTS

0105 Vital Records Fee Fund	
Fund Equity Forecast	173
Expenditure Budget	174
0106 Recorder's Document Fee Fund	
Fund Equity Forecast	175
Expenditure Budget	176
0107 Court Automation Fee Fund	
Fund Equity Forecast	177
Expenditure Budget	178
0108 Court Security Fee Fund	
Fund Equity Forecast	179
Expenditure Budget	180
0109 Victim Impact Panel Fund	
Fund Equity Forecast	181
Expenditure Budget	182
0110 Child Support & Collection Fee Fund	
Fund Equity Forecast	183
Expenditure Budget	184
0111 Children's Waiting Room Fund	
Fund Equity Forecast	185
Expenditure Budget	186
0112 Rental Housing Fee Fund	
Fund Equity Forecast	187
Expenditure Budget	188
0113 Drug Enforcement Fund (Federal Seizure)	
Fund Equity Forecast	189
Expenditure Budget	190-191
0114 9-1-1 Operations Fund	
Fund Equity Forecast	192
Expenditure Budget	193-194
0115 Probation Service Fee Fund	
Fund Equity Forecast	195
Expenditure Budget	196-197
0116 Host Fee Fund	
Fund Equity Forecast	198
Expenditure Budget	199-200
0118 Neutral Exchange Fee Fund	
Fund Equity Forecast	201
Expenditure Budget	202

TABLE OF CONTENTS

0119 Coroner's Fee Fund	
Fund Equity Forecast	203
Expenditure Budget	204
0120 Deferred Prosecution Fee Fund	
Fund Equity Forecast	205
Expenditure Budget	206
0121 Hotel/Motel Fund	
Fund Equity Forecast	207
Expenditure Budget	208
0122 Federal Forfeiture, State's Attorney Fund	
Fund Equity Forecast	209
Expenditure Budget	210
0123 State Forfeiture, State's Attorney Fund	
Fund Equity Forecast	211
Expenditure Budget	212
0124 Check Offender Program, State's Attorney Fund	
Fund Equity Forecast	213
Expenditure Budget	214
0126 Law Library Fund	
Fund Equity Forecast	215
Expenditure Budget	216
0127 Jail Medical Cost Fund	
Fund Equity Forecast	217
Expenditure Budget	218
0128 State's Attorney Automation Fund	
Fund Equity Forecast	219
Expenditure Budget	220
0129 County Automation Fund	
Fund Equity Forecast	221
Expenditure Budget	222
0130 Public Defender Automation Fund	
Fund Equity Forecast	223
0131 Detention Home Fund	
Fund Equity Forecast	224
Expenditure Budget	225-227
0141 WinGIS Fund (County Share)	
Fund Equity Forecast	228
Expenditure Budget	229
0145 Foreclosure Mediation Fund	
Fund Equity Forecast	230
Expenditure Budget	231

TABLE OF CONTENTS

0146 Specialty Courts Fund	
Fund Equity Forecast	232
Expenditure Budget	233
0148 Sheriff Electronic Citation Fund	
Fund Equity Forecast	234
Expenditure Budget	235
0151 Commissary Account, Sheriff	
Fund Equity Forecast	236
Expenditure Budget	237-238
0152 Sheriff Fitness Room	
Fund Equity Forecast	239
Expenditure Budget	240
0155 Memorial Hall/Historical Museum Fund	
Fund Equity Forecast	241
Expenditure Budget	242-243
0156 Circuit Clerk Electronic Citation Fund	
Fund Equity Forecast	244
Expenditure Budget	245
0157 Circuit Clerk Operations and Administration Fund	
Fund Equity Forecast	246
Expenditure Budget	247
0158 Children's Advocacy Project Fund	
Fund Equity Forecast	248
Expenditure Budget	249
0159 CASA	
Fund Equity Forecast	250
Expenditure Budget	251
0161 County Highway Fund	
Fund Equity Forecast	252
Expenditure Budget	253-256
0162 County Bridge & Improvement Fund	
Fund Equity Forecast	257
Expenditure Budget	258
0163 Federal Aid Matching Fund	
Fund Equity Forecast	259
Expenditure Budget	260
0164 Motor Fuel Tax Fund	
Fund Equity Forecast	261
Expenditure Budget	262-263
0169 Rebuild IL Highway Grant	
Fund Equity Forecast	264
Expenditure Budget	265

TABLE OF CONTENTS

0181 Veteran's Assistance Fund

Fund Equity Forecast	266
Expenditure Budget	267

0185 Health Insurance Fund

Fund Equity Forecast	268
Expenditure Budget	269-270

0192 Employer Social Security Fund

Fund Equity Forecast	271
Expenditure Budget	272

0193 Illinois Municipal Retirement Fund

Fund Equity Forecast	273
Expenditure Budget	274

0194 Tort Judgment Fund

Fund Equity Forecast	275
Expenditure Budget	276

0196 Mental Health Tax

Fund Equity Forecast	277
Expenditure Budget	278

0208 2013C Debt Certificates Fund; General Fund

Fund Equity Forecast	279
Expenditure Budget	280

0214 2013E Debt Certificates Bond Fund; General Fund

Fund Equity Forecast	281
Expenditure Budget	282

0218 Baxter Road Special Tax Allocation Fund

Fund Equity Forecast	283
Expenditure Budget	284

TABLE OF CONTENTS

0227 2015A Debt Certificates Fund	
Fund Equity Forecast	285
Expenditure Budget	286
0230 2016E Refunding Alternate Bond Fund - Public Safety Sales Tax Fund	
Fund Equity Forecast	287
Expenditure Budget	288
0246 2012C Refunded 2003A and 2006C Alternate Bonds	
Fund Equity Forecast	289
Expenditure Budget	290
0252 2017C Tort Judgment	
Fund Equity Forecast	291
Expenditure Budget	292
0253 2018 IMRF Pension Bonds	
Fund Equity Forecast	293
Expenditure Budget	294
0254 2020A GO Bonds	
Fund Equity Forecast	295
Expenditure Budget	296
0256 2021A General Obligation Refunding Bonds	
Fund Equity Forecast	297
Expenditure Budget	298
0257 2021B General Obligation Refunding Bonds	
Fund Equity Forecast	299
Expenditure Budget	300
0258 2022 General Obligation Refunding Bonds	
Fund Equity Forecast	301
Expenditure Budget	302

TABLE OF CONTENTS

0301 County Health Fund/Grants Fund

Fund Equity Forecast	303
Expenditure Budget	304-306

0302 Sheriff & Public Safety Grants

Fund Equity Forecast	307
Expenditure Budget	308-310

0303 State's Attorney Grant Fund

Fund Equity Forecast	311
Expenditure Budget	312

0304 Probation Grant Fund

Fund Equity Forecast	313
Expenditure Budget	314

0307 Community Development Grants Fund

Fund Equity Forecast	315
Expenditure Budget	316

0309 Circuit Court Grant Fund

Fund Equity Forecast	317
Expenditure Budget	318

0310 City Election Fund

Fund Equity Forecast	319
Expenditure Budget	320

0313 American Rescue Plan Act Fund

Fund Equity Forecast	321
Expenditure Budget	322-323

0314 CJCC Grants Fund

Fund Equity Forecast	324
Expenditure Budget	325-326

0401 River Bluff Nursing Home Fund

Fund Equity Forecast	327
Expenditure Budget	328-359

TABLE OF CONTENTS

0410 Animal Services Fund	
Fund Equity Forecast	360
Expenditure Budget	361-365
0420 555 North Court Street Building	
Fund Equity Forecast	366
Expenditure Budget	367-368
0430 Water Baxter Road Fund	
Fund Equity Forecast	369
Expenditure Budget	370-371
0501 Internal Services Fund	
Fund Equity Forecast	372
Expenditure Budget	373-375
0710 Animal Services Donation Fund	
Fund Equity Forecast	376
Expenditure Budget	377
0743 Capital Projects Fund	
Fund Equity Forecast	378
Expenditure Budget	379
0748 2012F I-39 Water System; Project Fund	
Fund Equity Forecast	380
Expenditure Budget	381
0749 2012 G Water System/Harrisville Road Project Fund	
Fund Equity Forecast	382
0751 Regional Police Training Center	
Fund Equity Forecast	383
Expenditure Budget	384
0752 2024 Court-Case Management Project	
Fund Equity Forecast	385
Expenditure Budget	386
0315 Opioid Settlement Fund	
Fund Equity Forecast	387
Expenditure Budget	388

BASIS OF ACCOUNTING/BUDGETING

The government-wide and proprietary fund financial statements are accounted for using an economic resource measurement focus, and use the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. Agency funds also follow the accrual basis of accounting, with no measurement focus for budget.

Budgets for the governmental fund types and internal service funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets are adopted for the General Fund, as well as for Special Revenue, Debt Service, Capital Project, Enterprise, and Internal Service Funds.

KEY OPERATING BUDGET ELEMENTS

AMENDING THE BUDGET

After adoption of the annual budget, the budget may be amended as follows:

Budget Amendment – The Finance Committee would present a budget amendment to the County Board that will cause the departmental budget to increase in total. The County Board must approve the budget amendment by a 2/3 majority vote of the Board (14 votes).

Appropriations – All County funds are appropriated in the “Official Budget”. Appropriations will be considered the maximum authorization to incur obligations.

Budget Control – The budget is adopted and controlled at the following budget category levels:

41000 – Personnel

42000 to 44000 – Supplies and Services

45000 – Debt Service

46000 – Capital Outlay

48000 – Administrative

The County’s financial software allows an individual budget line item to be over expended as long as the budget category the line item is assigned to has remaining budget in other line items. Once the budget of a category is depleted, no additional expenditures can be posted to line items of that category.

Fund Structure – The County’s budgetary policies are in accordance with generally accepted accounting principles (GAAP). The County’s financial structure begins with the funds. A fund is a self-balancing accounting entity with assets, liabilities, fund equity, revenues and expenditures which are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable Federal and State laws.

Each fund has at least one department budget, which is a group of revenues and expenditures that provided for the accomplishment of a specific program or purpose.

A Major Fund is a budgeted fund whose revenues or expenditures represent more than 10% of the total appropriated revenues or expenditures.

REVENUE POLICIES

Revenues are projected using conservative estimates based on historical information and current levels of collection. Each existing and potential revenue source is reviewed annually and monitored throughout the year to identify and address any shortfall.

Grants – The County Board supports efforts to pursue grant revenues to provide or enhance County mandated and non-mandated services and capital needs. Activities which are, or will be recurring shall be initiated with grant funds only if one of the following conditions are met: (a) the activity or service can be terminated in the event the grant funding is discontinued; or (b) the activity should, or could be, assumed by the County (or specific fund) general and recurring operating funds. Grant approval shall be subject to the terms and conditions of the County’s budget policy.

Financial Reserves and Surplus – The County will maintain a 90-day (3 months) unrestricted fund balance reserve in the General and Public Safety Sales Tax Funds. If the fund balance based on annual audited financial statements in the General or Public Safety Sales Tax Fund falls below the three month unrestricted fund reserve, an action plan developed by Administration will be presented to the Finance Committee to increase the fund reserve back to the three month level. Any proposed action will then be presented to the County Board for approval.

Property Tax – The property tax rated for each levy shall be calculated in accordance with the Property Tax Extension Limitation Law.

User Fees – The County charges user fees for items and services which benefit a specific user more than the general public. State Statutes or an indirect cost study determine user fees. Fee studies based on costs are conducted as needed to determine the level of fees needed to equal the total cost of providing the service.

FISCAL YEAR

The County's fiscal year is October 1, 2024 through September 30, 2025.

INVESTMENTS

The County Treasurer is responsible for the investing of all County funds. With County Board approval, the Treasurer may make a short term loan of idle monies from one fund to another, subject to the following criteria:

- The loan does not conflict with any restriction on use of the source fund.
- The loan is to be repaid within one year.

RISK MANAGEMENT

The County established a self-insured insurance program for workers compensation and liability. To forecast expenditures, the County utilizes the insurance consultant to review loss history and recommend funding taking into consideration claims, fixed costs, fund reserves, and national trends.

Winnebago County's Budget Policy immediately following.

TABLE OF CONTENTS

Introduction	3
Accounting Basis.....	3
Budgetary Priorities.....	4
Fund Reserves and Balanced Budgets.....	4
Budget Submittal and Presentation Process	4
Revenue Estimations	5
Expense Estimations.....	6
Capital Improvement Projects (CIP) Planning and Budgets	7
Budget Amendment Process (After Adoption By The Board):	8
Financial Policies	8
Fiscal Year	8
Accounting/ Auditing.....	8
Accounting and Financial Reporting Policies.....	8
Grants.....	9
Risk Management.....	11
Investment Policy	11
Scope of Investment Policy	11
Objectives.....	11
Responsibility	11
Prudence	12
Accounting.....	12
Financial Institutions	12
Investment Vehicles	12
Collateral	12
Security Controls	13
Adoption.....	13
Fiscal Year 2025 Budget Calendar	14

INTRODUCTION

Winnebago County Government operates on policies designed to protect the County's assets and taxpayers' interests, provide guidance to employees, and serve the public efficiently. It is the intent that the policy statements be used to avoid conflicting goals or activities, which may have a negative impact on the overall financial position of the County. The County's system of internal accounting controls is designed to provide reasonable assurance that the financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations.

The County's budget process is governed by Illinois Compiled Statutes (55 ILCS 5/6) and Winnebago County Board Policies (Sec. 2-38 Winnebago County Code of Ordinances). All operating funds (those funds that are presented in the County's Annual Comprehensive Financial Report) are appropriated in the "Official Budget". Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend.

In addressing concerns for maintaining financial strength while protecting the interest of the taxpayer, the County Board is implementing the following directives for the development of the fiscal year 2025 budget.

ACCOUNTING BASIS

Governmental Funds

The County prepares financial statements based on the modified accrual basis of accounting for all governmental funds in which the revenues are recorded when both measurable and available. The County considers revenue to be available if they are collected within 60 days of the end of the current fiscal period for property taxes, 180 days of the end of the current fiscal policy for certain health department and County reimbursable grants and 90 days of the end of the current period for all other amounts.

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Proprietary Funds

The County has two proprietary funds. Expenditures for these funds are budgeted on a full accrual basis of accounting. As such, expenses are recognized when incurred and revenues are recognized when they are obligated to the County.

Under both methods of accounting, Generally Accepted Accounting Principles (GAAP) prescribe that purchases are required to be accounted for in the fiscal year in which the item is received or the service performed. Items ordered or services performed late in the fiscal year and not received or completed by the end of the fiscal year will be applied to the budget of the following year.

BUDGETARY PRIORITIES

Direction is hereby given to the County Administrator and the Chief Financial Officer to create the fiscal year 2025 budget with the following priorities:

1. Debt service payments required
2. Contractual payments based on lease agreements, software agreements and other contractual agreements
3. Mandated services at affordable funding levels
4. All operating necessities (Utilities, IMRF, Health Insurance, Liability Insurance)
5. General operating costs to provide services
6. Non-Union employee compensation
7. Capital needs of the organization
8. Meeting the 25% unrestricted reserve requirement of the General Fund and PSST Fund (See Fund Reserves and Balanced Budgets Section)
9. Outside agency funding to include non-obligated Host Fee Grants and local matching grants

FUND RESERVES AND BALANCED BUDGETS

The intent of the Finance Committee is the budget must balance expenditures against available revenues and fund balance by fund. Special revenue fund expenditure budgets cannot exceed available fund balance of the fund. Special revenue funds with a negative fund balance will not be allowed to submit an expenditure budget until the negative fund balance has been eliminated.

The County has developed a fund reserve policy in which it shall be the intent of the County Board to maintain an unrestricted (total of unassigned) fund balance equal to three months of budgeted operating expenditures in the General Fund and the Public Safety Sales Tax Fund. Surpluses in excess of the necessary reserve required by this policy shall be transferred to the Capital Projects Fund. In addition, it is the intent of the County Board to maintain an unrestricted fund balance equal to three months of budgeted operating expenditures in the River Bluff Nursing Home fund.

BUDGET SUBMITTAL AND PRESENTATION PROCESS

Elected Officials and Department Heads shall be provided budget worksheets with existing levels of funding. Based on revenue estimates for the current and next fiscal year, funding levels may be reduced from the current year's appropriations. Elected Officials and Department Heads are encouraged to analyze all services and programs for the cost of the programs, citizen demand, and mandates by Federal, State or County law.

Exceptions may be considered by the County Administrator and the Chief Financial Officer on a case-by-case basis.

When an Elected Official/Department Head has completed the required budget forms, a meeting can be scheduled (if necessary) with the County Administrator and Chief Financial Officer to review and ensure budget policy compliance. Concerns and/or issues should be addressed by the Department Head/Elected Official at this time. Any resulting changes to submitted budgets will be communicated to the Finance Office for system entry and review. Upon review by County Administrator and Chief Financial Officer, the budget will be scheduled for presentation to the Finance Committee per the attached budget calendar. Meetings will be scheduled with the Finance Committee (if necessary) for individual departments/Elected Officials to address the Finance Committee regarding their individual budget requests.

Prior to the date the County Board places the budget on layover for public review, the Elected Official/Department Head will be required to review the budget as entered in the financial system and sign off that all entered information is correct.

Once the Finance Committee has reviewed departmental budgets, and the recommended supplemental requests have been approved, the budget is moved to the whole board to be placed on public display for a minimum of fifteen (15) days prior to final approval.

The Chief Financial Officer and the County Administrator during the normal course of the budget preparation process may make budget revisions prior to the final board approval of the budget. It should be noted that proposed budget revisions made after the first reading but before final passage shall be documented and presented to the County Board for approval as part of the final budget approval.

New for FY2025, Elected Official/Department Heads will be required to submit a five-year plan for capital improvements. Guidelines for these budgets are on page 7.

REVENUE ESTIMATIONS

The County will project annual revenues on a conservative analytical basis to protect it from short-run fluctuations in any one revenue source. In instances where the County is providing non-mandated services and the revenue stream(s) is/are not covering the costs of said services, direction will be requested by County Administration from the reporting Liaison Committee (and if necessary, the full County Board) on whether said service should be allowed to continue and supplemented with County funds.

Property Tax Assumptions: Winnebago County is mandated to follow the Illinois Property Tax Extension Limitation Law (PTELL) by the State of Illinois. PTELL allows governing bodies the ability to cover the costs of inflationary increases incurred in their day-to-day operations by increasing their previous year's extension by the CPI or 5%, whichever is smallest. For fiscal year 2025 the CPI is 5.0%. During the budget process, County Administration will present the increases available if the County Board chooses to capture new growth and/or to utilize the CPI increase authorized under PTELL in the calculation of property tax revenues when developing the fiscal year 2025 budget. The Finance Committee will inform the Chief Financial Officer of the amount of the levy to include in the budget document.

User Fees and Charges: All user fees and charges should be reviewed by County Administration, Elected Officials and Appointed Department Heads on an annual basis to ensure the fee collected is covering the cost of service provided (subject to State Statutes).

The County charges user fees for items and services which benefit a specific user more than the general public. State statutes or an indirect cost study determines user fees. Fee studies based on costs are conducted as needed to determine the level of fees needed to equal the total cost of providing the service.

Other FY2025 Revenue Assumptions:

- Nonrecurring (one-time) revenue sources will be used for operations unless directed for a specific use by the County Board.
- Cannabis Sales and Excise Taxes support the General Fund.
- Gaming-related revenue, including off-track betting, casino, and video gaming revenues, support the Capital Projects Fund and County Road Projects using a 50/50 split.
- Sale of assets support the Capital Projects Fund.
- New funding sources with a restricted purpose will be reviewed by the County Board to ensure appropriate usage at the department level. Additionally, these funding sources will be identified by a designated project number to meet reporting requirements by the funding agency.

EXPENSE ESTIMATIONS

Salary and Wage Estimates: Each department will be provided a budget document outlining the employees of the department with their rate of pay as of the date of the preparation of the document. It is the responsibility of the department to review the list including the position titles and employment status (FT, PT or seasonal). The department shall budget for any contractual obligations as outlined in respective bargaining contracts for the upcoming year. The department should include any vacant positions that are not included on the list if the intent is to fill that position in the upcoming year.

The Finance Committee will provide the County Administrator the non-union employee wage increase rate to include in the budget document. The Finance Committee will make a recommendation no later than the 1st Finance Committee meeting in June. Non-bargaining employees are eligible to receive the one-percent longevity pay in accordance with County policy and this should be included in the development of the salary and wage budgets.

Employees transferring from one County department to another will be allowed to retain their accrued vacation upon transfer. The new department will assume the liability should the employee terminate their employment while employed by said department.

Grant Budgets: Each department should submit a separate budget document for ongoing grant awards by the project (award) number. Grant revenue estimates should equal grant expenditure estimates for reimbursement-based grants. Grant award performance periods may not align with the County's fiscal year. In such cases, the department should estimate to the best of their ability the expenses that will be incurred for the grant program during the County's fiscal year. Grant budgets should include all applicable expenses as defined in the grant award and approved grant budget.

New grant awards will be budgeted at the time the County Board accepts the award. See further details in the Grant Policy and Grant Procedures documents.

Other FY2025 Expense Assumptions:

- In the event of loss of Federal or State funding and/or reimbursement for specific services, it is understood that Department/Elected Official will be expected to either reduce funded services or identify other reductions/revenue increases to offset the losses. Exceptions will be addressed on a case-by-case basis.
- Contractual obligations should be included in the budget request and, if applicable, noted as a supplemental request.

- Equipment needs and repairs that do not meet the criteria of a capital request as defined below should be included in the departmental operating budgets.
- All appropriations that have not been expended or appropriated to ongoing capital improvement projects shall lapse at the end of the fiscal year.

CAPITAL IMPROVEMENT PROJECTS (CIP) PLANNING AND BUDGETS

The CIP budgets are necessary to provide adequate consideration of the County's short-term and long-term needs and strategic goals and evaluate the options and timing availability of funds to address those needs. As noted in the Revenue Estimate section of this document, the CIP Fund will be funded through Gaming revenue, sale of assets and excess funds in the General and PSST funds. CIP includes major construction, expansion, purchase or major repair of buildings and other physical structures. CIP may also include fleet and equipment replacement needs. Per the County asset policy, capital projects should have a component value greater than \$12,000 and should have a useful life greater than three to five years. CIP does not include highway department projects or equipment funded by grant or other funding sources.

Each Department Head/Elected Official will submit a list of capital needs for the next five years on the document provided for capital requests. Requested projects should be prioritized by the departments. The requesting department should note the need for funding of the project. In addition to the cost of completing the project, the department should identify any costs to operate and maintain the asset over its useful life. These additional expenses would need to be included in the department's operating budget.

Only projects included in the first year of the plan will be considered for approval and funding. Projects presented for future years are shown for planning purposes only. Funding for a capital plan will be reviewed in conjunction with the annual budget. **Submittal of capital needs does not guarantee funding.**

Approved CIP projects will be appropriated in the Capital Projects Improvement Fund. County Administration has developed a team. This team will meet regularly to review and discuss the progress of approved projects.

Capital project appropriations, unlike operating budget appropriations, are typically one-time in nature and the project may take multiple years to complete. Budgetary control for these projects will be at the fund and project level which differs from operating budgets. Due to the fact that capital projects may cross fiscal years, the County Administrator/Chief Financial Officer will have the authority to rollover available project balances to the next fiscal year during the budget preparation process. Each previously approved project will be reviewed with department heads prior to the calculation of the rollover amount. Factors Administration will consider when calculating the rollover amount would include the timing of any remaining payments and estimated completion percentage. The current year estimated actuals plus any amounts included in the rollover budget will not exceed the amount of the original approved project budget. Administration will not rollover any capital project funds which have not had activity for two fiscal years. A listing of project budgets that are to be rolled over will be reviewed by the aforementioned Administration team and included in the final budget package as presented to the County Board.

CIP appropriations funding projects belonging to the two Enterprise Funds will be budgeted in those respective funds in order to properly track assets according to GAAP and financial reporting. Approval of CIP projects related to these funds will require a budget amendment including a plan to transfer funds from the CIP fund to

the Enterprise fund and expenditures for the project in the Enterprise fund. Actual transfers will only be recorded by Finance as related projects are completed.

BUDGET AMENDMENT PROCESS (AFTER ADOPTION BY THE BOARD):

All requests for budget amendments must start with a completed Budget Amendment Form (available upon request from Finance) submitted to the Chief Financial Officer, who upon review, will work with the requesting department head in preparing an ordinance (if required) in the County Board approved format for committee and board presentation.

- The County Board must approve all transfers of budgets between departments or funds by a 2/3rd majority vote (14) of the County Board. (Transfers may not be made from certain special purpose funds to other funds).
- Additional (emergency) appropriations must also be approved by a 2/3rd majority vote (14) of the County Board.
- Budgetary control over expenditures exists at the object-class-level (character code). Line item transfers between object-class-level (character code) or object codes may be requested by the department and approved by the Chief Financial Officer, provided the total amount appropriated by the County Board for the respective department (org code) is not exceeded.

FINANCIAL POLICIES

The following pages include financial policies that have been approved by the County Board. These policies should be considered in addition to the Budget Development Guidelines in completion of budgets.

FISCAL YEAR

The County's fiscal year is October 1st through September 30th. (Set by County Board per 55 ILCS 5/6-1-001).

ACCOUNTING/ AUDITING

State statutes require an annual audit by independent certified public accountants (55 ILCS 5/6-31003). An Annual Comprehensive Financial Report shall be prepared according to the criteria set by the Government Finance Officers Association (GFOA). The County follows Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

ACCOUNTING AND FINANCIAL REPORTING POLICIES

The accounting policies of the County of Winnebago, Illinois will conform to generally accepted accounting principles as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB). It shall be the intent of the County to maintain a self-balancing set of accounts on an on-going basis to be closed quarterly. The general ledger will be closed by the Finance department no later than 45 days after month end. The books shall remain open 90 days after the fiscal year end.

It shall be the intent of the County to maintain a program of internal controls to safeguard all assets and ensure effective and efficient use of all assets. It shall be the responsibility of the Finance Director to establish a formal

set of "best practice" internal controls. In addition, the County Auditor shall ensure that all departments comply with those controls.

It shall also be the intent for the independent auditor to review the system of internal controls and report any weaknesses detected to the Board as part of the annual audit.

It shall be the intent of the County to utilize fund accounting principles and generally accepted accounting practices in the recording of all financial transactions. The general ledger shall be maintained on a cash basis, with the intent to move to an accrual basis on a quarterly basis. The Finance Committee will be provided with budget versus actual revenue and expenditure reports on a quarterly basis.

It shall be the intent of the County to prepare annually an Annual Comprehensive Financial Report to be presented to the Board no later than 180 days after year-end. The Annual Comprehensive Financial Report should be audited by an independent CPA firm experienced in governmental auditing. It shall be the further intent of the County to present its Annual Comprehensive Financial Report to the Government Finance Officers Association to receive the Certificate of Excellence award in financial reporting. If at any time the County will not receive an unqualified opinion from the CPA firm, the CPA firm and the Finance Director will notify the Board prior to the issuance of the report.

It shall be the intent of the County to maintain a capital asset ledger of all permanent assets acquired. The Finance department will maintain these asset records on an on-going basis to ensure proper controls and report annually regarding these records to the Board. No asset will be considered fixed unless its value or component value exceeds \$12,000 dollars or in the case of infrastructure assets purchased or acquired with an original cost of \$50,000 or more.

Depreciation will be charged on all capital assets. This policy is consistent with the requirements of GASB Statement No. 34. Depreciation will be recorded on a straight-line basis over the normal useful life of the asset.

It shall be the intent of the County to manage all accounts receivable. Accounts receivable are created by operations in certain departments and offices. In general, they arise at the renewal of a permit or license from departments such as Health, River Bluff Nursing Home or Transportation. The department or office that is responsible for the billing is responsible for collections and managing receivables. Consistent with good financial management, each department and office will age their receivables. Departments and Offices shall continue collection efforts.

The Finance department remits vendor payments on a regular schedule twice a month. Vendor payments are released by the County Clerk's office per the defined schedule. Emergency requests for payment are considered on a case-by-case basis. All remittances will be mailed unless there is a business purpose requiring a department to obtain the check at which time a release form will need to be signed.

It is the intent of the County to comply with the modified accrual basis of accounting, in which revenues are recorded when they are both measurable and available. The County considers revenue to be available if they are collected within 60 days of the end of the current fiscal period for property taxes, 180 days of the end of the current fiscal period for certain health department and County reimbursable grants, and 90 days of the end of the current fiscal period for all other amounts.

GRANTS

The purpose of this policy is to ensure that all grant-funded programs or projects are managed according to the terms set forth in the grant agreement, Winnebago County Grant Administration Policies and Procedures and

other applicable County policies and procedures. To inform the County Board of the value of a new grant program, the Board must have full knowledge of the total cost and/or impact of the program and its funding sources. It is a requirement that departments administering grants are familiar with the grant administration policies and procedures; in addition to individual grant requirements.

A grant is an amount of money that a government or other institution gives to an individual or to an organization for a particular purpose.

The following should be considered when applying for, accepting, and/or managing grant awards:

- A new grant is a grant awarded for a purpose that has not been previously supported by grant funding.
- Grant Award Agreement Federal/State/Local compliance requirements.
- If Indirect Costs are allowable, all new grant application budgets should include the County's 10% de minimis indirect cost rate. If not included, the explanation shall be included in the Grant Summary Worksheet.
- Departments who apply for grants that require a local match must find the local match within their budgets.
- Departments who apply for new grants must understand the special conditions associated with their funding and inform the County Board of the conditions in the Resolution, prior to approval. Upon Board acceptance and approval, the County Board Administration Staff will log each special condition into the Special Conditions System of Register.
 - The County Board's definition of a conflicting special condition is any special condition of funding (outside of standard state/federal conditions) that may prohibit another department's ability to apply for funding.

Departments will submit a budget amendment for new grant awards to the Chief Financial Officer to amend the respective budget. A 2/3rd vote of all members constituting the County Board is required to amend department budgets to reflect grant revenues and expenses (55 ILCS 5/6-1003).

- Grants will be controlled at the operating budget level based on the County's fiscal year.
- The grant budget will be periodically reviewed by the designated Grant Managers to ensure that the revenues and expenditures are consistent with the grant award's allowable costs.
- Designated Grant Managers will inform Finance Director of identified sub-award/sub-recipients.
- Grants will be reviewed quarterly, as needed, by the Grant Compliance Officer or Finance Director with the Department Head, Elected Official, or designated Grant Managers.

The Chairman is authorized, on behalf of the County Board to execute the renewal, continuation or modification of any previously awarded grant, without further Board action.

RISK MANAGEMENT

The County has an established program for unemployment, liability and workers compensation. To forecast expenditures, the County considers claims, retention levels, fixed costs, and fund reserves.

INVESTMENT POLICY

The County Treasurer is responsible for the investing of all Winnebago County funds (55 ILCS 5/3-11006). It is always prudent for any public unit to have an Investment Policy in place for the purpose of safeguarding funds, equitably distributing the investments, and maximizing income of the governmental unit. The following policy is adopted for the Winnebago County Treasurer's Office.

SCOPE OF INVESTMENT POLICY

This Investment Policy applies to the investment activities of all funds under the jurisdiction of the Winnebago County Treasurer. This Investment Policy will also apply to any new funds or temporary funds placed under the jurisdiction of the Winnebago County Treasurer. The Illinois Compiled Statutes will take precedence except where this policy is more restrictive, wherein this policy will take precedence.

OBJECTIVES

The purpose of this Investment Policy of the Winnebago County Treasurer is to establish cash management and investment guidelines for the stewardship of public funds under the jurisdiction of the Winnebago County Treasurer. The specific objectives of this investment policy will be as follows:

1. Safety of Principal.
2. Diversity of investment to avoid unreasonable risks.
3. The portfolio shall remain sufficiently liquid to meet all operating costs, which may be reasonably anticipated.
4. The highest interest rate available will always be the objective of this policy, combined with safety of principal. The Winnebago County Treasurer will require full collateralization of any deposits.
5. In maintaining its investment portfolio, the Winnebago County Treasurer shall avoid any transaction that might impair public confidence in the Winnebago County Treasurer's Office.
6. The Winnebago County Treasurer will give consideration to the financial institutions positive community involvement when consideration is given to the financial institution to be used as a depository.
7. All funds will be invested for a period of one day or longer, depending on the requirement for the disbursement of funds.
8. All funds shall be deposited within two working days at prevailing rates or better, in accordance with Illinois Compiled Statutes.

RESPONSIBILITY

All investment of funds under the control of the Winnebago County Treasurer is the direct responsibility of the Winnebago County Treasurer. The Winnebago County Treasurer shall be responsible for all transactions and

shall establish a system of controls of the activities of all subordinates who are directly involved in the assistance of such investment activities.

PRUDENCE

The standard of prudence to be used by investment officials shall be the "prudent person," and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for any individual securities credit risk or market price changes, provided that deviations from expectation are reported in a timely fashion, and appropriate action is taken to control adverse developments.

ACCOUNTING

All investment transactions shall be recorded by the Winnebago County Treasurer or the Winnebago County Treasurer's staff. A report will be generated, at least monthly, listing all active investments, including information regarding securities in portfolio by class or type, book value, interest earned and market value as of report date. This report will be made available to the Winnebago County Board and Winnebago County Treasurer.

FINANCIAL INSTITUTIONS

The Winnebago County Treasurer will have the sole responsibility to select which financial institutions will be depositories for Winnebago County Treasurer funds. The Winnebago County Treasurer will take into consideration security, size, location, condition, service, fees and the community relations involvement of the financial institution when choosing a financial institution.

At no time will the Winnebago County Treasurer investments exceed 65% of the financial institution's capital and surplus.

All financial institutions having any type of financial relationships: deposit investments, loans, etc., are required to provide a complete and current "Call Report," required by their appropriate regulatory authority each calendar quarter within 30 days of the "Call" request date.

INVESTMENT VEHICLES

The Winnebago County Treasurer will use investments approved for governmental units as set forth in the most current issue of the Illinois Compiled Statutes.

COLLATERAL

In order to protect the funds of Winnebago County, it will be a standard practice of the Winnebago County Treasurer to require that all deposits in financial institutions be collateralized. Collateral shall be held under the name of Winnebago County. During the term of the deposit, at least 102% collateralization will be required whenever deposits exceed the insured limits of FDIC. The Winnebago County Treasurer will require a signed

Pledge Agreement between Winnebago County, the Financial Institution, and the Holding Company to be on file at all times.

102% of collateralization of the deposit will be required. Only the following collateral will be accepted:

- U.S. Government direct securities
- Obligations of Federal Instrumentalities
- Obligations of the State of Illinois

- Obligations of the County of Winnebago
- Obligations of municipalities located within the County of Winnebago, subject to acceptance by the Winnebago County Treasurer
- Acceptable Collateral as identified in the Illinois Compiled Statutes for use by the Treasurer of the State of Illinois

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

The above standard is established as the standard for professional responsibility and shall be applied in the context of managing the Winnebago County Treasurer's portfolio, pursuant to the Public Funds Investment Act at 30 Illinois Compiled Statutes 235/2.5 and other provisions included in that Act, along with all other Statutes and Constitutional provisions regarding conflicts of interest and ethical considerations.

SECURITY CONTROLS

Only the Winnebago County Treasurer is authorized to establish financial accounts for the office of Winnebago County Treasurer. At all times either the Winnebago County Treasurer, singly or signatories as designated by the Winnebago County Treasurer, should be authorized to sign on financial accounts of the office of the Winnebago County Treasurer.

ADOPTION

This investment policy or similar policy has been in effect since January 1, 2022. Last revision March 12, 2022.

FISCAL YEAR 2025 BUDGET CALENDAR

Budget Task	Date
Chief Financial Officer and Finance Department to review budget process, refine budget requirements, determine budget calendar and prepare preliminary budget guidelines	Feb 1 st to March 1 st
Finance Committee to review Budget Calendar	March 7 th
Initial forecast of Fiscal Years ~~2023~~ 2024 and ~~2024~~ 2025 with preliminary tax levy options to be presented to the Finance Committee	MarchJune 7 th 15 th
Finance Committee to approve 2025 Budget Policy & Guidelines	March 21 st
County Board to approve 2025 Budget Policy & Guidelines	March 28 th
Budget preparation materials are distributed to departments	April 19 th ~~3rd~~ - April 30 th
Departments to submit all budget documents to the Chief Financial Officer	May 31 st
Chief Financial Officer and Administrator to review all preliminary budgets with Departments	June 7 th – 14 th
Recommended budgets are provided to Department Heads/Elected Officials	June 20 th
Budget changes made as needed due to unforeseen items	June 21-July 18
Budget to be reviewed by Chairman, Administrator and Chief Financial Officer	June 20 th
County Administrator to present recommended budget to the Committee of the Whole	Aug 8 th
Truth in Taxation Hearing (we will schedule a date if needed)	
Department Heads and Elected Officials sign off sheet on budgets and capital requests due in the Finance Department	Aug 1 st
Finance Committee to vote on County Budget Ordinance	Aug 29 th
County Board to place balanced Proposed Budget on public display	Sept 5 th
County Board to adopt the appropriation and tax levy ordinance/budget	Sept 26 th



Resolution Executive Summary

Prepared By: Finance Department
Committee: Finance Committee
Committee Date: August 29, 2024
Resolution Title: Annual Appropriation Ordinance Fiscal Year 2025
County Code: Winnebago County Code Sec 2 -38 Accounting and Financial Reporting Policies

Board Meeting Date: September 5, 2024

Budget Information:

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

Background Information:

Annually the county is required to pass a budget. Said budget must comply with Governmental Accounting Standards Board (GASB) pronouncements. The Proposed Fiscal Year 2025 Winnebago County Budget provides the financial detail to the Annual Appropriation Ordinance. Please note, the Annual Appropriation Ordinance and the Proposed Fiscal Year 2025 Budget are and should be considered parts of the same document. This executive summary, the Annual Appropriations Ordinance along with its supporting Fiscal Year 2025 Budget is or will be available no later than 9-12-2024 in electronic format and hard copy by contacting the Winnebago County Clerk. Also, from 9-12-2024 until 9-26-2024 this document will be on public display in the Winnebago County Clerk's Office.

Recommendation:

This is the recommended budget based on communication with county board members and members of the Finance Committee.

Contract/Agreement:

N/A

2024 CO 054

ANNUAL APPROPRIATION ORDINANCE FISCAL YEAR 2025

WHEREAS, the herein contained annual budget has been prepared in accordance with “An Act in Relation to the Budgets of Counties Not Required by Law to Pass an Annual Appropriation Bill”, as amended; and,

WHEREAS, The Finance Committee of the County Board of the County of Winnebago, State of Illinois, has received the herein contained estimated revenues, expenditure budgets and appropriations for the various departments and funds for the fiscal year beginning October 1, 2024 and ending September 30, 2025; and,

WHEREAS, said schedule of appropriations which specified the several objects and purposes of each item of expense is to be known as the Annual Appropriation Ordinance. Also, said Annual Appropriation Ordinance applies to the various Federal and State Grants that are approved by the County Board or County Health Board and appropriate funding agency.

NOW, THEREFORE, BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, that the amounts and purposes herein specified, or so much thereof as may be authorized by law, as may be needed, be and the same are hereby appropriated from the following funds: General Fund, Public Safety Sales Tax Fund, Marriage and Civil Union Fund, Document Storage Fund, Treasurer Delinquent Tax Fund, Vital Records Fee Fund, Recorder’s Document Fee Fund, Court Automation Fund, Court Security Fee Fund, Victim Impact Panel Fee Fund, Child Support & Collection Fee Fund, Children’s Waiting Room Fund, Recorder’s Rental Housing Fee Fund, Drug Enforcement Fund (Sheriff), 9-1-1 Operations Fund (ETSB), Probation Service Fee Fund, Host Fee Fund, Neutral Site Custody Exchange Fee Fund, Coroner’s Office Fee Fund, Deferred Prosecution Program Fund, Hotel/Motel Tax Fund, Federal Forfeiture Fund (State’s Attorney), State Drug Forfeiture Fund (State’s Attorney), Check Offender Program Fund (State’s Attorney), Law Library Fund, Jail Medical Cost Fund, State’s Attorney Automation Fund, County Automation Fund, Detention Home Fund, WinGIS (County Share) Fund, Mortgage Foreclosure Mediation Fund, Specialty Courts Fund, Sheriff Electronic Citation Fee Fund, Sheriff’s Commissary Fund, CJC Fitness Fund, Historical Museum Fund, Circuit Clerk Electronic Citation Fund, Circuit Clerk Operations and Administration Fund, Children’s Advocacy Project Fund, CASA Fund, County Highway Fund, County Bridge & Improvement Fund, Federal Aid Matching Fund, Motor Fuel Tax Fund, Rebuild Illinois Fund, Veteran’s Assistance Fund, Health Insurance Fund, Employer Social Security Fund, Illinois Municipal Retirement Fund, Tort Judgment and Liability Insurance Fund, Mental Health Tax Fund, 2013C Debt Certificates Fund, 2013E Debt Certificates Fund, Baxter Road Special Tax Allocation Fund, 2015A Debt Certificates Bond Fund, 2016E Refunding Bond Fund, 2012C Refunding Bond Fund, 2017C Refunding Bond Fund, 2018 Pension Obligation Bonds Fund, 2020A GO Bond Fund, 2021A Refunding Bonds Fund, 2021B Refunding Bonds Fund, 2022 Series Go Refunding Bonds, Public Health/Grants Fund, Sheriff’s Department Grant Fund, State’s Attorney Grants Fund, Probation Grants Fund, Community Development Loan Fund, Circuit Court Grants Fund, City Election Fund, American Rescue Plan Act Fund, Office of Criminal Justice Initiatives Grants Fund, Opioid Settlement Fund, River Bluff Nursing Home Fund, Animal Services Fund, 555 North Court Street Operations Fund,

Water System–Baxter Road Fund, Internal Services Fund, Animal Services Donation Fund, Capital Projects Fund, 2012F Project Fund, , Regional Police Training Center Fund, 2024 Court-Case Management Project Fund for the fiscal year beginning October 1, 2024 and ending September 30, 2025; and,

BE IT FURTHER ORDAINED, that the object classifications to be used to identify the objects of expenditures within the various appropriations shall be known as personnel; supplies and services, capital outlays; debt service; transfers;

BE IT FURTHER ORDAINED, that the clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

(AGREE)

(DISAGREE)



JOHN BUTITTA, CHAIR

JOHN BUTITTA, CHAIR

JAIME SALGADO, VICE CHAIR

JAIME SALGADO, VICE CHAIR



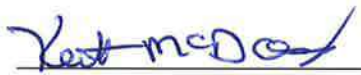
JEAN CROSBY

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 26th day of September 2024.



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

ATTESTED BY:



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: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the General Fund

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$14,879,421
If not, explain funding source: N/A	
ORG/OBJ/Project Code: N/A	Budget Impact: N/A

Background Information: That there be and is hereby levied the sum of Fourteen Million, Eight Hundred Seventy-Nine Thousand, Four Hundred Twenty-One Dollars (\$14,879,421) on all the taxable property in the County of Winnebago, State of Illinois, as a "General Corporate Tax": for the year 2024 and that the County Clerk of said county be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the General County Fund 2025 Appropriations.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2024 CO 057

**TAX LEVY
GENERAL FUND**

WHEREAS, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2024 through September 30, 2025; and,

WHEREAS, said expenditure budget is for the purposes of paying the expenses of general county government as set forth in "An Act to Revise the Law in Relation to Counties", as amended.

NOW, THEREFORE BE IT ORDAINED, that there be and is hereby levied the sum of Fourteen Million, Eight Hundred Seventy-Nine Thousand, Four Hundred Twenty-One Dollars (\$14,879,421) on all the taxable property in the County of Winnebago, State of Illinois, as a "General Corporate Tax": for the year 2024 and that the County Clerk of said county be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the General County Fund 2025 Appropriations; and

BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

(AGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

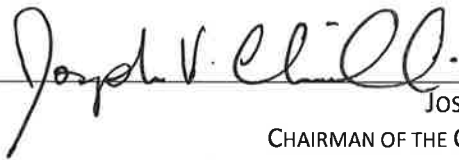
JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 24th day of October 2024.


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

ATTESTED BY:


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

⑨ ②

Suspend

COMMITTEE: FinanceSUBJECT: Levy - General Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					

⑨②

COMMITTEE: FinanceSUBJECT: Levy - General Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS					
Unanimous Vote	15			5	



Ordinance Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the IMRF Fund

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted?	Yes	Appropriation Amount:	\$2,000,000
If not, explain funding source: N/A			
ORG/OBJ/Project Code:	N/A	Budget Impact:	N/A

Background Information: That there be and is hereby levied the sum of Two Million Dollars (\$2,000,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a "Illinois Municipal Retirement Fund Tax": and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Illinois Municipal Retirement Fund 2025 Appropriations.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2024 CO 058

**TAX LEVY
ILLINOIS MUNICIPAL RETIREMENT FUND**

WHEREAS, The Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2024 through September 30, 2025 and,

WHEREAS, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in the "Illinois Pension code," as amended.

NOW, THEREFORE, BE IT ORDAINED, that there be and is hereby levied the sum of Two Million Dollars (\$2,000,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a "Illinois Municipal Retirement Fund Tax": and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Illinois Municipal Retirement Fund 2025 Appropriations; and

BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this ordinance to the County Clerk.

(AGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

THE ABOVE AND FOREGOING ORDINANCE WAS ADOPTED BY THE COUNTY BOARD OF
THE COUNTY OF
WINNEBAGO, ILLINOIS THIS 24th DAY OF October 2024.

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

ATTESTED BY:

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

⑨ ③

Suspend

COMMITTEE: FinanceSUBJECT: Levy - IMRF Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.				✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA				✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY				✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER				✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE				✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					

⑨③

COMMITTEE: FinanceSUBJECT: Levy - TMR Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous Vote					



Ordinance Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the County Highway Fund

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$3,061,000
If not, explain funding source: N/A	
ORG/OBJ/Project Code: N/A	Budget Impact: N/A

Background Information: That there be and is hereby levied the sum of Three Million, Sixty-One Thousand Dollars (\$3,061,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a "County Highway Tax": for the purpose set forth in chapter 121, paragraph 5-401 and 5-601 of the Illinois Revised Statutes - 1981 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the County Highway Fund 2025 Appropriations.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2024 CO 059

**TAX LEVY
COUNTY HIGHWAY FUND**

WHEREAS, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2024 through September 30, 2025; and,

WHEREAS, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in "Illinois Highway Code," as amended.

NOW, THEREFORE, BE IT ORDAINED, that there be and is hereby levied the sum of Three Million, Sixty-One Thousand Dollars (\$3,061,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a "County Highway Tax": for the purpose set forth in chapter 121, paragraph 5-401 and 5-601 of the Illinois Revised Statutes - 1981 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the County Highway Fund 2025 Appropriations; and

BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

(AGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

THE ABOVE AND FOREGOING ORDINANCE WAS ADOPTED BY THE COUNTY BOARD OF
THE COUNTY OF
WINNEBAGO, ILLINOIS THIS 24th DAY OF October 2024.



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

ATTESTED BY:



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

⑨④

Suspend

COMMITTEE: FinanceSUBJECT: Levy - County Highway Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.				✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA				✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY				✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER				✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE				✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					

(9)(4)

COMMITTEE: FinanceSUBJECT: Levy - County Highway Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous Vote					



Ordinance Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the County Bridge Fund

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$634,000
If not, explain funding source: N/A	
ORG/OBJ/Project Code: N/A	Budget Impact: N/A

Background Information: That there be and is hereby levied the sum of Six Hundred, Thirty-Four Thousand Dollars (\$634,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024 as a "County Bridge Tax": for the purpose of constructing any bridge or bridges over a stream, or any approach or approaches thereto by means of an embankment or trestle work on a public road, as provided by law and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the County Bridge Fund 2025 Appropriations

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2024 CO 060

**TAX LEVY
COUNTY BRIDGE FUND**

WHEREAS, The Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2024 through September 30, 2025; and,

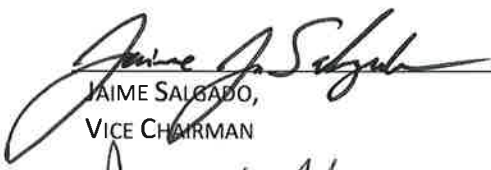
WHEREAS, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in "Illinois Highway Code," as amended.

NOW, THEREFORE, BE IT ORDAINED, that there be and is hereby levied the sum of Six Hundred Thirty-Four Thousand Dollars (\$634,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a "County Bridge Tax": for the purpose of constructing any bridge or bridges over a stream, or any approach or approaches thereto by means of an embankment or trestle work on a public road, as provided by law and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the County Bridge Fund 2025 Appropriations; and

BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

(AGREE)

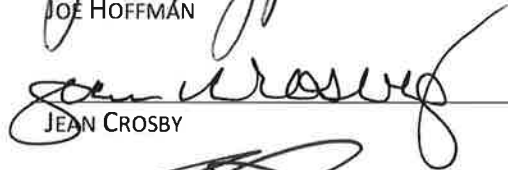
JOHN BUTITTA,
FINANCE CHAIRMAN



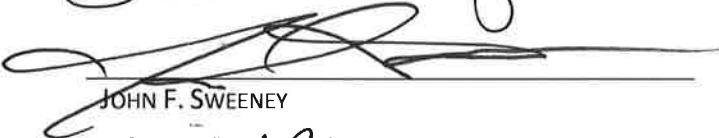
JAIME SALGADO,
VICE CHAIRMAN



JOE HOFFMAN



JEAN CROSBY



JOHN F. SWEENEY



MICHAEL THOMPSON



KEITH McDONALD

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

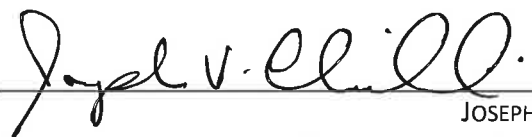
JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

THE ABOVE AND FOREGOING ORDINANCE WAS ADOPTED BY THE COUNTY BOARD OF
THE COUNTY OF
WINNEBAGO, ILLINOIS THIS 24th DAY OF October 2024.



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

ATTESTED BY:



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

⑨⑤

Suspend

COMMITTEE: FinanceSUBJECT: Levy - County Bridge Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.				✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA				✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY				✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER				✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE				✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					

(9) (5)

COMMITTEE: FinanceSUBJECT: Levy - County Bridge Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous Vote					



Ordinance Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the Federal Aid Matching Fund

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$2,077,000
If not, explain funding source: N/A	
ORG/OBJ/Project Code: N/A	Budget Impact: N/A

Background Information: That there be and is hereby levied the sum of Two Million, Seventy-Seven Thousand Dollars (\$2,077,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a "Federal Aid Matching Tax": for the purpose of providing funds for the proportionate share of the expenses in construction of highways in the federal aid secondary system, as provided by law, in chapter 121, paragraph 5-603, of the Illinois Revised Statutes - 1981, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Federal Aid Matching Fund 2025 Appropriations.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2024 CO 061

**TAX LEVY
FEDERAL AID MATCHING FUND**

WHEREAS, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2024 through September 30, 2025; and,

WHEREAS, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in "Illinois Highway Code," as amended.

NOW, THEREFORE, BE IT ORDAINED, that there be and is hereby levied the sum of Two Million, Seventy-Seven Thousand Dollars (\$2,077,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a "Federal Aid Matching Tax": for the purpose of providing funds for the proportionate share of the expenses in construction of highways in the federal aid secondary system, as provided by law, in chapter 121, paragraph 5-603, of the Illinois Revised Statutes - 1981, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Federal Aid Matching Fund 2025 Appropriations; and

BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

(AGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

Jaime J. Salgado
JAIME SALGADO,
VICE CHAIRMAN

Joe Hoffman
JOE HOFFMAN

Jean Crosby
JEAN CROSBY

John F. Sweeney
JOHN F. SWEENEY

Michael Thompson
MICHAEL THOMPSON

Keith McDonald
KEITH McDONALD

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

THE ABOVE AND FOREGOING ORDINANCE WAS ADOPTED BY THE COUNTY BOARD OF
THE COUNTY OF
WINNEBAGO, ILLINOIS THIS 24th DAY OF October 2024.

Joseph V. Chiarelli
JOSEPH CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS

ATTESTED BY:

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

COMMITTEE: FinanceSUBJECT: Levy - Federal Aid Matching

(9) (6)

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous Vote					

⑨⑥

Suspend

COMMITTEE: FinanceSUBJECT: Levy - Federal Aid Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.				✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA				✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY				✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER				✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE				✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					



Ordinance Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the Health Department Fund

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted?	Yes	Appropriation Amount:	\$2,312,000
If not, explain funding source: N/A			
ORG/OBJ/Project Code:	N/A	Budget Impact:	N/A

Background Information: That there be and is hereby levied the sum of Two Million, Three Hundred and Twelve Thousand Dollars (\$2,312,000) on all the taxable property in the County of Winnebago, State of Illinois, as a "County Public Health Fund Tax": for the year 2024 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the County Public Health Fund 2025 Appropriations.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2024 CO 062

**TAX LEVY
COUNTY HEALTH DEPARTMENT FUND**

WHEREAS, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the Fiscal Year October 1, 2024 through September 30, 2025; and,

WHEREAS, said expenditure budget is for the purposes set forth in "An Act in Relation to the Establishment and Maintenance of County and Multiple County Public Health Departments," as amended.

NOW, THEREFORE, BE IT ORDAINED, that there be and is hereby levied the sum of Two Million, Three Hundred Twelve Thousand Dollars (\$2,312,000) on all the taxable property in the County of Winnebago, State of Illinois, as a "County Public Health Fund Tax": for the year 2024 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the County Public Health Fund 2025 Appropriations; and

BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County Of Winnebago, Illinois shall deliver a certified copy of this ordinance to the County Clerk.

(AGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

THE ABOVE AND FOREGOING ORDINANCE WAS ADOPTED BY THE COUNTY BOARD OF
THE COUNTY OF
WINNEBAGO, ILLINOIS THIS 24th DAY OF October 2024.


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

ATTESTED BY:


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

⑨⑦

Suspend

COMMITTEE: FinanceSUBJECT: Levy - Health Dept. Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.				✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA				✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY				✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER				✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE				✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					

(9)(7)

COMMITTEE: FinanceSUBJECT: Levy - Health Dept. Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					



Ordinance Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the Tort Judgment and Liability Fund.

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$4,853,000
If not, explain funding source: N/A	
ORG/OBJ/Project Code: N/A	Budget Impact: N/A

Background Information: That there be and is hereby levied the sum of Four Million, Eight Hundred Fifty-Three Thousand Dollars (\$4,853,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a "Tort Judgment and Liability Insurance Tax"; and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Tort Judgment and Liability Insurance Fund 2025 Appropriations.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2024 CO 063

**TAX LEVY
TORT JUDGMENT AND LIABILITY FUND**

WHEREAS, The Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2024 through September 30, 2025; and,

WHEREAS, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in the "Local Governmental and Governmental Employees Tort Immunity Act," as amended.

NOW, THEREFORE, BE IT ORDAINED, that there be and is hereby levied the sum of Four Million, Eight Hundred Fifty-Three Thousand Dollars (\$4,853,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a "Tort Judgment and Liability Insurance Tax": and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Tort Judgment and Liability Insurance Fund 2025 Appropriations; and

BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

(AGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

THE ABOVE AND FOREGOING ORDINANCE WAS ADOPTED BY THE COUNTY BOARD OF
THE COUNTY OF
WINNEBAGO, ILLINOIS THIS 24th DAY OF October 2024.


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

ATTESTED BY:


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

⑨⑧

Suspend

COMMITTEE: FinanceSUBJECT: Levy - Tort Judgement & Liability

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.				✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA				✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY				✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER				✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE				✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					

⑨ ⑧

COMMITTEE: FinanceSUBJECT: Levy - Tort Judgement & Liability

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					



Ordinance Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the Social Security Fund

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$5,200,000
If not, explain funding source: N/A	
ORG/OBJ/Project Code: N/A	Budget Impact: N/A

Background Information: That there be and is hereby levied the sum of Five Million, Two Hundred Thousand Dollars (\$5,200,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a “Social Security and Medicare Fund Tax”: and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Social Security and Medicare Fund 2025 Appropriations.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2024 CO 064

**TAX LEVY
SOCIAL SECURITY FUND**

WHEREAS, The Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2024 through September 30, 2025; and,

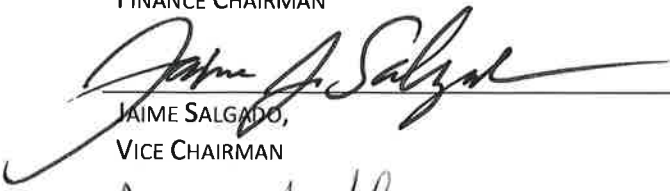
WHEREAS, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in the "Illinois Revised Statutes chapter 108-1/2, paragraph 7-172.2."

NOW, THEREFORE, BE IT ORDAINED, that there be and is hereby levied the sum of Five Million, Two Hundred Thousand Dollars (\$5,200,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a "Social Security and Medicare Fund Tax": and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Social Security and Medicare Fund 2025 Appropriations; and

BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

(AGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN



JAIME SALGADO,
VICE CHAIRMAN



JOE HOFFMAN



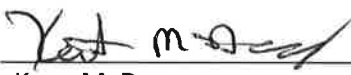
JEAN CROSBY



JOHN F. SWEENEY



MICHAEL THOMPSON



KEITH McDONALD

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

THE ABOVE AND FOREGOING ORDINANCE WAS ADOPTED BY THE COUNTY BOARD OF
THE COUNTY OF
WINNEBAGO, ILLINOIS THIS 24th DAY OF October 2024.



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

ATTESTED BY:



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

⑨⑨

Suspend

COMMITTEE: FinanceSUBJECT: Levy - SS. Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.				✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA				✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY				✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER				✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE				✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					

(9)(9)

COMMITTEE: FinanceSUBJECT: Levy - SS Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS					
Unanimous vote	15			5	



Ordinance Executive Summary

Prepared By: Steven Schultz

Committee: Finance Committee

Committee Date: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the Veterans Assistance Fund

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$1,120,000
If not, explain funding source: N/A	
ORG/OBJ/Project Code: N/A	Budget Impact: N/A

Background Information: That there be and is hereby levied the sum of One Million, One Hundred and Twelve Thousand Dollars (\$1,120,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a “Veterans Assistance Tax”: and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Veterans Assistance Fund 2025 Appropriations.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2024 CO 065

**TAX LEVY
VETERANS ASSISTANCE FUND**

WHEREAS, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2024 through September 30, 2025; and

WHEREAS, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in the "An Act to Revise the Law in Relation to Counties", as amended, and the Military Veterans Assistance Act (330 ILCS 45/0.01 *et seq.*), as amended.

NOW, THEREFORE, BE IT ORDAINED, that there be and is hereby levied the sum of One Million, One Hundred Twenty Thousand Dollars (\$1,120,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024, as a "Veterans Assistance Tax"; and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Veterans Assistance Fund 2025 Appropriations; and

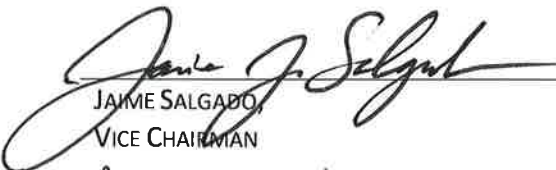
BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

(AGREE)

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JOHN BUTITTA,
FINANCE CHAIRMAN



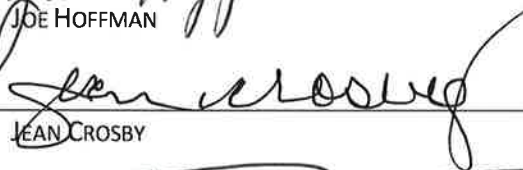
JAIME SALGADO,
VICE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN



JOE HOFFMAN

JOE HOFFMAN



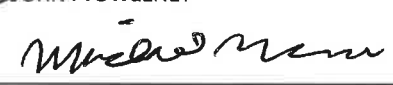
JEAN CROSBY

JEAN CROSBY



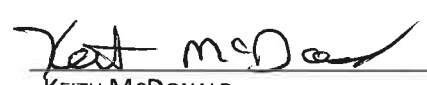
JOHN F. SWEENEY

JOHN F. SWEENEY



MICHAEL THOMPSON

MICHAEL THOMPSON



KEITH McDONALD

KEITH McDONALD

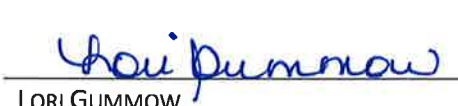
THE ABOVE AND FOREGOING ORDINANCE WAS ADOPTED BY THE COUNTY BOARD OF
THE COUNTY OF WINNEBAGO, ILLINOIS THIS 24th DAY OF Oct. 2024.



JOSEPH CHIARELLI

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

ATTESTED BY:



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

(9) (10)

Suspend

COMMITTEE: FinanceSUBJECT: Levy - Veterans Assistance Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.				✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA				✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY				✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER				✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE				✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					

(9) (10)

COMMITTEE: FinanceSUBJECT: Levy - Veterans Assistance

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous Vote					



Ordinance Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the Detention Home Fund

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$1,640,000
If not, explain funding source: N/A	
ORG/OBJ/Project Code: N/A	Budget Impact: N/A

Background Information: That that there be and is hereby levied the sum of One Million, Six Hundred Forty Thousand Dollars (\$1,640,000) on all the taxable property in the County of Winnebago, State of Illinois, for the year 2024 for the purpose of purchasing, erecting, leasing, or otherwise providing, establishing, supporting, and maintaining such detention home, and said tax was authorized by the legal voters of the County of Winnebago on November 2, 1954. the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Detention Home Fund 2025 Appropriations.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2024 CO 066

**TAX LEVY
DETENTION HOME FUND**

WHEREAS, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2024 through September 30, 2025; and,

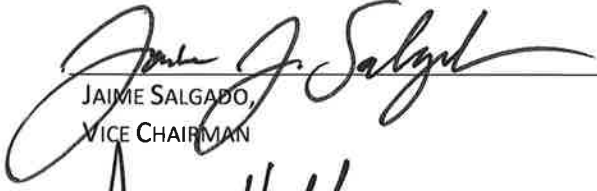
WHEREAS, said expenditure budget is for the purposes set forth in "An Act to Authorities to Provide for the Temporary Care and Custody of Dependent, Delinquent, or Truant Children, and to Levy and Collect a Tax for the Purpose."

NOW, THEREFORE, BE IT ORDAINED, that there be and is hereby levied the sum of One Million, Six Hundred and Forty Thousand Dollars (\$1,640,000) on all the taxable property in the County of Winnebago, State of Illinois, for the year 2024 for the purpose of purchasing, erecting, leasing, or otherwise providing, establishing, supporting, and maintaining such detention home, and said tax was authorized by the legal voters of the County of Winnebago on November 2, 1954. the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Detention Home Fund 2025 Appropriations; and

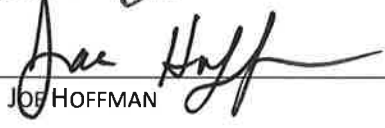
BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

(AGREE)

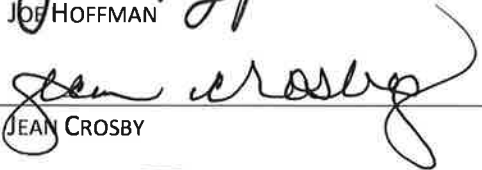
JOHN BUTITTA,
FINANCE CHAIRMAN



JAIME SALGADO,
VICE CHAIRMAN



JOE HOFFMAN



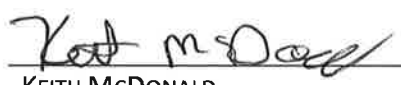
JEAN CROSBY



JOHN F. SWEENEY



MICHAEL THOMPSON



KEITH McDONALD

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

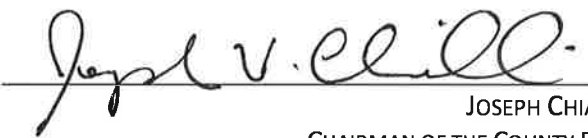
JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

THE ABOVE AND FOREGOING ORDINANCE WAS ADOPTED BY THE COUNTY BOARD OF
THE COUNTY OF

WINNEBAGO, ILLINOIS THIS 24th DAY OF October 2024.



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

ATTESTED BY:



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

(9) (11)

Suspend

COMMITTEE: FinanceSUBJECT: Levy - Detention Home Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER				✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					

COMMITTEE: FinanceSUBJECT: Levy - Detention Home Fund

(9) (11)

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS					
Unanimous Vote	15			5	



Ordinance Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the Historical Museum Fund

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$150,000
If not, explain funding source: N/A	
ORG/OBJ/Project Code: N/A	Budget Impact: N/A

Background Information: That there be and is hereby levied the sum of One Hundred Fifty Thousand Dollars (\$150,000) on all the taxable property in the County of Winnebago, State of Illinois, as a "Historical Museum Tax": for the year 2024 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Historical Museum Fund 2025 Appropriations.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2024 CO 067

**TAX LEVY
HISTORICAL MUSEUM FUND**

WHEREAS, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2024 through September 30, 2025; and,

WHEREAS, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in "An Act to Levy Taxes for the Maintenance of Historical Museums," as amended.

NOW, THEREFORE, BE IT ORDAINED, that there be and is hereby levied the sum of One Hundred Fifty Thousand Dollars (\$150,000) on all the taxable property in the County of Winnebago, State of Illinois, as a "Historical Museum Tax": for the year 2024 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Historical Museum Fund 2025 Appropriations; and

BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

(AGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGAGO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

THE ABOVE AND FOREGOING ORDINANCE WAS ADOPTED BY THE COUNTY BOARD OF
THE COUNTY OF
WINNEBAGO, ILLINOIS THIS 24th DAY OF October 2024.


JOSEPH CHIARELLI

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

ATTESTED BY:


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

⑨ ⑫

Suspend

COMMITTEE: FinanceSUBJECT: Levy - Historical Museum Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					

COMMITTEE: FinanceSUBJECT: Levy - Historical Museum

(9) (12)

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS					
Unanimous vote	15			5	



Ordinance Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the Nursing Home Operations Fund

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$2,900,000
If not, explain funding source: N/A	
ORG/OBJ/Project Code: N/A	Budget Impact: N/A

Background Information: That there be and is hereby levied the sum of Two Million, Nine Hundred Thousand Dollars (\$2,900,000) on all the taxable property in the County of Winnebago, State of Illinois, as a County Tax for the purpose of maintaining a County Nursing Home for the year 2024 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposed as set forth in the County Nursing Home Operations Fund 2025 Appropriations.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

**TAX LEVY
COUNTY NURSING HOME OPERATIONS FUND**

WHEREAS, the County Board of the County of Winnebago did adopt a resolution for a referendum to establish a levy for the purpose of maintaining the County Nursing Home; and

WHEREAS, a majority of the voters of Winnebago County, Illinois voting in the election of June 28, 2022 voted in favor of authorizing the County to increase the amount levied by the County from 0.0445% to 0.1% for the purpose of maintaining the County Nursing Home; and

WHEREAS, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2024 through September 30, 2025; and

WHEREAS, said expenditure budget is for the purposes set forth in "An Act to Revise the Law in Relation to Counties," as amended.

NOW, THEREFORE, BE IT ORDAINED, that there be and is hereby levied the sum of Two Million, Nine Hundred Thousand Dollars (\$2,900,000) on all the taxable property in the County of Winnebago, State of Illinois, as a County Tax for the purpose of maintaining a County Nursing Home for the year 2024 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposed as set forth in the County Nursing Home Operations Fund 2025 Appropriations; and

BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

(AGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTITTA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

THE ABOVE AND FOREGOING ORDINANCE WAS ADOPTED BY THE COUNTY BOARD OF
THE COUNTY OF WINNEBAGO, ILLINOIS THIS 24th DAY OF Oct. 2024.


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

ATTESTED BY:


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

⑨ ⑬

Suspend

COMMITTEE: FinanceSUBJECT: Levy - Nursing Home Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.				✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA				✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY				✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER				✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE				✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					

(9) (13)

COMMITTEE: FinanceSUBJECT: Levy - Nursing Home Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous Vote					



Ordinance Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: October 17th, 2024

Resolution Title: Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2025 for the Children's Advocacy Fund

County Code: Not Applicable

Board Meeting Date: October 24th, 2024

Budget Information:

Was item budgeted?	Yes	Appropriation Amount:	\$155,000
If not, explain funding source: N/A			
ORG/OBJ/Project Code:	N/A	Budget Impact:	N/A

Background Information: That there be and is hereby levied the sum of One Hundred, Fifty-Five Thousand Dollars (\$155,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024 for the purpose of establishing and maintaining a Children's Advocacy Center, and said tax was authorized by the voters of the County of Winnebago on April 20, 1993. the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Children's Advocacy Project Fund 2025 Appropriations.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2024 CO 069

**TAX LEVY
CHILDREN'S ADVOCACY FUND**

WHEREAS, The Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2024 through September 30, 2025; and,

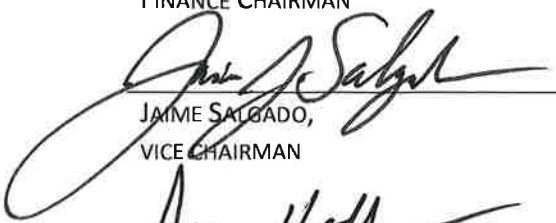
WHEREAS, said expenditure budget is for the purposes set forth in the "Children's Advocacy Center Act."

NOW, THEREFORE, BE IT ORDAINED, that there be and is hereby levied the sum of One Hundred, Fifty-Five Thousand Dollars (\$155,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2024 for the purpose of establishing and maintaining a Children's Advocacy Center, and said tax was authorized by the voters of the County of Winnebago on April 20, 1993. the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Children's Advocacy Project Fund 2025 Appropriations; and

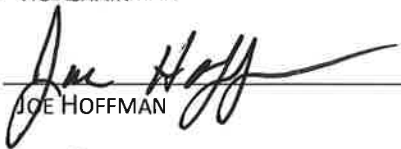
BE IT FURTHER ORDAINED, that the Clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

(AGREE)

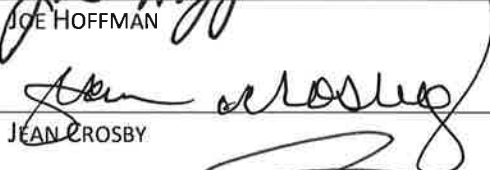
JOHN BUTTITA,
FINANCE CHAIRMAN



JAIME SALGADO,
VICE CHAIRMAN



JOE HOFFMAN



JEAN CROSBY



JOHN F. SWEENEY



MICHAEL THOMPSON



KEITH McDONALD

Respectfully Submitted,
FINANCE COMMITTEE
(DISAGREE)

JOHN BUTTITA,
FINANCE CHAIRMAN

JAIME SALGADO,
VICE CHAIRMAN

JOE HOFFMAN

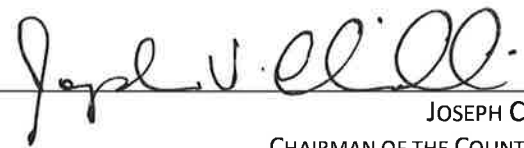
JEAN CROSBY

JOHN F. SWEENEY

MICHAEL THOMPSON

KEITH McDONALD

THE ABOVE AND FOREGOING ORDINANCE WAS ADOPTED BY THE COUNTY BOARD OF
THE COUNTY OF
WINNEBAGO, ILLINOIS THIS 24th DAY OF October 2024.



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

ATTESTED BY:



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

(9)(14)

Suspend

COMMITTEE: FinanceSUBJECT: Levy - Children's Advocacy Fund

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.				✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA				✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY				✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER				✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE				✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous vote					

(9) (14)

COMMITTEE: FinanceSUBJECT: Levy - Children's Advocacy

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	-			✓	
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. CROSBY, JEAN	✓				
5. FELLARS, ANGELA	-			✓	
6. GORAL, ANGIE	✓				
7. GUEVARA, JOHN M.	✓				
8. HANSERD, VALERIE	✓				
9. HOFFMAN, JOE C.	✓				
10. LINDMARK, BRAD	✓				
11. MCCARTHY, KEVIN	✓				
12. MCDONALD, KEITH	✓				
13. NABORS, TIMOTHY	-			✓	
14. PENNEY, JOHN	✓				
15. SALGADO, JAIME J.	✓				
16. SCROL, CHRISTOPHER	-			✓	
17. SWEENEY, JOHN F.	✓				
18. TASSONI, DAVE	-			✓	
19. THOMPSON, MICHAEL J.	✓				
20. WEBSTER, JIM	✓				
TOTALS	15			5	
Unanimous Vote					

2025 Budget Allocation of Property Taxes by Fund

Fund	Name	Levy Request	2024 Budget	Discount of Collection 2024	2025 Budgeted Property Tax	Budgetary Change
0001	Corporate	14,879,421	13,899,467	99.70%	14,835,000	935,533
			0	99.70%	0	-
0193	I.M.R.F.	2,000,000	5,217,210	99.70%	1,994,000	(3,223,210)
0161	County Highway	3,061,000	3,060,780	99.70%	3,052,000	(8,780)
0162	Bridge Const W/County	634,000	633,360	99.70%	632,000	(1,360)
0163	Federal Aid Matching	2,077,000	2,076,790	99.70%	2,071,000	(5,790)
0301	County Health Department	2,312,000	2,311,120	99.70%	2,305,000	(6,120)
0194	Tort Judgements, Liability	4,853,000	4,853,000	99.70%	4,838,000	(15,000)
0192	Social Security	5,200,000	3,123,260	99.70%	5,184,000	2,060,740
0181	Veterans Assistance	1,120,000	858,620	99.70%	1,117,000	258,380
0131	Detention Home County	1,640,000	1,636,380	99.70%	1,635,000	(1,380)
0155	Historical Museum	150,000	125,000	99.70%	150,000	25,000
0401	Nursing Home	2,900,000	2,819,000	99.70%	2,891,000	72,000
0158	Childrens Advocacy Center	155,000	155,000	99.70%	155,000	-
	Total	\$ 40,981,421	\$ 40,768,987	99.70%	\$ 40,859,000	90,013
			Levy Request Versus Budget	\$ 122,421		

Note:

- ✓ The levy request for the Corporate (General) Fund also includes the annual city election expense payment which is estimated to be \$1,091,000 in Fiscal Year 2023.
- ✓ Discount of Collection at 99%

	(43,595)
New Construction	133,608
Corporate Fund	<u>935,533</u>

WINNEBAGO COUNTY
GENERAL FUND
2025 EXPENDITURE BUDGET SUMMARY

GENERAL GOVERNMENT	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2025 BUDGET	2024 REVISED BUDGET
11000 County Auditor	\$ 225,949	\$ 5,055				\$ 231,004	\$ 209,072
11500 City Election	165,600					165,600	149,038
12000 Building Maintenance	1,745,047	4,155,920				5,900,966	5,618,478
12501 County Board/Chairman	271,429	322,095				593,524	521,750
12502 County Board/Administrator	566,189	37,700				603,889	645,673
12503 County Board/Board	203,593	16,850				220,443	207,000
13000 County Clerk	801,134	1,329,529				2,130,663	1,218,272
13500 Administrative	8,946,831	3,113,963		218,429		12,279,223	11,858,186
14000 Human Resources	358,813	96,088				454,901	439,200
14500 Purchasing Department	327,145	16,650				343,795	354,791
15000 Regional Planning & Economic Development	899,220	112,900				1,012,120	1,010,960
15500 Recorder of Deeds	351,803	17,150				368,953	360,137
16000 Regional Office of Education	196,835	313,420				510,255	446,599
16500 Supervisor of Assessments	748,345	87,170				835,515	777,202
16600 Board of Review	100,111	3,000				103,111	103,111
17000 County Treasurer	378,619	159,730				538,349	490,407
18000 Finance Department	581,667	423,995				1,005,662	886,688
19500 Information Technology	1,118,520	608,977				1,727,497	1,502,965
TOTAL GENERAL GOVERNMENT	\$ 17,986,850	\$ 10,820,192	\$ -	\$ 218,429	\$ -	\$ 29,025,470	\$ 26,799,531
PUBLIC SAFETY							
21500 Probation	\$ 4,455,544.60	\$ 112,950.00				\$ 4,568,494.60	\$ 4,449,016
22000 ESDA	43,678	57,550				101,228	257,153
22500 Dependent Children	195,000					195,000	195,000
24000 County Sheriff	17,471,104	3,203,424	309,852			20,984,380	20,110,588
26500 911 Center	2,296,983	55,670				2,352,653	1,942,715
27000 Public Safety Building Costs		484,011				484,011	484,011
TOTAL PUBLIC SAFETY	\$ 24,462,309	\$ 3,913,605	\$ 309,852	\$ -	\$ -	\$ 28,685,766	\$ 27,438,482
JUDICIAL							
31000 States Attorney	\$ 3,871,639	\$ 539,801				\$ 4,411,440	\$ 3,651,987
31500 Circuit Clerk	3,905,832	40,000				3,945,832	3,818,533
32000 Circuit Court	1,566,900	1,691,700				3,258,600	3,025,500
32500 Coroner	1,015,249	697,038				1,712,287	1,688,850
33500 Jury Commission	195,136	316,181				511,316	493,532
34000 Public Defender	1,911,223	104,730				2,015,953	1,473,535
TOTAL JUDICIAL	\$ 12,465,978	\$ 3,389,450	\$ -	\$ -	\$ -	\$ 15,855,428	\$ 14,151,937
TOTAL GENERAL FUND BUDGET	\$ 54,915,137	\$ 18,123,247	\$ 309,852	\$ 218,429	\$ -	\$ 73,566,664	\$ 68,389,949

WINNEBAGO COUNTY

SPECIAL REVENUE FUNDS

2025 EXPENDITURE BUDGET SUMMARY

GENERAL GOVERNMENT	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2025 BUDGET	2024 REVISED BUDGET
40400 Treasurer's Delinquent Tax Fee	\$ 36,732				\$ 9,574	\$ 46,306	\$ 45,426
40500 Vital Records Fee	31,446	59,250				90,696	187,460
40600 Recorders Document Fee		413,750	110,000			523,750	512,500
41200 Rental Housing Fee Fund		495,000				495,000	300,000
41700 Host Fee Fund		695,000	880,000	1,625,312		3,200,312	2,595,312
42100 Hotel/Motel Fee Fund		975,000				975,000	1,200,000
44100 WinGIS Fund (County Share)		112,000				112,000	105,000
45500 Memorial Hall/Historical Museum	93,612	97,711			10,100	201,423	298,572
48100 Veteran's Assistance		1,119,000				1,119,000	1,115,000
52500 Baxter Road Special Tax Allocation Fund		704,500				704,500	765,000
79000 Water Baxter Road Fund	17,200	172,000	38,000		2,800	230,000	168,800
81800 I39 / Baxter Water System		61,344				61,344	-
61000 City Election Fund		1,240,500				1,240,500	1,090,940
44900 County Automation Fund		413,438	73,017			486,455	58,000
TOTAL GENERAL GOVERNMENT	\$ 178,990	\$ 6,558,493	\$ 1,101,017	\$ 1,625,312	\$ 22,474	\$ 9,486,285	\$ 8,442,009

1% PUBLIC SAFETY SALES TAX FUND	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2025 BUDGET	2024 REVISED BUDGET
40100 Public Safety Sales Tax	\$ 4,421,000	\$ 127,672				\$ 4,548,672	\$ 4,737,531
40101 PSST Funded-State's Attorney	2,737,445	125,000				2,862,445	3,703,917
40102 PSST Funded-Public Defender	2,034,406	32,000				2,066,406	2,203,176
40104 PSST Funded-Circuit Clerk	524,715					524,715	485,207
40109 PSST Funded-Circuit Court	1,076,956	172,500				1,249,456	1,171,900
40110 PSST Funded-Probation	964,189	73,000				1,037,189	938,207
40115 PSST Funded-County Jail	14,773,806	5,994,134				20,767,940	20,180,524
40120 PSST Funded-Drug Court	149,195	131,470				280,665	273,971
40122 PSST Funded-Alternative Programs	371,120					371,120	371,120
40128 Chairman's Office of Criminal Justice Initiatives	84,046	49,563				133,609	107,459
TOTAL PSST FUND	\$ 27,136,877	\$ 6,705,339	\$ -	\$ -	\$ -	\$ 33,842,216	\$ 34,173,011

WINNEBAGO COUNTY

SPECIAL REVENUE FUNDS

2025 EXPENDITURE BUDGET SUMMARY

PUBLIC SAFETY	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2025 BUDGET	2024 REVISED BUDGET
21200 Jail Medical Cost Fund						-	-
40800 Court Security Fee						-	-
40900 Victim Impact Panel Fee		\$ 8,000				\$ 8,000	\$ 8,000
41300 Drug Enforcement - Sheriff (Federal Seizure)		82,000				82,000	82,000
41350 State Seizure Fund		186,500	50,000			236,500	236,500
41400 911 Operations		2,672,225	510,000	759,296		3,941,521	4,464,613
41500 Probation Service Fee		272,750				272,750	433,750
41900 Coroner's Fee		164,272	430,000			594,272	164,272
42000 Deferred Prosecution Program	92,567	107,473		27,870		227,910	519,118
43100 Detention Home	2,995,249	1,449,042	30,000	20,978	561,000	5,056,269	4,503,285
44800 Sheriff E-Citation Fund		5,000				5,000	5,000
45100 Commissary Account		2,353,000				2,353,000	2,170,000
45200 Sheriff Fitness Room		4,000				4,000	4,000
45800 Children's Advocacy Project	573,858	50,317			164,000	788,175	684,997
77000 Animal Services	1,839,570	789,762		9,281	318,530	2,957,142	2,744,496
77100 Animal Services Spay/Neuter		85,000				85,000	85,000
82300 Regional Police Training Center		30,000	874,000			904,000	22,000
83000 Animal Services Donation Fund		-				-	389,817
TOTAL PUBLIC SAFETY	\$ 5,501,244	\$ 8,259,340	\$ 1,894,000	\$ 817,425	\$ 1,043,530	\$ 17,515,539	\$ 16,516,847
TOTAL PUBLIC SAFETY	\$ 32,638,121	\$ 14,964,679	\$ 1,894,000	\$ 817,425	\$ 1,043,530	\$ 51,357,755	\$ 50,689,858

WINNEBAGO COUNTY

SPECIAL REVENUE FUNDS

2025 EXPENDITURE BUDGET SUMMARY

		Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2025 BUDGET	2024 REVISED BUDGET
HIGHWAY AND STREETS								
46100 County Highway	\$	1,989,068	\$ 1,788,200	\$ 5,375,000	\$ 140,000	\$ 493,351	\$ 9,785,619	\$ 9,716,771
46200 County Bridge		50,845	112,000	1,300,000		12,650	1,475,495	482,437
46300 Federal Aid Matching		43,500		3,368,000			3,411,500	2,894,000
46400 Motor Fuel Tax		1,355,870	4,212,040	6,910,000		337,334	12,815,244	8,193,146
46900 Rebuild Illinois				1,486,000			1,486,000	3,902,592
TOTAL HIGHWAY AND STREETS	\$	3,439,283	\$ 6,112,240	\$ 18,439,000	\$ 140,000	\$ 843,335	\$ 28,973,858	\$ 25,188,946
48500 HEALTH INSURANCE FUND								
General Government			\$ 26,324,737				\$ 26,324,737	\$ 21,077,300
TOTAL HEALTH INSURANCE FUND	\$	-	\$ 26,324,737	\$ -	\$ -	\$ -	\$ 26,324,737	\$ 21,077,300
49200 EMPLOYERS SOCIAL SECURITY FUND								
General Government			\$ 6,716,579				\$ 6,716,579	\$ 6,102,900
TOTAL SOCIAL SECURITY FUND	\$	-	\$ 6,716,579	\$ -	\$ -	\$ -	\$ 6,716,579	\$ 4,846,000
49300 ILLINOIS MUNICIPAL RETIREMENT FUND								
General Government			\$ 3,977,285				\$ 3,977,285	\$ 3,000,000
TOTAL IMRF	\$	-	\$ 3,977,285	\$ -	\$ -	\$ -	\$ 3,977,285	\$ 3,000,000
49400 TORT JUDGMENT FUND								
General Government			\$ 4,068,000				\$ 4,068,000	\$ 3,929,528
TOTAL TORT JUDGMENT FUND	\$	-	\$ 4,068,000	\$ -	\$ -		\$ 4,068,000	\$ 3,929,528
PUBLIC HEALTH FUND								
60100 HEALTH DEPARTMENT	\$	7,849,414	\$ 2,719,199			\$ 1,241,632	\$ 11,810,245	\$ 11,528,591
49600 MENTAL HEALTH TAX			30,271,750				30,271,750	12,071,998
TOTAL PUBLIC HEALTH FUND	\$	7,849,414	\$ 32,990,949	\$ -	\$ -	\$ 1,241,632	\$ 42,081,995	\$ 23,600,589

WINNEBAGO COUNTY

SPECIAL REVENUE FUNDS

2025 EXPENDITURE BUDGET SUMMARY

JUDICIAL	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2025 BUDGET	2024 REVISED BUDGET
31100 State's Attorney Automation Fund		15,000				\$ 15,000	\$ 19,000
40200 Marriage Fund		9,000				9,000	9,000
40300 Document Storage Fee		466,800	30,000			496,800	719,300
40700 Court Automation Fee		350,000				350,000	310,000
41000 Child Support & Collection Fee						-	-
41100 Children's Waiting Room		108,800				108,800	108,600
41800 Neutral Site Custody Exchange		200,000				200,000	181,000
42210 Federal Forfeiture States Attorney		9,100				9,100	10,861
42310 State Drug Forfeiture States Attorney		157,129				157,129	127,000
42600 Law Library	100,046	73,000			22,021	195,067	192,347
44500 Mortgage Foreclosure Mediation Fund	60,591	6,100			10,000	76,691	88,176
44600 Check Offender Program State's Attorney		3,347				3,347	4,041
45300 Specialty Courts	22,000	5,000				27,000	27,000
45600 Circuit Clerk E Citation Fund		160,000				160,000	135,000
45700 Circuit Clerk Op and Admin Fund		85,000		50,000		135,000	105,000
TOTAL JUDICIAL	\$ 182,637	\$ 1,648,276	\$ 30,000	\$ 50,000	\$ 32,021	\$ 1,927,934	\$ 2,017,325
TOTAL SPEC REV FUNDS BEFORE GRANTS	\$ 44,288,443	\$ 103,361,238	\$ 21,464,017	\$ 2,632,737	\$ 3,182,992	\$ 174,914,428	\$ 142,791,555
GRANT FUNDS	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2025 BUDGET	2024 REVISED BUDGET
60300 State's Attorney's Grants	\$ 226,337	\$ 600			\$ 40,728	\$ 267,665	\$ 250,712
60400 Probation Grant Fund	7,215	1,160,453			12,363	1,180,030	1,493,953
60600 Public Defender Grants						-	122,394
60700 Community Development Grants		25,000				25,000	35,000
60900 Court Administration Grants	231,223	1,558,958			28,524	1,818,705	1,966,697
60200 Sheriff's Department Grants	411,223	1,958,891		72,000	57,792	2,499,907	2,205,807
61200 Emergency Rental Assistance Program II						-	3,221
61300 America Rescue Plan (ARP)	210,134	98,038	24,596,865		21,000	24,926,037	38,437,415
61400 Chairman's Office of Criminal Justice Initiatives	180,264	826,352			49,804	1,056,421	1,045,608
61500 Opioid Settlement Fund	174,006	61,470			45,322	280,798	\$ -
TOTAL GRANTS	\$ 1,440,403	\$ 5,689,762	\$ 24,596,865	\$ 72,000	\$ 255,533	\$ 32,054,563	\$ 45,560,807
TOTAL SPECIAL REV. FUNDS & SPECIAL REV. GRANT FUNDS	\$ 45,728,846	\$ 109,051,001	\$ 46,060,882	\$ 2,704,737	\$ 3,438,525	\$ 206,968,991	\$ 188,352,362

WINNEBAGO COUNTY

DEBT SERVICE FUNDS

2025 EXPENDITURE BUDGET SUMMARY

DEBT SERVICE FUNDS	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2025 BUDGET	2024 REVISED BUDGET
51700 2013E Debt Certificates Fund - P&I				\$ 349,553		349,553	348,766
54400 2015A Debt Certificates - P&I				387,600		387,600	388,325
57500 2012C Refunding Bond P&I				269,928		269,928	272,653
50900 2013C Debt Certificates P&I				706,327		706,327	707,328
55000 2016E Refunding Bond P&I				657,275		657,275	657,275
51200 2017C Refunding Bond P&I				958,450		958,450	962,075
51400 2020A GO Bonds				394,700		394,700	393,575
51300 2021A Go Refunding Bonds				393,025		393,025	391,650
57900 2021B GO Refunding Bonds				156,125		156,125	1,565,000
58800 2022 Series Go Refunding Bonds				3,325,075		3,325,075	2,256,375
59900 Pension Obligation Bonds				2,196,747		2,196,747	2,052,039
TOTAL DEBT SERVICE FUNDS	\$ -	\$ -	\$ -	\$9,794,805	\$ -	\$ 9,794,805	\$ 9,995,059

WINNEBAGO COUNTY

ENTERPRISE FUNDS

2025 EXPENDITURE BUDGET SUMMARY

	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2025 BUDGET	2024 REVISED BUDGET
HEALTH & WELFARE: RIVER BLUFF NURSING HOME							
70500 River Bluff Nursing Home	\$ 12,515,366	\$ 5,380,667	\$ 1,441,500		\$ 1,922,244	\$ 21,259,776	\$ 18,139,886
74500 Plant Operation & Maint.		1,001,933				1,001,933	1,022,483
TOTAL RIVER BLUFF	\$ 12,515,366	\$ 6,382,599	\$ 1,441,500	\$ -	\$ 1,922,244	\$ 22,261,709	\$ 19,162,369
HEALTH & WELFARE: 555 N COURT STREET							
78000 555 North Court Street Operations		\$ 212,838			\$ 224,000	\$ 436,838	\$ 542,068
TOTAL COURT STREET	\$ -	\$ 212,838	\$ -	\$ -	\$ 224,000	\$ 436,838	\$ 542,068
TOTAL ENTERPRISE FUNDS	\$ 12,515,366	\$ 6,595,437	\$ 1,441,500	\$ -	\$ 2,146,244	\$ 22,698,547	\$ 19,704,437

INTERNAL SERVICES FUND

2025 EXPENDITURE BUDGET SUMMARY

	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2025 BUDGET	2024 REVISED BUDGET
GENERAL GOVERNMENT							
81100 Central Services		\$ 296,090				\$ 296,090	\$ 296,090
81300 Car Pool		47,500			94,000	141,500	64,500
82100 Copiers		260,000	155,000		14,500	429,500	110,000
TOTAL GENERAL GOVERNMENT	\$ -	\$ 603,590	\$ 155,000	\$ -	\$ 108,500	\$ 867,090	\$ 470,590
TOTAL INTERNAL SERVICES FUND	\$ -	\$ 603,590	\$ 155,000	\$ -	\$ 108,500	\$ 867,090	\$ 470,590

WINNEBAGO COUNTY

CAPITAL IMPROVEMENT FUNDS

2025 EXPENDITURE BUDGET SUMMARY

CAPITAL IMPROVEMENTS FUND	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2025 BUDGET	2024 REVISED BUDGET
87200 2015A Project Fund						-	\$ 56,881
82200 Capital Projects Fund	-	1,365,300	\$ 16,438,767			17,804,067	12,182,000
82400 2024 Court-Case Management Project	112,786	20,000			4,500	137,286	\$ -
TOTAL CAPITAL IMPROVEMENTS FUND	\$ -	\$ 1,365,300	\$ 16,438,767	\$ -	\$ -	\$ 17,941,352	\$ 12,238,881
TOTAL GENERAL FUND	\$ 54,915,137	\$ 18,123,247	\$ 309,852	\$ 218,429	\$ -	\$ 73,566,664	\$ 68,389,949
TOTAL ALL OTHER FUNDS	\$ 58,244,212	\$ 117,615,328	\$ 64,096,149	\$ 12,499,542	\$ 5,693,269	\$ 258,270,785	\$ 230,761,329
GRAND TOTAL	\$ 113,159,348	\$ 135,738,575	\$ 64,406,001	\$ 12,717,971	\$ 5,693,269	\$ 331,837,449	\$ 299,151,279

Fund Equity Forecast - (\$000 Omitted)

0001 - General Fund

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Property Taxes	15,706,695	18,326,521	15,563,456	15,041,399	15,124,500
Sales Taxes	13,592,996	15,017,153	15,110,824	15,929,295	15,300,000
Use & Excise Taxes	2,535,562	2,291,346	2,284,964	2,219,063	2,200,000
Video gaming taxes	473,719	578,354	-	-	-
State Income Tax (net of debt service txfr)	5,140,980	6,748,581	6,651,381	7,871,244	8,056,520
Personal Property Repl. Tax	6,405,578	15,533,875	13,969,446	7,304,003	5,083,493
Intergovernmental Revenue	10,005,440	9,340,169	9,182,397	9,803,757	10,064,212
Offtrack Betting Fees	42,557	24,757	-	-	-
Charges for Services (net of debt service txfr)	11,999,347	7,499,077	6,825,082	5,588,918	5,384,805
Fines and forfeitures	3,296,375	3,225,291	2,994,915	2,631,629	2,327,000
Licenses & Permits	863,555	714,201	934,586	676,680	676,000
Interest	13,733	215,613	2,427,790	3,393,812	3,057,000
Other	179,579	402,372	250,107	208,150	129,300
Total Revenues	70,256,116	79,917,310	76,194,948	70,667,950	67,402,830
Expenditures					
<u>General Government:</u>					
Personnel	7,713,216	7,989,020	8,664,339	9,452,902	11,535,518
Supplies & Services	7,340,876	8,782,633	8,785,712	9,380,924	10,836,092
Debt Service	-	-	-	-	-
Capital Outlay	77,646	932,557	-	-	-
Total General Government	15,131,738	17,704,210	17,450,051	18,833,826	22,371,610
<u>Public Safety:</u>					
Personnel	20,913,941	21,943,877	23,827,523	25,667,123	28,241,328
Supplies & Services	4,915,856	2,661,824	2,673,538	3,064,866	4,108,605
Debt Service	709,728	696,487	696,488	890,719	218,429
Capital Outlay	197,921	101,212	204,142	140,000	309,852
Total Public Safety	26,737,446	25,403,400	27,401,691	29,762,708	32,878,214
<u>Judicial:</u>					
Personnel	11,910,950	12,964,253	12,340,652	13,151,434	14,943,250
Supplies & Services	2,622,569	2,465,924	2,726,102	3,108,158	3,389,450
Capital Outlay	-	-	-	73,000	-
Total Judicial	14,533,519	15,430,177	15,066,754	16,332,592	18,332,700
Total Expenditures	56,402,703	58,537,787	59,918,496	64,929,126	73,582,524
Excess (Deficiency) of Revenues Over Expenditures	13,853,413	21,379,523	16,276,452	5,738,824	(6,179,694)
Other Financing Sources (Uses)					
Transfers In	1,181,833	1,116,099	2,476,714	9,633,339	4,133,200
Sale of Assets	12,155	-	40,309	21,000	20,000
Issuance of Debt	-	-	-	-	-
Transfers Out (Current Capital Projects)	-	-	(708,000)	(12,380,780)	(2,906,610)
Transfers Out (Long-Term Capital Projects)	-	-	-	-	(2,806,917)
Transfers Out (Other)	(19,611)	(2,003,314)	(10,953,078)	(610,000)	-
Total Other Financing Sources	1,174,377	(887,215)	(9,144,055)	(3,336,441)	(1,560,327)
Net Change in Fund Balance	15,027,790	20,492,308	7,132,397	2,402,383	(7,740,021)
Fund Equity, Beginning	26,870,421	41,898,211	62,390,519	69,522,916	71,925,299
Fund Equity, Ending	\$ 41,898,211	\$ 62,390,519	\$ 69,522,916	\$ 71,925,299	\$ 64,185,278
Restricted & Nonspendable Fund Balance	\$ 10,953	\$ 6,714	\$ 8,847		
Unassigned	\$ 30,945	\$ 55,677	\$ 60,676		
Estimated Fund Balance %	0.05%	0.10%	0.10%	0.00%	0.00%

County of Winnebago
Fiscal Year 2025 Budget
General Fund Revenues/Inflows

		2023	2024	2024	2025
		Actual	Budget	Projected	Budget
<u>Taxes</u>					
Property taxes	[A]	\$ 15,563,456	\$ 13,893,816	\$ 15,041,399	\$ 15,124,500
Sales Taxes <i>(net of debt transfers)</i>	[B]	15,110,824	15,000,000	15,929,295	15,300,000
Use tax	[C]	2,201,148	2,250,000	2,118,112	2,100,000
Cannabis Excise Tax	[D]	83,816	90,000	100,951	100,000
Video gaming tax	[E]	-	-	-	-
Total Taxes		32,959,244	31,233,816	33,189,757	32,624,500
<u>Intergovernmental</u>					
State income tax <i>(net of debt transfers)</i>		6,651,381	7,641,914	7,871,244	8,056,520
Replacement tax allotments		13,969,446	11,769,946	7,304,003	5,852,493
Other Intergovernmental <i>(General Fund Schedule A)</i>		9,182,397	9,355,575	9,803,757	9,835,117
Total Intergovernmental		29,803,224	28,767,435	24,979,004	23,744,130
Charges for services <i>(General Fund Schedule B)</i>		6,825,082	5,865,355	5,588,918	5,384,805
Fine and forfeitures <i>(General Fund Schedule C)</i>		2,994,915	2,023,000	2,631,629	2,327,000
Licenses and permits <i>(General Fund Schedule D)</i>		934,586	681,920	676,680	676,000
Investment income		2,427,790	1,500,000	3,393,812	3,057,000
Other <i>(General Fund Schedule E)</i>		250,107	108,800	208,150	129,300
Total Revenue		76,194,948	70,180,326	70,667,950	67,942,735
Other Financing Sources <i>(General Fund Schedule F)</i>		2,517,023	9,652,680	9,654,339	4,153,200
Grand Total General Fund Inflows		\$ 78,711,971	\$ 79,833,006	\$ 80,322,289	\$ 72,095,935

NOTES:

[A] Property Taxes

Property taxes are projected once assumptions surrounding new growth, the CPI and property valuations are known. The Supervisor of Assessments and the County Clerk are key in the creation of the projection. The total property tax includes

[B] Sales Tax

The State of Illinois disburses several types of sales tax to the County. The first is related to sales that occurred in the unincorporated areas of the County (1%). The second is .25% from all sales within the County. The third is the County cannabis tax which the County began collecting on July 1, 2020. On January 1, 2021, the State of Illinois instituted new guidelines for collecting sales tax for online purchases. Sales taxes revenue projections are based on trends of the past four years excluding FY2023 activity.

[C] Use Tax

Use tax is imposed on the privilege of using, in Illinois, any item of tangible personal property purchased anywhere at retail including titled or registered items. The State of IL disburses use tax based on the County's population in proportion to the total state population.

[D] Cannabis Excise Tax

The Cannabis Excise Tax is imposed on all adult-use cannabis sales, a portion of which is allocated to local governments based on population.

[E] Video Gaming Tax

Video gaming tax is revenue generated from the tax imposed on the net terminal income generated by the play of video gaming. The revenue for video gaming taxes will be used to fund capital improvement projects and has been recorded as revenue in the capital projects fund (0743).

County of Winnebago
Fiscal Year 2024 Budget
General Fund
Supporting Schedule A
Intergovernmental

	2023 Actual	2024 Budget	2024 Projected	2025 Budget
State Income Tax [AA]				
17000-32210 State Income Tax	\$ 8,696,230	\$ 9,302,379	\$ 9,531,709	\$ 9,500,000
17000-32211 State Income Txfr	(2,044,849)	(1,660,465)	(1,660,465)	(1,443,480)
Total State Income Tax	6,651,381	7,641,914	7,871,244	8,056,520
Personal Property Replacement Tax [AB]				
17000-32710 Replacement Tax	15,697,634	13,790,904	9,200,000	7,511,000
Less: IMRF & FICA Transfers	(1,728,188)	(2,020,958)	(1,895,997)	(2,427,507)
Total PPRT	13,969,446	11,769,946	7,304,003	5,083,493
Auditor				
11000-32240 Expense Reimb-State	-	-	6,500	6,500
Total 11000	-	-	6,500	6,500
Facilities				
12000-32390 Health Dept Reimb	50,000	50,000	50,000	50,000
Total 12000	50,000	50,000	50,000	50,000
County Clerk				
13000-32110 Federal Operating Grants	-	-	-	-
13000-32120 State Operating Grants	-	50,000	6,048	52,600
13000-32240 Expense Reimb-State	-	-	6,500	6,500
Total 13000	-	50,000	12,548	59,100
Miscellaneous County				
13500-32151 Federal Grant Indirect Cost Reimb	10,699	3,000	18,000	18,000
13500-32161 State Grant Indirect Cost Reimb	10,269	15,000	-	-
13500-32171 Local Grant Indirect Cost Reimb	10,465	-	48,330	45,000
13500-32330 Other Expense Reimbursement	30,000	30,000	30,000	30,000
13500-32390 Health Ins Contract Reimb	506,942	500,000	491,803	475,000
13500-34060 Other Grant Program Revenue	122	-	-	-
Total 13500	568,497	548,000	588,133	568,000
Regional Office of Education				
16000-32390 Boone County Reimbursement	107,711	90,000	121,103	88,000
Total 16000	107,711	90,000	121,103	88,000
Supervisor of Assessments				
16500-32240 State Salary Reimbursement	46,818	57,095	56,238	57,658
Total 16500	46,818	57,095	56,238	57,658
Treasurer				
17000-32240 Expense Reimb-State	-	-	6,500	6,500
17000-32260 Inheritance Tax	-	-	50	-
Total 17000	-	-	6,550	6,500
TIF Rebates				
17000-31111 TIF Surplus Machesney Park	-	24,000	44,943	20,000
17000-31112 TIF Surplus City of Rockford	8,238	-	8,000	8,000
17000-31113 TIF Surplus Village of Rockton	-	3,500	-	-
Total 17000	8,238	27,500	52,943	28,000
Finance				

	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Information Technology				
19500-32140 Local Gov't Payment	80,000	80,000	80,000	80,000
19500-32390 IT Services Local Gov't	178,846	200,000	191,238	175,000
Total 19500	258,846	280,000	271,238	255,000
Probation				
21500-32240 Probation State Salary Reimb	3,281,085	3,280,054	3,424,714	3,474,714
Total 21500	3,281,085	3,280,054	3,424,714	3,474,714
ESDA				
22000-32110-02036 Federal Portion IEMA	30,315	5,000	30,000	-
22000-32120-02036 State Portion IEMA	30,315	5,000	30,000	-
22000-32120-02037 Nuclear Safety (REP)	39,230	10,000	24,000	-
Total 22000	99,860	20,000	84,000	-
Sheriff				
24000-32120 State Operating Grant	37,158	5,000	-	-
24000-32140 Local Government Payments	-	-	-	50,000
24000-32240 State Salary Reimb	104,492	106,342	113,030	117,581
24000-32800 Sheriff Svc Contracts	3,312,591	3,465,947	3,280,010	3,350,000
Total 24000	3,454,241	3,577,289	3,393,040	3,517,581
9-1-1 Center				
26500-32391 PSAP Agreements	533,941	500,000	600,815	758,502
Total 26500	533,941	500,000	600,815	758,502
State's Attorney				
31000-32240 State Salary Reimb	172,370	179,605	181,925	190,301
31000-32390 Animal Svcs Investigative Svcs	61,597	63,582	68,168	70,554
Total 31000	233,967	243,187	250,093	260,855
Circuit Clerk				
31500-32240 Expense Reimb - State	-	-	6,500	6,500
Total 31500	-	-	6,500	6,500
Circuit Court				
32000-32110-02305 Federal Grant Pymts	111,232	-	80,000	84,000
32000-32240 State Expense Reimb	184,351	344,000	500,000	305,000
32000-32390 Boone County Reimb	22,500	18,000	18,000	18,000
Total 32000	318,083	362,000	598,000	407,000
Coroner				
32500-32140 City, St & Local Gov Pymts	-	12,000	15,000	15,000
32500-32240 Expense Reimb - State	-	-	6,500	6,500
Total 34000	-	12,000	21,500	21,500
Public Defender				
34000-32240 State Salary Reimb	114,109	118,450	119,842	124,947
Total 34000	114,109	118,450	119,842	124,947
Total Other Intergovernmental	9,182,397	9,355,575	9,803,757	9,835,117
TOTAL INTERGOVERNMENTAL	\$ 29,803,224	\$ 28,767,435	\$ 24,979,004	\$ 23,744,130

[AA] State Income Tax

Local governments in Illinois receive a percental of net collections of income taxes. State income tax is distributed based on census data. The 2023 budget at this time is based on a three year trend.

[AB] Replacement Tax Allotments

Replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. The revenue projections for these revenues are based on trends of the past two years reduced by the anticipated diversion from this fund by the State of Illinois.

**County of Winnebago
Fiscal Year 2025 Budget
General Fund
Supporting Schedule B
Charges for Services**

		2023 Actual	2024 Budget	2024 Projected	2025 Budget
Facilities					
12000-34110 ESDA Space Allocation		12,231	12,000	13,000	13,000
Total 12000		12,231	12,000	13,000	13,000
County Clerk					
13000-34110 Marriage, Death, Birth Certificates	[BA]	549,061	620,000	634,275	656,475
Total 13000		549,061	620,000	634,275	656,475
Miscellaneous County					
13500-33280 Franchise Fees	[BB]	797,220	800,000	717,746	720,000
13500-34110 Interfund Admin Support	[BC]	1,436,830	817,830	817,830	817,830
13500-34250 Code Hearing		3,600	3,000	2,500	3,000
13500-34317 PACE Program Fees		-	-	109,750	-
13500-34950 Impound Fees & Sales		486,840	425,000	330,131	350,000
13500-39525 Weed Liens		6,000	3,000	5,492	5,000
Total 13500		2,730,490	2,048,830	1,983,449	1,895,830
Planning					
15000-34110 General County Services		30	-	30	-
Total 16500		30	-	30	-
County Recorder					
	[BD]				
15500-34110 Recording Fees		562,951	495,000	484,673	495,000
15500-34630 Registration Fees		16,362	10,500	25,852	10,500
15500-34990 Revenue Stamp Proceeds		1,956,324	1,640,000	1,654,676	1,640,000
Total 15500		2,535,637	2,145,500	2,165,201	2,145,500
Supervisor of Assessments					
16500-34110 General County Services		700	500	500	600
Total 16500		700	500	500	600
County Treasurer					
17000-34110 General Services		802	800	750	800
Total 17000		802	800	750	800
Finance					
18000-34110 Child Support Processing Fees		1,092	800	967	1,000
Total 18000		1,092	800	967	1,000
Work Release					
23500-34280 Work Release Earnings		3,065	3,000	250	-
Total 23500		3,065	3,000	250	-
Sheriff					
24000-34110 SSA Deposits		-	16,200	-	-
24000-34260 Sheriff Fees		29,925	35,000	30,250	30,000
24000-34805 Community Service Contracts		348,652	368,725	335,625	335,000
24000-34810 Foreclosure Fees		3,084	6,000	15,000	7,000
24000-34815 Eviction/Replevin Fee		56,431	60,000	52,000	52,000
24000-34820 Online Police Reports		7,250	6,000	4,865	4,800
24000-34825 Paper Service Fee		29,686	25,000	130,000	25,000
24000-39800 Accident & Police Reports		2,978	4,000	1,700	2,000
24000-39805 Sex Offender Registrations		13,250	11,000	12,000	11,000
24000-39815 Attorney Photo Fee		175	-	600	-
24000-39830 Evidence		1,902	1,000	3,500	1,000
Total 24000		493,333	532,925	585,540	467,800

County of Winnebago
Fiscal Year 2025 Budget
General Fund
Supporting Schedule C
Fines and Forfeitures

	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Fines and Forfeitures				
17000-39850 Drug Fund Fines	\$ 60,653	\$ 38,000	\$ 56,629	\$ 57,000
24000-39850 Drug Fund Fines	40,343	35,000	25,000	20,000
31500-34210 Fees, Fines & Forfeitures	2,893,919	1,950,000	2,550,000	2,250,000
Total 31500	2,994,915	2,023,000	2,631,629	2,327,000
TOTAL FINES AND FORFEITURES	\$ 2,994,915	\$ 2,023,000	\$ 2,631,629	\$ 2,327,000

Revenue is generated from fees, fines, bond forfeitures, etc.

County of Winnebago
Fiscal Year 2025 Budget
General Fund
Supporting Schedule D
Licenses and Permits

		2023 Actual	2024 Budget	2024 Projected	2025 Budget
Building					
15000-33210 Building & Health Permits	[DA] \$	893,896	\$ 640,000	\$ 650,000	\$ 640,000
15000-33211 Zoning Permits	[DB]	35,590	40,000	25,000	35,000
15000-33212 Building Permits MP		5,100	1,920	1,680	1,000
Total 15000		934,586	681,920	676,680	676,000
TOTAL LICENSES AND PERMITS		\$ 934,586	\$ 681,920	\$ 676,680	\$ 676,000

[DA] Building

Revenue is generated from the sale of building permits for construction in unincorporated areas of the County and incorporated areas such as the Villages of Cherry Valley, New Milford, Roscoe, Rockton, Durand, and the City of South Beloit that utilize the County's department.

[DB] Zoning

Revenue is generated from the sale of zoning permits zoning petitions, (map amendments, special use permits, variations, etc.), and subdivision applications that fall within the unincorporated areas of the County.

County of Winnebago
Fiscal Year 2025 Budget
General Fund
Supporting Schedule E
Other Revenues

	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Miscellaneous Other Revenue				
<i>Various Vendor Reimbursements</i>	\$ 8,777	\$ -	\$ 5,163	\$ -
<i>Various Employee Reimbursements</i>	521	-	386	-
<i>Various Other Unclassified Reimb</i>	2,725	-	-	-
<i>13500-39540 Surplus Auctions</i>	10,807	-	2,500	1,000
<i>13500-39990 Other</i>	26,663	25,000	3,000	1,000
Total Miscellaneous	49,493	25,000	11,049	2,000
Finance				
<i>18000-39990 SUA Rebate</i>	16,619	15,000	13,301	13,500
Total 18000	16,619	15,000	13,301	13,500
Sheriff				
<i>24000-39510 Vendor Reimbursements</i>	2,851	3,000	45,000	3,000
<i>24000-39512 W/C Insurance Reimb</i>	44,559	60,000	28,000	30,000
<i>24000-39520 Employee Reimbursements</i>	465	500	500	500
<i>24000-39530 Restitution</i>	1,785	300	300	300
<i>24000-39840 Training Reimbursement</i>	56,463	5,000	30,000	5,000
<i>24000-39990 Other</i>	77,872	-	80,000	75,000
Total Sheriff	183,995	68,800	183,800	113,800
TOTAL OTHER REVENUES	\$ 250,107	\$ 108,800	\$ 208,150	\$ 129,300

County of Winnebago
Fiscal Year 2024 Budget
General Fund
Supporting Schedule F
Other Financing Sources

	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Other Financing Sources				
Property Sales (13500-39410)	\$ 14,371	\$ -	\$ -	\$ -
Property Sales (24000-39410)	25,938	26,000	21,000	20,000
Property Sales (31000-39410)	-	-	-	-
<i>Transfers In:</i>				
Court Security Reimbursement	725,908	675,000	739,000	725,000
GIS Collections	178,359	195,000	129,254	118,000
CASA Fund Reimbursement	20,000	22,000	22,000	24,000
Child Support & Collection Fee Fund	74,017	68,000	76,405	68,000
CC Operations & Admin Fee Fund	4,000	4,000	4,000	13,000
PSST - 2016A and 2016D Reimb	-	200,200	200,200	3,185,200
ARP - Revenue Replacement	-	8,462,480	8,462,480	-
555 N Court Fund	1,474,430	-	-	-
Total Transfers In	<u>2,476,714</u>	<u>9,626,680</u>	<u>9,633,339</u>	<u>4,133,200</u>
TOTAL OTHER FINANCING SOURCES	<u>\$ 2,517,023</u>	<u>\$ 9,652,680</u>	<u>\$ 9,654,339</u>	<u>\$ 4,153,200</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
11000 COUNTY AUDITOR							
41 PERSONNEL							
41110 REGULAR SALARIES	182,043.60	189,609.57	189,609.57	169,633.20	189,609.57	209,011.66	_____
41120 TEMPORARY SALARI	13,467.83	15,601.66	15,601.66	13,073.13	15,601.66	16,845.85	_____
41221 LIFE INSURANCE-E	91.00	91.00	91.00	77.00	91.00	91.00	_____
41 PERSONNEL	195,602.43	205,302.23	205,302.23	182,783.33	205,302.23	225,948.51	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	110.71	100.00	100.00	.00	100.00	400.00	_____
43190 OTHER PROFESSION	.00	1,650.00	1,650.00	1,750.10	1,650.00	2,000.00	_____
43310 TRAVEL	182.38	250.00	250.00	598.26	250.00	800.00	_____
43941 DUES & MEMBERSHI	1,627.60	920.00	920.00	1,160.00	920.00	945.00	_____
43942 INSTRUCTION & SC	494.98	750.00	750.00	942.25	750.00	750.00	_____
43990 OTHER UNCLASSIFI	1,628.00	.00	.00	.00	.00	.00	_____
44120 CENTRAL STORES P	91.97	.00	.00	46.87	.00	60.00	_____
44130 CENTRAL STORES X	120.23	100.00	100.00	79.35	100.00	100.00	_____
44150 CAR POOL EXPENSE	279.58	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	4,535.45	3,770.00	3,770.00	4,576.83	3,770.00	5,055.00	_____
11000 COUNTY AUDITOR	200,137.88	209,072.23	209,072.23	187,360.16	209,072.23	231,003.51	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
11500 CITY ELECTION							
41 PERSONNEL							
41110 REGULAR SALARIES	141,226.72	139,038.25	139,038.25	119,332.80	141,340.00	155,600.00	_____
41120 TEMPORARY SALARI	9,929.66	10,000.00	10,000.00	8,402.02	10,000.00	10,000.00	_____
41 PERSONNEL	151,156.38	149,038.25	149,038.25	127,734.82	151,340.00	165,600.00	_____
11500 CITY ELECTION	151,156.38	149,038.25	149,038.25	127,734.82	151,340.00	165,600.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
12000 BUILDING MAINTENANCE							
41 PERSONNEL							
41110 REGULAR SALARIES	1,225,343.13	1,518,814.69	1,518,814.69	1,168,355.75	1,518,814.69	1,603,636.00	_____
41115 VACATION PAYOUTS	4,878.05	.00	.00	5,898.60	5,898.60	.00	_____
41130 OVERTIME	110,504.63	100,000.00	100,000.00	78,484.29	100,000.00	140,000.00	_____
41221 LIFE INSURANCE-E	1,036.00	1,228.50	1,228.50	973.00	1,228.50	1,410.50	_____
41 PERSONNEL	1,341,761.81	1,620,043.19	1,620,043.19	1,253,711.64	1,625,941.79	1,745,046.50	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	2,226.00	2,226.00	.00	.00	.00	_____
42210 DATA PROCESSING	.00	.00	.00	15,416.00	.00	.00	_____
42240 GASOLINE & OIL	5,030.46	3,455.57	3,455.57	4,972.93	6,000.00	6,305.82	_____
42270 CLOTHING	.00	2,120.00	2,120.00	.00	.00	.00	_____
42284 TURF SUPPLIES	.00	1,000.00	1,000.00	.00	.00	.00	_____
42290 OTHER DEPARTMENT	.00	3,180.00	3,180.00	.00	.00	.00	_____
42310 BUILDING MAINTEN	434,846.48	416,607.56	416,607.56	309,211.01	442,000.00	450,000.00	_____
42320 EQUIPMENT REPAIR	.00	20,000.00	20,000.00	.00	20,000.00	.00	_____
42330 VEHICLE REP. PAR	.00	10,000.00	10,000.00	.00	10,000.00	.00	_____
42390 OTHER REPAIR & M	.00	500.00	500.00	.00	500.00	.00	_____
43130 ENGINEERING & AR	.00	20,000.00	20,000.00	.00	20,000.00	60,000.00	_____
43167 SOFTWARE SUBSCRI	1,835.21	18,000.00	18,000.00	2,091.65	18,000.00	18,000.00	_____
43190 OTHER PROFESSION	2,164.93	40,000.00	40,000.00	1,033.27	40,000.00	45,000.00	_____
43210 TELEPHONE	13,354.41	15,000.00	15,000.00	8,033.50	15,000.00	8,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43212 CELL PH. WIRELES	9,492.44	12,000.00	12,000.00	5,581.82	12,000.00	11,000.00	_____
43220 POSTAGE	.00	100.00	100.00	.00	100.00	25.00	_____
43420 ADVERTISING	74.16	500.00	500.00	.00	500.00	100.00	_____
43610 GAS & HEATING OI	229,749.81	334,352.62	334,352.62	196,346.51	240,000.00	250,000.00	_____
43620 ELECTRICITY	1,355,027.71	1,600,000.00	1,600,000.00	1,267,374.16	1,640,000.00	1,600,000.00	_____
43630 WATER	134,686.61	133,871.25	133,871.25	120,948.76	156,000.00	150,000.00	_____
43640 WASTE REMOVAL SE	291,185.09	150,516.82	150,516.82	175,793.46	230,000.00	230,000.00	_____
43642 FIRE ALARM MONIT	7,800.00	8,000.00	8,000.00	4,680.00	8,000.00	8,000.00	_____
43710 BUILDING REPAIRS	464,112.80	421,061.45	421,061.45	447,349.69	450,000.00	450,000.00	_____
43711 OFFICE CLEAN & M	220,659.00	327,186.20	327,186.20	174,420.00	221,000.00	337,001.90	_____
43730 EQUIPMENT REPAIR	468,542.18	426,604.31	426,604.31	542,041.33	600,000.00	500,000.00	_____
43731 AUTOMOBILE REPAI	243.78	11,542.34	11,542.34	1,787.36	200.00	11,542.34	_____
43950 TAX & LICENSE FE	2,965.00	3,000.00	3,000.00	695.00	100.00	1,000.00	_____
43960 LAUNDRY & SANITA	13,551.97	16,657.32	16,657.32	12,780.41	19,000.00	19,000.00	_____
44110 CENTRAL STORES S	.00	400.00	400.00	.00	.00	.00	_____
44120 CENTRAL STORES P	36.02	117.72	117.72	13.47	30.00	40.00	_____
44130 CENTRAL STORES X	878.18	436.00	436.00	432.12	600.00	904.53	_____
44150 CAR POOL EXPENSE	7.87	.00	.00	14.74	.00	.00	_____
42 SUPPLIES & SERVICES	3,656,244.11	3,998,435.16	3,998,435.16	3,291,017.19	4,149,030.00	4,155,919.59	_____
12000 BUILDING MAINTEN	4,998,005.92	5,618,478.35	5,618,478.35	4,544,728.83	5,774,971.79	5,900,966.09	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
12501 COUNTY BOARD / CHAIRMAN							
41 PERSONNEL							
41110 REGULAR SALARIES	153,409.53	189,458.90	189,458.90	179,082.84	189,458.90	271,292.18	_____
41221 LIFE INSURANCE-E	91.00	91.00	91.00	87.50	91.00	136.50	_____
41 PERSONNEL	153,500.53	189,549.90	189,549.90	179,170.34	189,549.90	271,428.68	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	770.49	2,000.00	2,000.00	651.48	2,000.00	2,000.00	_____
42115 NON-CAPITAL OFFI	.00	.00	.00	595.00	595.00	.00	_____
42117 NON-CAPITAL COMP	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	_____
42240 GASOLINE & OIL	1,622.97	2,000.00	2,000.00	1,311.40	2,000.00	2,000.00	_____
42250 FOOD & BEVERAGE	2,525.04	5,000.00	5,000.00	2,179.88	5,000.00	5,000.00	_____
43190 OTHER PROFESSION	20,000.00	300,000.00	300,000.00	241,934.10	300,000.00	287,095.24	_____
43210 TELEPHONE	.00	1,000.00	1,000.00	.00	.00	1,000.00	_____
43212 CELL PH. WIRELES	839.63	1,000.00	1,000.00	658.45	1,000.00	1,000.00	_____
43245 PUBLIC RELATIONS	1,564.80	3,000.00	3,000.00	3,302.22	3,000.00	3,000.00	_____
43310 TRAVEL	.00	10,000.00	10,000.00	921.36	10,000.00	10,000.00	_____
43410 PRINTING & BINDI	608.25	1,200.00	1,200.00	59.00	.00	1,000.00	_____
43941 DUES & MEMBERSHI	1,596.13	3,000.00	3,000.00	1,480.00	3,000.00	3,000.00	_____
44150 CAR POOL EXPENSE	2,653.32	3,000.00	3,000.00	2,225.84	3,000.00	6,000.00	_____
42 SUPPLIES & SERVICES	32,180.63	332,200.00	332,200.00	255,318.73	330,595.00	322,095.24	_____
12501 COUNTY BOARD / C	185,681.16	521,749.90	521,749.90	434,489.07	520,144.90	593,523.92	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
12502 COUNTY BOARD / ADMINISTRATOR							
41 PERSONNEL							
41110 REGULAR SALARIES	471,909.27	606,354.41	606,354.41	502,987.07	597,597.32	565,888.77	_____
41115 VACATION PAYOUTS	8,644.23	.00	.00	.00	.00	.00	_____
41120 TEMPORARY SALARI	.00	2,000.00	2,000.00	.00	.00	.00	_____
41130 OVERTIME	.00	1,000.00	1,000.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	197.75	273.00	273.00	225.75	267.75	300.00	_____
41 PERSONNEL	480,751.25	609,627.41	609,627.41	503,212.82	597,865.07	566,188.77	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	2,635.17	4,000.00	4,000.00	2,472.56	4,000.00	3,500.00	_____
42117 NON-CAPITAL COMP	225.81	1,000.00	1,000.00	.00	1,000.00	1,700.00	_____
42250 FOOD & BEVERAGE	1,573.11	2,000.00	2,000.00	715.03	2,000.00	2,000.00	_____
42290 OTHER DEPARTMENT	216.41	.00	.00	.00	.00	300.00	_____
42491 SOFTWARE LICENSI	.00	.00	.00	.00	.00	1,700.00	_____
43190 OTHER PROFESSION	2,360.50	2,000.00	2,000.00	2,155.76	2,000.00	3,000.00	_____
43212 CELL PH. WIRELES	.00	1,200.00	1,200.00	42.12	42.12	.00	_____
43245 PUBLIC RELATIONS	.00	450.00	450.00	.00	.00	.00	_____
43310 TRAVEL	.00	5,000.00	5,000.00	.00	5,000.00	5,000.00	_____
43410 PRINTING & BINDI	976.09	930.00	930.00	72.57	.00	1,000.00	_____
43420 ADVERTISING	510.44	.00	.00	345.00	.00	500.00	_____
43941 DUES & MEMBERSHI	6,904.00	10,000.00	10,000.00	6,105.00	10,000.00	8,000.00	_____
43942 INSTRUCTION & SC	340.00	6,100.00	6,100.00	.00	6,100.00	5,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43990 OTHER UNCLASSIFI	273.95	500.00	500.00	203.95	500.00	500.00	_____
44120 CENTRAL STORES P	124.26	216.00	216.00	178.86	216.00	200.00	_____
44130 CENTRAL STORES X	4,073.14	2,500.00	2,500.00	2,226.00	2,500.00	5,000.00	_____
44140 CENTRAL STORES P	.00	150.00	150.00	.00	150.00	.00	_____
44150 CAR POOL EXPENSE	.00	.00	.00	.00	.00	300.00	_____
42 SUPPLIES & SERVICES	20,212.88	36,046.00	36,046.00	14,516.85	33,508.12	37,700.00	_____
12502 COUNTY BOARD / A	500,964.13	645,673.41	645,673.41	517,729.67	631,373.19	603,888.77	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
12503 COUNTY BOARD / BOARD							
41 PERSONNEL							
41110 REGULAR SALARIES	188,000.00	196,000.00	196,000.00	164,096.00	196,000.00	203,592.96	_____
41 PERSONNEL	188,000.00	196,000.00	196,000.00	164,096.00	196,000.00	203,592.96	_____
42 SUPPLIES & SERVICES							
42115 NON-CAPITAL OFFI	.00	.00	.00	595.00	595.00	.00	_____
43212 CELL PH. WIRELES	418.23	.00	.00	294.07	.00	.00	_____
43310 TRAVEL	709.91	.00	.00	444.68	444.68	2,750.00	_____
43410 PRINTING & BINDI	1,000.64	.00	.00	152.00	104.00	1,100.00	_____
43941 DUES & MEMBERSHI	11,272.00	11,000.00	11,000.00	11,272.00	11,272.00	12,000.00	_____
44140 CENTRAL STORES P	719.62	.00	.00	.00	719.62	1,000.00	_____
42 SUPPLIES & SERVICES	14,120.40	11,000.00	11,000.00	12,757.75	13,135.30	16,850.00	_____
12503 COUNTY BOARD / B	202,120.40	207,000.00	207,000.00	176,853.75	209,135.30	220,442.96	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
13000 COUNTY CLERK							
41 PERSONNEL							
41110 REGULAR SALARIES	455,451.49	522,657.48	522,657.48	488,038.12	585,905.39	665,704.00	_____
41115 VACATION PAYOUTS	1,155.89	.00	.00	.00	.00	.00	_____
41120 TEMPORARY SALARI	40,116.82	70,570.00	70,570.00	19,256.25	45,000.00	124,880.00	_____
41130 OVERTIME	4,494.06	10,000.00	10,000.00	1,092.48	3,000.00	10,000.00	_____
41221 LIFE INSURANCE-E	411.25	550.00	550.00	387.57	460.00	550.00	_____
41 PERSONNEL	501,629.51	603,777.48	603,777.48	508,774.42	634,365.39	801,134.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	4,417.59	4,000.00	4,000.00	2,686.33	2,500.00	4,000.00	_____
42115 NON-CAPITAL OFFI	1,439.93	2,500.00	2,500.00	.00	2,400.00	2,500.00	_____
42120 BOOKS,PERIODICAL	.00	.00	.00	26.42	26.42	.00	_____
42210 DATA PROCESSING	.00	.00	.00	1,486.62	1,486.62	.00	_____
42250 FOOD & BEVERAGE	.00	.00	.00	501.09	.00	.00	_____
43190 OTHER PROFESSION	12,064.10	10,000.00	10,000.00	10,487.66	11,000.00	10,000.00	_____
43210 TELEPHONE	98.10	500.00	500.00	17.32	100.00	500.00	_____
43220 POSTAGE	5,000.00	10,000.00	10,000.00	.00	10,000.00	70,000.00	_____
43310 TRAVEL	670.57	2,000.00	2,000.00	1,449.15	2,000.00	2,000.00	_____
43410 PRINTING & BINDI	3,683.05	3,000.00	3,000.00	78.00	1,000.00	3,000.00	_____
43450 ELECTION EXPENSE	458,507.49	558,445.00	558,445.00	257,831.43	482,000.00	1,214,429.00	_____
43732 OFFICE EQUIPMENT	.00	1,625.00	1,625.00	.00	.00	1,625.00	_____
43941 DUES & MEMBERSHI	100.00	1,000.00	1,000.00	100.00	500.00	1,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43942 INSTRUCTION & SC	340.00	2,000.00	2,000.00	1,095.00	2,500.00	2,000.00	_____
43990 OTHER UNCLASSIFI	202.50	350.00	350.00	.00	.00	350.00	_____
44110 CENTRAL STORES S	.00	950.00	950.00	.00	.00	.00	_____
44120 CENTRAL STORES P	1,642.19	2,500.00	2,500.00	619.85	618.56	2,500.00	_____
44130 CENTRAL STORES X	16,367.65	15,000.00	15,000.00	7,689.31	12,000.00	15,000.00	_____
44150 CAR POOL EXPENSE	506.59	625.00	625.00	491.70	400.00	625.00	_____
42 SUPPLIES & SERVICES	505,039.76	614,495.00	614,495.00	284,559.88	528,531.60	1,329,529.00	_____
13000 COUNTY CLERK	1,006,669.27	1,218,272.48	1,218,272.48	793,334.30	1,162,896.99	2,130,663.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
13500 MISCELLANEOUS COUNTY							
41 PERSONNEL							
41211 HEALTH INSURANCE	6,883,416.87	7,912,831.16	7,912,831.16	7,302,114.62	6,730,067.06	8,096,831.16	_____
41999 CONTINGENCY BUDG	.00	610,000.00	610,000.00	.00	.00	850,000.00	_____
41 PERSONNEL	6,883,416.87	8,522,831.16	8,522,831.16	7,302,114.62	6,730,067.06	8,946,831.16	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	392.67	1,000.00	1,000.00	117.83	117.48	1,000.00	_____
42117 NON-CAPITAL COMP	.00	.00	.00	4,610.32	.00	.00	_____
42250 FOOD & BEVERAGE	916.54	500.00	500.00	.00	500.00	.00	_____
42290 OTHER DEPARTMENT	.00	1,000.00	1,000.00	.00	.00	1,000.00	_____
43140 LEGAL	74,488.75	75,000.00	75,000.00	8,600.00	10,980.00	12,000.00	_____
43166 HARDWARE MAINTEN	21,910.91	15,500.00	15,500.00	.00	.00	145,000.00	_____
43167 SOFTWARE SUBSCRI	208,783.54	247,900.00	247,900.00	243,240.54	223,363.00	236,000.00	_____
43185 ROCKFORD 9-1-1 I	646,548.36	647,000.00	647,000.00	538,790.30	646,548.36	647,000.00	_____
43190 OTHER PROFESSION	374,938.87	400,000.00	400,000.00	96,246.34	362,000.00	400,000.00	_____
43210 TELEPHONE	103,232.26	105,000.00	105,000.00	137,754.14	142,114.00	145,000.00	_____
43211 T1 & OTHER CONNE	16,800.00	18,000.00	18,000.00	13,200.00	16,800.00	.00	_____
43230 INTERNET SERVICE	43,892.50	35,000.00	35,000.00	46,096.39	31,200.00	.00	_____
43313 ADMIN DIRECTED T	16,336.39	15,000.00	15,000.00	2,077.00	6,500.00	15,000.00	_____
43340 EMPLOYEE PARKING	80,575.00	86,000.00	86,000.00	172,377.00	209,000.00	215,000.00	_____
43350 TOWING	148,795.05	158,000.00	158,000.00	154,486.00	161,320.00	165,000.00	_____
43410 PRINTING & BINDI	.00	2,500.00	2,500.00	3,169.65	3,170.00	3,500.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43420 ADVERTISING	240.00	2,000.00	2,000.00	400.00	480.00	750.00	_____
43525 INDEMNITY FUND C	.00	.00	.00	25,000.00	.00	.00	_____
43620 ELECTRICITY	16,595.63	16,000.00	16,000.00	12,463.98	15,818.00	16,000.00	_____
43640 WASTE REMOVAL SE	1,354.02	.00	.00	.00	.00	.00	_____
43710 BUILDING REPAIRS	.00	.00	.00	181.00	181.00	.00	_____
43730 EQUIPMENT REPAIR	224.00	500.00	500.00	671.00	700.00	700.00	_____
43942 INSTRUCTION & SC	.00	3,000.00	3,000.00	.00	.00	3,000.00	_____
43950 TAX & LICENSE FE	1,322,014.96	1,206,500.00	1,206,500.00	957,986.62	1,108,180.61	1,098,488.00	_____
43990 OTHER UNCLASSIFI	2,904.21	5,000.00	5,000.00	520.00	100.00	5,000.00	_____
44120 CENTRAL STORES P	4,619.00	4,525.00	4,525.00	1,896.87	3,250.00	4,525.00	_____
44140 CENTRAL STORES P	15.20	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	3,085,577.86	3,044,925.00	3,044,925.00	2,322,311.79	2,942,322.45	3,113,963.00	_____
45 DEBT SERVICE EXPENSE							
45120 CAPITAL LEASE PA	263,179.38	268,417.00	268,417.00	268,416.66	268,416.66	201,758.15	_____
45210 INTEREST ON DEBT	27,249.52	22,013.00	22,013.00	22,012.24	22,012.24	16,670.75	_____
45 DEBT SERVICE EXPENS	290,428.90	290,430.00	290,430.00	290,428.90	290,428.90	218,428.90	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	11,661,077.80	3,918,300.00	12,380,780.00	12,380,780.00	12,990,780.00	5,713,527.00	_____
49 OTHER EXPENSE	11,661,077.80	3,918,300.00	12,380,780.00	12,380,780.00	12,990,780.00	5,713,527.00	_____
13500 MISCELLANEOUS CO	21,920,501.43	15,776,486.16	24,238,966.16	21,136,761.66	22,953,598.41	17,808,750.06	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
14000 HUMAN RESOURCES							
41 PERSONNEL							
41110 REGULAR SALARIES	223,735.90	343,318.47	343,318.47	223,596.23	265,306.36	358,585.95	_____
41221 LIFE INSURANCE-E	136.50	182.00	182.00	141.75	169.75	227.50	_____
41 PERSONNEL	223,872.40	343,500.47	343,500.47	223,737.98	265,476.11	358,813.45	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,618.85	4,800.00	4,800.00	909.52	1,300.00	7,800.00	_____
42115 NON-CAPITAL OFFI	.00	500.00	500.00	1,700.00	.00	500.00	_____
42120 BOOKS, PERIODICAL	.00	500.00	500.00	.00	.00	500.00	_____
42250 FOOD & BEVERAGE	.00	2,680.00	2,680.00	.00	2,680.00	2,680.00	_____
42290 OTHER DEPARTMENT	.00	7,000.00	7,000.00	3,792.77	7,000.00	7,000.00	_____
43190 OTHER PROFESSION	.00	88.00	88.00	.00	88.00	88.00	_____
43210 TELEPHONE	.00	700.00	700.00	.00	.00	.00	_____
43212 CELL PH. WIRELES	.00	700.00	700.00	.00	.00	.00	_____
43220 POSTAGE	.00	112.00	112.00	.00	.00	.00	_____
43310 TRAVEL	2,292.36	1,500.00	1,500.00	175.62	1,500.00	1,500.00	_____
43313 ADMIN DIRECTED T	.00	50,000.00	50,000.00	.00	.00	50,000.00	_____
43335 EMPLOYEE RECOGNI	12,646.48	10,000.00	10,000.00	9,802.80	10,000.00	12,000.00	_____
43420 ADVERTISING	.00	300.00	300.00	.00	.00	.00	_____
43422 RECRUITING EXPEN	.00	2,500.00	2,500.00	1,184.15	2,000.00	2,800.00	_____
43941 DUES & MEMBERSHI	.00	830.00	830.00	244.00	830.00	830.00	_____
43942 INSTRUCTION & SC	1,067.33	5,900.00	5,900.00	796.12	1,500.00	5,900.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
44110 CENTRAL STORES S	457.71	2,500.00	2,500.00	1,320.59	.00	.00	_____
44120 CENTRAL STORES P	56.27	540.00	540.00	609.16	540.00	540.00	_____
44130 CENTRAL STORES X	3,783.39	3,650.00	3,650.00	2,186.58	3,650.00	3,650.00	_____
44140 CENTRAL STORES P	.00	100.00	100.00	.00	.00	.00	_____
44150 CAR POOL EXPENSE	.00	800.00	800.00	.00	.00	300.00	_____
42 SUPPLIES & SERVICES	21,922.39	95,700.00	95,700.00	22,721.31	31,088.00	96,088.00	_____
14000 HUMAN RESOURCES	245,794.79	439,200.47	439,200.47	246,459.29	296,564.11	454,901.45	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
14500 PURCHASING DEPARTMENT							
41 PERSONNEL							
41110 REGULAR SALARIES	274,984.06	338,413.48	338,413.48	214,603.51	255,111.18	326,917.34	_____
41115 VACATION PAYOUTS	13,149.61	.00	.00	2,192.66	.00	.00	_____
41221 LIFE INSURANCE-E	182.00	227.50	227.50	122.50	227.50	227.50	_____
41 PERSONNEL	288,315.67	338,640.98	338,640.98	216,918.67	255,338.68	327,144.84	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,326.85	1,500.00	1,500.00	520.90	600.00	1,500.00	_____
42115 NON-CAPITAL OFFI	1,051.65	500.00	500.00	.00	500.00	500.00	_____
42117 NON-CAPITAL COMP	4,083.71	.00	.00	.00	.00	.00	_____
42250 FOOD & BEVERAGE	559.00	550.00	550.00	433.26	550.00	550.00	_____
43190 OTHER PROFESSION	246.37	2,500.00	2,500.00	105.00	500.00	2,500.00	_____
43212 CELL PH. WIRELES	350.00	420.00	420.00	.00	.00	.00	_____
43246 COMMUNITY OUTREA	.00	.00	.00	751.65	.00	.00	_____
43310 TRAVEL	.00	80.00	80.00	.00	80.00	.00	_____
43420 ADVERTISING	1,042.90	5,000.00	5,000.00	2,648.51	3,500.00	5,000.00	_____
43941 DUES & MEMBERSHI	624.90	530.00	530.00	135.00	300.00	530.00	_____
43942 INSTRUCTION & SC	214.84	2,000.00	2,000.00	625.00	1,000.00	2,000.00	_____
44120 CENTRAL STORES P	24.00	70.00	70.00	43.03	70.00	70.00	_____
44130 CENTRAL STORES X	2,622.73	3,000.00	3,000.00	2,554.02	2,800.00	4,000.00	_____
42 SUPPLIES & SERVICES	12,146.95	16,150.00	16,150.00	7,816.37	9,900.00	16,650.00	_____
14500 PURCHASING DEPAR	300,462.62	354,790.98	354,790.98	224,735.04	265,238.68	343,794.84	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
15000 REGIONAL PLANNING & ECON DEV							
41 PERSONNEL							
41110 REGULAR SALARIES	725,875.22	859,700.00	859,700.00	588,989.43	685,525.79	898,537.94	_____
41115 VACATION PAYOUTS	5,010.72	.00	.00	5,698.38	.00	.00	_____
41221 LIFE INSURANCE-E	579.25	660.00	660.00	452.39	532.00	682.50	_____
41 PERSONNEL	731,465.19	860,360.00	860,360.00	595,140.20	686,057.79	899,220.44	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	5,929.54	5,000.00	5,000.00	2,345.65	2,500.00	5,000.00	_____
42120 BOOKS,PERIODICAL	.00	1,000.00	1,000.00	.00	.00	.00	_____
42491 SOFTWARE LICENSI	3,990.00	47,000.00	47,000.00	38,737.82	47,000.00	12,000.00	_____
43190 OTHER PROFESSION	341.00	700.00	700.00	345.00	400.00	600.00	_____
43210 TELEPHONE	260.19	500.00	500.00	.00	.00	.00	_____
43212 CELL PH. WIRELES	5,220.14	8,000.00	8,000.00	3,625.16	6,000.00	5,300.00	_____
43310 TRAVEL	2,068.95	4,000.00	4,000.00	.00	.00	5,000.00	_____
43315 PER DIEM	2,200.00	9,100.00	9,100.00	3,900.00	9,100.00	9,100.00	_____
43410 PRINTING & BINDI	409.00	200.00	200.00	2,227.00	2,227.00	200.00	_____
43420 ADVERTISING	482.88	600.00	600.00	1,807.81	1,807.81	600.00	_____
43732 OFFICE EQUIPMENT	90.00	400.00	400.00	.00	.00	.00	_____
43941 DUES & MEMBERSHI	588.38	800.00	800.00	670.00	800.00	800.00	_____
43942 INSTRUCTION & SC	2,049.00	5,000.00	5,000.00	2,033.00	5,000.00	6,000.00	_____
44120 CENTRAL STORES P	201.71	800.00	800.00	294.65	800.00	800.00	_____
44130 CENTRAL STORES X	6,249.72	3,500.00	3,500.00	4,772.69	5,000.00	3,500.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
44150 CAR POOL EXPENSE	60,771.87	64,000.00	64,000.00	46,084.04	64,000.00	64,000.00	_____
42 SUPPLIES & SERVICES	90,852.38	150,600.00	150,600.00	106,842.82	144,634.81	112,900.00	_____
15000 REGIONAL PLANNIN	822,317.57	1,010,960.00	1,010,960.00	701,983.02	830,692.60	1,012,120.44	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
15500 RECORDER OF DEEDS							
41 PERSONNEL							
41110 REGULAR SALARIES	251,866.49	343,148.00	343,148.00	246,022.24	285,833.00	350,803.32	_____
41115 VACATION PAYOUTS	1,791.15	.00	.00	.00	.00	.00	_____
41130 OVERTIME	.00	.00	.00	111.44	250.00	550.00	_____
41221 LIFE INSURANCE-E	234.50	364.00	364.00	264.14	520.00	409.50	_____
41 PERSONNEL	253,892.14	343,512.00	343,512.00	246,397.82	286,603.00	351,762.82	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	90.00	.00	.00	1,068.63	1,500.00	.00	_____
42120 BOOKS, PERIODICAL	.00	225.00	225.00	.00	.00	.00	_____
43190 OTHER PROFESSION	135.00	150.00	150.00	.00	.00	150.00	_____
43210 TELEPHONE	29.05	750.00	750.00	.00	.00	.00	_____
43310 TRAVEL	145.48	1,000.00	1,000.00	610.55	1,000.00	1,500.00	_____
43410 PRINTING & BINDI	44.00	100.00	100.00	708.60	.00	1,000.00	_____
43941 DUES & MEMBERSHI	535.00	1,000.00	1,000.00	535.00	200.00	1,000.00	_____
43942 INSTRUCTION & SC	85.00	500.00	500.00	850.00	500.00	1,000.00	_____
44120 CENTRAL STORES P	2,466.34	9,000.00	9,000.00	1,833.95	9,000.00	8,000.00	_____
44130 CENTRAL STORES X	2,102.71	1,900.00	1,900.00	1,517.63	2,428.00	2,500.00	_____
44150 CAR POOL EXPENSE	.00	2,000.00	2,000.00	.00	1,000.00	2,000.00	_____
42 SUPPLIES & SERVICES	5,632.58	16,625.00	16,625.00	7,124.36	15,628.00	17,150.00	_____
15500 RECORDER OF DEED	259,524.72	360,137.00	360,137.00	253,522.18	302,231.00	368,912.82	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
16000 REGIONAL OFFICE OF EDUCATION							
41 PERSONNEL							
41110 REGULAR SALARIES	308,971.07	338,996.20	224,996.20	189,778.94	219,166.22	196,653.24	_____
41115 VACATION PAYOUTS	3,853.50	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	257.25	273.00	273.00	162.75	190.75	182.00	_____
41 PERSONNEL	313,081.82	339,269.20	225,269.20	189,941.69	219,356.97	196,835.24	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	416.79	1,000.00	1,000.00	.00	.00	500.00	_____
42290 OTHER DEPARTMENT	2,224.52	2,000.00	2,000.00	1,543.67	2,000.00	2,000.00	_____
42310 BUILDING MAINTEN	.00	200.00	200.00	.00	.00	.00	_____
43190 OTHER PROFESSION	48,047.30	38,085.00	152,085.00	71,108.84	75,000.00	236,000.00	_____
43210 TELEPHONE	3,165.10	3,000.00	3,000.00	1,380.00	2,760.00	3,000.00	_____
43220 POSTAGE	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
43340 EMPLOYEE PARKING	240.00	300.00	300.00	.00	300.00	.00	_____
43590 OTHER INSURANCE	350.00	400.00	400.00	350.00	350.00	400.00	_____
43710 BUILDING REPAIRS	11,385.00	13,500.00	13,500.00	11,510.00	13,500.00	15,000.00	_____
43732 OFFICE EQUIPMENT	2,320.20	2,500.00	2,500.00	2,505.96	2,505.96	2,500.00	_____
43810 BUILDING RENTAL	37,456.36	39,345.00	39,345.00	36,059.98	39,345.00	40,520.00	_____
43941 DUES & MEMBERSHI	3,521.54	5,800.00	5,800.00	5,000.00	5,800.00	5,800.00	_____
43942 INSTRUCTION & SC	.00	.00	.00	.00	.00	6,500.00	_____
43990 OTHER UNCLASSIFI	170.00	200.00	200.00	50.00	200.00	200.00	_____
44120 CENTRAL STORES P	4.17	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	110,300.98	107,330.00	221,330.00	130,508.45	142,760.96	313,420.00	_____
16000 REGIONAL OFFICE	423,382.80	446,599.20	446,599.20	320,450.14	362,117.93	510,255.24	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
16500 SUPERVISOR OF ASSESSMENTS							
41 PERSONNEL							
41110 REGULAR SALARIES	544,432.04	683,880.28	683,880.28	537,562.25	653,924.77	747,752.85	_____
41115 VACATION PAYOUTS	1,267.70	.00	.00	.00	1,267.70	.00	_____
41221 LIFE INSURANCE-E	540.75	682.00	682.00	458.50	557.00	592.00	_____
41 PERSONNEL	546,240.49	684,562.28	684,562.28	538,020.75	655,749.47	748,344.85	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	3,448.21	3,000.00	3,000.00	3,073.69	3,000.00	3,000.00	_____
42115 NON-CAPITAL OFFI	10,529.89	1,500.00	1,500.00	169.71	8,000.00	8,000.00	_____
42120 BOOKS, PERIODICAL	197.95	200.00	200.00	197.95	200.00	200.00	_____
43190 OTHER PROFESSION	6,419.90	8,200.00	8,200.00	7,383.45	8,200.00	8,200.00	_____
43210 TELEPHONE	64.86	100.00	100.00	.00	.00	.00	_____
43220 POSTAGE	48,347.79	690.00	690.00	48.49	690.00	100.00	_____
43310 TRAVEL	535.76	5,400.00	5,400.00	288.96	5,400.00	5,400.00	_____
43410 PRINTING & BINDI	16,717.59	7,500.00	7,500.00	1,903.61	7,500.00	7,500.00	_____
43420 ADVERTISING	99,522.56	12,000.00	12,000.00	534.03	12,000.00	12,000.00	_____
43732 OFFICE EQUIPMENT	700.00	700.00	700.00	700.00	700.00	700.00	_____
43941 DUES & MEMBERSHI	590.00	590.00	590.00	590.00	590.00	590.00	_____
43942 INSTRUCTION & SC	1,130.00	3,500.00	3,500.00	2,185.00	3,500.00	3,500.00	_____
44110 CENTRAL STORES S	.00	100.00	100.00	.00	100.00	100.00	_____
44120 CENTRAL STORES P	11,562.70	29,160.00	29,160.00	11,575.44	24,000.00	26,880.00	_____
44130 CENTRAL STORES X	7,777.11	11,000.00	11,000.00	5,055.29	11,000.00	11,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
44150 CAR POOL EXPENSE	.00	1,000.00	1,000.00	.00	.00	.00	_____
44440 OTHER DEPT EQUIP	602.75	8,000.00	8,000.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	208,147.07	92,640.00	92,640.00	33,705.62	84,880.00	87,170.00	_____
16500 SUPERVISOR OF AS	754,387.56	777,202.28	777,202.28	571,726.37	740,629.47	835,514.85	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
16600 BOARD OF REVIEW							
41 PERSONNEL							
41120 TEMPORARY SALARI	88,579.40	100,111.00	100,111.00	84,265.93	99,667.65	100,111.40	_____
41 PERSONNEL	88,579.40	100,111.00	100,111.00	84,265.93	99,667.65	100,111.40	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	2,923.93	3,000.00	3,000.00	1,832.89	3,000.00	3,000.00	_____
42 SUPPLIES & SERVICES	2,923.93	3,000.00	3,000.00	1,832.89	3,000.00	3,000.00	_____
16600 BOARD OF REVIEW	91,503.33	103,111.00	103,111.00	86,098.82	102,667.65	103,111.40	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
17000 COUNTY TREASURER							
41 PERSONNEL							
41110 REGULAR SALARIES	327,651.22	337,102.02	337,102.02	301,638.88	363,283.72	369,334.36	_____
41130 OVERTIME	6,004.40	9,000.00	9,000.00	1,220.91	7,000.00	9,000.00	_____
41221 LIFE INSURANCE-E	273.00	275.00	275.00	231.00	285.00	285.00	_____
41 PERSONNEL	333,928.62	346,377.02	346,377.02	303,090.79	370,568.72	378,619.36	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	2,562.10	3,400.00	3,400.00	3,132.06	3,400.00	3,400.00	_____
43190 OTHER PROFESSION	800.00	830.00	830.00	515.84	830.00	1,830.00	_____
43210 TELEPHONE	1,039.43	1,500.00	1,500.00	1,500.00	.00	.00	_____
43220 POSTAGE	84,583.32	85,000.00	85,000.00	84,635.40	85,000.00	95,000.00	_____
43320 FREIGHT	5,892.45	5,000.00	5,000.00	4,692.74	5,000.00	5,000.00	_____
43410 PRINTING & BINDI	35,938.93	36,000.00	36,000.00	35,548.69	36,000.00	41,000.00	_____
43420 ADVERTISING	6,778.40	7,000.00	7,000.00	8,275.18	7,000.00	8,200.00	_____
43941 DUES & MEMBERSHI	550.00	500.00	500.00	500.00	500.00	500.00	_____
44120 CENTRAL STORES P	3,377.69	3,200.00	3,200.00	2,696.50	3,200.00	3,200.00	_____
44130 CENTRAL STORES X	1,711.69	1,600.00	1,600.00	702.49	1,600.00	1,600.00	_____
42 SUPPLIES & SERVICES	143,234.01	144,030.00	144,030.00	142,198.90	142,530.00	159,730.00	_____
17000 COUNTY TREASURER	477,162.63	490,407.02	490,407.02	445,289.69	513,098.72	538,349.36	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
18000 FINANCE DEPARTMENT							
41 PERSONNEL							
41110 REGULAR SALARIES	400,382.08	445,000.00	445,000.00	399,838.67	474,176.19	581,393.60	_____
41120 TEMPORARY SALARI	762.50	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	191.60	227.50	227.50	189.80	273.00	273.00	_____
41231 IMRF-EMPLOYER CO	.00	.00	.00	120.37	.00	.00	_____
41241 FICA-EMPLOYER CO	.00	.00	.00	471.07	.00	.00	_____
41 PERSONNEL	401,336.18	445,227.50	445,227.50	400,619.91	474,449.19	581,666.60	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,907.13	1,900.00	1,900.00	1,556.36	1,700.00	1,900.00	_____
42117 NON-CAPITAL COMP	645.99	1,800.00	1,800.00	.00	.00	1,800.00	_____
42120 BOOKS,PERIODICAL	.00	200.00	200.00	.00	.00	200.00	_____
42210 DATA PROCESSING	.00	1,500.00	1,500.00	.00	.00	1,500.00	_____
42250 FOOD & BEVERAGE	.00	.00	.00	280.20	306.22	350.00	_____
42491 SOFTWARE LICENSI	208,203.49	246,815.04	246,815.04	216,355.28	216,355.28	227,173.04	_____
43110 ACCOUNTING & AUD	181,693.00	175,000.00	175,000.00	167,817.00	169,000.00	177,000.00	_____
43190 OTHER PROFESSION	.00	100.00	100.00	.00	.00	100.00	_____
43310 TRAVEL	.00	700.00	700.00	.00	.00	700.00	_____
43410 PRINTING & BINDI	3,641.67	3,200.00	3,200.00	2,276.93	3,200.00	3,400.00	_____
43420 ADVERTISING	.00	750.00	750.00	.00	.00	750.00	_____
43640 WASTE REMOVAL SE	.00	.00	.00	174.60	174.60	.00	_____
43732 OFFICE EQUIPMENT	915.00	500.00	500.00	751.00	751.00	777.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43941 DUES & MEMBERSHI	2,940.00	3,145.00	3,145.00	2,045.00	3,045.00	3,345.00	_____
43942 INSTRUCTION & SC	315.00	2,200.00	2,200.00	50.00	50.00	1,500.00	_____
43990 OTHER UNCLASSIFI	910.00	950.00	950.00	911.70	911.70	950.00	_____
44120 CENTRAL STORES P	315.49	750.00	750.00	267.73	525.00	600.00	_____
44130 CENTRAL STORES X	1,956.79	1,950.00	1,950.00	1,281.03	1,950.00	1,950.00	_____
42 SUPPLIES & SERVICES	403,443.56	441,460.04	441,460.04	393,766.83	397,968.80	423,995.04	_____
18000 FINANCE DEPARTME	804,779.74	886,687.54	886,687.54	794,386.74	872,417.99	1,005,661.64	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
19500 INFORMATION TECHNOLOGY							
41 PERSONNEL							
41110 REGULAR SALARIES	1,018,169.20	1,090,666.19	1,090,666.19	849,708.64	1,090,666.19	1,117,837.03	_____
41115 VACATION PAYOUTS	6,798.36	.00	.00	6,647.94	.00	.00	_____
41120 TEMPORARY SALARI	.00	.00	.00	1,710.00	.00	.00	_____
41221 LIFE INSURANCE-E	603.75	682.50	682.50	532.00	682.50	682.50	_____
41 PERSONNEL	1,025,571.31	1,091,348.69	1,091,348.69	858,598.58	1,091,348.69	1,118,519.53	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	2,669.84	2,800.00	2,800.00	711.14	2,800.00	2,800.00	_____
42210 DATA PROCESSING	150,972.24	4,550.00	4,550.00	1,735.82	4,550.00	4,550.00	_____
42250 FOOD & BEVERAGE	893.43	1,200.00	1,200.00	594.11	1,200.00	1,200.00	_____
42491 SOFTWARE LICENSI	8,420.46	39,245.00	39,245.00	8,469.31	39,245.00	39,245.00	_____
43160 DATA PROCESSING	.00	.00	.00	64,175.00	.00	.00	_____
43166 HARDWARE MAINTEN	34,361.60	49,340.00	49,340.00	31,034.24	46,250.00	46,250.00	_____
43167 SOFTWARE SUBSCRI	190,615.01	199,301.00	199,301.00	218,365.84	199,301.00	258,773.00	_____
43168 SOFTWARE MAINTEN	40,008.07	33,902.00	33,902.00	32,832.01	33,902.00	92,484.00	_____
43190 OTHER PROFESSION	8,355.33	16,088.00	16,088.00	255.00	16,088.00	16,088.00	_____
43210 TELEPHONE	.00	1,250.00	1,250.00	.00	1,250.00	.00	_____
43211 T1 & OTHER CONNE	.00	.00	.00	.00	.00	51,900.00	_____
43212 CELL PH. WIRELES	7,207.00	7,648.00	7,648.00	4,514.54	7,648.00	8,080.00	_____
43220 POSTAGE	.00	45.00	45.00	.00	45.00	45.00	_____
43230 INTERNET SERVICE	.00	.00	.00	.00	.00	35,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43310 TRAVEL	3,970.74	8,550.00	8,550.00	1,793.87	8,550.00	8,550.00	_____
43420 ADVERTISING	1,034.46	1,500.00	1,500.00	169.99	1,500.00	1,500.00	_____
43710 BUILDING REPAIRS	.00	3,000.00	3,000.00	.00	3,000.00	.00	_____
43890 OTHER RENTAL	100.00	.00	.00	.00	.00	.00	_____
43941 DUES & MEMBERSHI	475.00	5,650.00	5,650.00	5,550.00	5,650.00	5,650.00	_____
43942 INSTRUCTION & SC	10,622.00	36,162.00	36,162.00	5,423.00	36,162.00	36,162.00	_____
44120 CENTRAL STORES P	10.92	.00	.00	9.02	.00	.00	_____
44130 CENTRAL STORES X	372.47	500.00	500.00	147.15	500.00	500.00	_____
44150 CAR POOL EXPENSE	20.00	885.00	885.00	.00	.00	200.00	_____
42 SUPPLIES & SERVICES	460,108.57	411,616.00	411,616.00	375,780.04	407,641.00	608,977.00	_____
19500 INFORMATION TECH	1,485,679.88	1,502,964.69	1,502,964.69	1,234,378.62	1,498,989.69	1,727,496.53	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
21500 ADULT PROBATION							
41 PERSONNEL							
41110 REGULAR SALARIES	3,790,611.79	4,309,920.50	4,309,920.50	3,421,832.54	4,013,179.62	4,440,904.60	_____
41115 VACATION PAYOUTS	9,107.81	10,000.00	10,000.00	17,525.58	5,000.00	10,000.00	_____
41130 OVERTIME	.00	1,500.00	1,500.00	262.88	300.00	1,000.00	_____
41221 LIFE INSURANCE-E	2,840.43	6,415.50	6,415.50	2,614.50	3,074.75	3,640.00	_____
41 PERSONNEL	3,802,560.03	4,327,836.00	4,327,836.00	3,442,235.50	4,021,554.37	4,455,544.60	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	18,209.89	15,000.00	15,000.00	9,999.47	11,000.00	15,000.00	_____
42117 NON-CAPITAL COMP	.00	30,000.00	30,000.00	.00	30,000.00	20,000.00	_____
42120 BOOKS,PERIODICAL	134.13	100.00	100.00	59.93	100.00	100.00	_____
42210 DATA PROCESSING	4,838.70	5,000.00	5,000.00	2,899.47	2,000.00	5,000.00	_____
42230 CLEANING SUPPLIE	216.69	300.00	300.00	233.48	300.00	300.00	_____
42240 GASOLINE & OIL	2,973.07	7,000.00	7,000.00	2,177.31	3,000.00	5,000.00	_____
42250 FOOD & BEVERAGE	1,314.98	2,000.00	2,000.00	1,394.80	2,000.00	2,500.00	_____
42260 MEDICAL & DENTAL	.00	200.00	200.00	147.25	100.00	.00	_____
42290 OTHER DEPARTMENT	11,593.68	8,400.00	8,400.00	2,052.18	3,000.00	8,400.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	.00	.00	.00	7,800.00	_____
43190 OTHER PROFESSION	.00	7,800.00	7,800.00	428.09	1,000.00	.00	_____
43210 TELEPHONE	1,045.85	1,500.00	1,500.00	1,585.79	1,800.00	.00	_____
43212 CELL PH. WIRELES	502.73	5,750.00	5,750.00	241.92	450.00	5,750.00	_____
43220 POSTAGE	.00	250.00	250.00	49.86	100.00	250.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43310 TRAVEL	1,588.27	2,800.00	2,800.00	762.64	1,500.00	2,500.00	_____
43350 TOWING	.00	200.00	200.00	.00	.00	200.00	_____
43410 PRINTING & BINDI	1,216.50	1,200.00	1,200.00	674.00	1,000.00	1,200.00	_____
43420 ADVERTISING	75.00	2,000.00	2,000.00	250.03	300.00	300.00	_____
43731 AUTOMOBILE REPAI	7,515.70	4,000.00	4,000.00	3,558.76	4,000.00	5,000.00	_____
43942 INSTRUCTION & SC	.00	2,000.00	2,000.00	392.75	500.00	5,000.00	_____
43990 OTHER UNCLASSIFI	434.27	1,000.00	1,000.00	.00	1,000.00	1,000.00	_____
44110 CENTRAL STORES S	.00	200.00	200.00	.00	.00	.00	_____
44120 CENTRAL STORES P	5,560.80	7,680.00	7,680.00	4,607.08	7,680.00	8,600.00	_____
44130 CENTRAL STORES X	15,823.53	16,000.00	16,000.00	11,798.38	16,000.00	18,000.00	_____
44140 CENTRAL STORES P	731.13	500.00	500.00	475.00	500.00	750.00	_____
44150 CAR POOL EXPENSE	37.50	300.00	300.00	126.42	300.00	300.00	_____
42 SUPPLIES & SERVICES	73,812.42	121,180.00	121,180.00	43,914.61	87,630.00	112,950.00	_____
21500 ADULT PROBATION	3,876,372.45	4,449,016.00	4,449,016.00	3,486,150.11	4,109,184.37	4,568,494.60	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
22000 ESDA							
41 PERSONNEL							
41110 REGULAR SALARIES	84,325.80	90,575.00	90,575.00	69,051.92	83,410.00	43,654.00	_____
41221 LIFE INSURANCE-E	45.50	45.50	45.50	26.25	45.50	23.50	_____
41 PERSONNEL	84,371.30	90,620.50	90,620.50	69,078.17	83,455.50	43,677.50	_____
42 SUPPLIES & SERVICES							
42210 DATA PROCESSING	.00	.00	.00	329.99	.00	.00	_____
42240 GASOLINE & OIL	.00	1,000.00	1,000.00	.00	500.00	.00	_____
42267 LAW ENFORCEMENT	.00	.00	.00	.00	.00	10,000.00	_____
42270 CLOTHING	1,326.61	1,000.00	1,000.00	.00	500.00	1,000.00	_____
42290 OTHER DEPARTMENT	46,328.20	100,000.00	100,000.00	38,478.11	90,000.00	.00	_____
42491 SOFTWARE LICENSI	.00	6,000.00	6,000.00	.00	1,500.00	6,000.00	_____
43190 OTHER PROFESSION	.00	10,000.00	10,000.00	56.00	300.00	300.00	_____
43210 TELEPHONE	.00	10,771.00	10,771.00	.00	.00	.00	_____
43246 COMMUNITY OUTREA	.00	.00	.00	.00	.00	1,500.00	_____
43310 TRAVEL	.00	1,000.00	1,000.00	.00	250.00	.00	_____
43710 BUILDING REPAIRS	.00	.00	.00	362.00	400.00	.00	_____
43730 EQUIPMENT REPAIR	.00	.00	.00	.00	.00	28,500.00	_____
43731 AUTOMOBILE REPAI	.00	1,000.00	1,000.00	6,330.74	8,000.00	1,500.00	_____
43732 OFFICE EQUIPMENT	2,445.00	2,340.00	2,340.00	2,330.00	3,000.00	3,000.00	_____
43941 DUES & MEMBERSHI	400.00	.00	.00	400.00	400.00	400.00	_____
43942 INSTRUCTION & SC	50.00	8,500.00	8,500.00	.00	4,000.00	4,600.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43990 OTHER UNCLASSIFI	119.31	.00	.00	.00	.00	.00	_____
44130 CENTRAL STORES X	1,074.88	1,921.00	1,921.00	287.96	500.00	750.00	_____
44230 PSB SPACE ALLOCA	12,231.17	23,000.00	23,000.00	10,816.56	14,000.00	.00	_____
42 SUPPLIES & SERVICES	63,975.17	166,532.00	166,532.00	59,391.36	123,350.00	57,550.00	_____
22000 ESDA	148,346.47	257,152.50	257,152.50	128,469.53	206,805.50	101,227.50	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
22500 DEPENDENT CHILDREN							
42 SUPPLIES & SERVICES							
43150 MEDICAL & DENTAL	55,971.25	52,000.00	52,000.00	15,070.00	30,000.00	52,000.00	_____
43922 INSTITUTIONAL CA	54,950.00	143,000.00	143,000.00	10,000.00	30,000.00	143,000.00	_____
42 SUPPLIES & SERVICES	110,921.25	195,000.00	195,000.00	25,070.00	60,000.00	195,000.00	_____
22500 DEPENDENT CHILDR	110,921.25	195,000.00	195,000.00	25,070.00	60,000.00	195,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
24000 COUNTY SHERIFF							
41 PERSONNEL							
41110 REGULAR SALARIES	12,940,288.72	13,873,123.00	13,873,123.00	11,496,070.83	13,937,918.00	15,078,919.00	_____
41115 VACATION PAYOUTS	57,783.98	.00	.00	43,416.30	50,000.00	.00	_____
41120 TEMPORARY SALARI	635,571.06	955,560.00	955,560.00	727,138.94	890,568.00	1,038,735.00	_____
41130 OVERTIME	1,391,443.30	1,119,872.00	1,119,872.00	1,164,772.13	1,479,081.00	1,209,072.00	_____
41135 HOLIDAY PAY (PUB	.00	509,143.00	509,143.00	.00	.00	.00	_____
41211 HEALTH INSURANCE	130,280.00	143,520.00	143,520.00	111,480.00	133,240.00	137,280.00	_____
41221 LIFE INSURANCE-E	6,344.48	7,007.50	7,007.50	5,600.00	6,678.00	7,098.00	_____
41 PERSONNEL	15,161,711.54	16,608,225.50	16,608,225.50	13,548,478.20	16,497,485.00	17,471,104.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	10,580.72	10,000.00	10,000.00	1,244.76	8,500.00	20,000.00	_____
42115 NON-CAPITAL OFFI	14,065.02	2,000.00	2,000.00	635.93	1,200.00	10,000.00	_____
42117 NON-CAPITAL COMP	.00	.00	.00	2,236.60	5,000.00	40,000.00	_____
42120 BOOKS, PERIODICAL	1,145.15	1,000.00	1,000.00	.00	250.00	1,000.00	_____
42210 DATA PROCESSING	16,082.01	120,000.00	120,000.00	4,698.84	4,698.84	.00	_____
42220 MICROFILM & PHOT	830.85	.00	.00	.00	.00	.00	_____
42230 CLEANING SUPPLIE	13.68	2,000.00	2,000.00	694.45	1,500.00	10,000.00	_____
42240 GASOLINE & OIL	499,932.83	600,000.00	600,000.00	431,142.89	520,000.00	575,000.00	_____
42250 FOOD & BEVERAGE	447.31	.00	.00	241.54	241.54	5,000.00	_____
42260 MEDICAL & DENTAL	1,785.71	3,000.00	3,000.00	1,039.59	2,500.00	3,000.00	_____
42267 LAW ENFORCEMENT	.00	.00	.00	.00	.00	400,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
42270 CLOTHING	187,075.41	180,950.00	180,950.00	158,079.82	178,500.00	185,000.00	_____
42290 OTHER DEPARTMENT	138,774.78	445,500.00	445,500.00	286,051.59	325,000.00	5,000.00	_____
42330 VEHICLE REP. PAR	.00	.00	.00	.00	.00	2,500.00	_____
42491 SOFTWARE LICENSI	18,271.93	15,000.00	15,000.00	43,491.05	65,000.00	.00	_____
42899 SHERIFF CASH ACC	65,292.93	.00	.00	.00	.00	36,500.00	_____
43150 MEDICAL & DENTAL	6,789.04	10,000.00	10,000.00	4,250.00	7,500.00	8,000.00	_____
43160 DATA PROCESSING	.00	35,000.00	35,000.00	.00	.00	.00	_____
43167 SOFTWARE SUBSCRI	1,000.00	.00	.00	1,768.92	3,000.00	80,000.00	_____
43168 SOFTWARE MAINTEN	.00	.00	.00	.00	.00	45,750.00	_____
43186 MERIT COMMISSION	.00	.00	.00	.00	.00	3,000.00	_____
43190 OTHER PROFESSION	38,074.47	167,000.00	167,000.00	28,419.83	85,900.00	185,000.00	_____
43210 TELEPHONE	14,039.42	59,000.00	59,000.00	19,107.22	65,368.00	37,000.00	_____
43212 CELL PH. WIRELES	49,303.79	85,000.00	85,000.00	42,609.85	72,000.00	65,000.00	_____
43220 POSTAGE	207.36	500.00	500.00	597.06	1,000.00	1,000.00	_____
43246 COMMUNITY OUTREA	.00	.00	.00	.00	.00	15,000.00	_____
43310 TRAVEL	2,518.36	2,000.00	2,000.00	444.88	1,500.00	2,000.00	_____
43410 PRINTING & BINDI	1,614.00	3,000.00	3,000.00	1,925.16	2,500.00	3,000.00	_____
43420 ADVERTISING	199.00	1,000.00	1,000.00	.00	500.00	.00	_____
43610 GAS & HEATING OI	1,163.51	1,500.00	1,500.00	837.11	1,400.00	1,500.00	_____
43620 ELECTRICITY	2,581.29	3,000.00	3,000.00	2,001.93	2,620.00	3,000.00	_____
43630 WATER	140.02	300.00	300.00	204.63	326.00	400.00	_____
43640 WASTE REMOVAL SE	1,696.00	.00	.00	.00	.00	.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43710 BUILDING REPAIRS	3,519.37	27,000.00	27,000.00	1,527.16	17,500.00	10,000.00	_____
43730 EQUIPMENT REPAIR	6,711.44	15,000.00	15,000.00	419.00	12,000.00	140,000.00	_____
43731 AUTOMOBILE REPAI	309,859.75	265,000.00	265,000.00	237,962.97	326,326.00	327,866.00	_____
43732 OFFICE EQUIPMENT	115,008.55	317,016.00	317,016.00	111,217.00	225,000.00	610,000.00	_____
43890 OTHER RENTAL	408.00	408.00	408.00	408.00	408.00	408.00	_____
43911 INVESTIGATION	.00	.00	.00	.00	.00	20,000.00	_____
43941 DUES & MEMBERSHI	4,611.00	6,000.00	6,000.00	5,861.00	6,500.00	6,500.00	_____
43942 INSTRUCTION & SC	239,119.34	333,898.00	333,898.00	164,161.22	250,000.00	250,000.00	_____
43950 TAX & LICENSE FE	3,734.50	8,000.00	8,000.00	4,634.00	7,500.00	5,000.00	_____
43990 OTHER UNCLASSIFI	5,452.00	8,000.00	8,000.00	5,740.00	7,500.00	36,000.00	_____
44120 CENTRAL STORES P	19,919.57	15,000.00	15,000.00	18,470.32	27,267.00	30,000.00	_____
44130 CENTRAL STORES X	23,755.78	20,000.00	20,000.00	14,998.38	19,785.00	25,000.00	_____
42 SUPPLIES & SERVICES	1,805,723.89	2,762,072.00	2,762,072.00	1,597,122.70	2,255,790.38	3,203,424.00	_____
45 DEBT SERVICE EXPENSE							
45210 INTEREST ON DEBT	406,058.99	600,290.00	600,290.00	580,373.61	600,290.00	.00	_____
45 DEBT SERVICE EXPENS	406,058.99	600,290.00	600,290.00	580,373.61	600,290.00	.00	_____
46 CAPITAL OUTLAYS							
46410 AUTOMOBILES	204,141.54	140,000.00	140,000.00	142,259.79	140,000.00	210,000.00	_____
46440 OTHER DEPARTMENT	.00	.00	.00	.00	.00	99,852.00	_____
46 CAPITAL OUTLAYS	204,141.54	140,000.00	140,000.00	142,259.79	140,000.00	309,852.00	_____
24000 COUNTY SHERIFF	17,577,635.96	20,110,587.50	20,110,587.50	15,868,234.30	19,493,565.38	20,984,380.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
26500 911 CENTER							
41 PERSONNEL							
41110 REGULAR SALARIES	1,209,694.75	1,627,893.00	1,627,893.00	1,334,762.54	1,627,893.00	2,106,442.00	_____
41115 VACATION PAYOUTS	3,749.87	.00	.00	1,015.64	.00	.00	_____
41120 TEMPORARY SALARI	3,065.70	.00	.00	.00	.00	.00	_____
41130 OVERTIME	235,514.15	169,455.00	169,455.00	204,450.94	222,030.00	188,948.00	_____
41135 HOLIDAY PAY (PUB	.00	72,745.00	72,745.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	712.25	1,365.00	1,365.00	731.50	1,031.00	1,593.00	_____
41 PERSONNEL	1,452,736.72	1,871,458.00	1,871,458.00	1,540,960.62	1,850,954.00	2,296,983.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	4,244.36	1,000.00	1,000.00	977.05	1,200.00	1,270.00	_____
42210 DATA PROCESSING	3,871.57	.00	.00	.00	.00	.00	_____
42230 CLEANING SUPPLIE	.00	2,500.00	2,500.00	.00	1,750.00	.00	_____
42270 CLOTHING	16,974.98	26,620.00	26,620.00	17,581.77	24,000.00	27,500.00	_____
42290 OTHER DEPARTMENT	2,486.77	6,000.00	6,000.00	1,510.06	3,000.00	3,000.00	_____
42491 SOFTWARE LICENSI	4,775.00	.00	.00	.00	.00	.00	_____
43140 LEGAL	.00	6,000.00	6,000.00	.00	.00	.00	_____
43150 MEDICAL & DENTAL	9,450.00	11,000.00	11,000.00	12,345.00	13,695.00	16,250.00	_____
43210 TELEPHONE	4,662.96	4,500.00	4,500.00	3,996.53	4,790.00	5,000.00	_____
43212 CELL PH. WIRELES	550.00	600.00	600.00	450.00	650.00	650.00	_____
43730 EQUIPMENT REPAIR	.00	1,000.00	1,000.00	.00	.00	.00	_____
43732 OFFICE EQUIPMENT	.00	6,037.00	6,037.00	.00	.00	.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43942 INSTRUCTION & SC	824.00	4,000.00	4,000.00	.00	3,000.00	.00	_____
44130 CENTRAL STORES X	1,815.12	2,000.00	2,000.00	1,295.70	2,000.00	2,000.00	_____
42 SUPPLIES & SERVICES	49,654.76	71,257.00	71,257.00	38,156.11	54,085.00	55,670.00	_____
26500 911 CENTER	1,502,391.48	1,942,715.00	1,942,715.00	1,579,116.73	1,905,039.00	2,352,653.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
27000 PUBLIC SAFETY BUILDING COSTS							
42 SUPPLIES & SERVICES							
42310 BUILDING MAINTEN	51,298.61	.00	.00	22,944.75	.00	.00	_____
43210 TELEPHONE	975.77	.00	.00	.00	.00	.00	_____
43610 GAS & HEATING OI	73,973.44	.00	.00	51,527.99	.00	.00	_____
43620 ELECTRICITY	227,957.04	.00	.00	133,418.45	.00	.00	_____
43630 WATER	21,781.58	.00	.00	8,775.98	.00	.00	_____
43640 WASTE REMOVAL SE	27,249.56	.00	.00	7,984.08	.00	.00	_____
43642 FIRE ALARM MONIT	975.00	.00	.00	585.00	.00	.00	_____
43710 BUILDING REPAIRS	43,563.54	.00	.00	46,932.71	.00	.00	_____
43711 OFFICE CLEAN & M	74,400.00	.00	.00	58,900.00	.00	.00	_____
43730 EQUIPMENT REPAIR	45,075.03	.00	.00	158,818.52	.00	.00	_____
43950 TAX & LICENSE FE	350.00	.00	.00	350.00	.00	.00	_____
43960 LAUNDRY & SANITA	1,850.94	.00	.00	1,471.26	.00	.00	_____
44230 PSB SPACE ALLOCA	.00	484,011.00	484,011.00	.00	484,011.00	484,011.00	_____
42 SUPPLIES & SERVICES	569,450.51	484,011.00	484,011.00	491,708.74	484,011.00	484,011.00	_____
27000 PUBLIC SAFETY BU	569,450.51	484,011.00	484,011.00	491,708.74	484,011.00	484,011.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
31000 STATE'S ATTORNEY							
41 PERSONNEL							
41110 REGULAR SALARIES	2,703,474.32	3,039,248.88	3,039,248.88	2,542,887.03	3,118,571.53	3,673,007.18	_____
41115 VACATION PAYOUTS	30,393.62	.00	.00	14,323.90	14,323.90	.00	_____
41120 TEMPORARY SALARI	200,354.39	89,734.61	89,734.61	184,927.36	190,130.01	190,130.01	_____
41130 OVERTIME	4,934.09	4,000.00	4,000.00	6,578.48	7,228.12	6,500.00	_____
41221 LIFE INSURANCE-E	1,789.29	2,002.00	2,002.00	1,703.05	2,002.00	2,002.00	_____
41231 IMRF-EMPLOYER CO	.00	.00	.00	4.10	.00	.00	_____
41241 FICA-EMPLOYER CO	.00	.00	.00	16.08	.00	.00	_____
41 PERSONNEL	2,940,945.71	3,134,985.49	3,134,985.49	2,750,440.00	3,332,255.56	3,871,639.19	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	57,449.32	35,000.00	35,000.00	52,680.98	57,000.00	47,000.00	_____
42115 NON-CAPITAL OFFI	4,944.87	11,000.00	11,000.00	1,559.98	1,559.98	.00	_____
42120 BOOKS,PERIODICAL	50,441.28	50,000.00	50,000.00	49,436.91	50,000.00	50,000.00	_____
42210 DATA PROCESSING	31,219.49	30,000.00	30,000.00	22,729.82	30,000.00	25,000.00	_____
42240 GASOLINE & OIL	6,965.85	7,000.00	7,000.00	6,291.66	6,936.01	7,000.00	_____
42250 FOOD & BEVERAGE	11,492.86	6,000.00	6,000.00	10,316.18	8,218.57	7,000.00	_____
43140 LEGAL	70,856.82	75,000.00	75,000.00	45,631.40	42,673.33	75,000.00	_____
43190 OTHER PROFESSION	80,702.00	135,000.00	135,000.00	70,093.02	75,703.22	100,000.00	_____
43210 TELEPHONE	4,720.36	7,356.06	7,356.06	1,181.54	4,500.00	1,400.00	_____
43212 CELL PH. WIRELES	7,357.55	6,000.00	6,000.00	7,634.06	7,000.00	6,800.00	_____
43220 POSTAGE	1,388.53	2,000.00	2,000.00	1,267.31	1,430.35	1,500.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43310 TRAVEL	5,776.49	2,000.00	2,000.00	16,191.82	12,721.09	13,000.00	_____
43410 PRINTING & BINDI	5,323.43	2,500.00	2,500.00	3,258.63	4,954.07	5,000.00	_____
43430 DOCUMENT REPRODU	47,886.17	35,000.00	35,000.00	16,898.33	35,000.00	37,801.27	_____
43510 LIABILITY INSURA	.00	.00	.00	11,429.00	11,429.00	11,500.00	_____
43730 EQUIPMENT REPAIR	22.50	.00	.00	.00	590.91	400.00	_____
43731 AUTOMOBILE REPAI	2,253.07	2,000.00	2,000.00	3,638.38	3,600.00	1,500.00	_____
43732 OFFICE EQUIPMENT	.00	500.00	500.00	.00	1,571.17	1,500.00	_____
43911 INVESTIGATION	9,190.24	6,500.00	6,500.00	8,077.80	8,893.73	9,000.00	_____
43912 TRANSCRIPTS	27,714.00	30,000.00	30,000.00	28,091.41	26,453.50	30,000.00	_____
43915 WITNESS FEES	5,180.34	5,000.00	5,000.00	3,476.87	3,712.99	4,000.00	_____
43941 DUES & MEMBERSHI	5,411.57	6,000.00	6,000.00	15,922.87	25,641.31	25,000.00	_____
43942 INSTRUCTION & SC	11,472.45	12,145.21	12,145.21	15,950.58	15,328.80	15,000.00	_____
44120 CENTRAL STORES P	13,108.82	10,000.00	10,000.00	8,953.56	13,000.00	13,400.00	_____
44130 CENTRAL STORES X	50,877.22	40,000.00	40,000.00	32,113.48	50,000.00	50,000.00	_____
44150 CAR POOL EXPENSE	3,659.86	1,000.00	1,000.00	1,426.40	1,590.98	2,000.00	_____
42 SUPPLIES & SERVICES	515,415.09	517,001.27	517,001.27	434,251.99	499,509.01	539,801.27	_____
31000 STATE'S ATTORNEY	3,456,360.80	3,651,986.76	3,651,986.76	3,184,691.99	3,831,764.57	4,411,440.46	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
31500 CIRCUIT CLERK							
41 PERSONNEL							
41110 REGULAR SALARIES	3,598,633.04	3,636,257.29	3,636,257.29	2,919,667.40	3,483,039.08	3,645,631.95	_____
41115 VACATION PAYOUTS	2,768.61	.00	.00	15,571.33	15,571.33	.00	_____
41120 TEMPORARY SALARI	55,976.37	47,000.00	47,000.00	33,958.92	44,045.23	47,000.00	_____
41130 OVERTIME	193,974.86	132,000.00	132,000.00	172,002.91	201,586.20	210,000.00	_____
41221 LIFE INSURANCE-E	3,105.57	3,276.00	3,276.00	2,647.86	3,110.66	3,200.00	_____
41 PERSONNEL	3,854,458.45	3,818,533.29	3,818,533.29	3,143,848.42	3,747,352.50	3,905,831.95	_____
42 SUPPLIES & SERVICES							
42115 NON-CAPITAL OFFI	.00	.00	.00	42,948.27	.00	.00	_____
42210 DATA PROCESSING	5,401.60	.00	.00	.00	.00	.00	_____
43420 ADVERTISING	52.00	.00	.00	.00	.00	.00	_____
44120 CENTRAL STORES P	.00	.00	.00	.00	.00	40,000.00	_____
42 SUPPLIES & SERVICES	5,453.60	.00	.00	42,948.27	.00	40,000.00	_____
31500 CIRCUIT CLERK	3,859,912.05	3,818,533.29	3,818,533.29	3,186,796.69	3,747,352.50	3,945,831.95	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
32000 CIRCUIT COURT							
41 PERSONNEL							
41110 REGULAR SALARIES	1,080,880.43	1,390,000.00	1,290,000.00	1,072,861.63	1,285,600.00	1,560,000.00	_____
41115 VACATION PAYOUTS	3,049.23	5,000.00	5,000.00	4,489.28	5,000.00	5,000.00	_____
41130 OVERTIME	859.62	1,000.00	1,000.00	514.20	750.00	1,000.00	_____
41221 LIFE INSURANCE-E	886.50	900.00	900.00	751.36	900.00	900.00	_____
41231 IMRF-EMPLOYER CO	.00	2,300.00	2,300.00	110.18	.00	.00	_____
41241 FICA-EMPLOYER CO	.00	3,000.00	3,000.00	413.72	.00	.00	_____
41 PERSONNEL	1,085,675.78	1,402,200.00	1,302,200.00	1,079,140.37	1,292,250.00	1,566,900.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	32,136.70	24,000.00	24,000.00	30,716.40	35,000.00	30,000.00	_____
42120 BOOKS, PERIODICAL	3,703.00	2,000.00	2,000.00	200.00	2,000.00	2,000.00	_____
42210 DATA PROCESSING	529.41	.00	.00	.00	.00	.00	_____
42270 CLOTHING	16,450.00	20,000.00	20,000.00	18,800.00	18,800.00	20,000.00	_____
42290 OTHER DEPARTMENT	123,437.56	5,000.00	240,000.00	271,838.44	230,000.00	5,000.00	_____
43140 LEGAL	450,207.40	610,000.00	710,000.00	428,917.75	540,000.00	530,000.00	_____
43141 LEGAL SERVICES F	132,419.41	160,000.00	160,000.00	175,960.60	154,000.00	300,000.00	_____
43142 LEGAL SVCS JUV A	123,611.05	.00	.00	159,789.54	125,000.00	250,000.00	_____
43150 MEDICAL & DENTAL	103,460.00	120,000.00	120,000.00	107,175.00	125,000.00	120,000.00	_____
43169 ONLINE LEGAL RES	16,888.68	20,000.00	20,000.00	12,782.64	17,100.00	20,000.00	_____
43190 OTHER PROFESSION	104,318.32	155,000.00	315,000.00	255,918.52	280,000.00	300,000.00	_____
43210 TELEPHONE	3,043.35	4,600.00	4,600.00	612.56	1,000.00	1,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43212 CELL PH. WIRELES	2,062.97	2,000.00	2,000.00	1,132.58	2,000.00	2,000.00	_____
43220 POSTAGE	454.59	600.00	600.00	337.07	300.00	600.00	_____
43230 INTERNET SERVICE	.00	.00	.00	1,425.00	.00	.00	_____
43310 TRAVEL	10,584.30	5,000.00	5,000.00	1,005.67	5,000.00	5,000.00	_____
43510 LIABILITY INSURA	4,366.00	6,600.00	6,600.00	2,183.00	2,183.00	6,600.00	_____
43730 EQUIPMENT REPAIR	5,874.00	7,000.00	7,000.00	4,481.02	7,400.00	7,000.00	_____
43732 OFFICE EQUIPMENT	.00	1,000.00	1,000.00	.00	500.00	1,000.00	_____
43740 EQUIPMENT-NON CA	.00	1,000.00	1,000.00	.00	500.00	1,000.00	_____
43912 TRANSCRIPTS	73,449.30	60,000.00	60,000.00	27,358.00	40,000.00	60,000.00	_____
43942 INSTRUCTION & SC	1,671.96	1,000.00	1,000.00	995.00	1,500.00	1,000.00	_____
43990 OTHER UNCLASSIFI	10,949.15	11,000.00	11,000.00	11,587.62	11,588.00	12,000.00	_____
44120 CENTRAL STORES P	909.28	1,000.00	1,000.00	665.38	800.00	1,000.00	_____
44130 CENTRAL STORES X	14,167.68	10,000.00	10,000.00	12,199.77	15,000.00	15,000.00	_____
44140 CENTRAL STORES P	597.23	500.00	500.00	414.22	700.00	500.00	_____
44150 CAR POOL EXPENSE	296.45	1,000.00	1,000.00	265.02	500.00	1,000.00	_____
42 SUPPLIES & SERVICES	1,235,587.79	1,228,300.00	1,723,300.00	1,526,760.80	1,615,871.00	1,691,700.00	_____
32000 CIRCUIT COURT	2,321,263.57	2,630,500.00	3,025,500.00	2,605,901.17	2,908,121.00	3,258,600.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
32500 CORONER							
41 PERSONNEL							
41110 REGULAR SALARIES	821,077.11	938,529.00	938,529.00	706,043.23	844,721.55	974,429.72	_____
41115 VACATION PAYOUTS	1,091.14	.00	.00	12,221.16	12,221.16	.00	_____
41130 OVERTIME	33,385.52	40,000.00	40,000.00	38,075.69	40,000.00	40,000.00	_____
41221 LIFE INSURANCE-E	628.25	682.50	682.50	497.00	593.25	819.00	_____
41 PERSONNEL	856,182.02	979,211.50	979,211.50	756,837.08	897,535.96	1,015,248.72	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	7,134.07	8,100.00	8,100.00	3,725.69	6,400.00	9,000.00	_____
42115 NON-CAPITAL OFFI	6,798.32	10,000.00	10,000.00	1,307.61	10,000.00	10,000.00	_____
42210 DATA PROCESSING	421.33	600.00	600.00	30.35	30.35	.00	_____
42230 CLEANING SUPPLIE	927.70	1,000.00	1,000.00	80.00	35.00	.00	_____
42240 GASOLINE & OIL	8,091.21	10,000.00	10,000.00	7,771.54	10,000.00	10,000.00	_____
42250 FOOD & BEVERAGE	1,183.10	1,500.00	1,500.00	2,111.62	2,200.00	1,500.00	_____
42265 MORGUE SUPPLIES	11,768.29	15,000.00	15,000.00	18,971.86	24,083.33	16,000.00	_____
42270 CLOTHING	8,124.97	11,200.00	11,200.00	6,893.45	8,593.17	11,200.00	_____
42290 OTHER DEPARTMENT	17,245.50	15,000.00	15,000.00	7,990.33	8,000.00	10,000.00	_____
43150 MEDICAL & DENTAL	445,712.14	450,000.00	450,000.00	262,593.10	400,000.00	450,000.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	.00	.00	.00	1,000.00	_____
43190 OTHER PROFESSION	36,558.18	102,000.00	102,000.00	62,452.50	64,000.00	101,500.00	_____
43201 INDIGENT CREMATI	7,150.00	.00	.00	.00	.00	.00	_____
43212 CELL PH. WIRELES	11,810.35	10,000.00	10,000.00	6,876.40	10,000.00	10,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43220 POSTAGE	159.43	500.00	500.00	86.87	86.87	.00	_____
43230 INTERNET SERVICE	.00	2,184.00	2,184.00	.00	.00	.00	_____
43310 TRAVEL	5,254.34	17,354.00	17,354.00	8,670.80	8,332.22	17,354.00	_____
43640 WASTE REMOVAL SE	7,175.50	10,000.00	10,000.00	4,561.03	6,550.83	7,500.00	_____
43710 BUILDING REPAIRS	.00	400.00	400.00	.00	.00	.00	_____
43730 EQUIPMENT REPAIR	5,618.35	7,500.00	7,500.00	5,126.00	6,578.00	7,500.00	_____
43731 AUTOMOBILE REPAI	7,484.72	10,000.00	10,000.00	3,214.78	7,500.00	10,000.00	_____
43941 DUES & MEMBERSHI	536.40	3,000.00	3,000.00	2,015.84	3,000.00	5,184.00	_____
43942 INSTRUCTION & SC	8,740.00	15,000.00	15,000.00	1,677.00	2,500.00	15,000.00	_____
44120 CENTRAL STORES P	585.81	800.00	800.00	400.48	500.00	800.00	_____
44130 CENTRAL STORES X	2,445.70	3,500.00	3,500.00	1,693.29	3,500.00	3,500.00	_____
44150 CAR POOL EXPENSE	1,012.26	5,000.00	5,000.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	601,937.67	709,638.00	709,638.00	408,250.54	581,889.77	697,038.00	_____
32500 CORONER	1,458,119.69	1,688,849.50	1,688,849.50	1,165,087.62	1,479,425.73	1,712,286.72	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
33500 JURY COMMISSION							
41 PERSONNEL							
41110 REGULAR SALARIES	140,076.27	181,580.00	181,580.00	143,589.02	181,580.00	195,000.00	_____
41130 OVERTIME	63.20	.00	.00	146.97	.00	.00	_____
41221 LIFE INSURANCE-E	91.00	135.50	135.50	92.75	135.50	135.50	_____
41 PERSONNEL	140,230.47	181,715.50	181,715.50	143,828.74	181,715.50	195,135.50	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	5,200.39	7,000.00	7,000.00	7,217.45	7,000.00	7,000.00	_____
42120 BOOKS,PERIODICAL	.00	85.00	85.00	.00	.00	85.00	_____
43190 OTHER PROFESSION	35,830.00	52,206.00	52,206.00	27,354.50	43,000.00	52,206.00	_____
43210 TELEPHONE	233.60	500.00	500.00	69.53	500.00	250.00	_____
43212 CELL PH. WIRELES	1,313.02	1,100.00	1,100.00	764.86	1,100.00	1,100.00	_____
43220 POSTAGE	.00	.00	.00	342.35	.00	.00	_____
43310 TRAVEL	2,373.50	1,200.00	1,200.00	.00	1,200.00	1,200.00	_____
43410 PRINTING & BINDI	17,287.50	14,129.50	14,129.50	405.07	14,129.50	14,129.50	_____
43420 ADVERTISING	288.00	.00	.00	.00	.00	.00	_____
43732 OFFICE EQUIPMENT	4,646.03	4,790.00	4,790.00	5,273.20	4,790.00	4,790.00	_____
43830 OFFICE EQUIPMENT	.00	120.00	120.00	.00	120.00	120.00	_____
43913 JURORS	155,375.00	180,000.00	180,000.00	133,675.00	180,000.00	180,000.00	_____
43914 JURORS MEALS & L	5,420.96	4,100.00	4,100.00	4,226.14	4,100.00	4,100.00	_____
43941 DUES & MEMBERSHI	.00	.00	.00	74.75	.00	.00	_____
43942 INSTRUCTION & SC	.00	300.00	300.00	75.00	300.00	300.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
44110 CENTRAL STORES S	.00	700.00	700.00	.00	700.00	.00	_____
44120 CENTRAL STORES P	54,680.75	41,086.00	41,086.00	39,771.19	41,086.00	45,000.00	_____
44130 CENTRAL STORES X	6,011.09	4,500.00	4,500.00	4,349.89	4,500.00	5,900.00	_____
44150 CAR POOL EXPENSE	1.25	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	288,661.09	311,816.50	311,816.50	223,598.93	302,525.50	316,180.50	_____
33500 JURY COMMISSION	428,891.56	493,532.00	493,532.00	367,427.67	484,241.00	511,316.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
34000 PUBLIC DEFENDER							
41 PERSONNEL							
41110 REGULAR SALARIES	1,350,124.54	1,356,353.82	1,356,353.82	1,293,668.55	1,629,781.37	1,909,903.00	_____
41115 VACATION PAYOUTS	569.31	.00	.00	1,530.36	1,220.22	.00	_____
41221 LIFE INSURANCE-E	845.25	955.50	955.50	721.00	850.50	1,319.50	_____
41 PERSONNEL	1,351,539.10	1,357,309.32	1,357,309.32	1,295,919.91	1,631,852.09	1,911,222.50	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	2,978.60	6,000.00	6,000.00	21,079.27	25,000.00	9,400.00	_____
42120 BOOKS,PERIODICAL	28,837.92	36,000.00	36,000.00	21,338.57	36,000.00	32,000.00	_____
42270 CLOTHING	.00	100.00	100.00	.00	.00	.00	_____
43150 MEDICAL & DENTAL	3,745.52	15,000.00	15,000.00	2,000.00	2,000.00	10,000.00	_____
43190 OTHER PROFESSION	3,575.09	600.00	600.00	1,274.61	2,000.00	2,200.00	_____
43210 TELEPHONE	518.98	1,900.00	1,900.00	141.37	280.00	.00	_____
43212 CELL PH. WIRELES	34.01	83.68	83.68	44.76	83.68	85.00	_____
43220 POSTAGE	.00	50.00	50.00	.00	.00	.00	_____
43310 TRAVEL	.00	500.00	500.00	.00	500.00	500.00	_____
43640 WASTE REMOVAL SE	247.20	.00	.00	1,974.00	1,764.00	2,700.00	_____
43912 TRANSCRIPTS	11,696.50	15,000.00	15,000.00	5,323.00	10,000.00	13,000.00	_____
43941 DUES & MEMBERSHI	10,938.54	11,645.00	11,645.00	10,455.14	11,645.00	11,645.00	_____
43942 INSTRUCTION & SC	500.00	8,450.00	8,450.00	2,605.00	3,000.00	6,000.00	_____
43990 OTHER UNCLASSIFI	165.00	.00	.00	90.00	90.00	.00	_____
44110 CENTRAL STORES S	.00	3,400.00	3,400.00	.00	.00	.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
44120 CENTRAL STORES P	1,266.90	2,700.00	2,700.00	1,147.77	2,000.00	2,000.00	_____
44130 CENTRAL STORES X	12,919.83	10,097.00	10,097.00	9,241.56	12,000.00	13,700.00	_____
44150 CAR POOL EXPENSE	997.35	4,700.00	4,700.00	960.46	2,000.00	1,500.00	_____
42 SUPPLIES & SERVICES	78,421.44	116,225.68	116,225.68	77,675.51	108,362.68	104,730.00	_____
34000 PUBLIC DEFENDER	1,429,960.54	1,473,535.00	1,473,535.00	1,373,595.42	1,740,214.77	2,015,952.50	_____
TOTAL 0001 GENERAL FUND	71,569,858.54	71,913,249.51	80,770,729.51	66,217,199.42	77,846,905.47	79,161,373.25	_____

Fund Equity Forecast

0101 - Public Safety Sales Tax Fund

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
1% Public Safety Sales Tax	\$ 33,161,006	\$ 36,727,199	\$ 37,510,289	\$ 39,211,438	\$ 38,750,000
Intergovernmental	7,203	34,604	83,562	6,000	6,000
Charges for Services	-	4,904,429	3,660,698	3,514,766	3,515,700
Fine and forfeitures	-	150,890	165,650	27,000	27,000
Interest	3,016	23,165	371,062	507,342	456,608
Other Miscellaneous	-	18,400	89,518	49,280	49,250
Total Revenues	<u>33,171,225</u>	<u>41,858,687</u>	<u>41,880,779</u>	<u>43,315,826</u>	<u>42,804,558</u>
Expenditures					
Public Safety:					
Personnel	16,401,897	16,094,473	17,081,571	\$18,756,078	\$19,287,995
Supplies & Services	1,176,047	4,121,310	4,395,219	\$5,206,191	\$6,067,134
Debt Service	115,574	194,247	198,181	\$202,311	\$127,672
Total Public Safety	<u>17,693,518</u>	<u>20,410,030</u>	<u>21,674,971</u>	<u>24,164,580</u>	<u>25,482,801</u>
Judicial:					
Personnel	3,462,988	3,332,498	5,510,463	\$6,035,387	\$7,393,718
Supplies & Services	203,833	195,477	349,981	\$438,266	\$460,970
Total Judicial	<u>3,666,821</u>	<u>3,527,975</u>	<u>5,860,444</u>	<u>6,473,653</u>	<u>7,854,688</u>
COCJI:					
Personnel	36,326	95,962	96,800	\$82,045	\$84,045
Supplies & Services	2,352	482	17,478	\$3,490	\$49,563
Total COCJI	<u>38,678</u>	<u>96,444</u>	<u>114,278</u>	<u>85,535</u>	<u>133,608</u>
Alternative Programs	206,891	204,900	255,207	\$371,120	\$371,120
Total Expenditures	<u>21,605,908</u>	<u>24,239,349</u>	<u>27,904,900</u>	<u>31,094,888</u>	<u>33,842,217</u>
Excess (Deficiency) of Revenues Over Expenditures	11,565,317	17,619,338	13,975,879	12,220,938	8,962,341
Other Financing Sources (Uses)					
Transfers In	-	56,540	143,578	76,701	45,450
Transfers Out (Debt Service)	(5,066,478)	(5,070,778)	(11,916,613)	(4,056,925)	(5,644,350)
Transfers Out (Current Capital Projects)	-	-	-	(3,406,400)	(2,950,000)
Transfers Out (Long-Term Capital Projects)	-	-	-	-	(2,806,916)
Transfers Out (Other)	-	-	-	(700,200)	(3,185,200)
Total Other Financing Sources	<u>(5,066,478)</u>	<u>(5,014,238)</u>	<u>(11,773,035)</u>	<u>(8,086,824)</u>	<u>(14,541,016)</u>
Net Change in Fund Balance	6,498,839	12,605,100	2,202,844	4,134,114	(5,578,675)
Fund Equity, Beginning	451,948	6,950,787	19,555,887	21,758,731	25,892,845
Fund Equity, Ending	<u>\$ 6,950,787</u>	<u>\$ 19,555,887</u>	<u>\$ 21,758,731</u>	<u>\$ 25,892,845</u>	<u>\$ 20,314,170</u>
Estimated Fund Balance %	32.17%	80.68%	77.97%	83.27%	60.03%
Transfer from Other Funds:					
#0127 Jail Medical Cost Fund	\$ -	\$ 15,000	\$ 14,000	\$ 15,500	\$ 15,450
#0302 Sheriff Grant Fund	-	41,540	129,578	61,201	30,000
	<u>\$ -</u>	<u>\$ 56,540</u>	<u>\$ 143,578</u>	<u>\$ 76,701</u>	<u>\$ 45,450</u>
Transfer to Other Funds:					
Fund #0200 2013A Debt Service	\$ 3,933,878	\$ 4,134,628	\$ -	\$ -	\$ -
Fund #0215 2016A Debt Service	100,150	100,150	100,150	825	-
Fund #0229 2016D Debt Service	376,000	178,800	101,550	825	-
Fund #0230 2016E Debt Service	656,450	657,200	657,200	657,275	2,242,275
Fund #0258 2022 Debt Service	-	-	6,005,469	3,398,000	3,402,075
General Fund for 2016A & 2016D	-	-	-	200,200	3,185,200
Fund #0185 Health Insurance	-	-	-	500,000	-
Fund #0743 Capital Projects	-	-	5,052,244	3,406,400	5,756,916
	<u>\$ 5,066,478</u>	<u>\$ 5,070,778</u>	<u>\$ 11,916,613</u>	<u>\$ 8,163,525</u>	<u>\$ 14,586,466</u>

**County of Winnebago
Fiscal Year 2025 Budget
Public Safety Sales Tax Fund
Revenue Detail**

	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Taxes				
40100-32226 Public Safety Sales Tax	\$ 38,081,511	\$ 37,830,000	\$ 39,211,438	\$ 38,750,000
40100-32228 State Admin Fee-Contra	(571,222)	-	-	-
Total Sales Tax	37,510,289	37,830,000	39,211,438	38,750,000
Intergovernmental				
40115-32140 Local Gov't Payments	75,095	-	-	-
40115-32246 JL Inmate DOC Mileage Reimb	8,467	5,000	6,000	6,000
Total Intergovernmental	83,562	5,000	6,000	6,000
Charges for Services				
40109-34220 Mental Hlth Court Fee	3,766	3,200	3,500	3,500
40115-34117 Federal Inmate Revenue	3,651,459	3,679,665	3,509,389	3,510,400
40115-34800 JL - Warrant Fees	5,473	5,500	1,877	1,800
Total Charges for Services	3,660,698	3,688,365	3,514,766	3,515,700
Fines and Forfeitures				
40115-34210 Fines & Forfeitures	165,650	145,400	27,000	27,000
Total Fines and Forfeitures	165,650	145,400	27,000	27,000
Interest				
40100-39210 Interest	371,062	300,000	507,342	456,608
Total Interest	371,062	300,000	507,342	456,608
Miscellaneous Other Revenue				
40115-39510 Vendor Reimbursements	(4,141)	500	250	250
40115-39825 Inmate Medical Copays	14,766	13,290	14,030	14,000
40115-39840 Training Reimbursement	78,893	35,000	35,000	35,000
Total Miscellaneous	89,518	48,790	49,280	49,250
TOTAL PSST FUND REVENUES	\$ 41,880,779	\$ 42,017,555	\$ 43,315,826	\$ 42,804,558

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
40100 PUBLIC SAFETY SALES TAX							
41 PERSONNEL							
41211 HEALTH INSURANCE	3,682,863.57	4,035,219.76	4,035,219.76	3,380,545.27	3,645,415.00	3,921,000.00	_____
41999 CONTINGENCY BUDG	.00	500,000.00	500,000.00	.00	.00	500,000.00	_____
41 PERSONNEL	3,682,863.57	4,535,219.76	4,535,219.76	3,380,545.27	3,645,415.00	4,421,000.00	_____
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	82,607.00	86,737.00	86,737.00	86,737.00	86,737.00	127,672.00	_____
42 SUPPLIES & SERVICES	82,607.00	86,737.00	86,737.00	86,737.00	86,737.00	127,672.00	_____
45 DEBT SERVICE EXPENSE							
45120 CAPITAL LEASE PA	115,574.00	115,574.00	115,574.00	115,574.00	115,574.00	.00	_____
45 DEBT SERVICE EXPENS	115,574.00	115,574.00	115,574.00	115,574.00	115,574.00	.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	11,916,613.00	7,661,800.00	7,663,525.00	7,463,325.00	8,163,525.00	14,586,466.00	_____
49 OTHER EXPENSE	11,916,613.00	7,661,800.00	7,663,525.00	7,463,325.00	8,163,525.00	14,586,466.00	_____
40100 PUBLIC SAFETY SA	15,797,657.57	12,399,330.76	12,401,055.76	11,046,181.27	12,011,251.00	19,135,138.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40101 PUB SAFETY SALES TX-ST ATTY							
41 PERSONNEL							
41110 REGULAR SALARIES	1,750,398.69	2,989,715.23	2,989,715.23	1,713,572.26	2,149,435.82	2,645,030.58	_____
41115 VACATION PAYOUTS	15,750.30	.00	.00	11,243.47	17,181.23	.00	_____
41120 TEMPORARY SALARI	51,063.75	91,682.00	91,682.00	84,234.10	62,669.60	81,095.10	_____
41130 OVERTIME	4,115.30	.00	.00	6,955.88	8,779.09	10,000.00	_____
41221 LIFE INSURANCE-E	1,034.29	1,319.50	1,319.50	1,001.37	1,170.10	1,319.50	_____
41 PERSONNEL	1,822,362.33	3,082,716.73	3,082,716.73	1,817,007.08	2,239,235.84	2,737,445.18	_____
42 SUPPLIES & SERVICES							
43167 SOFTWARE SUBSCRI	97,875.00	621,200.00	621,200.00	123,546.47	118,796.47	125,000.00	_____
42 SUPPLIES & SERVICES	97,875.00	621,200.00	621,200.00	123,546.47	118,796.47	125,000.00	_____
40101 PUB SAFETY SALES	1,920,237.33	3,703,916.73	3,703,916.73	1,940,553.55	2,358,032.31	2,862,445.18	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0101 PUBLIC SAFETY SALES TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT	
40102 PUB SAFETY SALES TX-PUB DEF								
41 PERSONNEL								
41110 REGULAR SALARIES	1,404,352.96	2,105,983.78	2,105,983.78	1,230,771.89	1,457,489.67	2,033,177.25	_____	
41115 VACATION PAYOUTS	8,703.04	.00	.00	1,477.85	1,477.85	.00	_____	
41221 LIFE INSURANCE-E	717.50	1,092.00	1,092.00	663.25	792.75	1,228.50	_____	
41 PERSONNEL	1,413,773.50	2,107,075.78	2,107,075.78	1,232,912.99	1,459,760.27	2,034,405.75	_____	
42 SUPPLIES & SERVICES								
42115 NON-CAPITAL OFFI	.00	5,000.00	5,000.00	.00	.00	.00	_____	
43167 SOFTWARE SUBSCRI	33,750.00	91,100.00	91,100.00	.00	32,000.00	32,000.00	_____	
42 SUPPLIES & SERVICES	33,750.00	96,100.00	96,100.00	.00	32,000.00	32,000.00	_____	
40102 PUB SAFETY SALES	1,447,523.50	2,203,175.78	2,203,175.78	1,232,912.99	1,491,760.27	2,066,405.75	_____	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40104 PUB SAFETY SALES TX-CIR CLERK							
41 PERSONNEL							
41110 REGULAR SALARIES	321,032.06	476,797.72	476,797.72	311,965.69	381,612.00	506,169.12	_____
41130 OVERTIME	12,077.78	8,000.00	8,000.00	14,936.56	17,870.84	18,000.00	_____
41221 LIFE INSURANCE-E	336.68	409.00	409.00	346.50	406.00	546.00	_____
41 PERSONNEL	333,446.52	485,206.72	485,206.72	327,248.75	399,888.84	524,715.12	_____
40104 PUB SAFETY SALES	333,446.52	485,206.72	485,206.72	327,248.75	399,888.84	524,715.12	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40109 CIRC CRT 1% SALES TAX FUNDED							
41 PERSONNEL							
41110 REGULAR SALARIES	952,886.94	1,010,000.00	1,010,000.00	715,448.80	840,000.00	1,070,000.00	_____
41115 VACATION PAYOUTS	.00	.00	.00	757.68	.00	.00	_____
41130 OVERTIME	3,303.18	5,000.00	5,000.00	4,990.38	6,000.00	6,000.00	_____
41221 LIFE INSURANCE-E	817.25	900.00	900.00	689.50	900.00	955.50	_____
41 PERSONNEL	957,007.37	1,015,900.00	1,015,900.00	721,886.36	846,900.00	1,076,955.50	_____
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	88,176.34	153,500.00	153,500.00	97,052.56	153,500.00	169,500.00	_____
43942 INSTRUCTION & SC	1,368.41	2,500.00	2,500.00	1,194.33	2,500.00	3,000.00	_____
42 SUPPLIES & SERVICES	89,544.75	156,000.00	156,000.00	98,246.89	156,000.00	172,500.00	_____
40109 CIRC CRT 1% SALE	1,046,552.12	1,171,900.00	1,171,900.00	820,133.25	1,002,900.00	1,249,455.50	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40110 ADULT PROB 1% SALES TAX FUNDE							
41 PERSONNEL							
41110 REGULAR SALARIES	757,329.39	862,706.12	862,706.12	662,499.35	767,772.07	963,233.32	_____
41115 VACATION PAYOUTS	9,407.36	.00	.00	2,984.29	2,984.29	.00	_____
41221 LIFE INSURANCE-E	596.75	500.50	500.50	484.75	556.50	955.50	_____
41 PERSONNEL	767,333.50	863,206.62	863,206.62	665,968.39	771,312.86	964,188.82	_____
42 SUPPLIES & SERVICES							
42290 OTHER DEPARTMENT	.00	3,000.00	3,000.00	437.31	500.00	3,000.00	_____
43190 OTHER PROFESSION	59,572.50	72,000.00	72,000.00	31,195.50	56,860.00	70,000.00	_____
42 SUPPLIES & SERVICES	59,572.50	75,000.00	75,000.00	31,632.81	57,360.00	73,000.00	_____
40110 ADULT PROB 1% SA	826,906.00	938,206.62	938,206.62	697,601.20	828,672.86	1,037,188.82	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40115 PUB SAFETY SALES TX-CO JAIL-J							
41 PERSONNEL							
41110 REGULAR SALARIES	11,942,797.31	13,399,054.00	13,399,054.00	10,870,629.52	13,230,786.00	14,264,260.00	_____
41115 VACATION PAYOUTS	24,092.45	.00	.00	35,597.83	105,000.00	.00	_____
41130 OVERTIME	1,528,629.38	500,446.00	500,446.00	1,560,758.72	1,942,563.00	500,446.00	_____
41135 HOLIDAY PAY (PUB	.00	653,624.00	653,624.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	7,593.25	9,101.00	9,101.00	6,331.50	8,101.00	9,100.00	_____
41 PERSONNEL	13,503,112.39	14,562,225.00	14,562,225.00	12,473,317.57	15,286,450.00	14,773,806.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	29,210.60	25,000.00	25,000.00	20,877.09	28,000.00	40,000.00	_____
42115 NON-CAPITAL OFFI	.00	.00	.00	1,063.89	1,000.00	10,000.00	_____
42117 NON-CAPITAL COMP	.00	.00	.00	.00	.00	20,000.00	_____
42210 DATA PROCESSING	9,117.60	1,700.00	1,700.00	5,968.90	900.00	.00	_____
42220 MICROFILM & PHOT	2,426.95	.00	.00	.00	.00	.00	_____
42230 CLEANING SUPPLIE	144.88	35,000.00	35,000.00	1,058.33	15,000.00	20,000.00	_____
42240 GASOLINE & OIL	151.71	300.00	300.00	175.97	300.00	300.00	_____
42250 FOOD & BEVERAGE	.00	.00	.00	174.68	.00	5,000.00	_____
42260 MEDICAL & DENTAL	45,528.00	22,000.00	22,000.00	51,036.00	30,500.00	45,000.00	_____
42267 LAW ENFORCEMENT	.00	.00	.00	.00	.00	250,000.00	_____
42270 CLOTHING	137,389.26	186,800.00	186,800.00	137,804.03	156,000.00	150,000.00	_____
42290 OTHER DEPARTMENT	18,484.42	125,400.00	125,400.00	82,037.44	56,000.00	5,000.00	_____
42291 LINEN & BEDDING	.00	5,000.00	5,000.00	.00	.00	.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0101 PUBLIC SAFETY SALES TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT	
42491 SOFTWARE LICENSI	23,183.22	21,000.00	21,000.00	19,618.00	19,618.00	.00	_____	
43150 MEDICAL & DENTAL	2,432,816.90	2,778,112.00	2,778,112.00	2,368,942.35	2,869,343.00	3,098,015.00	_____	
43167 SOFTWARE SUBSCRI	204,308.00	200,000.00	200,000.00	4,738.80	189,000.00	15,000.00	_____	
43168 SOFTWARE MAINTEN	.00	.00	.00	.00	.00	166,567.00	_____	
43190 OTHER PROFESSION	1,024,456.67	1,017,173.00	1,017,173.00	717,918.01	928,784.00	10,000.00	_____	
43210 TELEPHONE	21,119.80	35,000.00	35,000.00	11,351.13	35,726.00	31,487.00	_____	
43212 CELL PH. WIRELES	6,490.00	6,500.00	6,500.00	5,670.00	7,560.00	8,300.00	_____	
43220 POSTAGE	.00	150.00	150.00	175.18	250.00	150.00	_____	
43246 COMMUNITY OUTREA	.00	.00	.00	.00	.00	2,000.00	_____	
43305 INMATE TRANSPORT	.00	130,000.00	130,000.00	74,792.45	100,000.00	110,000.00	_____	
43306 INMATE MEALS	.00	.00	.00	.00	.00	1,321,665.00	_____	
43310 TRAVEL	143,264.35	.00	.00	.00	.00	.00	_____	
43410 PRINTING & BINDI	.00	2,000.00	2,000.00	1,303.00	1,500.00	1,000.00	_____	
43420 ADVERTISING	390.00	500.00	500.00	585.00	750.00	750.00	_____	
43730 EQUIPMENT REPAIR	.00	.00	.00	.00	.00	12,000.00	_____	
43731 AUTOMOBILE REPAI	25,898.13	25,650.00	25,650.00	16,362.91	24,500.00	25,650.00	_____	
43732 OFFICE EQUIPMENT	16,898.00	714,501.00	714,501.00	277,403.92	450,000.00	450,000.00	_____	
43941 DUES & MEMBERSHI	150.00	1,700.00	1,700.00	1,514.00	850.00	750.00	_____	
43942 INSTRUCTION & SC	173,485.96	241,313.00	241,313.00	112,679.29	215,000.00	175,000.00	_____	
43950 TAX & LICENSE FE	377.00	1,000.00	1,000.00	362.35	750.00	1,000.00	_____	
43990 OTHER UNCLASSIFI	1,130.00	2,500.00	2,500.00	60.00	500.00	2,500.00	_____	
44130 CENTRAL STORES X	19,225.35	40,000.00	40,000.00	10,353.13	17,000.00	17,000.00	_____	
42 SUPPLIES & SERVICES	4,335,646.80	5,618,299.00	5,618,299.00	3,924,025.85	5,148,831.00	5,994,134.00	_____	
40115 PUB SAFETY SALES	17,838,759.19	20,180,524.00	20,180,524.00	16,397,343.42	20,435,281.00	20,767,940.00	_____	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40120 DRUG COURT							
41 PERSONNEL							
41110 REGULAR SALARIES	110,361.53	142,364.83	142,364.83	118,980.58	142,364.83	149,058.76	_____
41115 VACATION PAYOUTS	1,672.61	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	99.75	136.50	136.50	115.50	136.50	136.50	_____
41 PERSONNEL	112,133.89	142,501.33	142,501.33	119,096.08	142,501.33	149,195.26	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	12,898.75	1,000.00	1,000.00	382.32	1,000.00	1,000.00	_____
43190 OTHER PROFESSION	112,192.19	127,845.00	127,845.00	96,886.08	127,845.00	127,845.00	_____
43942 INSTRUCTION & SC	3,720.42	2,625.00	2,625.00	2,074.33	2,625.00	2,625.00	_____
42 SUPPLIES & SERVICES	128,811.36	131,470.00	131,470.00	99,342.73	131,470.00	131,470.00	_____
40120 DRUG COURT	240,945.25	273,971.33	273,971.33	218,438.81	273,971.33	280,665.26	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40122 1% PUBLIC SAFETY ALT PROG							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	255,207.04	371,120.00	371,120.00	202,465.64	371,120.00	371,120.00	_____
42 SUPPLIES & SERVICES	255,207.04	371,120.00	371,120.00	202,465.64	371,120.00	371,120.00	_____
40122 1% PUBLIC SAFETY	255,207.04	371,120.00	371,120.00	202,465.64	371,120.00	371,120.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40128 CRIMINAL JUSTICE INITIATIVES							
41 PERSONNEL							
41110 REGULAR SALARIES	81,580.73	82,000.00	82,000.00	66,901.97	82,000.00	84,000.00	_____
41211 HEALTH INSURANCE	13,082.78	19,099.00	19,099.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	50.42	60.00	60.00	38.50	45.50	45.50	_____
41 PERSONNEL	94,713.93	101,159.00	101,159.00	66,940.47	82,045.50	84,045.50	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	2,800.00	2,800.00	459.96	600.00	9,000.00	_____
42117 NON-CAPITAL COMP	185.99	.00	.00	.00	.00	.00	_____
42250 FOOD & BEVERAGE	45.21	.00	.00	101.10	100.00	300.00	_____
42491 SOFTWARE LICENSI	5,899.00	1,500.00	1,500.00	.00	1,500.00	7,063.00	_____
43190 OTHER PROFESSION	.00	.00	.00	231.56	400.00	30,000.00	_____
43310 TRAVEL	.00	2,000.00	2,000.00	.00	500.00	2,000.00	_____
43942 INSTRUCTION & SC	11,348.19	.00	.00	119.99	200.00	.00	_____
43943 EMP. TRAIN/ED. P	.00	.00	.00	23.18	40.00	600.00	_____
44130 CENTRAL STORES X	.00	.00	.00	27.45	150.00	600.00	_____
42 SUPPLIES & SERVICES	17,478.39	6,300.00	6,300.00	963.24	3,490.00	49,563.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	2,085.68	.00	.00	.00	.00	.00	_____
48 ADMINISTRATIVE SUPP	2,085.68	.00	.00	.00	.00	.00	_____
40128 CRIMINAL JUSTICE	114,278.00	107,459.00	107,459.00	67,903.71	85,535.50	133,608.50	_____
TOTAL 0101 PUBLIC SAFETY SAL	39,821,512.52	41,834,810.94	41,836,535.94	32,665,758.81	39,258,413.11	48,337,682.13	_____

Fund Equity Forecast

0102 (40200) - Marriage and Civil Union Fund

This fund operates in accordance with Illinois Supreme Court Rule 40. Designated fund trustees are authorized to spend funds for educational activities and other operational expenses. Fund audits are performed by the Administrative Office of the Illinois Courts. This fund is managed by Court Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 9/30/23	PROJECTED 9/30/24	BUDGET 9/30/25
Revenues					
Charges for Services	\$ 1	\$ 4,910	\$ 5,180	\$ 8,580	\$ 7,500
Investment income	5,270	5	271	290	275
Total Revenues	<u>5,271</u>	<u>4,915</u>	<u>5,451</u>	<u>8,870</u>	<u>7,775</u>
Expenditures					
Supplies & Services	<u>1,235</u>	<u>4,214</u>	<u>10,367</u>	<u>9,000</u>	<u>9,000</u>
Total Expenditures	<u>1,235</u>	<u>4,214</u>	<u>10,367</u>	<u>9,000</u>	<u>9,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	4,036	701	(4,916)	(130)	(1,225)
Fund Equity, Beginning	8,808	12,844	13,545	8,629	8,499
Fund Equity, Ending	<u>\$ 12,844</u>	<u>\$ 13,545</u>	<u>\$ 8,629</u>	<u>\$ 8,499</u>	<u>\$ 7,274</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0102 MARRIAGE AND CIVIL UNION FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40200 MARRIAGE FUND							
42 SUPPLIES & SERVICES							
42290 OTHER DEPARTMENT	10,367.31	4,000.00	4,000.00	5,429.19	4,000.00	4,000.00	_____
43190 OTHER PROFESSION	.00	5,000.00	5,000.00	.00	5,000.00	5,000.00	_____
42 SUPPLIES & SERVICES	10,367.31	9,000.00	9,000.00	5,429.19	9,000.00	9,000.00	_____
40200 MARRIAGE FUND	10,367.31	9,000.00	9,000.00	5,429.19	9,000.00	9,000.00	_____
TOTAL 0102 MARRIAGE AND CIVI	10,367.31	9,000.00	9,000.00	5,429.19	9,000.00	9,000.00	_____

Fund Equity Forecast

0103 (40300) -Document Storage Fee Fund

This fund is used to account for the revenues which are restricted by state statute or county ordinance for the storage of documents, taxes and the court system. This fund is managed by the Circuit Clerk.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Charges for Services	\$ 472,398	\$ 538,608	\$ 472,135	\$ 500,000	\$ 435,000
Interest	27	3,042	29,558	44,700	40,000
Total Revenues	<u>472,425</u>	<u>541,650</u>	<u>501,693</u>	<u>544,700</u>	<u>475,000</u>
<u>Expenditures</u>					
Personnel	-	-	23,269	110,046	-
Supplies & Services	355,076	360,688	463,974	579,869	466,800
Capital Outlay	-	-	-	-	30,000
Administrative	-	-	-	4,500	-
Total Expenditures	<u>355,076</u>	<u>360,688</u>	<u>487,243</u>	<u>694,415</u>	<u>496,800</u>
Excess (Deficiency) of Revenues					
Over Expenditures	117,349	180,962	14,450	(149,715)	(21,800)
Fund Equity, Beginning	731,926	849,275	1,030,237	1,044,687	894,972
Fund Equity, Ending	<u>\$ 849,275</u>	<u>\$1,030,237</u>	<u>\$1,044,687</u>	<u>\$ 894,972</u>	<u>\$ 873,172</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0103 DOCUMENT STORAGE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40300 DOCUMENT STORAGE FEE							
41 PERSONNEL							
41110 REGULAR SALARIES	23,269.23	110,000.00	110,000.00	93,076.93	110,000.00	.00	_____
41221 LIFE INSURANCE-E	.00	.00	.00	36.75	45.50	.00	_____
41 PERSONNEL	23,269.23	110,000.00	110,000.00	93,113.68	110,045.50	.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	70,781.03	75,000.00	75,000.00	25,462.21	52,000.00	60,000.00	_____
42210 DATA PROCESSING	22,563.32	22,000.00	22,000.00	93,956.89	115,000.00	40,000.00	_____
42270 CLOTHING	.00	500.00	500.00	.00	1,500.00	.00	_____
43110 ACCOUNTING & AUD	15,000.00	14,000.00	14,000.00	15,700.00	15,700.00	16,000.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	.00	.00	.00	96,800.00	_____
43190 OTHER PROFESSION	179,867.57	300,000.00	300,000.00	187,288.00	200,000.00	71,400.00	_____
43210 TELEPHONE	5,430.22	14,000.00	14,000.00	2,319.38	8,000.00	200.00	_____
43212 CELL PH. WIRELES	1,764.22	1,400.00	1,400.00	720.22	900.00	1,200.00	_____
43220 POSTAGE	1,317.87	1,200.00	1,200.00	1,518.44	1,700.00	1,200.00	_____
43310 TRAVEL	8,835.55	4,500.00	4,500.00	6,987.55	13,000.00	9,000.00	_____
43320 FREIGHT	2,942.27	4,500.00	4,500.00	2,450.18	3,500.00	.00	_____
43410 PRINTING & BINDI	30,656.39	30,000.00	30,000.00	18,464.25	28,000.00	30,000.00	_____
43420 ADVERTISING	28,003.04	40,000.00	40,000.00	21,355.00	28,000.00	35,000.00	_____
43710 BUILDING REPAIRS	.00	.00	.00	560.00	.00	.00	_____
43711 OFFICE CLEAN & M	.00	.00	.00	.00	.00	3,600.00	_____
43730 EQUIPMENT REPAIR	6,364.19	2,000.00	2,000.00	9,204.50	9,000.00	2,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0103 DOCUMENT STORAGE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43732 OFFICE EQUIPMENT	.00	8,000.00	8,000.00	2,280.00	2,280.00	4,000.00	_____
43830 OFFICE EQUIPMENT	.00	5,000.00	5,000.00	.00	.00	.00	_____
43941 DUES & MEMBERSHI	900.00	1,200.00	1,200.00	925.00	1,125.00	1,200.00	_____
43942 INSTRUCTION & SC	4,505.00	2,000.00	2,000.00	1,564.43	2,164.00	2,200.00	_____
43990 OTHER UNCLASSIFI	11,190.77	2,000.00	2,000.00	7,054.26	7,000.00	1,000.00	_____
44120 CENTRAL STORES P	49,554.14	40,000.00	40,000.00	62,727.10	80,000.00	80,000.00	_____
44130 CENTRAL STORES X	7,572.43	12,000.00	12,000.00	6,606.59	11,000.00	12,000.00	_____
42 SUPPLIES & SERVICES	447,248.01	579,300.00	579,300.00	467,144.00	579,869.00	466,800.00	_____
46 CAPITAL OUTLAYS							
46586 DATA PROCESSING	.00	30,000.00	30,000.00	.00	.00	30,000.00	_____
46 CAPITAL OUTLAYS	.00	30,000.00	30,000.00	.00	.00	30,000.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	.00	.00	.00	3,477.69	4,500.00	.00	_____
48 ADMINISTRATIVE SUPP	.00	.00	.00	3,477.69	4,500.00	.00	_____
40300 DOCUMENT STORAGE	470,517.24	719,300.00	719,300.00	563,735.37	694,414.50	496,800.00	_____
TOTAL 0103 DOCUMENT STORAGE	470,517.24	719,300.00	719,300.00	563,735.37	694,414.50	496,800.00	_____

Fund Equity Forecast

0104 (40400)- Treasurer's Fee Fund

This fund is used to account for the revenues collected on delinquent taxes the use of which is restricted by state statute to expenditure for the auomation of the Treasurer's office. This fund also includes fees collected by the Treasurer for duplicate tax bills. This fund is managed by the Treasurer's office.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Taxes	\$ -	\$ 22,520	\$ 20,790	\$ 22,700	\$ 22,700
Charges for Services	27,784	28,883	29,361	25,000	30,000
Total Revenues	<u>27,784</u>	<u>51,403</u>	<u>50,151</u>	<u>47,700</u>	<u>52,700</u>
<u>Expenditures</u>					
Personnel	52,300	52,561	33,896	35,982	36,732
Supplies & Services	-	-	-	-	-
Administrative	-	-	9,335	9,574	9,574
Total Expenditures	<u>52,300</u>	<u>52,561</u>	<u>43,231</u>	<u>45,556</u>	<u>46,306</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(24,516)	(1,158)	6,920	2,144	6,394
Fund Equity, Beginning	558	(23,958)	(25,116)	(18,196)	(16,052)
Fund Equity, Ending	<u>\$ (23,958)</u>	<u>\$ (25,116)</u>	<u>\$ (18,196)</u>	<u>\$ (16,052)</u>	<u>\$ (9,658)</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0104 TREASURER'S DELINQUENT TAX FU	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40400 TREASURER'S DELINQUENT TAX FE							
41 PERSONNEL							
41110 REGULAR SALARIES	33,022.17	34,645.10	34,645.10	28,991.82	35,686.82	35,686.82	_____
41120 TEMPORARY SALARI	-1,108.19	2,000.00	2,000.00	.00	.00	.00	_____
41130 OVERTIME	1,936.79	.00	.00	163.19	250.00	1,000.00	_____
41221 LIFE INSURANCE-E	45.50	45.50	45.50	38.50	45.50	45.50	_____
41 PERSONNEL	33,896.27	36,690.60	36,690.60	29,193.51	35,982.32	36,732.32	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	9,335.25	8,734.96	8,734.96	7,768.97	9,574.00	9,574.00	_____
48 ADMINISTRATIVE SUPP	9,335.25	8,734.96	8,734.96	7,768.97	9,574.00	9,574.00	_____
40400 TREASURER'S DELI	43,231.52	45,425.56	45,425.56	36,962.48	45,556.32	46,306.32	_____
TOTAL 0104 TREASURER'S DELIN	43,231.52	45,425.56	45,425.56	36,962.48	45,556.32	46,306.32	_____

Fund Equity Forecast

0105 (40500) - Vital Records Fee Fund

This fund is used to account for the revenues the use of which is restricted by state statute to expenditures for processing and providing vital records to the public. This fund is managed by the County Clerk/Recorder.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Charges for Services	\$ 49,899	\$ 41,716	\$ 48,089	\$ 45,000	\$ 45,750
Interest	10	831	6,857	9,700	8,700
Total Revenues	<u>49,909</u>	<u>42,547</u>	<u>54,946</u>	<u>54,700</u>	<u>54,450</u>
<u>Expenditures</u>					
Personnel	25,349	25,198	26,148	31,496	31,445
Supplies & Services	<u>24,297</u>	<u>27,055</u>	<u>78,841</u>	<u>55,280</u>	<u>59,250</u>
Total Expenditures	<u>49,646</u>	<u>52,253</u>	<u>104,989</u>	<u>86,776</u>	<u>90,695</u>
Excess (Deficiency) of Revenues Over Expenditures	263	(9,706)	(50,043)	(32,076)	(36,245)
Fund Equity, Beginning	281,686	281,949	272,243	222,200	190,124
Fund Equity, Ending	<u>\$ 281,949</u>	<u>\$ 272,243</u>	<u>\$ 222,200</u>	<u>\$ 190,124</u>	<u>\$ 153,879</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0105 VITAL RECORDS FEE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40500 VITAL RECORDS FEE							
41 PERSONNEL							
41110 REGULAR SALARIES	25,971.91	32,214.00	32,214.00	25,667.00	31,200.00	31,200.00	_____
41130 OVERTIME	139.79	200.00	200.00	95.63	250.00	200.00	_____
41221 LIFE INSURANCE-E	36.75	45.50	45.50	31.50	45.50	45.50	_____
41 PERSONNEL	26,148.45	32,459.50	32,459.50	25,794.13	31,495.50	31,445.50	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	9,531.01	13,000.00	13,000.00	6,350.91	13,000.00	15,600.00	_____
42115 NON-CAPITAL OFFI	543.81	.00	.00	.00	.00	.00	_____
42120 BOOKS,PERIODICAL	.00	.00	.00	79.95	79.95	.00	_____
43160 DATA PROCESSING	.00	2,000.00	2,000.00	.00	.00	.00	_____
43167 SOFTWARE SUBSCRI	15,360.00	20,000.00	20,000.00	12,590.00	12,000.00	20,000.00	_____
43190 OTHER PROFESSION	48,716.00	100,000.00	100,000.00	46,617.36	23,000.00	.00	_____
43410 PRINTING & BINDI	3,524.97	5,000.00	5,000.00	6,969.00	7,200.00	8,650.00	_____
43732 OFFICE EQUIPMENT	1,165.00	15,000.00	15,000.00	.00	.00	15,000.00	_____
42 SUPPLIES & SERVICES	78,840.79	155,000.00	155,000.00	72,607.22	55,279.95	59,250.00	_____
40500 VITAL RECORDS FE	104,989.24	187,459.50	187,459.50	98,401.35	86,775.45	90,695.50	_____
TOTAL 0105 VITAL RECORDS FEE	104,989.24	187,459.50	187,459.50	98,401.35	86,775.45	90,695.50	_____

Fund Equity Forecast

0106 (40600) - Recorder's Document Fee Fund

This fund is used to account for the Recorder's Document Storage Fee which was imposed by Resolution of the County Board in 1984 and restricted to cover expenditures for implementing micrographic documents and maintaining a computerized records system by the County Recorder. This budget is maintained by the County Clerk/Recorder.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Charges for Services	\$ 449,709	\$ 404,290	\$ 310,963	\$ 306,000	\$ 295,500
Interest	27	3,033	31,928	56,300	50,000
Total Revenues	<u>449,736</u>	<u>407,323</u>	<u>342,891</u>	<u>362,300</u>	<u>345,500</u>
Expenditures					
Personnel	-	28,000	-	-	-
Supplies & Services	264,646	226,985	137,874	150,270	413,750
Capital Outlay	-	-	-	110,000	110,000
Total Expenditures	<u>264,646</u>	<u>254,985</u>	<u>137,874</u>	<u>260,270</u>	<u>523,750</u>
Excess (Deficiency) of Revenues					
Over Expenditures	185,090	152,338	205,017	102,030	(178,250)
Fund Equity, Beginning	651,480	836,570	988,908	1,193,925	1,295,955
Fund Equity, Ending	<u>\$ 836,570</u>	<u>\$ 988,908</u>	<u>\$1,193,925</u>	<u>\$1,295,955</u>	<u>\$ 1,117,705</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0106 RECORDERS DOCUMENT FEE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40600 RECORDER'S DOCUMENT FEE							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	14,555.86	15,000.00	15,000.00	2,901.89	5,000.00	15,000.00	_____
42115 NON-CAPITAL OFFI	5,072.00	10,000.00	10,000.00	.00	10,000.00	10,000.00	_____
42220 MICROFILM & PHOT	5,139.75	7,000.00	7,000.00	.00	5,000.00	7,000.00	_____
43190 OTHER PROFESSION	110,672.91	350,000.00	350,000.00	96,430.72	117,650.00	350,000.00	_____
43410 PRINTING & BINDI	.00	.00	.00	383.00	.00	.00	_____
43732 OFFICE EQUIPMENT	.00	20,000.00	20,000.00	3,610.15	7,220.00	20,000.00	_____
43941 DUES & MEMBERSHI	730.00	.00	.00	.00	.00	.00	_____
43942 INSTRUCTION & SC	679.85	7,500.00	7,500.00	806.33	2,500.00	7,500.00	_____
44130 CENTRAL STORES X	.00	2,000.00	2,000.00	.00	1,000.00	2,000.00	_____
44150 CAR POOL EXPENSE	1,023.52	1,000.00	1,000.00	1,874.23	1,900.00	2,250.00	_____
42 SUPPLIES & SERVICES	137,873.89	412,500.00	412,500.00	106,006.32	150,270.00	413,750.00	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	.00	100,000.00	100,000.00	.00	100,000.00	100,000.00	_____
46500 OFFICE FURNITURE	.00	.00	.00	.00	10,000.00	10,000.00	_____
46 CAPITAL OUTLAYS	.00	100,000.00	100,000.00	.00	110,000.00	110,000.00	_____
40600 RECORDER'S DOCUM	137,873.89	512,500.00	512,500.00	106,006.32	260,270.00	523,750.00	_____
TOTAL 0106 RECORDERS DOCUMEN	137,873.89	512,500.00	512,500.00	106,006.32	260,270.00	523,750.00	_____

Fund Equity Forecast

0107 (40700) - Court Automation Fee Fund

This fund is used to account for the revenues and expenditures related to the filing fee assessed against first pleading in all traffic, quasi-criminal and civil cases. This fee can only be used for establishing and maintaining an automated recordkeeping system in the office of the Clerk of the Circuit Court.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Charges for Services	\$ 446,162	\$ 444,721	\$ 418,189	\$ 465,000	\$ 435,000
Interest	2	709	5,288	16,400	14,700
Total Revenues	<u>446,164</u>	<u>445,430</u>	<u>423,477</u>	<u>481,400</u>	<u>449,700</u>
<u>Expenditures</u>					
Personnel	-	-	-	-	-
Supplies & Services	304,226	378,107	316,821	325,000	350,000
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>304,226</u>	<u>378,107</u>	<u>316,821</u>	<u>325,000</u>	<u>350,000</u>
Excess (Deficiency) of Revenues Over Expenditures	141,938	67,323	106,656	156,400	99,700
Fund Equity, Beginning	56,757	198,695	266,018	372,674	529,074
Fund Equity, Ending	<u>\$ 198,695</u>	<u>\$ 266,018</u>	<u>\$ 372,674</u>	<u>\$ 529,074</u>	<u>\$ 628,774</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0107 COURT AUTOMATION FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40700 COURT AUTOMATION FEE							
42 SUPPLIES & SERVICES							
43167 SOFTWARE SUBSCRI	.00	.00	.00	.00	.00	350,000.00	_____
43190 OTHER PROFESSION	308,678.52	310,000.00	310,000.00	303,025.31	325,000.00	.00	_____
42 SUPPLIES & SERVICES	308,678.52	310,000.00	310,000.00	303,025.31	325,000.00	350,000.00	_____
40700 COURT AUTOMATION	308,678.52	310,000.00	310,000.00	303,025.31	325,000.00	350,000.00	_____
TOTAL 0107 COURT AUTOMATION	308,678.52	310,000.00	310,000.00	303,025.31	325,000.00	350,000.00	_____

Fund Equity Forecast

0108 (40800) - Court Security Fee Fund

This fund is used to account for the court security fee imposed by the Chief Judge. The fees collected are transferred to the County General Fund to support general court security expenditures.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Charges for Services	\$ 701,424	\$ 749,848	\$ 721,472	\$ 739,000	\$ 725,000
Total Revenues	<u>701,424</u>	<u>749,848</u>	<u>721,472</u>	<u>739,000</u>	<u>725,000</u>
Expenditures					
	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	701,424	749,848	721,472	739,000	725,000
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(666,378)	(746,548)	(725,908)	(739,000)	(725,000)
Total Other Financing Sources	<u>(666,378)</u>	<u>(746,548)</u>	<u>(725,908)</u>	<u>(739,000)</u>	<u>(725,000)</u>
Net Change in Fund Balance	35,046	3,300	(4,436)	-	-
Fund Equity, Beginning	26,123	61,169	64,469	60,033	60,033
Fund Equity, Ending	<u>\$ 61,169</u>	<u>\$ 64,469</u>	<u>\$ 60,033</u>	<u>\$ 60,033</u>	<u>\$ 60,033</u>
Transfer to Other Funds:					
#0001 General Fund	\$666,378	\$746,548	\$725,908	\$739,000	\$725,000

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0108 COURT SECURITY FEE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40800 COURT SECURITY FEE							
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	725,908.24	675,000.00	675,000.00	301,795.27	739,000.00	725,000.00	_____
49 OTHER EXPENSE	725,908.24	675,000.00	675,000.00	301,795.27	739,000.00	725,000.00	_____
40800 COURT SECURITY F	725,908.24	675,000.00	675,000.00	301,795.27	739,000.00	725,000.00	_____
TOTAL 0108 COURT SECURITY FE	725,908.24	675,000.00	675,000.00	301,795.27	739,000.00	725,000.00	_____

Fund Equity Forecast

0109 (40900) - Victim Impact Panel Fund

This fund is used to account for the revenues and expenditures of the Victim Impact Panel. The fee is imposed by the County on drunk driving convictions and is restricted to cover the cost of drunk driving education. This fund is managed by Probation.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ -	\$ 950	\$ 1,900	\$ 1,900	\$ 1,900
Charges for Services	3,611	6,508	9,343	5,780	6,000
Investment Income	-	1	40	110	100
Transfer from Other Funds	-	9,910	-	-	-
Total Revenues	<u>3,611</u>	<u>17,369</u>	<u>11,283</u>	<u>7,790</u>	<u>8,000</u>
Expenditures					
Supplies & Services	<u>7,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Total Expenditures	<u>7,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,389)	9,369	3,283	(210)	-
Fund Equity, Beginning	(6,521)	(9,910)	(541)	2,742	2,532
Fund Equity, Ending	<u>\$ (9,910)</u>	<u>\$ (541)</u>	<u>\$ 2,742</u>	<u>\$ 2,532</u>	<u>\$ 2,532</u>

Transfer from Other Funds:

#0001 General Fund	\$0	\$9,910	\$0	\$0	\$0

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0109 VICTIM IMPACT PANEL FEE	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
40900 VICTIM IMPACT PANEL FEE							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	8,000.00	8,000.00	8,000.00	6,400.00	8,000.00	8,000.00	_____
42 SUPPLIES & SERVICES	8,000.00	8,000.00	8,000.00	6,400.00	8,000.00	8,000.00	_____
40900 VICTIM IMPACT PA	8,000.00	8,000.00	8,000.00	6,400.00	8,000.00	8,000.00	_____
TOTAL 0109 VICTIM IMPACT PAN	8,000.00	8,000.00	8,000.00	6,400.00	8,000.00	8,000.00	_____

Fund Equity Forecast

0110 (41000) - Child Support & Collection Fee Fund

This fund is used to account for the revenues and expenditures of Child Support and Collection fee assessed against individuals ordered to pay child support through the Circuit Clerk's Office. These fees are restricted to offset the costs of collecting child support by the Clerk's office and transferred to the County General Fund.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Charges for Services	\$ 81,027	\$ 71,725	\$ 74,017	\$ 76,405	\$ 68,000
Interest	2	280	-	-	-
Total Revenues	<u>81,029</u>	<u>72,005</u>	<u>74,017</u>	<u>76,405</u>	<u>68,000</u>
<u>Expenditures</u>					
Personnel	-	-	-	-	-
Administrative	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	81,029	72,005	74,017	76,405	68,000
<u>Other Financing Sources (Uses)</u>					
Transfers In	-	-	-	-	-
Transfers Out	(81,029)	(72,005)	(74,017)	(76,405)	(68,000)
Total Other Financing Sources	<u>(81,029)</u>	<u>(72,005)</u>	<u>(74,017)</u>	<u>(76,405)</u>	<u>(68,000)</u>
Net Change in Fund Balance	-	-	-	-	-
Fund Equity, Beginning	39,790	39,790	39,790	39,790	39,790
Fund Equity, Ending	<u>\$ 39,790</u>	<u>\$ 39,790</u>	<u>\$ 39,790</u>	<u>\$ 39,790</u>	<u>\$ 39,790</u>

Transfer to Other Funds:

#0001 General Fund	\$81,029	\$72,005	\$74,017	\$76,405	\$68,000

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0110 CHILD SUPPORT & COLLECTION FE	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
41000 CHILD SUPPORT & COLLECTION FE							
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	74,016.84	68,000.00	68,000.00	.00	76,405.00	68,000.00	_____
49 OTHER EXPENSE	74,016.84	68,000.00	68,000.00	.00	76,405.00	68,000.00	_____
41000 CHILD SUPPORT &	74,016.84	68,000.00	68,000.00	.00	76,405.00	68,000.00	_____
TOTAL 0110 CHILD SUPPORT & C	74,016.84	68,000.00	68,000.00	.00	76,405.00	68,000.00	_____

Fund Equity Forecast

0111 (41100) - Children's Waiting Room Fund

This fund is used to account for the revenues and expenditures of Kids' Place. The Kids' Place facilities are secure waiting areas for children ages two through twelve. These facilities are available free of charge to parents and guardians while conducting business at any court facility. The Kids' Place facilities are located in the lower level of the Winnebago County Courthouse and off the first floor lobby in the Criminal Justice Center. Both facilities are supervised by professional YMCA staff. This fund is managed by Court Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Charges for Services	\$ 114,180	\$ 133,064	\$ 136,850	\$ 145,000	\$ 140,000
Interest	1	184	2,798	5,400	3,000
Donations	-	1,245	200	250	-
Total Revenues	<u>114,181</u>	<u>134,493</u>	<u>139,848</u>	<u>150,650</u>	<u>143,000</u>
Expenditures					
Supplies & Services	97,335	97,763	93,132	106,700	108,800
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>97,335</u>	<u>97,763</u>	<u>93,132</u>	<u>106,700</u>	<u>108,800</u>
Excess (Deficiency) of Revenues					
Over Expenditures	16,846	36,730	46,716	43,950	34,200
Fund Equity, Beginning	19,370	36,216	72,946	119,662	163,612
Fund Equity, Ending	<u>\$ 36,216</u>	<u>\$ 72,946</u>	<u>\$ 119,662</u>	<u>\$ 163,612</u>	<u>\$ 197,812</u>

Key Performance Indicators:

Children Supervised 258 496 461

(Services were suspended for portions of 2020, 2021 and 2022 due to the pandemic and fire remediation at the Winnebago County Courthouse.)

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0111 CHILDREN'S WAITING ROOM FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
41100 CHILDREN'S WAITING ROOM							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	130.58	500.00	500.00	317.28	500.00	500.00	_____
43190 OTHER PROFESSION	89,955.82	105,000.00	105,000.00	76,876.74	103,000.00	105,000.00	_____
43210 TELEPHONE	725.86	800.00	800.00	525.01	900.00	1,000.00	_____
43510 LIABILITY INSURA	2,320.18	2,300.00	2,300.00	540.12	2,300.00	2,300.00	_____
42 SUPPLIES & SERVICES	93,132.44	108,600.00	108,600.00	78,259.15	106,700.00	108,800.00	_____
41100 CHILDREN'S WAITI	93,132.44	108,600.00	108,600.00	78,259.15	106,700.00	108,800.00	_____
TOTAL 0111 CHILDREN'S WAITIN	93,132.44	108,600.00	108,600.00	78,259.15	106,700.00	108,800.00	_____

Fund Equity Forecast

0112 (41200) - Rental Housing Fee Fund

This fund is used to account for the fees collected for each recorded real estate related document the use of which is restricted by the State. Total collections are remitted monthly to the Illinois Department of Revenue. This fund is managed by the County Clerk/Recorder.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Charges for Services	\$ 395,793	\$ 346,409	\$ 294,510	\$ 507,527	\$ 495,000
Transfers from other funds	-	-	-	-	-
Total Revenues	<u>395,793</u>	<u>346,409</u>	<u>294,510</u>	<u>507,527</u>	<u>495,000</u>
<u>Expenditures</u>					
Supplies & Services	391,734	346,275	320,166	487,828	495,000
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>391,734</u>	<u>346,275</u>	<u>320,166</u>	<u>487,828</u>	<u>495,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	4,059	134	(25,656)	19,699	-
Fund Equity, Beginning	1,764	5,823	5,957	(19,699)	-
Fund Equity, Ending	<u>\$ 5,823</u>	<u>\$ 5,957</u>	<u>\$ (19,699)</u>	<u>\$ -</u>	<u>\$ -</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0112 RENTAL HOUSING FEE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
41200 RENTAL HOUSING FEE							
42 SUPPLIES & SERVICES							
43930 INTERGOVERNMENTA	320,166.00	300,000.00	300,000.00	365,871.00	487,828.00	495,000.00	_____
42 SUPPLIES & SERVICES	320,166.00	300,000.00	300,000.00	365,871.00	487,828.00	495,000.00	_____
41200 RENTAL HOUSING F	320,166.00	300,000.00	300,000.00	365,871.00	487,828.00	495,000.00	_____
TOTAL 0112 RENTAL HOUSING FE	320,166.00	300,000.00	300,000.00	365,871.00	487,828.00	495,000.00	_____

Fund Equity Forecast

0113 (41300, 41310, 41350) - Drug Enforcement Fund

(Federal Seizure, State Seizure, Homeland Security)

This fund is used to account for revenues collected from the Department of Justice (Federal), State of Illinois and Homeland Security remitted to the County related to seized assets during drug raids. The use of these funds is restricted by Federal and State regulations. This fund is managed by the Sheriff Department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Intergovernmental	\$ 249,068	\$ 215,238	\$ 494,818	\$ 148,535	\$ 105,810
Investment income	34,246	-	-	-	-
Other/Sale of assets	-	566	12,630	6,174	7,000
Total Revenues	<u>283,314</u>	<u>215,804</u>	<u>507,448</u>	<u>154,709</u>	<u>112,810</u>
<u>Expenditures</u>					
Supplies & Services	240,081	98,020	145,085	191,862	268,500
Capital Outlay	33,763	16,500	80,915	57,165	50,000
Total Expenditures	<u>273,844</u>	<u>114,520</u>	<u>226,000</u>	<u>249,027</u>	<u>318,500</u>
Excess (Deficiency) of Revenues					
Over Expenditures	9,470	101,284	281,448	(94,318)	(205,690)
Fund Equity, Beginning	277,547	287,017	388,301	669,749	575,431
Fund Equity, Ending	<u>\$ 287,017</u>	<u>\$ 388,301</u>	<u>\$ 669,749</u>	<u>\$ 575,431</u>	<u>\$ 369,741</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0113 DRUG ENFORCEMENT FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT	
41300 DRUG ENFORCEMENT-SHERIFF								
42 SUPPLIES & SERVICES								
42290 OTHER DEPARTMENT	.00	25,000.00	25,000.00	.00	15,000.00	15,000.00	_____	
43190 OTHER PROFESSION	.00	15,000.00	15,000.00	.00	5,000.00	15,000.00	_____	
43942 INSTRUCTION & SC	.00	15,000.00	15,000.00	.00	5,000.00	10,000.00	_____	
43990 OTHER UNCLASSIFI	30,000.00	27,000.00	27,000.00	.00	30,000.00	42,000.00	_____	
42 SUPPLIES & SERVICES	30,000.00	82,000.00	82,000.00	.00	55,000.00	82,000.00	_____	
41300 DRUG ENFORCEMEN	30,000.00	82,000.00	82,000.00	.00	55,000.00	82,000.00	_____	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0113 DRUG ENFORCEMENT FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
41350 SH-STATE SEIZURE FUND							
42 SUPPLIES & SERVICES							
42115 NON-CAPITAL OFFI	.00	500.00	500.00	.00	.00	500.00	_____
42210 DATA PROCESSING	.00	500.00	500.00	.00	.00	500.00	_____
42260 MEDICAL & DENTAL	.00	.00	.00	.00	1,000.00	1,000.00	_____
42270 CLOTHING	.00	5,000.00	5,000.00	.00	3,000.00	5,000.00	_____
42290 OTHER DEPARTMENT	4,760.40	34,000.00	34,000.00	.00	17,000.00	27,000.00	_____
43150 MEDICAL & DENTAL	.00	1,500.00	1,500.00	.00	1,500.00	1,500.00	_____
43190 OTHER PROFESSION	3,030.90	5,000.00	5,000.00	.00	4,500.00	5,000.00	_____
43212 CELL PH. WIRELES	16,173.44	16,000.00	16,000.00	.00	17,362.00	17,000.00	_____
43731 AUTOMOBILE REPAI	29,672.30	25,000.00	25,000.00	.00	24,500.00	25,000.00	_____
43732 OFFICE EQUIPMENT	17,591.00	20,000.00	20,000.00	.00	19,500.00	20,000.00	_____
43942 INSTRUCTION & SC	9,868.67	60,000.00	60,000.00	.00	15,000.00	50,000.00	_____
43950 TAX & LICENSE FE	3,783.00	4,000.00	4,000.00	.00	3,500.00	4,000.00	_____
43990 OTHER UNCLASSIFI	23,375.64	15,000.00	15,000.00	.00	30,000.00	30,000.00	_____
42 SUPPLIES & SERVICES	108,255.35	186,500.00	186,500.00	.00	136,862.00	186,500.00	_____
46 CAPITAL OUTLAYS							
46410 AUTOMOBILES	80,914.56	50,000.00	50,000.00	.00	57,165.00	50,000.00	_____
46 CAPITAL OUTLAYS	80,914.56	50,000.00	50,000.00	.00	57,165.00	50,000.00	_____
41350 SH-STATE SEIZURE	189,169.91	236,500.00	236,500.00	.00	194,027.00	236,500.00	_____
TOTAL 0113 DRUG ENFORCEMENT	219,169.91	318,500.00	318,500.00	.00	249,027.00	318,500.00	_____

Fund Equity Forecast

0114 (41400) - 9-1-1 Operations Fund

This fund is used to account for revenues by the State of Illinois and remitted to the County for Emergency Telephone System the use of which is restricted by state statute. The fund is managed by the Emergency Telephone System Board and County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ 93,261	\$ 679,571	\$ 668,631	\$ 607,157	\$ -
Charges for Services	3,610,919	3,713,263	3,660,986	3,622,331	3,622,331
Interest	199	11,832	144,297	275,000	245,000
Miscellaneous	39,561	10,412	-	-	-
Capital Lease Obligation	-	-	1,040,211	-	-
Sale of Assets	5,858	-	-	-	-
Total Revenues	<u>3,749,798</u>	<u>4,415,078</u>	<u>5,514,125</u>	<u>4,504,488</u>	<u>3,867,331</u>
Expenditures					
Supplies & Services	3,385,636	3,606,479	1,653,624	1,823,550	2,672,225
Debt Service	976,385	987,324	801,598	1,170,222	759,296
Capital Outlay	130,081	23,350	1,080,529	80,000	510,000
Total Expenditures	<u>4,492,102</u>	<u>4,617,153</u>	<u>3,535,751</u>	<u>3,073,772</u>	<u>3,941,521</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(742,304)	(202,075)	1,978,374	1,430,716	(74,190)
Fund Equity, Beginning	6,288,471	5,546,167	5,344,092	7,322,466	8,753,182
Fund Equity, Ending	<u><u>\$ 5,546,167</u></u>	<u><u>\$ 5,344,092</u></u>	<u><u>\$ 7,322,466</u></u>	<u><u>\$ 8,753,182</u></u>	<u><u>\$ 8,678,992</u></u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0114 9-1-1 OPERATIONS FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
41400 9-1-1 OPERATIONS							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,463.30	5,000.00	5,000.00	342.10	1,000.00	5,000.00	_____
42115 NON-CAPITAL OFFI	20,195.74	125,000.00	125,000.00	22,954.69	15,000.00	125,000.00	_____
42210 DATA PROCESSING	12,647.86	20,000.00	20,000.00	17,097.69	23,000.00	25,000.00	_____
42230 CLEANING SUPPLIE	341.62	3,000.00	3,000.00	1,608.12	1,800.00	3,000.00	_____
42240 GASOLINE & OIL	3,354.17	4,000.00	4,000.00	442.94	1,000.00	4,000.00	_____
42250 FOOD & BEVERAGE	335.92	1,000.00	1,000.00	283.94	1,000.00	1,000.00	_____
42290 OTHER DEPARTMENT	9,186.48	15,000.00	15,000.00	4,957.65	6,500.00	15,000.00	_____
43110 ACCOUNTING & AUD	9,500.00	9,750.00	9,750.00	9,750.00	9,750.00	10,225.00	_____
43140 LEGAL	4,662.50	10,000.00	10,000.00	5,078.50	5,000.00	10,000.00	_____
43166 HARDWARE MAINTEN	187,887.18	300,000.00	300,000.00	148,379.50	200,000.00	250,000.00	_____
43167 SOFTWARE SUBSCRI	109,168.60	200,000.00	200,000.00	370,637.42	250,000.00	330,000.00	_____
43184 ETSB-PROF SVC SA	378,347.69	500,000.00	500,000.00	455,643.20	500,000.00	500,000.00	_____
43190 OTHER PROFESSION	319,119.20	400,000.00	400,000.00	46,219.51	250,000.00	505,000.00	_____
43210 TELEPHONE	294,488.76	500,000.00	500,000.00	268,605.43	350,000.00	400,000.00	_____
43246 COMMUNITY OUTREA	.00	5,000.00	5,000.00	.00	.00	5,000.00	_____
43420 ADVERTISING	100.00	.00	.00	.00	.00	.00	_____
43423 RECRUITING EXPEN	.00	25,000.00	25,000.00	.00	.00	25,000.00	_____
43610 GAS & HEATING OI	4,817.60	6,000.00	6,000.00	4,263.86	6,000.00	7,000.00	_____
43630 WATER	1,348.66	1,500.00	1,500.00	1,273.68	1,500.00	2,000.00	_____
43640 WASTE REMOVAL SE	3,012.71	3,500.00	3,500.00	5,230.80	5,000.00	4,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue

FOR PERIOD 99

ACCOUNTS FOR:

0114 9-1-1 OPERATIONS FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
43710 BUILDING REPAIRS	15,297.21	36,000.00	36,000.00	19,407.20	10,000.00	36,000.00	_____
43711 OFFICE CLEAN & M	29,658.00	50,000.00	50,000.00	38,512.00	43,000.00	80,000.00	_____
43730 EQUIPMENT REPAIR	136,185.82	200,000.00	200,000.00	36,887.43	50,000.00	200,000.00	_____
43732 OFFICE EQUIPMENT	16,840.48	.00	.00	.00	.00	.00	_____
43941 DUES & MEMBERSHI	2,606.00	6,500.00	6,500.00	8,991.00	9,000.00	10,000.00	_____
43942 INSTRUCTION & SC	80,352.42	120,000.00	120,000.00	91,819.26	85,000.00	120,000.00	_____
42 SUPPLIES & SERVICES	1,640,917.92	2,546,250.00	2,546,250.00	1,558,385.92	1,823,550.00	2,672,225.00	_____
45 DEBT SERVICE EXPENSE							
45114 PRIN PAID ON INS	698,488.00	710,548.00	710,548.00	710,548.00	710,548.00	309,449.00	_____
45120 CAPITAL LEASE PA	93,435.80	450,000.00	450,000.00	440,172.64	450,000.00	443,928.37	_____
45210 INTEREST ON DEBT	9,674.30	7,814.94	7,814.94	9,674.30	9,674.30	5,918.57	_____
45 DEBT SERVICE EXPENS	801,598.10	1,168,362.94	1,168,362.94	1,160,394.94	1,170,222.30	759,295.94	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	.00	500,000.00	500,000.00	.00	5,000.00	350,000.00	_____
46586 DATA PROCESSING	40,318.12	250,000.00	250,000.00	119,019.19	75,000.00	160,000.00	_____
46 CAPITAL OUTLAYS	40,318.12	750,000.00	750,000.00	119,019.19	80,000.00	510,000.00	_____
41400 9-1-1 OPERATIONS	2,482,834.14	4,464,612.94	4,464,612.94	2,837,800.05	3,073,772.30	3,941,520.94	_____
TOTAL 0114 9-1-1 OPERATIONS	2,482,834.14	4,464,612.94	4,464,612.94	2,837,800.05	3,073,772.30	3,941,520.94	_____

Fund Equity Forecast

0115 (41500) - Probation Service Fee Fund

This fund is used to account for the fees collected pursuant to the Unified Code of Corrections. These fees are restricted for the purchase of services for probationers with special needs and for the purchase of equipment for use of the County's probation department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Charges for Services	\$ 337,822	\$ 322,103	\$ 301,955	\$ 292,014	\$ 300,000
Interest	31	3,308	32,803	54,530	40,000
Sale of Assets	-	-	-	1,519	-
Total Revenues	<u>337,853</u>	<u>325,411</u>	<u>334,758</u>	<u>348,063</u>	<u>340,000</u>
Expenditures					
Supplies & Services	161,521	219,904	236,867	247,250	272,750
Debt Service	-	-	-	-	-
Capital Outlay	31,453	-	-	-	-
Total Expenditures	<u>192,974</u>	<u>219,904</u>	<u>236,867</u>	<u>247,250</u>	<u>272,750</u>
Excess (Deficiency) of Revenues					
Over Expenditures	144,879	105,507	97,891	100,813	67,250
Fund Equity, Beginning	841,971	986,850	1,092,357	1,190,248	1,291,061
Fund Equity, Ending	<u>\$ 986,850</u>	<u>\$ 1,092,357</u>	<u>\$ 1,190,248</u>	<u>\$ 1,291,061</u>	<u>\$1,358,311</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0115 PROBATION SERVICE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
41500 PROBATION SERVICE FEE							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	234.95	3,000.00	3,000.00	.00	1,000.00	2,000.00	_____
42115 NON-CAPITAL OFFI	5,253.73	20,000.00	20,000.00	10,951.78	5,000.00	20,000.00	_____
42120 BOOKS,PERIODICAL	562.18	6,000.00	6,000.00	.00	.00	1,000.00	_____
42210 DATA PROCESSING	.00	30,000.00	30,000.00	.00	.00	.00	_____
42250 FOOD & BEVERAGE	15.99	1,250.00	1,250.00	719.31	1,250.00	1,250.00	_____
42260 MEDICAL & DENTAL	.00	2,000.00	2,000.00	.00	.00	.00	_____
42270 CLOTHING	.00	500.00	500.00	.00	.00	.00	_____
42290 OTHER DEPARTMENT	1,439.71	5,000.00	5,000.00	94.66	200.00	1,500.00	_____
43150 MEDICAL & DENTAL	2,228.00	8,000.00	8,000.00	510.00	2,000.00	4,000.00	_____
43190 OTHER PROFESSION	184,965.20	250,000.00	250,000.00	140,983.70	195,000.00	195,000.00	_____
43310 TRAVEL	9,424.99	7,000.00	7,000.00	56.00	10,000.00	7,000.00	_____
43410 PRINTING & BINDI	.00	500.00	500.00	.00	500.00	2,500.00	_____
43420 ADVERTISING	.00	.00	.00	.00	.00	5,000.00	_____
43710 BUILDING REPAIRS	223.00	.00	.00	.00	.00	.00	_____
43731 AUTOMOBILE REPAI	.00	2,000.00	2,000.00	.00	.00	.00	_____
43732 OFFICE EQUIPMENT	488.00	1,000.00	1,000.00	172.00	300.00	500.00	_____
43941 DUES & MEMBERSHI	475.00	4,500.00	4,500.00	1,675.00	2,000.00	2,000.00	_____
43942 INSTRUCTION & SC	31,555.99	30,000.00	30,000.00	19,679.36	30,000.00	30,000.00	_____
43990 OTHER UNCLASSIFI	.00	2,000.00	2,000.00	.00	.00	1,000.00	_____
44130 CENTRAL STORES X	.00	1,000.00	1,000.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	236,866.74	373,750.00	373,750.00	174,841.81	247,250.00	272,750.00	_____
45 DEBT SERVICE EXPENSE							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0115 PROBATION SERVICE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
45120 CAPITAL LEASE PA	.00	20,000.00	20,000.00	.00	.00	.00	_____
45 DEBT SERVICE EXPENS	.00	20,000.00	20,000.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS							
46410 AUTOMOBILES	.00	40,000.00	40,000.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS	.00	40,000.00	40,000.00	.00	.00	.00	_____
41500 PROBATION SERVIC	236,866.74	433,750.00	433,750.00	174,841.81	247,250.00	272,750.00	_____
TOTAL 0115 PROBATION SERVICE	236,866.74	433,750.00	433,750.00	174,841.81	247,250.00	272,750.00	_____

Fund Equity Forecast

0116 (41700) - Host Fee Fund

This fund is used to account for the County's share of solid waste fees collected from the landfill located in Winnebago County. These revenues have been assigned for capital improvements that foster economic development.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
Charges for Services	4,903,408	4,849,502	4,615,017	4,700,000	4,700,000
Interest	2,616	12,236	97,238	154,928	139,500
Loan Repayments	20,609	41,527	41,944	40,000	40,000
Reimbursements	5,000	5,000	8,369	5,000	-
Total Revenues	<u>4,971,633</u>	<u>4,948,265</u>	<u>4,802,568</u>	<u>4,939,928</u>	<u>5,079,500</u>
Expenditures					
Supplies & Services	645,802	704,597	623,891	720,000	695,000
Debt service, principal	1,930,312	1,887,204	1,987,204	1,905,312	1,625,312
Capital outlay	-	-	-	1,720,000	880,000
Total Expenditures	<u>2,576,114</u>	<u>2,591,801</u>	<u>2,611,095</u>	<u>4,345,312</u>	<u>3,200,312</u>
Excess (Deficiency) of Revenues Over Expenditures	2,395,519	2,356,464	2,191,473	594,616	1,879,188
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	<u>(3,394,445)</u>	<u>(2,876,003)</u>	<u>(2,389,050)</u>	<u>(1,388,875)</u>	<u>(1,388,450)</u>
Total Other Financing Sources	<u>(3,394,445)</u>	<u>(2,876,003)</u>	<u>(2,389,050)</u>	<u>(1,388,875)</u>	<u>(1,388,450)</u>
Net Change in Fund Balance	(998,926)	(519,539)	(197,577)	(794,259)	490,738
Fund Equity, Beginning	5,249,102	4,250,176	3,730,637	3,533,060	2,738,801
Fund Equity, Ending	<u><u>\$ 4,250,176</u></u>	<u><u>\$ 3,730,637</u></u>	<u><u>\$ 3,533,060</u></u>	<u><u>\$ 2,738,801</u></u>	<u><u>\$ 3,229,539</u></u>

Transfers to Other Funds:

Fund 0161 County Highway	\$ -	\$ -	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000
Fund 0250 2012G Debt Service	164,445	-	-	-	-
Fund 0257 Series 2021B Debt Service	-	146,003	159,050	158,875	158,375
Fund 0430 Water System Operations	130,000	130,000	130,000	130,000	130,000
Fund 0301 Blight Reduction (Demo)	100,000	100,000	100,000	100,000	100,000
Fund 0401 River Bluff Nursing Home	-	2,500,000	-	-	-
Fund 0743 Capital Projects Fund	3,000,000	-	-	-	-
	<u>\$ 3,394,445</u>	<u>\$ 2,876,003</u>	<u>\$ 2,389,050</u>	<u>\$ 1,388,875</u>	<u>\$ 1,388,375</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0116 HOST FEE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
41700 HOST FEE FUND							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	35,500.00	.00	.00	.00	.00	.00	_____
43469 BOARD SUPPORT AN	15,750.00	20,000.00	20,000.00	8,250.00	20,000.00	20,000.00	_____
43470 COMM DEV ANNUAL	201,810.75	190,000.00	190,000.00	201,810.75	220,000.00	200,000.00	_____
43471 HOST FEE SHARING	365,830.07	400,000.00	400,000.00	272,651.86	400,000.00	400,000.00	_____
43478 CHAIRMAN SUPPORT	.00	25,000.00	25,000.00	19,250.00	25,000.00	25,000.00	_____
43941 DUES & MEMBERSHI	5,000.00	55,000.00	55,000.00	40,432.25	55,000.00	50,000.00	_____
42 SUPPLIES & SERVICES	623,890.82	690,000.00	690,000.00	542,394.86	720,000.00	695,000.00	_____
45 DEBT SERVICE EXPENSE							
45700 COMMITMENT PAYME	1,987,204.44	1,905,312.00	1,905,312.00	1,887,204.44	1,905,312.00	1,625,312.00	_____
45 DEBT SERVICE EXPENS	1,987,204.44	1,905,312.00	1,905,312.00	1,887,204.44	1,905,312.00	1,625,312.00	_____
46 CAPITAL OUTLAYS							
46334 INFRASTRUCTURE	.00	.00	.00	404,354.53	1,720,000.00	880,000.00	_____
46 CAPITAL OUTLAYS	.00	.00	.00	404,354.53	1,720,000.00	880,000.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	2,389,050.00	1,388,800.00	1,388,875.00	158,875.00	1,388,875.00	1,388,450.00	_____
49 OTHER EXPENSE	2,389,050.00	1,388,800.00	1,388,875.00	158,875.00	1,388,875.00	1,388,450.00	_____
41700 HOST FEE FUND	5,000,145.26	3,984,112.00	3,984,187.00	2,992,828.83	5,734,187.00	4,588,762.00	_____
TOTAL 0116 HOST FEE FUND	5,000,145.26	3,984,112.00	3,984,187.00	2,992,828.83	5,734,187.00	4,588,762.00	_____

FY-2025 Host Fee Budget Summary

\$ 4,578,762.00 Total

ORG-OBJ	Organization	Item Funding	Requesting	
41700-43469	Winnebago County	County Board Nonprofit Organization Support	\$ 20,000.00	\$ 20,000.00
41700-43470	University of Illinois Extension	Extension & 4-H Winnebago County	\$ 80,000.00	
	Winnebago County Soil & Water Conservation District	Land Conserveation in Winnebago County	\$ 45,000.00	
	Keep Northern Illinois Beautiful (KNIB)	Rockford Recycling Center Equipment	\$ 40,000.00	
	Severson Dells Educational Foundation	Nature Education for Winnebago County	\$ 25,000.00	\$ 190,000.00
41700-43471	Village of New Milford	Sharing Agreement	\$ 400,000.00	\$ 400,000.00
41700-43478	Winnebago County	County Chairman Nonprofit Organization Support	\$ 25,000.00	\$ 25,000.00
41700-43941	EDDNI/Region 1 Planning	Annual Membership	\$ 50,000.00	\$ 50,000.00
41700-45700	Greater Rockford Airport	MRO Agreement	\$ 565,312.00	
	City of Rockford	BMO Harris Bank Center	\$ 460,000.00	
	Rockford Park District	Reclaiming First	\$ 350,000.00	
	Village of Pecatonica	Redevelopment Loan	\$ 100,000.00	
	Collins Aerospace	Project Dynamo	\$ 100,000.00	
	Rock Valley College	Aviation Program	\$ 50,000.00	\$ 1,625,312.00
41700-46334	Winnebago County / Village of New Milford	Infrastructure Water Line Extension - Baxter Road (Host Fee Loan Program \$400K)	\$ 880,000.00	\$ 880,000.00
41700-49110	Winnebago County	Public Infrastructure - Highway Dept	\$ 1,000,000.00	
	Winnebago County	Series 2021B Bonds	\$ 158,450.00	
	Winnebago County	Operations of the Water System at Baxter Road	\$ 130,000.00	
	Winnebago County	Blight Reduction (Property Demolition) - Health Dept	\$ 100,000.00	\$ 1,388,450.00

Fund Equity Forecast

0118 (41800) - Neutral Exchange Fee Fund

This fund is used to account for the fees collected and restricted for providing a supervised safe child exchange service for children who may be experiencing difficulties due to divorce, separation and/or family violence. The services are provided by Children's Safe Harbor. Families enrolled at Children's Safe Harbor can be ordered by the court, referred by an agency or self-request use of services. This fund is managed by Court Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Charges for Services	\$ 154,361	\$ 186,160	\$ 194,199	\$ 208,500	\$ 200,000
Interest	1	171	1,573	2,500	2,000
Total Revenues	<u>154,362</u>	<u>186,331</u>	<u>195,772</u>	<u>211,000</u>	<u>202,000</u>
<u>Expenditures</u>					
Supplies & Services	<u>154,367</u>	<u>186,326</u>	<u>195,696</u>	<u>210,000</u>	<u>200,000</u>
Total Expenditures	<u>154,367</u>	<u>186,326</u>	<u>195,696</u>	<u>210,000</u>	<u>200,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(5)	5	76	1,000	2,000
Fund Equity, Beginning	-	(5)	-	76	1,076
Fund Equity, Ending	<u>\$ (5)</u>	<u>\$ -</u>	<u>\$ 76</u>	<u>\$ 1,076</u>	<u>\$ 3,076</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0118 NEUTRAL SITE CUSTODY EXCHANGE	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
41800 NEUTRAL SITE CUSTODY EXCHANGE							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	195,695.66	181,000.00	181,000.00	157,732.42	210,000.00	200,000.00	_____
42 SUPPLIES & SERVICES	195,695.66	181,000.00	181,000.00	157,732.42	210,000.00	200,000.00	_____
41800 NEUTRAL SITE CUS	195,695.66	181,000.00	181,000.00	157,732.42	210,000.00	200,000.00	_____
TOTAL 0118 NEUTRAL SITE CUST	195,695.66	181,000.00	181,000.00	157,732.42	210,000.00	200,000.00	_____

Fund Equity Forecast

0119 (41900) - Coroner's Fee Fund

This fund is used to account for the receipt and disbursement of fees charged by the Coroner for autopsy report, toxicology report, cremation permits, etc. as established by 55 ILCS 5/4-7001. The use of funds is restricted by the State. This fund is managed by the Coroner.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Intergovernmental	\$ 18,929	\$ 33,210	\$ 30,067	\$ 18,584	\$ 18,500
Charges for Services	138,526	135,831	122,028	258,000	260,000
Interest	5	718	7,021	15,700	10,000
Total Revenues	<u>157,460</u>	<u>169,759</u>	<u>159,116</u>	<u>292,284</u>	<u>288,500</u>
<u>Expenditures</u>					
Supplies & Services	11,920	133,459	44,551	43,691	164,272
Capital	-	63,994	-	120,581	430,000
Total Expenditures	<u>11,920</u>	<u>197,453</u>	<u>44,551</u>	<u>164,272</u>	<u>594,272</u>
Excess (Deficiency) of Revenues					
Over Expenditures	145,540	(27,694)	114,565	128,012	(305,772)
Fund Equity, Beginning	48,944	194,484	166,790	281,355	409,367
Fund Equity, Ending	<u>\$ 194,484</u>	<u>\$ 166,790</u>	<u>\$ 281,355</u>	<u>\$ 409,367</u>	<u>\$ 103,595</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0119 CORONER FEE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
41900 CORONER FEE FUND							
42 SUPPLIES & SERVICES							
42265 MORGUE SUPPLIES	.00	.00	.00	.00	.00	20,580.80	_____
42290 OTHER DEPARTMENT	.00	14,272.00	43,691.20	.00	43,691.20	43,691.20	_____
43190 OTHER PROFESSION	44,551.00	.00	.00	.00	.00	100,000.00	_____
42 SUPPLIES & SERVICES	44,551.00	14,272.00	43,691.20	.00	43,691.20	164,272.00	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	.00	.00	.00	.00	.00	250,000.00	_____
46410 AUTOMOBILES	.00	.00	.00	.00	.00	180,000.00	_____
46430 MACHINERY & EQUI	.00	150,000.00	120,580.80	120,580.80	120,580.80	.00	_____
46 CAPITAL OUTLAYS	.00	150,000.00	120,580.80	120,580.80	120,580.80	430,000.00	_____
41900 CORONER FEE FUND	44,551.00	164,272.00	164,272.00	120,580.80	164,272.00	594,272.00	_____
TOTAL 0119 CORONER FEE FUND	44,551.00	164,272.00	164,272.00	120,580.80	164,272.00	594,272.00	_____

Fund Equity Forecast

0120 (42000) - Deferred Prosecution Program Fund

This fund is used to account for the revenue and expenditures associated with the State's Attorney's deferred prosecution program.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ -	\$ 84,874	\$242,958	\$292,358	\$227,910
Charges for Services	29,859	13,444	300	-	-
Total Revenues	29,859	98,318	243,258	292,358	227,910
Expenditures					
Personnel	40,770	75,150	104,098	82,901	92,567
Supplies & Services	-	8,795	114,950	182,609	107,473
Administrative	8,735	14,373	23,887	26,848	27,870
Total Expenditures	49,505	98,318	242,935	292,358	227,910
Excess (Deficiency) of Revenues Over Expenditures	(19,646)	-	323	-	-
Other Financing Sources (Uses)					
Transfers In	-	153,067	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	153,067	-	-	-
Net Change in Fund Balance	(19,646)	153,067	323	-	-
Fund Equity, Beginning	(133,421)	(153,067)	-	323	323
Fund Equity, Ending	\$ (153,067)	\$ -	\$ 323	\$ 323	\$ 323

Transfer from Other Funds:

#0001 General Fund	\$ -	\$ 153,067	\$ -	\$ -	\$ -

#02127 Statewide Deferred Prosecution Program (State) - awarded by the Illinois Criminal Justice Information Authority. This program is a pilot program which aims to (1) hold those who commit crimes accountable for their actions; (2) reduce the probability of future criminal offending behavior; and (3) increase the effectiveness of the criminal justice system by reducing the cost of prosecuting non-violent offenders so that resources can be shifted to violent offenders thereby having a greater effect on public safety. Subawards to Loyola University and TASC.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0120 DEFERRED PROSECUTION PROGRAM	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
42000 DEFERRED PROSECUTION PROGRAM							
41 PERSONNEL							
41110 REGULAR SALARIES	94,508.91	151,250.00	151,250.00	62,647.49	75,865.35	85,000.00	_____
41221 LIFE INSURANCE-E	66.70	79.20	79.20	49.89	60.79	67.44	_____
41231 IMRF-EMPLOYER CO	2,480.76	16,101.00	16,101.00	1,157.09	1,384.59	1,500.00	_____
41241 FICA-EMPLOYER CO	7,041.14	25,048.25	25,048.25	4,616.19	5,589.97	6,000.00	_____
41 PERSONNEL	104,097.51	192,478.45	192,478.45	68,470.66	82,900.70	92,567.44	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,383.40	9,978.75	9,978.75	526.54	216.74	3,626.25	_____
42115 NON-CAPITAL OFFI	4,078.43	.00	.00	.00	.00	.00	_____
43167 SOFTWARE SUBSCRI	126.39	12,901.00	12,901.00	.00	.00	.00	_____
43190 OTHER PROFESSION	109,361.64	242,683.00	242,683.00	177,250.85	182,391.77	103,846.55	_____
42 SUPPLIES & SERVICES	114,949.86	265,562.75	265,562.75	177,777.39	182,608.51	107,472.80	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	11,681.92	33,480.55	33,480.55	9,268.94	10,946.47	12,000.00	_____
48220 INDIRECT COST AL	12,205.37	27,596.00	27,596.00	12,625.41	15,901.90	15,870.00	_____
48 ADMINISTRATIVE SUPP	23,887.29	61,076.55	61,076.55	21,894.35	26,848.37	27,870.00	_____
42000 DEFERRED PROSECU	242,934.66	519,117.75	519,117.75	268,142.40	292,357.58	227,910.24	_____
TOTAL 0120 DEFERRED PROSECUT	242,934.66	519,117.75	519,117.75	268,142.40	292,357.58	227,910.24	_____

Fund Equity Forecast

0121 (42100) - Hotel/Motel Tax Fund

This fund is used to account for the 2 percent hotel/motel tax which is remitted to the Rockford Area Convention & Visitor's Bureau for use in promoting tourism, conventions, expositions, theatrical, sports and cultural activities with the County. The fund is managed by the Treasurer and County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Charges for Services	\$ 817,907	\$ 1,083,826	\$ 1,053,337	\$ 990,557	\$ 975,000
Total Revenues	<u>817,907</u>	<u>1,083,826</u>	<u>1,053,337</u>	<u>990,557</u>	<u>975,000</u>
Expenditures					
Supplies & Services	817,907	1,083,826	1,053,337	990,557	975,000
Total Expenditures	<u>817,907</u>	<u>1,083,826</u>	<u>1,053,337</u>	<u>990,557</u>	<u>975,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
Fund Equity, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0121 HOTEL / MOTEL TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
42100 HOTEL / MOTEL FUND							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	1,053,337.39	1,200,000.00	1,200,000.00	459,458.43	990,557.00	975,000.00	_____
42 SUPPLIES & SERVICES	1,053,337.39	1,200,000.00	1,200,000.00	459,458.43	990,557.00	975,000.00	_____
42100 HOTEL / MOTEL FU	1,053,337.39	1,200,000.00	1,200,000.00	459,458.43	990,557.00	975,000.00	_____
TOTAL 0121 HOTEL / MOTEL TA	1,053,337.39	1,200,000.00	1,200,000.00	459,458.43	990,557.00	975,000.00	_____

Fund Equity Forecast

0122 (42210) - Federal Forfeiture, State's Attorney Fund

This fund is used to account for funds provided to the State's Attorney's office that are generated from the sale of seized/confiscated assets in association with Federal criminal drug case offenses/prosecutions.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ -	\$ -	\$ 3,523	\$ -	\$ -
Interest	-	23	284	342	450
Total Revenues	-	23	3,807	342	450
Expenditures					
Supplies & Services	-	-	-	-	9,100
Total Expenditures	-	-	-	-	9,100
Excess (Deficiency) of Revenues					
Over Expenditures	-	23	3,807	342	(8,650)
Fund Equity, Beginning	7,292	7,292	7,315	11,122	11,464
Fund Equity, Ending	\$ 7,292	\$ 7,315	\$ 11,122	\$ 11,464	\$ 2,814

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0122 FEDERAL FORFEITURE ST ATTY	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
42210 FEDERAL FORFEITURE ST ATTY							
42 SUPPLIES & SERVICES							
42115 NON-CAPITAL OFFI	.00	2,861.19	2,861.19	.00	.00	1,100.40	_____
43190 OTHER PROFESSION	.00	8,000.00	8,000.00	.00	.00	8,000.00	_____
42 SUPPLIES & SERVICES	.00	10,861.19	10,861.19	.00	.00	9,100.40	_____
42210 FEDERAL FORFEITU	.00	10,861.19	10,861.19	.00	.00	9,100.40	_____
TOTAL 0122 FEDERAL FORFEITUR	.00	10,861.19	10,861.19	.00	.00	9,100.40	_____

Fund Equity Forecast

0123 (42310) - State Drug Forfeiture, State's Attorney Fund

This fund is used to account for funds provided to the State's Attorney's office that are generated from the sale of seized/confiscated assets in association with local criminal drug case offenses/prosecutions.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Intergovernmental	\$ 61,976	\$ 106,580	\$ 110,514	\$ 120,000	\$ 100,000
Interest	3	507	4,848	8,750	7,875
Total Revenues	<u>61,979</u>	<u>107,087</u>	<u>115,362</u>	<u>128,750</u>	<u>107,875</u>
<u>Expenditures</u>					
Supplies & Services	<u>25,697</u>	<u>37,322</u>	<u>126,965</u>	<u>131,000</u>	<u>157,129</u>
Total Expenditures	<u>25,697</u>	<u>37,322</u>	<u>126,965</u>	<u>131,000</u>	<u>157,129</u>
Excess (Deficiency) of Revenues					
Over Expenditures	36,282	69,765	(11,603)	(2,250)	(49,254)
Fund Equity, Beginning	56,016	92,298	162,063	150,460	148,210
Fund Equity, Ending	<u>\$ 92,298</u>	<u>\$ 162,063</u>	<u>\$ 150,460</u>	<u>\$ 148,210</u>	<u>\$ 98,956</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0123 STATE DRUG FORFEITURE ST ATTY	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
42310 STATE DRUG FORFEITURE ST ATTY							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	2,968.90	.00	.00	.00	.00	.00	_____
42115 NON-CAPITAL OFFI	66,183.08	60,000.00	60,000.00	63,379.85	64,000.00	80,000.00	_____
42120 BOOKS,PERIODICAL	10,112.00	.00	.00	.00	.00	.00	_____
42210 DATA PROCESSING	45.64	.00	.00	.00	.00	.00	_____
42250 FOOD & BEVERAGE	550.71	.00	.00	.00	.00	.00	_____
43190 OTHER PROFESSION	8,650.00	12,000.00	12,000.00	3,229.00	12,000.00	22,129.06	_____
43310 TRAVEL	852.71	.00	.00	.00	.00	.00	_____
43932 OTHER PROGRAMS	375.00	.00	.00	.00	.00	.00	_____
43941 DUES & MEMBERSHI	14,754.00	15,000.00	15,000.00	.00	15,000.00	15,000.00	_____
43942 INSTRUCTION & SC	22,472.54	40,000.00	40,000.00	.00	40,000.00	40,000.00	_____
42 SUPPLIES & SERVICES	126,964.58	127,000.00	127,000.00	66,608.85	131,000.00	157,129.06	_____
42310 STATE DRUG FORFE	126,964.58	127,000.00	127,000.00	66,608.85	131,000.00	157,129.06	_____
TOTAL 0123 STATE DRUG FORFEI	126,964.58	127,000.00	127,000.00	66,608.85	131,000.00	157,129.06	_____

Fund Equity Forecast

0124 (44600) - Check Offender Program, State's Attorney Fund

This fund is used to account for fees associated with individuals who participate in the check offender program. Participation in this program is voluntary and participants who successfully complete the program avoid having a deceptive practice conviction being permanently entered on their criminal record.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ 137	\$ -	\$ -	\$ -	\$ -
Interest	-	14	127	185	-
Total Revenues	<u>137</u>	<u>14</u>	<u>127</u>	<u>185</u>	<u>-</u>
Expenditures					
Supplies & Services	-	-	-	1,000	3,347
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>3,347</u>
Excess (Deficiency) of Revenues					
Over Expenditures	137	14	127	(815)	(3,347)
Fund Equity, Beginning	3,884	4,021	4,035	4,162	3,347
Fund Equity, Ending	<u>\$ 4,021</u>	<u>\$ 4,035</u>	<u>\$ 4,162</u>	<u>\$ 3,347</u>	<u>\$ -</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0124 CHECK OFFENDER PROG (SAO)	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
44600 CHECK OFFENDER PROGRAM (SAO)							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	.00	.00	951.80	1,000.00	3,347.00	_____
43190 OTHER PROFESSION	.00	2,000.00	2,000.00	.00	.00	.00	_____
43942 INSTRUCTION & SC	.00	2,041.32	2,041.32	.00	.00	.00	_____
42 SUPPLIES & SERVICES	.00	4,041.32	4,041.32	951.80	1,000.00	3,347.00	_____
44600 CHECK OFFENDER P	.00	4,041.32	4,041.32	951.80	1,000.00	3,347.00	_____
TOTAL 0124 CHECK OFFENDER PR	.00	4,041.32	4,041.32	951.80	1,000.00	3,347.00	_____

Fund Equity Forecast

0126 (42600) - Law Library Fund

This fund is used to account for the fees restricted by state statute to providing a complete reference library to meet the legal needs of the County Bar Association, the judicial system and the general public. This fund is managed by the Law Library and Court Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Law Library Fees	\$ 159,338	\$ 181,838	\$ 193,863	\$ 211,203	\$ 200,000
Other	-	-	2,342	-	-
Total Revenues	<u>159,338</u>	<u>181,838</u>	<u>196,205</u>	<u>211,203</u>	<u>200,000</u>
Expenditures					
Personnel	92,334	91,465	99,230	86,014	100,046
Supplies & Services	102,466	61,600	63,123	72,550	73,000
Administrative	22,021	22,021	22,021	20,690	22,021
Total Expenditures	<u>216,821</u>	<u>175,086</u>	<u>184,374</u>	<u>179,254</u>	<u>195,067</u>
Excess (Deficiency) of Revenues Over Expenditures	(57,483)	6,752	11,831	31,949	4,933
Other Financing Sources (Uses)					
Transfers In	-	180,350	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>180,350</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(57,483)	187,102	11,831	31,949	4,933
Fund Equity, Beginning	(122,868)	(180,351)	6,751	18,582	50,531
Fund Equity, Ending	<u>\$(180,351)</u>	<u>\$ 6,751</u>	<u>\$ 18,582</u>	<u>\$ 50,531</u>	<u>\$ 55,464</u>
Transfer from Other Funds:					
#0001 General Fund	\$0	\$180,350	\$0	\$0	\$0

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0126 LAW LIBRARY FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
42600 LAW LIBRARY							
41 PERSONNEL							
41110 REGULAR SALARIES	72,634.29	65,000.00	65,000.00	47,712.77	57,215.00	55,000.00	_____
41115 VACATION PAYOUTS	9,582.32	.00	.00	.00	.00	.00	_____
41120 TEMPORARY SALARI	16,967.64	35,000.00	35,000.00	20,243.36	28,760.00	45,000.00	_____
41130 OVERTIME	.00	.00	.00	994.08	.00	.00	_____
41221 LIFE INSURANCE-E	45.50	45.50	45.50	31.50	38.50	45.50	_____
41 PERSONNEL	99,229.75	100,045.50	100,045.50	68,981.71	86,013.50	100,045.50	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	864.00	1,400.00	1,400.00	1,714.64	2,000.00	2,000.00	_____
42120 BOOKS, PERIODICAL	60,623.19	67,000.00	67,000.00	36,691.31	67,000.00	43,000.00	_____
43190 OTHER PROFESSION	.00	.00	.00	13,290.06	100.00	24,000.00	_____
43230 INTERNET SERVICE	.00	.00	.00	1,892.87	.00	.00	_____
43310 TRAVEL	.00	.00	.00	.00	.00	500.00	_____
44130 CENTRAL STORES X	202.70	500.00	500.00	146.99	250.00	500.00	_____
44140 CENTRAL STORES P	1,433.48	1,300.00	1,300.00	1,829.75	3,200.00	3,000.00	_____
42 SUPPLIES & SERVICES	63,123.37	70,200.00	70,200.00	55,565.62	72,550.00	73,000.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	22,021.22	22,021.22	22,021.22	17,045.23	20,690.00	22,021.22	_____
48 ADMINISTRATIVE SUPP	22,021.22	22,021.22	22,021.22	17,045.23	20,690.00	22,021.22	_____
42600 LAW LIBRARY	184,374.34	192,266.72	192,266.72	141,592.56	179,253.50	195,066.72	_____
TOTAL 0126 LAW LIBRARY FUND	184,374.34	192,266.72	192,266.72	141,592.56	179,253.50	195,066.72	_____

Fund Equity Forecast

0127 (21200) - Jail Medical Cost Fund

This fund is used to account for the fees collected under 730 ILCS 125/17 County Jail Act for the purpose of reimbursement to the County for costs for inmate medical expenses. Funds collected are transferred to the Public Safety Sales Tax to reimburse for expenses. This fund is managed by County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Jail Medical Cost Fees	\$ 17,136	\$ 13,977	\$ 15,849	\$ 15,000	\$ 15,000
Interest	2	42	262	500	450
Total Revenues	<u>17,138</u>	<u>14,019</u>	<u>16,111</u>	<u>15,500</u>	<u>15,450</u>
<u>Expenditures</u>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	17,138	14,019	16,111	15,500	15,450
<u>Other Financing Sources (Uses)</u>					
Transfers Out	<u>(65,000)</u>	<u>(15,000)</u>	<u>(14,000)</u>	<u>(15,500)</u>	<u>(15,450)</u>
Total Other Financing Sources	<u>(65,000)</u>	<u>(15,000)</u>	<u>(14,000)</u>	<u>(15,500)</u>	<u>(15,450)</u>
Net Change in Fund Balance	(47,862)	(981)	2,111	-	-
Fund Equity, Beginning	50,421	2,559	1,578	3,689	3,689
Fund Equity, Ending	<u><u>\$ 2,559</u></u>	<u><u>\$ 1,578</u></u>	<u><u>\$ 3,689</u></u>	<u><u>\$ 3,689</u></u>	<u><u>\$ 3,689</u></u>
<u>Transfer to Other Funds:</u>					
#0001 General Fund	\$ 65,000	\$ -	\$ -	\$ -	\$ -
#0101 PSST Fund	-	15,000	14,000	15,500	15,450

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0127 JAIL MEDICAL COST FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
21200 JAIL MEDICAL COST FUND							
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	14,000.00	15,000.00	15,000.00	.00	15,500.00	15,450.00	_____
49 OTHER EXPENSE	14,000.00	15,000.00	15,000.00	.00	15,500.00	15,450.00	_____
21200 JAIL MEDICAL COS	14,000.00	15,000.00	15,000.00	.00	15,500.00	15,450.00	_____
TOTAL 0127 JAIL MEDICAL COST	14,000.00	15,000.00	15,000.00	.00	15,500.00	15,450.00	_____

Fund Equity Forecast

0128 (31100) - State's Attorney Automation

This fund is used to account for fees collected under 55 ILCS 5/4-2002 to be used by the State's Attorney for hardware, software, research and development costs and related personnel. This fund is managed by the State's Attorney office.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
State's Attorney Automation Fees	\$ 9,043	\$ 9,968	\$ 8,570	\$ 8,200	\$ 9,000
Interest	1	97	1,045	1,760	1,580
Total Revenues	<u>9,044</u>	<u>10,065</u>	<u>9,615</u>	<u>9,960</u>	<u>10,580</u>
Expenditures					
Supplies & Services	-	-	6,583	1,000	5,000
Capital Outlay	-	-	-	-	10,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>6,583</u>	<u>1,000</u>	<u>15,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	9,044	10,065	3,032	8,960	(4,420)
Fund Equity, Beginning	15,305	24,349	34,414	37,446	46,406
Fund Equity, Ending	<u>\$ 24,349</u>	<u>\$ 34,414</u>	<u>\$ 37,446</u>	<u>\$ 46,406</u>	<u>\$ 41,986</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0128 STATE'S ATTY AUTOMATION FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
31100 STATE'S ATTY AUTOMATION FUND							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	6,582.70	5,000.00	5,000.00	707.64	1,000.00	15,000.00	_____
42 SUPPLIES & SERVICES	6,582.70	5,000.00	5,000.00	707.64	1,000.00	15,000.00	_____
46 CAPITAL OUTLAYS							
46586 DATA PROCESSING	.00	14,000.00	14,000.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS	.00	14,000.00	14,000.00	.00	.00	.00	_____
31100 STATE'S ATTY AUT	6,582.70	19,000.00	19,000.00	707.64	1,000.00	15,000.00	_____
TOTAL 0128 STATE'S ATTY AUTO	6,582.70	19,000.00	19,000.00	707.64	1,000.00	15,000.00	_____

Fund Equity Forecast

0129 (44900) - County Automation Fund

This fund is used to account for certain revenue streams restricted for costs associated with County automation projects. This fund is managed by County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
County Automation Fees	\$331,432	\$327,472	\$284,769	\$ 314,554	\$ 305,000
Interest	18	2,118	20,881	37,350	30,000
Total Revenues	<u>331,450</u>	<u>329,590</u>	<u>305,650</u>	<u>351,904</u>	<u>335,000</u>
<u>Expenditures</u>					
Supplies & Services	333,977	54,533	55,996	58,871	413,438
Debt Service	-	82,050	237,325	-	-
Capital Outlay	-	-	-	-	73,017
Total Expenditures	<u>333,977</u>	<u>136,583</u>	<u>293,321</u>	<u>58,871</u>	<u>486,455</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(2,527)	193,007	12,329	293,033	(151,455)
Fund Equity, Beginning	527,684	525,157	718,164	730,493	1,023,526
Fund Equity, Ending	<u>\$ 525,157</u>	<u>\$ 718,164</u>	<u>\$ 730,493</u>	<u>\$ 1,023,526</u>	<u>\$ 872,071</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0129 COUNTY AUTOMATION FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
44900 COUNTY AUTOMATION FUND							
42 SUPPLIES & SERVICES							
43167 SOFTWARE SUBSCRI	55,995.68	58,000.00	58,000.00	43,516.13	58,871.45	304,319.58	_____
43168 SOFTWARE MAINTEN	.00	.00	.00	.00	.00	109,118.28	_____
42 SUPPLIES & SERVICES	55,995.68	58,000.00	58,000.00	43,516.13	58,871.45	413,437.86	_____
45 DEBT SERVICE EXPENSE							
45110 BOND REDEMPTION	235,763.79	.00	.00	.00	.00	.00	_____
45210 INTEREST ON DEBT	1,561.39	.00	.00	.00	.00	.00	_____
45 DEBT SERVICE EXPENS	237,325.18	.00	.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS							
46586 DATA PROCESSING	.00	.00	.00	.00	.00	73,016.88	_____
46 CAPITAL OUTLAYS	.00	.00	.00	.00	.00	73,016.88	_____
44900 COUNTY AUTOMATIO	293,320.86	58,000.00	58,000.00	43,516.13	58,871.45	486,454.74	_____
TOTAL 0129 COUNTY AUTOMATION	293,320.86	58,000.00	58,000.00	43,516.13	58,871.45	486,454.74	_____

Fund Equity Forecast

0130 (45000) - Public Defender Automation Fund

This fund is used to account for fees established by County ordinance July 1, 2019 and restricted to cover costs associated with automation costs for the Public Defender's office. This fund is managed by the Public Defender.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Public Defender Automation Fees	\$ 2,312	\$ 2,106	\$ 2,169	\$ 1,753	\$ 1,800
Interest	-	19	231	423	381
Total Revenues	<u>2,312</u>	<u>2,125</u>	<u>2,400</u>	<u>2,176</u>	<u>2,181</u>
<u>Expenditures</u>					
Supplies & Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues					
Over Expenditures	2,312	2,125	2,400	2,176	2,181
Fund Equity, Beginning	2,393	4,705	6,830	9,230	11,406
Fund Equity, Ending	<u>\$ 4,705</u>	<u>\$ 6,830</u>	<u>\$ 9,230</u>	<u>\$ 11,406</u>	<u>\$ 13,587</u>

Fund Equity Forecast

0131 (43100) - Detention Home Fund

This fund is used to account for for property taxes and other revenues that are restricted for operating the Juvenile Detention Home. This fund is managed by Probation and the Detention Home.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Property Taxes	\$ 1,847,040	\$ 1,833,896	\$ 1,796,670	\$ 1,625,160	\$ 1,635,500
Intergovernmental	1,885,040	1,791,727	1,884,355	2,275,051	2,526,523
Charges For Services	169	191	357	100	100
Interest Income	17	4,229	37,500	68,300	67,600
Other	1,342	1,800	23	2,025	-
Total Revenues	<u>3,733,608</u>	<u>3,631,843</u>	<u>3,718,905</u>	<u>3,970,636</u>	<u>4,229,723</u>
Expenditures					
Personnel	2,103,223	2,055,402	2,161,907	2,429,005	2,995,249
Supplies & Services	472,170	568,630	741,011	1,190,901	1,549,042
Debt Service	20,978	20,978	20,978	20,978	20,978
Capital Outlay	-	27,845	18,538	-	30,000
Administrative	452,704	372,266	354,908	393,266	564,086
Total Expenditures	<u>3,049,075</u>	<u>3,045,121</u>	<u>3,297,342</u>	<u>4,034,150</u>	<u>5,159,355</u>
Excess (Deficiency) of Revenues					
Over Expenditures	684,533	586,722	421,563	(63,514)	(929,632)
Fund Equity, Beginning	852,624	1,537,157	2,123,879	2,545,442	2,481,928
Fund Equity, Ending	<u>\$ 1,537,157</u>	<u>\$ 2,123,879</u>	<u>\$ 2,545,442</u>	<u>\$ 2,481,928</u>	<u>\$ 1,552,296</u>

Detention Center Grants:

#02246 Reducing Isolation through Expanded Behavioral Health-awarded through the WCCMHB. This program will allow the Juvenile Detention Center the ability to reduce youth/adolescent isolation by addressing the behavioral health needs of our detained youth through assessment, crisis intervention, therapeutic intervention, and coordination of services. The program will aim to serve 240 youth.

#02601 Nutrition Programs (Federal)-awarded through the Illinois State Board of Education. This program provides nutritionally balanced, low-cost or free meals to children each day.

#02607 Achieve Compliance of PREA Standards (Federal) - awarded by Bureau of Justice Assitance. This program provides funding to improve safety measurers in its secure facility.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0131 DETENTION HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
43100 DETENTION HOME							
41 PERSONNEL							
41110 REGULAR SALARIES	1,937,654.57	2,543,554.27	2,543,554.27	2,198,688.43	2,194,697.41	2,758,669.33	_____
41115 VACATION PAYOUTS	10,472.39	15,000.00	15,000.00	2,442.59	2,442.59	15,000.00	_____
41120 TEMPORARY SALARI	76,082.83	150,000.00	150,000.00	87,942.09	100,000.00	120,000.00	_____
41130 OVERTIME	136,338.91	81,000.00	81,000.00	151,316.03	130,000.00	100,000.00	_____
41221 LIFE INSURANCE-E	1,292.04	1,230.78	1,230.78	1,577.79	1,587.78	1,230.50	_____
41231 IMRF-EMPLOYER CO	16.28	50.00	50.00	25.25	50.00	122.00	_____
41241 FICA-EMPLOYER CO	49.91	227.00	227.00	92.94	227.00	227.00	_____
41 PERSONNEL	2,161,906.93	2,791,062.05	2,791,062.05	2,442,085.12	2,429,004.78	2,995,248.83	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	7,226.03	8,650.00	8,650.00	3,730.25	4,500.00	6,700.00	_____
42112 EQUIPMENT < \$120	13,880.00	25,000.00	25,000.00	25,500.00	25,000.00	25,000.00	_____
42115 NON-CAPITAL OFFI	9,879.40	18,054.19	18,054.19	4,798.01	3,220.76	1,000.00	_____
42120 BOOKS, PERIODICAL	.00	750.00	750.00	.00	750.00	750.00	_____
42210 DATA PROCESSING	661.50	5,500.00	5,500.00	1,226.41	400.00	10,000.00	_____
42230 CLEANING SUPPLIE	20,111.41	30,000.00	30,000.00	14,646.54	22,000.00	30,000.00	_____
42240 GASOLINE & OIL	6,021.28	5,500.00	5,500.00	4,909.41	5,500.00	7,000.00	_____
42250 FOOD & BEVERAGE	152,771.49	175,000.00	175,000.00	142,140.59	175,000.00	255,000.00	_____
42260 MEDICAL & DENTAL	.00	600.00	600.00	39.95	600.00	600.00	_____
42270 CLOTHING	4,813.22	7,000.00	7,000.00	9,730.85	6,000.00	7,000.00	_____
42290 OTHER DEPARTMENT	13,421.65	21,000.00	21,000.00	9,107.72	10,000.00	35,188.21	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0131 DETENTION HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
42291 LINEN & BEDDING	1,450.30	8,000.00	8,000.00	5,685.16	5,000.00	8,000.00	_____
42310 BUILDING MAINTEN	2,737.60	5,100.00	5,100.00	4,149.50	5,100.00	6,000.00	_____
43150 MEDICAL & DENTAL	175,112.68	210,000.00	210,000.00	166,493.24	190,000.00	241,500.00	_____
43190 OTHER PROFESSION	65,990.23	454,993.78	454,993.78	443,405.07	441,500.00	591,873.57	_____
43210 TELEPHONE	958.21	8,500.00	8,500.00	322.49	250.00	1,500.00	_____
43212 CELL PH. WIRELES	42.40	500.00	500.00	249.20	500.00	3,000.00	_____
43220 POSTAGE	68.97	150.00	150.00	113.56	150.00	200.00	_____
43230 INTERNET SERVICE	1,783.20	2,000.00	2,000.00	1,533.50	2,000.00	2,000.00	_____
43310 TRAVEL	50.00	1,500.00	1,500.00	176.16	200.00	800.00	_____
43320 FREIGHT	.00	1,000.00	1,000.00	.00	.00	.00	_____
43410 PRINTING & BINDI	40.00	.00	.00	.00	.00	.00	_____
43420 ADVERTISING	.00	.00	.00	.00	.00	6,500.00	_____
43610 GAS & HEATING OI	14,910.97	24,000.00	24,000.00	12,578.30	18,000.00	20,000.00	_____
43620 ELECTRICITY	57,667.63	65,000.00	65,000.00	53,059.61	68,000.00	68,000.00	_____
43630 WATER	11,296.92	12,000.00	12,000.00	6,936.18	12,000.00	12,000.00	_____
43640 WASTE REMOVAL SE	8,154.65	13,500.00	13,500.00	8,836.67	13,500.00	13,500.00	_____
43642 FIRE ALARM MONIT	780.00	800.00	800.00	780.00	800.00	800.00	_____
43710 BUILDING REPAIRS	72,497.34	66,000.00	66,000.00	47,166.02	66,000.00	40,000.00	_____
43711 OFFICE CLEAN & M	.00	.00	.00	.00	.00	19,500.00	_____
43730 EQUIPMENT REPAIR	54,929.44	65,000.00	65,000.00	39,895.41	65,000.00	76,000.00	_____
43731 AUTOMOBILE REPAI	1,874.56	3,500.00	3,500.00	607.30	500.00	3,500.00	_____
43732 OFFICE EQUIPMENT	.00	300.00	300.00	.00	.00	.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue

FOR PERIOD 99

ACCOUNTS FOR:

0131 DETENTION HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
43941 DUES & MEMBERSHI	.00	500.00	500.00	.00	500.00	500.00	_____
43942 INSTRUCTION & SC	.00	12,000.00	12,000.00	2,898.61	5,000.00	14,000.00	_____
43960 LAUNDRY & SANITA	1,156.64	3,000.00	3,000.00	461.97	2,500.00	.00	_____
44130 CENTRAL STORES X	2,893.07	3,000.00	3,000.00	3,046.82	3,600.00	3,800.00	_____
44235 ADMINISTRATIVE & 42 SUPPLIES & SERVICES	37,830.00 741,010.79	37,830.00 1,295,227.97	37,830.00 1,295,227.97	28,372.50 1,042,597.00	37,830.00 1,190,900.76	37,830.00 1,549,041.78	_____ _____
45 DEBT SERVICE EXPENSE							
45120 CAPITAL LEASE PA	19,009.75	19,388.04	19,388.04	19,388.04	19,388.04	19,773.86	_____
45210 INTEREST ON DEBT	1,968.26	1,589.97	1,589.97	1,589.97	1,589.97	1,204.15	_____
45 DEBT SERVICE EXPENS	20,978.01	20,978.01	20,978.01	20,978.01	20,978.01	20,978.01	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	18,538.21	.00	.00	.00	.00	.00	_____
46430 MACHINERY & EQUI	.00	.00	.00	.00	.00	30,000.00	_____
46 CAPITAL OUTLAYS	18,538.21	.00	.00	.00	.00	30,000.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	351,878.66	393,067.60	393,067.60	436,650.99	392,765.60	561,000.00	_____
48220 INDIRECT COST AL	3,029.32	2,949.00	2,949.00	242.47	500.00	3,086.43	_____
48 ADMINISTRATIVE SUPP	354,907.98	396,016.60	396,016.60	436,893.46	393,265.60	564,086.43	_____
43100 DETENTION HOME	3,297,341.92	4,503,284.63	4,503,284.63	3,942,553.59	4,034,149.15	5,159,355.05	_____
TOTAL 0131 DETENTION HOME FU	3,297,341.92	4,503,284.63	4,503,284.63	3,942,553.59	4,034,149.15	5,159,355.05	_____

Fund Equity Forecast

0141 (44100) - WinGIS Fund (County Share)

This fund is used to account for the fees collected for WinGIS services which are first used to pay the County's share of the agency expenditures. Residual funds are transferred to the general fund. This fund is managed by County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Charges for Services	\$ 417,879	\$ 371,357	\$ 275,388	\$ 237,500	\$ 230,000
Total Revenues	<u>417,879</u>	<u>371,357</u>	<u>275,388</u>	<u>237,500</u>	<u>230,000</u>
<u>Expenditures</u>					
Supplies & Services	92,453	92,811	97,029	108,246	112,000
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>92,453</u>	<u>92,811</u>	<u>97,029</u>	<u>108,246</u>	<u>112,000</u>
Excess (Deficiency) of Revenues Over Expenditures	325,426	278,546	178,359	129,254	118,000
<u>Other Financing Sources (Uses)</u>					
Transfers In	-	-	-	-	-
Transfers Out	(325,426)	(278,546)	(178,359)	(129,254)	(118,000)
Total Other Financing Sources	<u>(325,426)</u>	<u>(278,546)</u>	<u>(178,359)</u>	<u>(129,254)</u>	<u>(118,000)</u>
Net Change in Fund Balance	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
Fund Equity, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Transfer to Other Funds:</u>					
#0001 General Fund	\$325,426	\$278,546	\$178,359	\$129,254	\$118,000

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0141 WINGIS GEOR INFO SYSTEM(CO SH	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
44100 WINGIS (COUNTY SHARE)							
42 SUPPLIES & SERVICES							
43930 INTERGOVERNMENTA	97,029.35	105,000.00	105,000.00	109,823.54	108,246.00	112,000.00	_____
42 SUPPLIES & SERVICES	97,029.35	105,000.00	105,000.00	109,823.54	108,246.00	112,000.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	178,358.65	195,000.00	195,000.00	.00	129,254.00	118,000.00	_____
49 OTHER EXPENSE	178,358.65	195,000.00	195,000.00	.00	129,254.00	118,000.00	_____
44100 WINGIS (COUNTY S	275,388.00	300,000.00	300,000.00	109,823.54	237,500.00	230,000.00	_____
TOTAL 0141 WINGIS GEOR INFO	275,388.00	300,000.00	300,000.00	109,823.54	237,500.00	230,000.00	_____

Fund Equity Forecast

0145 (44500) - Mortgage Foreclosure Mediation

This fund is used to account for court filing fees collected for the Residential Foreclosure Mediation Program. This program helps homeowners and lenders discuss possible agreements to remedy delinquent residential mortgages. The program strives to provide a process that attorneys and participants find to be fair and a opportunity to resolve the foreclosure process outside of the courtroom. This fund is managed by Court Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Charges for Services	\$ 5,980	\$ 30,615	\$ 30,550	\$ 33,540	\$ 77,400
Interest	2	196	1,825	1,740	1,720
Total Revenues	<u>5,982</u>	<u>30,811</u>	<u>32,375</u>	<u>35,280</u>	<u>79,120</u>
Expenditures					
Personnel	12,187	15,556	42,403	62,084	60,591
Supplies & Services	857	3,618	2,428	2,080	6,100
Administrative	-	-	2,688	9,214	10,000
Total Expenditures	<u>13,044</u>	<u>19,174</u>	<u>47,519</u>	<u>73,378</u>	<u>76,691</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(7,062)	11,637	(15,144)	(38,098)	2,429
Fund Equity, Beginning	63,637	56,575	68,212	53,068	14,970
Fund Equity, Ending	<u>\$ 56,575</u>	<u>\$ 68,212</u>	<u>\$ 53,068</u>	<u>\$ 14,970</u>	<u>\$ 17,399</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0145 FORECLOSURE MEDIATION FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
44500 FORECLOSURE MEDIATION FUND							
41 PERSONNEL							
41110 REGULAR SALARIES	27,348.00	47,000.00	47,000.00	38,837.60	45,992.80	48,500.00	_____
41120 TEMPORARY SALARI	15,040.50	16,000.00	16,000.00	9,278.10	16,000.00	12,000.00	_____
41221 LIFE INSURANCE-E	14.00	91.00	91.00	38.50	91.00	91.00	_____
41 PERSONNEL	42,402.50	63,091.00	63,091.00	48,154.20	62,083.80	60,591.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	842.19	2,000.00	2,000.00	249.32	350.00	1,500.00	_____
43182 MEDIATOR (FORECL	.00	9,750.00	9,750.00	.00	.00	.00	_____
43190 OTHER PROFESSION	1,218.34	2,500.00	2,500.00	.00	932.00	2,500.00	_____
43990 OTHER UNCLASSIFI	.00	1,100.00	1,100.00	.00	264.00	1,100.00	_____
44120 CENTRAL STORES P	202.13	500.00	500.00	222.77	292.06	500.00	_____
44130 CENTRAL STORES X	165.82	500.00	500.00	176.38	242.01	500.00	_____
42 SUPPLIES & SERVICES	2,428.48	16,350.00	16,350.00	648.47	2,080.07	6,100.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	2,687.68	8,734.96	8,734.96	7,768.97	9,213.57	10,000.00	_____
48 ADMINISTRATIVE SUPP	2,687.68	8,734.96	8,734.96	7,768.97	9,213.57	10,000.00	_____
44500 FORECLOSURE MEDI	47,518.66	88,175.96	88,175.96	56,571.64	73,377.44	76,691.00	_____
TOTAL 0145 FORECLOSURE MEDIA	47,518.66	88,175.96	88,175.96	56,571.64	73,377.44	76,691.00	_____

Fund Equity Forecast

0146 (45300) - Specialty Courts

This fund is used to account for the court filing fees restricted to cover costs associated with operation of Specialty (Problem-Solving) Courts. The fund supports the operation of these courts with employee salary and necessary supplies that support both the program and participants. This fund is managed by Court Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Charges for Services	\$ 46,165	\$ 44,488	\$ 43,268	\$ 41,500	\$ 41,000
Investment Income	2	299	2,415	6,000	5,000
Total Revenues	<u>46,167</u>	<u>44,787</u>	<u>45,683</u>	<u>47,500</u>	<u>46,000</u>
Expenditures					
Personnel	10,732	17,219	17,839	22,000	22,000
Supplies & Services	-	287	158	1,500	5,000
Total Expenditures	<u>10,732</u>	<u>17,506</u>	<u>17,997</u>	<u>23,500</u>	<u>27,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	35,435	27,281	27,686	24,000	19,000
Fund Equity, Beginning	38,354	73,789	101,070	128,756	152,756
Fund Equity, Ending	<u>\$ 73,789</u>	<u>\$ 101,070</u>	<u>\$ 128,756</u>	<u>\$ 152,756</u>	<u>\$ 171,756</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0146 SPECIALTY COURTS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
45300 SPECIALTY COURTS							
41 PERSONNEL							
41110 REGULAR SALARIES	17,817.61	22,000.00	22,000.00	.00	22,000.00	22,000.00	_____
41221 LIFE INSURANCE-E	21.00	.00	.00	.00	.00	.00	_____
41 PERSONNEL	17,838.61	22,000.00	22,000.00	.00	22,000.00	22,000.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	157.61	5,000.00	5,000.00	417.75	1,500.00	5,000.00	_____
42 SUPPLIES & SERVICES	157.61	5,000.00	5,000.00	417.75	1,500.00	5,000.00	_____
45300 SPECIALTY COURTS	17,996.22	27,000.00	27,000.00	417.75	23,500.00	27,000.00	_____
TOTAL 0146 SPECIALTY COURTS	17,996.22	27,000.00	27,000.00	417.75	23,500.00	27,000.00	_____

Fund Equity Forecast

0148 (44800) - Sheriff Electronic Citation Fund

This fund is used to account for fees collected under 705 ILCS 105/27.3e to defray the expense of establishing and maintaining electronic citations. This fund is managed by the Sheriff's Office.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Service Fee & Charge	\$ -	\$ -	\$ 2,187	\$ 3,492	\$ 3,500
Investment Income	-	-	15	550	300
Total Revenues	-	-	2,202	4,042	3,800
<u>Expenditures</u>					
Supplies & Services	-	-	-	5,000	5,000
Total Expenditures	-	-	-	5,000	5,000
Excess (Deficiency) of Revenues Over Expenditures	-	-	2,202	(958)	(1,200)
<u>Other Financing Sources (Uses)</u>					
Transfers In	-	-	13,466	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	13,466	-	-
Net Change in Fund Balance	-	-	15,668	(958)	(1,200)
Fund Equity, Beginning	-	-	-	15,668	14,710
Fund Equity, Ending	\$ -	\$ -	\$ 15,668	\$ 14,710	\$ 13,510

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0148 SH-ELEC CITATION FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
44800 SH-ELEC CITATION FUND							
42 SUPPLIES & SERVICES							
42117 NON-CAPITAL COMP	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____
42 SUPPLIES & SERVICES	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____
44800 SH-ELEC CITATION	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____
TOTAL 0148 SH-ELEC CITATION	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____

Fund Equity Forecast

0151 (45100) - Commissary Account, Sheriff

This fund is used to account for fees collected and restricted to use for a commissary system for the benefit of detainees in the correctional facility. This fund is managed by the Sheriff department and audited annually by the County Auditor.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ -	\$ 9,685	\$ -	\$ -	\$ -
Charges for Services	<u>2,907,877</u>	<u>2,477,613</u>	<u>2,269,513</u>	<u>2,089,265</u>	<u>1,996,000</u>
Total Revenues	<u>2,907,877</u>	<u>2,487,298</u>	<u>2,269,513</u>	<u>2,089,265</u>	<u>1,996,000</u>
Expenditures					
Supplies & Services	1,574,102	1,436,088	1,830,638	1,960,783	2,353,000
Capital Outlay	<u>113,285</u>	<u>252,737</u>	<u>425,875</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,687,387</u>	<u>1,688,825</u>	<u>2,256,513</u>	<u>1,960,783</u>	<u>2,353,000</u>
Excess (Deficiency) of Revenues Over Expenditures	1,220,490	798,473	13,000	128,482	(357,000)
Fund Equity, Beginning	1,693,265	2,913,755	3,712,228	3,725,228	3,853,710
Fund Equity, Ending	<u>\$2,913,755</u>	<u>\$3,712,228</u>	<u>\$3,725,228</u>	<u>\$3,853,710</u>	<u>\$3,496,710</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0151 SHERIFF'S COMMISSARY FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
45100 SHERIFF COMMISSARY FUND							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	11,137.70	10,000.00	10,000.00	.00	5,000.00	10,000.00	_____
42120 BOOKS, PERIODICAL	1,200.00	.00	.00	.00	.00	.00	_____
42210 DATA PROCESSING	6,419.38	50,000.00	50,000.00	.00	20,000.00	30,000.00	_____
42230 CLEANING SUPPLIE	11,945.27	65,000.00	65,000.00	.00	130,000.00	150,000.00	_____
42260 MEDICAL & DENTAL	60,776.35	75,000.00	75,000.00	.00	40,000.00	60,000.00	_____
42270 CLOTHING	.00	50,000.00	50,000.00	.00	30,000.00	30,000.00	_____
42290 OTHER DEPARTMENT	678,868.12	400,000.00	400,000.00	.00	300,000.00	400,000.00	_____
42291 LINEN & BEDDING	.00	25,000.00	25,000.00	.00	15,000.00	20,000.00	_____
43150 MEDICAL & DENTAL	505,903.46	650,000.00	650,000.00	.00	600,000.00	650,000.00	_____
43160 DATA PROCESSING	-9,875.64	10,000.00	10,000.00	.00	5,000.00	5,000.00	_____
43167 SOFTWARE SUBSCRI	.00	200,000.00	200,000.00	.00	200,000.00	300,000.00	_____
43190 OTHER PROFESSION	270,910.96	380,000.00	380,000.00	-80,122.35	380,122.00	435,000.00	_____
43410 PRINTING & BINDI	53.00	.00	.00	.00	100.00	.00	_____
43730 EQUIPMENT REPAIR	.00	10,000.00	10,000.00	.00	5,000.00	10,000.00	_____
43731 AUTOMOBILE REPAI	10,389.20	50,000.00	50,000.00	.00	18,000.00	30,000.00	_____
43732 OFFICE EQUIPMENT	71,791.52	50,000.00	50,000.00	.00	28,000.00	30,000.00	_____
43941 DUES & MEMBERSHI	280.00	.00	.00	.00	.00	.00	_____
43942 INSTRUCTION & SC	17,099.14	40,000.00	40,000.00	.00	22,000.00	30,000.00	_____
43950 TAX & LICENSE FE	3,625.35	5,000.00	5,000.00	.00	2,500.00	3,000.00	_____
43990 OTHER UNCLASSIFI	115,784.50	100,000.00	100,000.00	535.00	160,000.00	160,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0151 SHERIFF'S COMMISSARY FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
44130 CENTRAL STORES X	2,012.63	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	1,758,320.94	2,170,000.00	2,170,000.00	-79,587.35	1,960,722.00	2,353,000.00	_____
46 CAPITAL OUTLAYS							
46410 AUTOMOBILES	201,520.00	.00	.00	.00	.00	.00	_____
46440 OTHER DEPARTMENT	224,355.09	.00	.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS	425,875.09	.00	.00	.00	.00	.00	_____
45100 SHERIFF COMMISSA	2,184,196.03	2,170,000.00	2,170,000.00	-79,587.35	1,960,722.00	2,353,000.00	_____
TOTAL 0151 SHERIFF'S COMMISS	2,184,196.03	2,170,000.00	2,170,000.00	-79,587.35	1,960,722.00	2,353,000.00	_____

Fund Equity Forecast

0152 (45200) - Sheriff Fitness Room

This fund is used to account for certain revenue and expenses that are restricted for use. This fund is managed by the Sheriff Department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Charges for Services	\$ 2,412	\$ 3,231	\$ 5,243	\$ 4,824	\$ 4,850
Total Revenues	<u>2,412</u>	<u>3,231</u>	<u>5,243</u>	<u>4,824</u>	<u>4,850</u>
Expenditures					
Supplies & Services	5,885	4,582	530	4,000	4,000
Total Expenditures	<u>5,885</u>	<u>4,582</u>	<u>530</u>	<u>4,000</u>	<u>4,000</u>
Excess (Deficiency) of Revenues Over					
Expenditures	(3,473)	(1,351)	4,713	824	850
Fund Equity, Beginning	7,799	4,326	2,975	7,688	8,512
Fund Equity, Ending	<u><u>\$ 4,326</u></u>	<u><u>\$ 2,975</u></u>	<u><u>\$ 7,688</u></u>	<u><u>\$ 8,512</u></u>	<u><u>\$ 9,362</u></u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0152 CJC FITNESS ACCOUNT	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
45200 CJC FITNESS ACCOUNT							
42 SUPPLIES & SERVICES							
42290 OTHER DEPARTMENT	530.39	4,000.00	4,000.00	.00	4,000.00	4,000.00	_____
42 SUPPLIES & SERVICES	530.39	4,000.00	4,000.00	.00	4,000.00	4,000.00	_____
45200 CJC FITNESS ACCO	530.39	4,000.00	4,000.00	.00	4,000.00	4,000.00	_____
TOTAL 0152 CJC FITNESS ACCOU	530.39	4,000.00	4,000.00	.00	4,000.00	4,000.00	_____

Fund Equity Forecast

0155 (45500) - Memorial Hall/Historical Museum Fund

This fund is used to account for the property tax levy which is restricted for maintaining Memorial Hall, a facility which provides a meeting place for veteran's organizations and a museum for war memorabilia. This fund is managed by Memorial Hall and County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Property Taxes	\$ 124,326	\$ 121,348	\$ 119,150	\$ 129,223	\$ 150,340
Intergovernmental (Grants)	252,118	192,188	3,038	97,338	180
Rental & Other	7,747	40,791	40,542	39,000	40,000
Interest	2	2	1,727	1,744	1,200
Total Revenues	<u>384,193</u>	<u>354,329</u>	<u>164,457</u>	<u>267,305</u>	<u>191,720</u>
<u>Expenditures</u>					
Personnel	74,501	79,832	87,369	94,827	93,612
Supplies & Services	70,701	94,164	76,919	90,592	97,711
Capital Outlay	-	237,798	3,037	96,963	-
Administrative	8,985	8,985	8,985	9,281	10,100
Total Expenditures	<u>154,187</u>	<u>420,779</u>	<u>176,310</u>	<u>291,663</u>	<u>201,423</u>
Excess (Deficiency) of Revenues					
Over Expenditures	230,006	(66,450)	(11,853)	(24,358)	(9,703)
Fund Equity, Beginning	(66,411)	163,595	97,145	85,292	60,934
Fund Equity, Ending	<u>\$ 163,595</u>	<u>\$ 97,145</u>	<u>\$ 85,292</u>	<u>\$ 60,934</u>	<u>\$ 51,231</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0155 MEMORIAL HALL/HIS MUSEUM FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
45500 MEMORIAL HALL/HISTORICAL MUSE							
41 PERSONNEL							
41110 REGULAR SALARIES	65,747.70	69,307.57	69,307.57	67,590.84	71,083.80	73,515.00	_____
41120 TEMPORARY SALARI	21,575.88	23,697.36	23,697.36	21,078.74	23,697.36	20,051.20	_____
41221 LIFE INSURANCE-E	45.50	45.50	45.50	43.75	45.50	45.50	_____
41 PERSONNEL	87,369.08	93,050.43	93,050.43	88,713.33	94,826.66	93,611.70	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,193.75	2,000.00	2,000.00	1,946.44	1,500.00	2,000.00	_____
42250 FOOD & BEVERAGE	.00	300.00	300.00	356.39	356.39	400.00	_____
42290 OTHER DEPARTMENT	7,141.86	1,200.00	1,200.00	630.08	1,200.00	1,200.00	_____
42310 BUILDING MAINTEN	1,119.58	2,000.00	2,000.00	926.38	2,000.00	2,000.00	_____
42390 OTHER REPAIR & M	302.56	250.00	250.00	.00	250.00	250.00	_____
43159 EXPS. - GUEST, E	16,947.09	20,000.00	20,000.00	22,743.86	25,000.00	25,000.00	_____
43190 OTHER PROFESSION	5,031.29	18,000.00	18,000.00	15,134.30	15,000.00	18,000.00	_____
43210 TELEPHONE	972.47	1,100.00	1,100.00	.00	.00	.00	_____
43212 CELL PH. WIRELES	420.00	420.00	420.00	315.00	420.00	420.00	_____
43220 POSTAGE	77.20	150.00	150.00	88.75	150.00	150.00	_____
43410 PRINTING & BINDI	.00	500.00	500.00	1,189.31	.00	.00	_____
43420 ADVERTISING	1,084.41	1,200.00	1,200.00	1,002.17	1,200.00	1,000.00	_____
43610 GAS & HEATING OI	4,575.19	7,000.00	7,000.00	4,017.02	7,000.00	7,000.00	_____
43620 ELECTRICITY	11,943.99	15,100.00	15,100.00	13,118.89	12,000.00	13,000.00	_____
43630 WATER	3,084.65	2,200.00	2,200.00	1,972.32	2,200.00	2,500.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue

FOR PERIOD 99

ACCOUNTS FOR:

0155 MEMORIAL HALL/HIS MUSEUM FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
43640 WASTE REMOVAL SE	879.52	750.00	750.00	1,188.71	900.00	900.00	_____
43710 BUILDING REPAIRS	17,494.02	17,000.00	17,000.00	16,666.83	17,000.00	16,800.00	_____
43711 OFFICE CLEAN & M	2,916.00	2,916.00	2,916.00	2,551.50	2,916.00	2,916.00	_____
43730 EQUIPMENT REPAIR	525.00	3,200.00	3,200.00	1,354.41	1,000.00	1,000.00	_____
43941 DUES & MEMBERSHI	1,036.15	300.00	300.00	227.95	300.00	250.00	_____
43942 INSTRUCTION & SC	.00	400.00	400.00	.00	200.00	200.00	_____
43960 LAUNDRY & SANITA	.00	25.00	25.00	.00	.00	25.00	_____
43990 OTHER UNCLASSIFI	.00	100.00	100.00	.00	.00	.00	_____
44110 CENTRAL STORES S	.00	25.00	25.00	.00	.00	.00	_____
44120 CENTRAL STORES P	174.10	400.00	400.00	.00	.00	200.00	_____
44170 CENTRAL STORES M	.00	.00	.00	.00	.00	2,500.00	_____
42 SUPPLIES & SERVICES	76,918.83	96,536.00	96,536.00	85,430.31	90,592.39	97,711.00	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	3,037.50	100,000.00	100,000.00	38,639.00	96,962.50	.00	_____
46 CAPITAL OUTLAYS	3,037.50	100,000.00	100,000.00	38,639.00	96,962.50	.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	8,985.08	8,985.08	8,985.08	8,558.61	9,281.00	10,100.00	_____
48 ADMINISTRATIVE SUPP	8,985.08	8,985.08	8,985.08	8,558.61	9,281.00	10,100.00	_____
45500 MEMORIAL HALL/HI	176,310.49	298,571.51	298,571.51	221,341.25	291,662.55	201,422.70	_____
TOTAL 0155 MEMORIAL HALL/HIS	176,310.49	298,571.51	298,571.51	221,341.25	291,662.55	201,422.70	_____

Fund Equity Forecast

0156 (45600) - Circuit Clerk Electronic Citation Fund

This fund is used to account for fees collected under 705 ILCS 105/27.3e to defray the expense of establishing and maintaining electronic citations. This fund is managed by the Circuit Clerk.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Service Fee & Charge	\$ 107,884	\$ 102,112	\$ 90,451	\$ 90,000	\$ 85,000
Interest	7	575	5,118	6,400	5,800
Total Revenues	<u>107,891</u>	<u>102,687</u>	<u>95,569</u>	<u>96,400</u>	<u>90,800</u>
<u>Expenditures</u>					
Supplies & Services	<u>91,288</u>	<u>122,007</u>	<u>112,517</u>	<u>155,000</u>	<u>160,000</u>
Total Expenditures	<u>91,288</u>	<u>122,007</u>	<u>112,517</u>	<u>155,000</u>	<u>160,000</u>
Excess (Deficiency) of Revenues Over Expenditures	16,603	(19,320)	(16,948)	(58,600)	(69,200)
<u>Other Financing Sources (Uses)</u>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(13,466)	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>(13,466)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	16,603	(19,320)	(30,414)	(58,600)	(69,200)
Fund Equity, Beginning	203,394	219,997	200,677	170,263	111,663
Fund Equity, Ending	<u>\$ 219,997</u>	<u>\$ 200,677</u>	<u>\$ 170,263</u>	<u>\$ 111,663</u>	<u>\$ 42,463</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0156 CC CLERK ELECTRONIC CITATION	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
45600 CC CLERK ELECT. CITATION FUND							
42 SUPPLIES & SERVICES							
43167 SOFTWARE SUBSCRI	.00	.00	.00	.00	.00	160,000.00	_____
43190 OTHER PROFESSION	112,517.35	135,000.00	135,000.00	111,658.70	155,000.00	.00	_____
42 SUPPLIES & SERVICES	112,517.35	135,000.00	135,000.00	111,658.70	155,000.00	160,000.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	13,466.00	.00	.00	.00	.00	.00	_____
49 OTHER EXPENSE	13,466.00	.00	.00	.00	.00	.00	_____
45600 CC CLERK ELECT.	125,983.35	135,000.00	135,000.00	111,658.70	155,000.00	160,000.00	_____
TOTAL 0156 CC CLERK ELECTRON	125,983.35	135,000.00	135,000.00	111,658.70	155,000.00	160,000.00	_____

Fund Equity Forecast

0157 (45700) - Circuit Clerk Operations and Administration Fund

This fund is used to account for Circuit Clerk operations and administration fees the use of which is restricted to pay costs of operation of the Circuit Clerk Office. This fund is managed by the Circuit Clerk.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Service Fee & Charge	\$ 120,049	\$ 122,467	\$ 117,170	\$ 131,000	\$ 100,000
Interest Income	11	1,374	14,527	26,700	24,000
Total Revenues	<u>120,060</u>	<u>123,841</u>	<u>131,697</u>	<u>157,700</u>	<u>124,000</u>
<u>Expenditures</u>					
Supplies & Services	6,676	32,400	10,459	32,000	85,000
Capital Outlay	-	-	8,438	-	50,000
Total Expenditures	<u>6,676</u>	<u>32,400</u>	<u>18,897</u>	<u>32,000</u>	<u>135,000</u>
Excess (Deficiency) of Revenues Over Expenditures	113,384	91,441	112,800	125,700	(11,000)
<u>Other Financing Sources (Uses)</u>					
Transfers In	-	-	-	-	-
Transfers Out	(4,000)	(4,000)	(4,000)	(4,000)	(13,000)
Total Other Financing Sources	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>(13,000)</u>
Net Change in Fund Balance	109,384	87,441	108,800	121,700	(24,000)
Fund Equity, Beginning	255,623	365,007	452,448	561,248	682,948
Fund Equity, Ending	<u>\$ 365,007</u>	<u>\$ 452,448</u>	<u>\$ 561,248</u>	<u>\$ 682,948</u>	<u>\$ 658,948</u>
<u>Transfer to Other Funds:</u>					
#0001 General Fund	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 13,000

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0157 CC CLERK OP AND ADMIN FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
45700 CC CLERK OP AND ADMIN FUND							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	35,000.00	35,000.00	.00	12,000.00	35,000.00	_____
42210 DATA PROCESSING	.00	30,000.00	30,000.00	.00	15,000.00	30,000.00	_____
43190 OTHER PROFESSION	10,459.25	20,000.00	20,000.00	17,972.00	.00	20,000.00	_____
42 SUPPLIES & SERVICES	10,459.25	85,000.00	85,000.00	17,972.00	27,000.00	85,000.00	_____
46 CAPITAL OUTLAYS							
46594 OTHER SPECIAL OF	8,437.95	20,000.00	20,000.00	4,886.96	.00	50,000.00	_____
46 CAPITAL OUTLAYS	8,437.95	20,000.00	20,000.00	4,886.96	.00	50,000.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	4,000.00	4,000.00	4,000.00	.00	4,000.00	13,000.00	_____
49 OTHER EXPENSE	4,000.00	4,000.00	4,000.00	.00	4,000.00	13,000.00	_____
45700 CC CLERK OP AND	22,897.20	109,000.00	109,000.00	22,858.96	31,000.00	148,000.00	_____
TOTAL 0157 CC CLERK OP AND A	22,897.20	109,000.00	109,000.00	22,858.96	31,000.00	148,000.00	_____

Fund Equity Forecast

0158 (45800) - Children's Advocacy Project Fund

This fund is used to account for the property taxes and grant fund restricted for coordinating the County-wide response to child sexual abuse cases among appropriate agencies and to create stronger cases for prosecution. This fund is managed by the Children's Advocacy Center.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Property Taxes	\$ 158,859	\$ 157,315	\$ 152,510	\$ 156,050	\$ 155,000
Intergovernmental	362,985	414,889	432,068	635,639	658,341
Other	24,360	170,134	17,468	14,111	14,000
Investment Income	-	121	3,040	8,600	5,000
Total Revenues	<u>546,204</u>	<u>742,459</u>	<u>605,086</u>	<u>814,400</u>	<u>832,341</u>
<u>Expenditures</u>					
Personnel	406,740	375,379	417,603	542,885	573,858
Supplies & Services	52,368	49,057	16,008	27,532	50,317
Administrative	93,015	92,248	78,155	131,077	164,000
Total Expenditures	<u>552,123</u>	<u>516,684</u>	<u>511,766</u>	<u>701,494</u>	<u>788,175</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(5,919)	225,775	93,320	112,906	44,166
Fund Equity, Beginning	(93,885)	(99,804)	125,971	219,291	332,197
Fund Equity, Ending	<u>\$ (99,804)</u>	<u>\$ 125,971</u>	<u>\$ 219,291</u>	<u>\$ 332,197</u>	<u>\$ 376,363</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0158 CHILDREN'S ADVOCACY PROJECT	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
45800 CHILDREN'S ADVOCACY PROJECT							
41 PERSONNEL							
41110 REGULAR SALARIES	341,502.95	480,775.00	480,775.00	484,204.48	502,657.24	528,630.25	_____
41120 TEMPORARY SALARI	75,867.84	40,000.00	40,000.00	46,311.13	40,000.00	45,000.00	_____
41221 LIFE INSURANCE-E	231.82	227.50	227.50	337.75	227.50	227.50	_____
41 PERSONNEL	417,602.61	521,002.50	521,002.50	530,853.36	542,884.74	573,857.75	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,875.65	3,000.00	3,000.00	2,115.47	3,000.00	3,000.00	_____
42230 CLEANING SUPPLIE	4,320.00	4,000.00	4,000.00	3,120.00	4,000.00	4,000.00	_____
42250 FOOD & BEVERAGE	527.81	900.00	900.00	584.45	900.00	900.00	_____
42290 OTHER DEPARTMENT	607.57	800.00	800.00	573.97	800.00	800.00	_____
43190 OTHER PROFESSION	1,754.74	3,000.00	3,000.00	1,575.00	3,000.00	3,000.00	_____
43212 CELL PH. WIRELES	2,620.80	3,000.00	3,000.00	2,538.34	3,000.00	3,000.00	_____
43310 TRAVEL	3,833.21	8,167.00	8,167.00	7,191.22	8,167.00	8,167.00	_____
43810 BUILDING RENTAL	.00	3,000.00	3,000.00	.00	.00	27,000.00	_____
43990 OTHER UNCLASSIFI	.00	6,600.00	6,600.00	4,089.04	4,215.00	.00	_____
44120 CENTRAL STORES P	1.15	.00	.00	1.27	.00	.00	_____
44130 CENTRAL STORES X	467.40	450.00	450.00	538.16	450.00	450.00	_____
42 SUPPLIES & SERVICES	16,008.33	32,917.00	32,917.00	22,326.92	27,532.00	50,317.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	78,154.64	131,077.00	131,077.00	133,661.40	131,077.00	164,000.00	_____
48 ADMINISTRATIVE SUPP	78,154.64	131,077.00	131,077.00	133,661.40	131,077.00	164,000.00	_____
45800 CHILDREN'S ADVOC	511,765.58	684,996.50	684,996.50	686,841.68	701,493.74	788,174.75	_____
TOTAL 0158 CHILDREN'S ADVOCA	511,765.58	684,996.50	684,996.50	686,841.68	701,493.74	788,174.75	_____

Fund Equity Forecast

0159 (45900) - CASA

This fund is used to account for fees established by County ordinance and restricted to cover costs associated with the Court Appointed Special Advocate Program. This fund is managed by County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Charges for Services	17,859	21,276	22,429	24,021	24,000
Investment Income	1	55	588	900	900
Total Revenues	<u>17,860</u>	<u>21,331</u>	<u>23,017</u>	<u>24,921</u>	<u>24,900</u>
<u>Expenditures</u>					
	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	17,860	21,331	23,017	24,921	24,900
<u>Other Financing Sources (Uses)</u>					
Transfers In	-	-	-	-	-
Transfers Out	(40,000)	(15,000)	(20,000)	(22,000)	(24,000)
Total Other Financing Sources	<u>(40,000)</u>	<u>(15,000)</u>	<u>(20,000)</u>	<u>(22,000)</u>	<u>(24,000)</u>
Net Change in Fund Balance	(22,140)	6,331	3,017	2,921	900
Fund Equity, Beginning	24,078	1,938	8,269	11,286	14,207
Fund Equity, Ending	<u>\$ 1,938</u>	<u>\$ 8,269</u>	<u>\$ 11,286</u>	<u>\$ 14,207</u>	<u>\$ 15,107</u>

Transfer to Other Funds:

#0001 General Fund	\$40,000	\$15,000	\$20,000	\$22,000	\$24,000

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0159 COURT APPTD SPEC ADVOCATE	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
45900 COURT APPTD SPEC ADVOCATE							
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	20,000.00	22,000.00	22,000.00	.00	22,000.00	24,000.00	_____
49 OTHER EXPENSE	20,000.00	22,000.00	22,000.00	.00	22,000.00	24,000.00	_____
45900 COURT APPTD SPEC	20,000.00	22,000.00	22,000.00	.00	22,000.00	24,000.00	_____
TOTAL 0159 COURT APPTD SPEC	20,000.00	22,000.00	22,000.00	.00	22,000.00	24,000.00	_____

Fund Equity Forecast

0161 (46100) - County Highway Fund

This fund is used to account for property tax and other revenues restricted for road improvements throughout the County. This fund is managed by the Highway Department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Property Taxes	\$ 2,389,212	\$2,377,773	\$2,325,666	\$ 3,034,841	\$ 3,052,000
Other Intergovernmental	1,487,806	1,293,265	1,636,774	2,485,837	5,139,852
Charges for Services	544,485	369,824	191,229	340,000	45,000
Interest	165	9,251	109,501	195,000	175,500
Other	-	-	-	2,000	2,000
Total Revenues	<u>4,421,668</u>	<u>4,050,113</u>	<u>4,263,170</u>	<u>6,057,678</u>	<u>8,414,352</u>
Expenditures					
Personnel	1,526,184	1,550,415	1,675,051	1,848,950	1,989,068
Supplies & Services	1,043,202	1,147,869	1,360,267	1,489,600	1,788,200
Debt Service	886,964	841,411	399,040	125,000	140,000
Capital Outlay	604,332	1,243,946	454,938	4,360,000	5,375,000
Administrative	403,798	418,690	337,674	325,000	493,351
Total Expenditures	<u>4,464,480</u>	<u>5,202,331</u>	<u>4,226,970</u>	<u>8,148,550</u>	<u>9,785,619</u>
Excess (Deficiency) of Revenues Over Expenditures	(42,812)	(1,152,218)	36,200	(2,090,872)	(1,371,267)
Other Financing Sources (Uses)					
Sale of Assets	139,802	143,304	55,485	32,100	200,000
Capital Lease Proceeds	-	358,600	-	-	-
Transfers In	-	-	2,000,000	1,000,000	1,000,000
Transfers Out	-	-	(1,164,323)	-	-
Total Other Financing Sources	<u>139,802</u>	<u>501,904</u>	<u>891,162</u>	<u>1,032,100</u>	<u>1,200,000</u>
Net Change in Fund Balance	96,990	(650,314)	927,362	(1,058,772)	(171,267)
Prior Year Restatement	-	-	-	-	-
Fund Equity, Beginning	4,438,841	4,535,831	3,885,517	4,812,879	3,754,107
Fund Equity, Ending	<u>\$ 4,535,831</u>	<u>\$3,885,517</u>	<u>\$4,812,879</u>	<u>\$ 3,754,107</u>	<u>\$ 3,582,840</u>
Transfer from Other Funds:					
#0116 Host Fee Fund	\$0	\$0	\$2,000,000	\$1,000,000	\$1,000,000
Transfer to Other Funds:					
#0254 2020A Bond Series	\$0	\$0	\$64,750	\$0	\$0
#0721 2020A Bond Proceeds	\$0	\$0	\$1,099,573	\$0	\$0

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0161 COUNTY HIGHWAY FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
46100 COUNTY HIGHWAY							
41 PERSONNEL							
41110 REGULAR SALARIES	1,591,131.26	1,818,201.00	1,818,201.00	1,456,154.77	1,750,000.00	1,792,834.13	_____
41115 VACATION PAYOUTS	7,714.82	.00	.00	3,396.21	4,000.00	4,000.00	_____
41120 TEMPORARY SALARI	53,393.34	.00	.00	52,262.46	78,000.00	110,124.00	_____
41130 OVERTIME	20,920.20	80,000.00	80,000.00	17,933.44	15,000.00	80,000.00	_____
41221 LIFE INSURANCE-E	1,891.75	2,110.00	2,110.00	1,636.25	1,950.00	2,110.00	_____
41 PERSONNEL	1,675,051.37	1,900,311.00	1,900,311.00	1,531,383.13	1,848,950.00	1,989,068.13	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	4,261.95	5,000.00	5,000.00	2,395.15	4,000.00	5,000.00	_____
42112 EQUIPMENT < \$120	.00	.00	.00	4,869.00	.00	36,000.00	_____
42115 NON-CAPITAL OFFI	1,242.23	1,000.00	1,000.00	.00	500.00	1,000.00	_____
42117 NON-CAPITAL COMP	.00	.00	.00	.00	.00	40,000.00	_____
42120 BOOKS, PERIODICAL	311.57	1,200.00	1,200.00	302.15	500.00	1,200.00	_____
42210 DATA PROCESSING	512.00	1,000.00	1,000.00	35.99	500.00	1,000.00	_____
42240 GASOLINE & OIL	355,457.14	400,000.00	400,000.00	237,796.33	325,000.00	400,000.00	_____
42250 FOOD & BEVERAGE	244.79	1,000.00	1,000.00	670.83	1,000.00	1,000.00	_____
42260 MEDICAL & DENTAL	1,913.13	1,250.00	1,250.00	889.75	1,200.00	1,500.00	_____
42270 CLOTHING	6,304.40	10,000.00	10,000.00	4,958.97	8,500.00	6,000.00	_____
42280 ASPHALT	.00	60,000.00	60,000.00	.00	.00	60,000.00	_____
42281 CULVERT PIPE	.00	.00	.00	45.36	.00	.00	_____
42282 AGGREGATE	.00	5,000.00	5,000.00	7,103.49	5,000.00	5,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0161 COUNTY HIGHWAY FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
42283 HIGHWAY PAINT	683.02	500.00	500.00	.00	500.00	500.00	_____
42284 TURF SUPPLIES	2,007.93	.00	.00	66.00	.00	.00	_____
42287 SIGNS & BARRICAD	1,946.97	5,000.00	5,000.00	9,466.00	6,000.00	5,000.00	_____
42288 TOOLS	9,260.41	10,500.00	10,500.00	7,801.75	10,500.00	10,500.00	_____
42290 OTHER DEPARTMENT	14,322.31	5,000.00	5,000.00	29,383.30	4,000.00	5,000.00	_____
42310 BUILDING MAINTEN	8,779.42	6,500.00	6,500.00	4,563.12	5,000.00	6,000.00	_____
42320 EQUIPMENT REPAIR	364,698.67	300,000.00	300,000.00	221,132.75	300,000.00	300,000.00	_____
42390 OTHER REPAIR & M	36,572.77	40,000.00	40,000.00	29,120.95	35,000.00	40,000.00	_____
43130 ENGINEERING & AR	.00	.00	.00	.00	.00	20,000.00	_____
43150 MEDICAL & DENTAL	.00	400.00	400.00	.00	400.00	400.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	.00	2,091.65	.00	.00	_____
43168 SOFTWARE MAINTEN	18,336.89	120,000.00	120,000.00	15,364.65	25,000.00	50,000.00	_____
43190 OTHER PROFESSION	.00	.00	.00	.00	.00	20,000.00	_____
43210 TELEPHONE	355.70	600.00	600.00	475.48	600.00	600.00	_____
43212 CELL PH. WIRELES	11,316.37	12,000.00	12,000.00	8,611.79	11,500.00	12,000.00	_____
43220 POSTAGE	893.71	800.00	800.00	84.08	500.00	800.00	_____
43310 TRAVEL	2,148.12	5,000.00	5,000.00	7,565.78	5,000.00	8,000.00	_____
43320 FREIGHT	.00	100.00	100.00	.00	100.00	100.00	_____
43350 TOWING	6,475.00	7,000.00	7,000.00	5,500.00	7,000.00	7,000.00	_____
43410 PRINTING & BINDI	108.00	500.00	500.00	91.90	500.00	500.00	_____
43420 ADVERTISING	1,359.00	2,000.00	2,000.00	180.20	500.00	2,000.00	_____
43610 GAS & HEATING OI	18,918.73	20,000.00	20,000.00	14,503.35	16,000.00	20,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0161 COUNTY HIGHWAY FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43620 ELECTRICITY	83,080.82	75,000.00	75,000.00	80,036.16	80,000.00	85,000.00	_____
43630 WATER	5,392.95	5,000.00	5,000.00	4,252.34	5,100.00	5,500.00	_____
43640 WASTE REMOVAL SE	18,263.54	18,000.00	18,000.00	19,968.35	19,600.00	20,000.00	_____
43710 BUILDING REPAIRS	31,553.84	40,000.00	40,000.00	30,599.50	40,000.00	40,000.00	_____
43711 OFFICE CLEAN & M	13,008.50	15,000.00	15,000.00	10,298.00	13,500.00	15,000.00	_____
43730 EQUIPMENT REPAIR	146,170.54	200,000.00	200,000.00	249,194.75	350,000.00	350,000.00	_____
43732 OFFICE EQUIPMENT	.00	1,000.00	1,000.00	.00	500.00	1,000.00	_____
43733 TRAFFIC SIGNAL M	20,880.94	.00	.00	.00	.00	.00	_____
43735 OFFICE FURN / EQ	23,092.31	50,000.00	50,000.00	47,150.79	26,000.00	.00	_____
43810 BUILDING RENTAL	.00	.00	.00	.00	.00	15,000.00	_____
43820 MACHINERY RENTAL	324.75	.00	.00	5,420.95	6,000.00	10,000.00	_____
43890 OTHER RENTAL	11,717.02	16,000.00	16,000.00	10,805.05	15,000.00	16,000.00	_____
43941 DUES & MEMBERSHI	3,144.15	4,000.00	4,000.00	2,976.08	4,000.00	4,000.00	_____
43942 INSTRUCTION & SC	6,483.76	15,000.00	15,000.00	8,820.72	13,000.00	17,000.00	_____
43950 TAX & LICENSE FE	293.25	500.00	500.00	687.12	500.00	500.00	_____
43990 OTHER UNCLASSIFI	16,850.81	36,000.00	36,000.00	18,293.38	30,000.00	30,000.00	_____
44120 CENTRAL STORES P	95.24	100.00	100.00	19.47	100.00	100.00	_____
44130 CENTRAL STORES X	1,230.69	3,500.00	3,500.00	813.64	2,000.00	3,000.00	_____
44150 CAR POOL EXPENSE	.00	.00	.00	114.57	.00	.00	_____
44235 ADMINISTRATIVE &	110,000.00	110,000.00	110,000.00	82,500.00	110,000.00	110,000.00	_____
42 SUPPLIES & SERVICES	1,360,013.34	1,610,450.00	1,610,450.00	1,187,020.64	1,489,600.00	1,788,200.00	_____
45 DEBT SERVICE EXPENSE							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0161 COUNTY HIGHWAY FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
45120 CAPITAL LEASE PA	377,970.23	130,000.00	130,000.00	123,088.29	125,000.00	140,000.00	_____
45210 INTEREST ON DEBT	21,070.15	.00	.00	.00	.00	.00	_____
45 DEBT SERVICE EXPENS	399,040.38	130,000.00	130,000.00	123,088.29	125,000.00	140,000.00	_____
46 CAPITAL OUTLAYS							
46110 LAND	.00	170,000.00	170,000.00	.00	105,000.00	550,000.00	_____
46320 BUILDING IMPROVE	.00	45,000.00	45,000.00	16,617.00	45,000.00	50,000.00	_____
46330 ROADWAY	110,938.84	3,960,000.00	3,960,000.00	87,078.82	2,900,000.00	3,615,000.00	_____
46331 PRELIMINARY ENGI	228,939.95	375,000.00	375,000.00	393,610.84	375,000.00	225,000.00	_____
46332 DESIGN ENGINEERI	5,503.75	.00	.00	.00	.00	.00	_____
46430 MACHINERY & EQUI	95,175.61	900,000.00	900,000.00	757,274.94	935,000.00	935,000.00	_____
46 CAPITAL OUTLAYS	440,558.15	5,450,000.00	5,450,000.00	1,254,581.60	4,360,000.00	5,375,000.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	337,673.65	626,010.32	626,010.32	281,453.94	325,000.00	493,351.00	_____
48 ADMINISTRATIVE SUPP	337,673.65	626,010.32	626,010.32	281,453.94	325,000.00	493,351.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	64,750.00	.00	.00	.00	.00	.00	_____
49 OTHER EXPENSE	64,750.00	.00	.00	.00	.00	.00	_____
46100 COUNTY HIGHWAY	4,277,086.89	9,716,771.32	9,716,771.32	4,377,527.60	8,148,550.00	9,785,619.13	_____
TOTAL 0161 COUNTY HIGHWAY FU	4,277,086.89	9,716,771.32	9,716,771.32	4,377,527.60	8,148,550.00	9,785,619.13	_____

Fund Equity Forecast

0162 (46200) - County Bridge & Improvement Fund

This fund is used to account for property tax and other revenues restricted for bridge improvements throughout the County. This fund is managed by the Highway Department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Property Taxes	\$ 237,029	\$ 238,219	\$ 228,767	\$ 627,344	\$ 632,000
Intergovernmental	2,609	5,707	-	6,586	6,200
Interest Income	18	1,598	16,083	31,040	27,935
Total Revenues	<u>239,656</u>	<u>245,524</u>	<u>244,850</u>	<u>664,970</u>	<u>666,135</u>
<u>Expenditures</u>					
Personnel	48,484	24,509	21,816	14,500	50,845
Supplies & Services	55,615	95,609	33,216	64,275	112,000
Capital Outlay	125,938	118,345	-	-	1,300,000
Administrative	13,110	6,732	5,596	4,000	12,650
Total Expenditures	<u>243,147</u>	<u>245,195</u>	<u>60,628</u>	<u>82,775</u>	<u>1,475,495</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(3,491)	329	184,222	582,195	(809,360)
Fund Equity, Beginning	524,422	520,931	521,260	705,482	1,287,677
Fund Equity, Ending	<u>\$ 520,931</u>	<u>\$ 521,260</u>	<u>\$ 705,482</u>	<u>\$ 1,287,677</u>	<u>\$ 478,317</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0162 COUNTY BRIDGE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
46200 COUNTY BRIDGE							
41 PERSONNEL							
41110 REGULAR SALARIES	21,816.16	45,672.00	45,672.00	12,051.36	14,500.00	47,844.77	_____
41130 OVERTIME	.00	3,000.00	3,000.00	.00	.00	3,000.00	_____
41 PERSONNEL	21,816.16	48,672.00	48,672.00	12,051.36	14,500.00	50,844.77	_____
42 SUPPLIES & SERVICES							
43842 BRIDGE & CULVERT	19,918.92	360,000.00	360,000.00	2,274.64	2,274.64	50,000.00	_____
43843 INLET REPAIR CUR	2,203.76	50,000.00	50,000.00	5,464.12	50,000.00	50,000.00	_____
43990 OTHER UNCLASSIFI	11,093.33	12,000.00	12,000.00	13,640.00	12,000.00	12,000.00	_____
42 SUPPLIES & SERVICES	33,216.01	422,000.00	422,000.00	21,378.76	64,274.64	112,000.00	_____
46 CAPITAL OUTLAYS							
46330 ROADWAY	.00	.00	.00	.00	.00	1,300,000.00	_____
46 CAPITAL OUTLAYS	.00	.00	.00	.00	.00	1,300,000.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	5,596.44	11,765.00	11,765.00	3,155.52	4,000.00	12,650.00	_____
48 ADMINISTRATIVE SUPP	5,596.44	11,765.00	11,765.00	3,155.52	4,000.00	12,650.00	_____
46200 COUNTY BRIDGE	60,628.61	482,437.00	482,437.00	36,585.64	82,774.64	1,475,494.77	_____
TOTAL 0162 COUNTY BRIDGE FUN	60,628.61	482,437.00	482,437.00	36,585.64	82,774.64	1,475,494.77	_____

Fund Equity Forecast

0163 (46300)- Federal Aid Matching Fund

This fund is used to account for revenues and expenditures related to a property tax imposed the use of which is primarily restricted to match federal grant funds for construction of right of ways. This fund is managed by the Highway Department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Property Taxes	\$ 1,787,669	\$ 1,779,940	\$ 1,739,452	\$ 2,058,974	\$ 2,071,000
Reimbursements & Other	3,127	2,758	-	5,680	2,800
Interest	50	6,020	77,901	138,000	124,205
Total Revenues	<u>1,790,846</u>	<u>1,788,718</u>	<u>1,817,353</u>	<u>2,202,654</u>	<u>2,198,005</u>
Expenditures					
Supplies & Services	27,763	29,129	731,683	50,000	43,500
Capital Outlay	10,563	39,643	155,415	2,275,000	3,368,000
Administrative	-	-	-	-	-
Total Expenditures	<u>38,326</u>	<u>68,772</u>	<u>887,098</u>	<u>2,325,000</u>	<u>3,411,500</u>
Excess (Deficiency) of Revenues Over Expenditures	1,752,520	1,719,946	930,255	(122,346)	(1,213,495)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(1,468,959)	(1,302,531)	(200,500)	(200,538)	(201,700)
Total Other Financing Sources	<u>(1,468,959)</u>	<u>(1,302,531)</u>	<u>(200,500)</u>	<u>(200,538)</u>	<u>(201,700)</u>
Net Change in Fund Balance	283,561	417,415	729,755	(322,884)	(1,415,195)
Fund Equity, Beginning	<u>1,943,330</u>	<u>2,226,891</u>	<u>2,644,306</u>	<u>3,374,061</u>	<u>3,051,177</u>
Fund Equity, Ending	<u>\$ 2,226,891</u>	<u>\$ 2,644,306</u>	<u>\$ 3,374,061</u>	<u>\$ 3,051,177</u>	<u>\$ 1,635,982</u>
Transfer to Other Funds					
#0247 2012D Bond Series	\$ 542,767	\$ 553,839	\$ -	\$ -	\$ -
#0201 2013B Bond Series	503,028	494,214	-	-	-
#0216 2017B Bond Series	358,039	190,925	-	-	-
#0254 2020A Bond Series	65,125	63,553	200,500	200,538	201,700
	<u>\$ 1,468,959</u>	<u>\$ 1,302,531</u>	<u>\$ 200,500</u>	<u>\$ 200,538</u>	<u>\$ 201,700</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0163 FEDERAL AID MATCHING FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
46300 FEDERAL AID MATCHING							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	33,227.56	50,000.00	50,000.00	33,227.56	50,000.00	43,500.00	_____
43820 MACHINERY RENTAL	698,455.29	.00	.00	37,303.93	.00	.00	_____
42 SUPPLIES & SERVICES	731,682.85	50,000.00	50,000.00	70,531.49	50,000.00	43,500.00	_____
46 CAPITAL OUTLAYS							
46110 LAND	.00	75,000.00	75,000.00	.00	75,000.00	.00	_____
46330 ROADWAY	155,415.40	2,769,000.00	2,769,000.00	97,967.63	2,200,000.00	3,368,000.00	_____
46331 PRELIMINARY ENGI	.00	.00	.00	10,693.50	.00	.00	_____
46 CAPITAL OUTLAYS	155,415.40	2,844,000.00	2,844,000.00	108,661.13	2,275,000.00	3,368,000.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	200,500.00	200,500.00	200,537.50	200,537.50	200,537.50	201,700.00	_____
49 OTHER EXPENSE	200,500.00	200,500.00	200,537.50	200,537.50	200,537.50	201,700.00	_____
46300 FEDERAL AID MATC	1,087,598.25	3,094,500.00	3,094,537.50	379,730.12	2,525,537.50	3,613,200.00	_____
TOTAL 0163 FEDERAL AID MATCH	1,087,598.25	3,094,500.00	3,094,537.50	379,730.12	2,525,537.50	3,613,200.00	_____

Fund Equity Forecast

0164 - (46400) Motor Fuel Tax Fund

This fund is used to account for revenues and expenditures related to a property tax imposed the use of which is primarily restricted to match federal grant funds for construction of right of ways. This fund is managed by the Highway Department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
St Motor Fuel Allotments	\$ 5,378,576	\$ 6,674,181	\$ 5,957,284	\$ 6,120,000	\$ 6,000,000
Intergovernmental	2,874,719	360,023	1,055,861	1,298,745	1,719,000
Chgs for Services	-	176	-	-	20,000
Interest	1,451	14,080	227,128	474,500	427,000
Total Revenues	<u>8,254,746</u>	<u>7,048,460</u>	<u>7,240,273</u>	<u>7,893,245</u>	<u>8,166,000</u>
Expenditures					
Personnel	1,136,428	973,060	1,121,183	1,056,000	1,355,870
Supplies & Services	3,824,454	2,895,891	3,254,667	3,614,440	4,212,040
Capital Outlay	1,741,757	689,226	1,059,595	1,744,000	6,910,000
Administrative	274,374	244,483	282,377	250,000	337,334
Total Expenditures	<u>6,977,013</u>	<u>4,802,660</u>	<u>5,717,822</u>	<u>6,664,440</u>	<u>12,815,244</u>
Excess (Deficiency) of Revenues Over Expenditures	1,277,733	2,245,800	1,522,451	1,228,805	(4,649,244)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(1,468,959)	(1,302,531)	(135,750)	(200,537)	(200,875)
Total Other Financing Sources	<u>(1,468,959)</u>	<u>(1,302,531)</u>	<u>(135,750)</u>	<u>(200,537)</u>	<u>(200,875)</u>
Net Change in Fund Balance	(191,226)	943,269	1,386,701	1,028,268	(4,850,119)
Fund Equity, Beginning	2,382,992	2,191,766	3,135,035	4,521,736	5,550,004
Fund Equity, Ending	<u>\$ 2,191,766</u>	<u>\$ 3,135,035</u>	<u>\$ 4,521,736</u>	<u>\$ 5,550,004</u>	<u>\$ 699,885</u>
Transfer to Other Funds					
#0247 2012D Bond Series	\$ 542,767	\$ 553,839	\$ -	\$ -	\$ -
#0201 2013B Bond Series	503,028	494,214	-	-	-
#0216 2017B Bond Series	358,039	190,925	-	-	-
#0254 2020A Bond Series	65,125	63,553	135,750	200,500	200,875
	\$ 1,468,959	\$ 1,302,531	\$ 135,750	\$ 200,500	\$ 200,875

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0164 MOTOR FUEL TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
46400 MOTOR FUEL TAX							
41 PERSONNEL							
41110 REGULAR SALARIES	1,052,747.33	1,180,916.00	1,180,916.00	849,072.33	1,000,000.00	1,238,870.00	_____
41130 OVERTIME	68,435.66	117,000.00	117,000.00	52,876.20	56,000.00	117,000.00	_____
41 PERSONNEL	1,121,182.99	1,297,916.00	1,297,916.00	901,948.53	1,056,000.00	1,355,870.00	_____
42 SUPPLIES & SERVICES							
42280 ASPHALT	332,731.22	500,000.00	500,000.00	70,222.54	400,000.00	500,000.00	_____
42281 CULVERT PIPE	24,633.64	50,000.00	50,000.00	12,247.62	30,000.00	30,000.00	_____
42282 AGGREGATE	58,386.70	60,000.00	60,000.00	47,320.48	60,000.00	60,000.00	_____
42283 HIGHWAY PAINT	311,100.00	315,000.00	315,000.00	224,880.00	241,440.00	332,000.00	_____
42284 TURF SUPPLIES	4,486.49	12,000.00	12,000.00	141.50	5,000.00	9,000.00	_____
42285 ROAD SALT	950,355.75	988,500.00	988,500.00	578,034.11	777,000.00	1,080,040.00	_____
42287 SIGNS & BARRICAD	18,150.14	25,000.00	25,000.00	21,749.13	30,000.00	25,000.00	_____
42289 SEALCOATING-ASPH	541,935.09	550,000.00	550,000.00	144,234.46	550,000.00	550,000.00	_____
43733 TRAFFIC SIGNAL M	278,468.34	250,000.00	250,000.00	119,250.34	250,000.00	250,000.00	_____
43736 LANDSCAPING SERV	33,648.29	45,000.00	45,000.00	17,998.36	40,000.00	40,000.00	_____
43820 MACHINERY RENTAL	698,455.29	1,300,000.00	1,300,000.00	985,961.73	1,200,000.00	1,300,000.00	_____
43840 GUARDRAIL REPAIR	2,315.72	30,000.00	30,000.00	17,444.49	30,000.00	35,000.00	_____
43845 PAVEMENT PRESERV	.00	.00	.00	-3,960.00	.00	.00	_____
43990 OTHER UNCLASSIFI	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	_____
42 SUPPLIES & SERVICES	3,254,666.67	4,126,500.00	4,126,500.00	2,235,524.76	3,614,440.00	4,212,040.00	_____
46 CAPITAL OUTLAYS							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0164 MOTOR FUEL TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
46110 LAND	.00	75,000.00	75,000.00	.00	.00	.00	_____
46330 ROADWAY	1,041,263.24	1,180,000.00	1,180,000.00	100,926.38	944,000.00	4,350,000.00	_____
46331 PRELIMINARY ENGI	.00	1,200,000.00	1,200,000.00	47,000.55	800,000.00	2,560,000.00	_____
46332 DESIGN ENGINEERI	18,331.82	.00	.00	91,971.20	.00	.00	_____
46 CAPITAL OUTLAYS	1,059,595.06	2,455,000.00	2,455,000.00	239,898.13	1,744,000.00	6,910,000.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	282,377.21	313,730.00	313,730.00	227,045.85	250,000.00	337,334.00	_____
48 ADMINISTRATIVE SUPP	282,377.21	313,730.00	313,730.00	227,045.85	250,000.00	337,334.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	135,750.00	200,500.00	200,537.50	200,537.50	200,537.50	200,875.00	_____
49 OTHER EXPENSE	135,750.00	200,500.00	200,537.50	200,537.50	200,537.50	200,875.00	_____
46400 MOTOR FUEL TAX	5,853,571.93	8,393,646.00	8,393,683.50	3,804,954.77	6,864,977.50	13,016,119.00	_____
TOTAL 0164 MOTOR FUEL TAX FU	5,853,571.93	8,393,646.00	8,393,683.50	3,804,954.77	6,864,977.50	13,016,119.00	_____

Fund Equity Forecast

0169 (46900) - Rebuild IL Highway Grant

This fund is used to account for funds received from the Illinois Department of Transportation REBUILD IL capital grant program. These funds will be disbursed for three years and are to be used by the local agency for planning, engineering, acquisition, construction, reconstruction, development, improvement, extension and all construction-related expenses of the public infrastructure and other transportation improvement projects. This fund is managed by the Highway Department.

	ACTUAL 09/30/20	ACTUAL 09/30/21	ACTUAL 09/30/22	PROJECTED 09/30/23	BUDGET 09/30/24
Revenues					
State Operating Grants	\$ 2,062,052	\$ 1,809,069	\$ 1,363,097	\$ 2,222,062	\$ 1,325,546
Investment Income	162	17,026	122,889	178,282	160,454
Total Revenues	<u>2,062,214</u>	<u>1,826,095</u>	<u>1,485,986</u>	<u>2,400,344</u>	<u>1,486,000</u>
Expenditures					
Personnel	5,101	14,208	11,018	295	-
Supplies and Services	-	-	-	-	-
Capital Outlay	2,055,829	1,808,309	1,471,865	2,400,000	1,486,000
Administrative	1,284	3,578	3,103	49	-
Total Expenditures	<u>2,062,214</u>	<u>1,826,095</u>	<u>1,485,986</u>	<u>2,400,344</u>	<u>1,486,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
Fund Equity, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0169 HIGHWAY REBUILD IL GRANT	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
46900 HIGHWAY REBUILD IL GRANT							
41 PERSONNEL							
41110 REGULAR SALARIES	11,017.48	.00	.00	295.32	295.32	.00	_____
41 PERSONNEL	11,017.48	.00	.00	295.32	295.32	.00	_____
46 CAPITAL OUTLAYS							
46330 ROADWAY	1,471,865.37	3,902,592.00	3,902,592.00	170,250.43	2,400,000.00	1,486,000.00	_____
46 CAPITAL OUTLAYS	1,471,865.37	3,902,592.00	3,902,592.00	170,250.43	2,400,000.00	1,486,000.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	3,102.72	.00	.00	48.98	48.98	.00	_____
48 ADMINISTRATIVE SUPP	3,102.72	.00	.00	48.98	48.98	.00	_____
46900 HIGHWAY REBUILD	1,485,985.57	3,902,592.00	3,902,592.00	170,594.73	2,400,344.30	1,486,000.00	_____
TOTAL 0169 HIGHWAY REBUILD I	1,485,985.57	3,902,592.00	3,902,592.00	170,594.73	2,400,344.30	1,486,000.00	_____

Fund Equity Forecast

0181 (48100) - Veterans Assistance Fund

This fund is used to account for the property tax levy the use of which is restricted to provide basic needs of a welfare nature to veterans. This fund is managed by County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Property Taxes	\$ 659,461	\$ 661,737	\$ 648,143	\$ 854,218	\$ 1,117,000
Intergovernmental	1,155	-	-	2,245	2,000
Interest	1	130	1,288	865	-
Total Revenues	<u>660,617</u>	<u>661,867</u>	<u>649,431</u>	<u>857,328</u>	<u>1,119,000</u>
<u>Expenditures</u>					
Supplies & Services	<u>655,215</u>	<u>657,038</u>	<u>570,102</u>	<u>954,216</u>	<u>1,119,000</u>
Total Expenditures	<u>655,215</u>	<u>657,038</u>	<u>570,102</u>	<u>954,216</u>	<u>1,119,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	5,402	4,829	79,329	(96,888)	-
Fund Equity, Beginning	<u>143,570</u>	<u>148,972</u>	<u>153,801</u>	<u>233,130</u>	<u>136,242</u>
Fund Equity, Ending	<u>\$ 148,972</u>	<u>\$ 153,801</u>	<u>\$ 233,130</u>	<u>\$ 136,242</u>	<u>\$ 136,242</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0181 VETERAN'S ASSISTANCE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
48100 VETERAN'S ASSISTANCE							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	.00	.00	12,008.93	14,500.00	.00	_____
42117 NON-CAPITAL COMP	.00	.00	.00	329.23	330.00	.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	1,000.00	795.00	1,000.00	.00	_____
43183 VAC-PROF SVC SAL	.00	.00	.00	262,782.97	347,374.76	729,303.01	_____
43190 OTHER PROFESSION	406,714.00	584,800.00	584,800.00	140,520.00	145,000.00	.00	_____
43212 CELL PH. WIRELES	.00	.00	10,000.00	5,012.21	6,500.00	.00	_____
43220 POSTAGE	.00	.00	2,500.00	335.94	505.00	.00	_____
43310 TRAVEL	.00	.00	15,000.00	10,659.80	11,000.00	.00	_____
43420 ADVERTISING	.00	.00	20,000.00	18,343.33	20,000.00	.00	_____
43941 DUES & MEMBERSHI	.00	.00	1,500.00	2,100.90	2,500.00	.00	_____
43991 VETERAN'S ASSIST	162,577.48	530,200.00	480,200.00	329,831.67	400,000.00	389,696.99	_____
44130 CENTRAL STORES X	810.78	.00	.00	712.88	1,000.00	.00	_____
44235 ADMINISTRATIVE &	.00	.00	.00	4,506.70	4,506.70	.00	_____
42 SUPPLIES & SERVICES	570,102.26	1,115,000.00	1,115,000.00	787,939.56	954,216.46	1,119,000.00	_____
48100 VETERAN'S ASSIST	570,102.26	1,115,000.00	1,115,000.00	787,939.56	954,216.46	1,119,000.00	_____
TOTAL 0181 VETERAN'S ASSISTA	570,102.26	1,115,000.00	1,115,000.00	787,939.56	954,216.46	1,119,000.00	_____

Fund Equity Forecast

0185 (48500 & 48510) - Health Insurance & Wellness Center

This fund is an internal service fund used to account for employee health and wellness benefits. The funding source is contribution from both the employee and various County employer funds. The fund is managed by County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>48500 Revenues</u>					
Charges for Services	\$ 18,094,855	\$ 17,778,027	\$ 17,684,847	\$ 18,582,012	\$ 20,460,609
Other	1,134,268	1,132,689	1,370,151	1,754,215	1,929,637
Investment Income	313	30,181	249,577	334,490	301,000
Total Revenues	<u>19,229,436</u>	<u>18,940,897</u>	<u>19,304,575</u>	<u>20,670,717</u>	<u>22,691,246</u>
<u>48500 Expenditures</u>					
Supplies & Services	<u>17,571,205</u>	<u>18,899,423</u>	<u>19,037,994</u>	<u>23,157,205</u>	<u>25,858,137</u>
Total Expenditures	<u>17,571,205</u>	<u>18,899,423</u>	<u>19,037,994</u>	<u>23,157,205</u>	<u>25,858,137</u>
<u>48510 Revenues</u>					
Charges for Services	\$ -	\$ -	\$ 3,798	\$ 7,974	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>3,798</u>	<u>7,974</u>	<u>-</u>
<u>48510 Expenditures</u>					
Supplies & Services	<u>398,501</u>	<u>399,757</u>	<u>423,130</u>	<u>474,693</u>	<u>466,600</u>
Total Expenditures	<u>398,501</u>	<u>399,757</u>	<u>423,130</u>	<u>474,693</u>	<u>466,600</u>
Excess (Deficiency) of Revenues Over Expenditures	1,259,730	(358,283)	(152,751)	(2,953,207)	(3,633,491)
<u>Other Financing Sources (Uses)</u>					
Transfers In	-	-	-	1,110,000	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,110,000</u>	<u>-</u>
Net Change in Fund Balance	1,259,730	(358,283)	(152,751)	(1,843,207)	(3,633,491)
Fund Equity, Beginning	5,762,515	7,022,245	6,663,962	6,511,211	4,668,004
Fund Equity, Ending	<u>\$ 7,022,245</u>	<u>\$ 6,663,962</u>	<u>\$ 6,511,211</u>	<u>\$ 4,668,004</u>	<u>\$ 1,034,513</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0185 HEALTH INSURANCE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
48500 HEALTH INSURANCE							
42 SUPPLIES & SERVICES							
43150 MEDICAL & DENTAL	17,203,150.56	17,500,000.00	17,500,000.00	15,957,880.74	21,179,943.00	23,297,937.30	_____
43165 STOP LOSS REIMBU	-1,261,503.48	.00	.00	-743,437.44	-1,100,000.00	-700,000.00	_____
43170 HEALTH INS ADMIN	1,027,271.33	1,075,000.00	1,075,000.00	881,224.62	1,132,325.00	1,300,000.00	_____
43171 STOP LOSS PREMIU	1,781,492.56	1,800,000.00	1,800,000.00	1,409,736.63	1,654,736.63	1,800,000.00	_____
43172 ICMA EMPLOYER CO	127,240.00	130,000.00	130,000.00	113,240.00	130,000.00	.00	_____
43173 LIFE INSURANCE P	48,659.00	50,000.00	50,000.00	47,994.00	50,000.00	50,000.00	_____
43190 OTHER PROFESSION	570.00	.00	.00	.00	.00	.00	_____
43220 POSTAGE	94.67	.00	.00	.00	.00	.00	_____
43941 DUES & MEMBERSHI	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	_____
43990 OTHER UNCLASSIFI	5,018.88	4,200.00	4,200.00	.00	4,200.00	4,200.00	_____
44235 ADMINISTRATIVE &	100,000.00	100,000.00	100,000.00	75,000.00	100,000.00	100,000.00	_____
42 SUPPLIES & SERVICES	19,037,993.52	20,665,200.00	20,665,200.00	17,747,638.55	23,157,204.63	25,858,137.30	_____
48500 HEALTH INSURANCE	19,037,993.52	20,665,200.00	20,665,200.00	17,747,638.55	23,157,204.63	25,858,137.30	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0185 HEALTH INSURANCE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
48510 WELLNESS CENTER							
42 SUPPLIES & SERVICES							
42112 EQUIPMENT < \$120	3,378.52	.00	.00	5,400.88	5,400.88	.00	_____
43175 WELLNESS CONTRAC	403,011.50	395,000.00	395,000.00	339,413.90	452,552.00	450,000.00	_____
43640 WASTE REMOVAL SE	540.00	600.00	600.00	405.00	540.00	600.00	_____
43711 OFFICE CLEAN & M	16,200.00	16,500.00	16,500.00	12,825.00	16,200.00	16,000.00	_____
42 SUPPLIES & SERVICES	423,130.02	412,100.00	412,100.00	358,044.78	474,692.88	466,600.00	_____
48510 WELLNESS CENTER	423,130.02	412,100.00	412,100.00	358,044.78	474,692.88	466,600.00	_____
TOTAL 0185 HEALTH INSURANCE	19,461,123.54	21,077,300.00	21,077,300.00	18,105,683.33	23,631,897.51	26,324,737.30	_____

Fund Equity Forecast

0192 (49200) - Employer Social Security Fund

This fund is used to account for revenues and expenditures related to a property tax imposed the use of which is primarily restricted to for the County's contribution for FICA and Medicare payroll taxes. This fund is managed by County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Property Taxes	\$ 3,559,530	\$ 3,398,268	\$ 3,297,882	\$ 3,103,356	\$ 5,184,000
Intergovernmental	1,065,529	1,109,376	1,208,753	1,370,407	1,533,663
Investment Income	72	3,907	24,306	16,411	14,770
Miscellaneous	164,079	170,362	171,244	175,000	180,000
Total Revenues	<u>4,789,210</u>	<u>4,681,913</u>	<u>4,702,185</u>	<u>4,665,174</u>	<u>6,912,433</u>
Expenditures					
FICA and Medicare	4,666,538	4,856,392	5,324,905	5,994,991	6,716,579
Supplies and Services	-	-	-	-	-
Total Expenditures	<u>4,666,538</u>	<u>4,856,392</u>	<u>5,324,905</u>	<u>5,994,991</u>	<u>6,716,579</u>
Excess (Deficiency) of Revenues					
Over Expenditures	122,672	(174,479)	(622,720)	(1,329,817)	195,854
Fund Equity, Beginning	2,947,848	3,070,520	2,896,041	2,273,321	943,504
Fund Equity, Ending	<u>\$ 3,070,520</u>	<u>\$ 2,896,041</u>	<u>\$ 2,273,321</u>	<u>\$ 943,504</u>	<u>\$ 1,139,358</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0192 EMPLOYER SOCIAL SECURITY FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT	
49200 EMPLOYER SOCIAL SECURITY								
41 PERSONNEL								
41241 FICA-EMPLOYER CO	5,324,904.66	6,102,900.00	6,102,900.00	5,072,399.02	5,994,990.77	6,716,578.57		
41 PERSONNEL	5,324,904.66	6,102,900.00	6,102,900.00	5,072,399.02	5,994,990.77	6,716,578.57		
49200 EMPLOYER SOCIAL	5,324,904.66	6,102,900.00	6,102,900.00	5,072,399.02	5,994,990.77	6,716,578.57		
TOTAL 0192 EMPLOYER SOCIAL S	5,324,904.66	6,102,900.00	6,102,900.00	5,072,399.02	5,994,990.77	6,716,578.57		

Fund Equity Forecast

0193 (49300) - Illinois Municipal Retirement Fund

This fund is used to account for revenues and expenditures related to a property tax imposed the use of which is primarily restricted to for the County's contribution to the Illinois Municipal Retirement Fund. This fund is managed by County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Property Taxes	\$ 5,770,035	\$ 5,493,037	\$ 5,347,100	\$ 5,184,340	\$ 1,994,000
Intergovernmental	1,282,641	967,493	519,435	550,839	910,344
Reimbursement for I.M.R.F.	340,036	344,766	341,414	138,400	150,000
Investment Income	94	7,101	106,654	219,900	198,000
Total Revenues	<u>7,392,806</u>	<u>6,812,397</u>	<u>6,314,603</u>	<u>6,093,479</u>	<u>3,252,344</u>
Expenditures					
IMRF Contributions	5,605,897	4,270,576	2,288,262	2,357,420	3,977,285
Supplies and Services	-	-	-	-	-
Total Expenditures	<u>5,605,897</u>	<u>4,270,576</u>	<u>2,288,262</u>	<u>2,357,420</u>	<u>3,977,285</u>
Excess (Deficiency) of Revenues Over Expenditures	1,786,909	2,541,821	4,026,341	3,736,059	(724,941)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(1,776,037)	(1,800,556)	(2,065,286)	(2,213,716)	(2,309,779)
Total Other Financing Sources	<u>(1,776,037)</u>	<u>(1,800,556)</u>	<u>(2,065,286)</u>	<u>(2,213,716)</u>	<u>(2,309,779)</u>
Net Change in Fund Balance	10,872	741,265	1,961,055	1,522,343	(3,034,720)
Fund Equity, Beginning	4,030,560	4,041,432	4,782,697	6,743,752	8,266,095
Fund Equity, Ending	<u>\$ 4,041,432</u>	<u>\$ 4,782,697</u>	<u>\$ 6,743,752</u>	<u>\$ 8,266,095</u>	<u>\$ 5,231,375</u>

Transfer to Other Funds:

#0253 2018 Pension Obligation Bonds	\$ 1,776,037	\$ 1,800,556	\$ 2,065,286	\$ 2,213,716	\$ 2,309,779

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0193 ILLINOIS MUNICIPAL RETIREMENT	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
49300 IMRF							
41 PERSONNEL							
41231 IMRF-EMPLOYER CO	2,288,261.71	3,000,000.00	3,000,000.00	1,981,346.07	2,357,420.00	3,977,285.00	_____
41 PERSONNEL	2,288,261.71	3,000,000.00	3,000,000.00	1,981,346.07	2,357,420.00	3,977,285.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	2,065,286.00	2,213,641.00	2,213,716.00	2,213,716.00	2,213,716.00	2,309,778.50	_____
49 OTHER EXPENSE	2,065,286.00	2,213,641.00	2,213,716.00	2,213,716.00	2,213,716.00	2,309,778.50	_____
49300 IMRF	4,353,547.71	5,213,641.00	5,213,716.00	4,195,062.07	4,571,136.00	6,287,063.50	_____
TOTAL 0193 ILLINOIS MUNICIPA	4,353,547.71	5,213,641.00	5,213,716.00	4,195,062.07	4,571,136.00	6,287,063.50	_____

Fund Equity Forecast

0194 (49400) - Tort Judgment Fund

This fund is used to account for revenues and expenditures related to a property tax imposed the use of which is primarily restricted to for liability insurance and claims imposed against the County. This fund is managed by the County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Property Taxes	\$ 3,371,028	\$ 3,348,617	\$ 3,278,786	\$ 4,819,113	\$ 4,838,000
Intergovernmental	5,887	5,188	-	12,110	5,200
Other	99,328	245,132	57,636	55,000	55,000
Investment Income	10	-	3,041	8,000	5,000
Total Revenues	<u>3,476,253</u>	<u>3,598,937</u>	<u>3,339,463</u>	<u>4,894,223</u>	<u>4,903,200</u>
Expenditures					
Supplies & Services	<u>4,073,400</u>	<u>4,270,225</u>	<u>3,743,623</u>	<u>4,005,643</u>	<u>4,068,000</u>
Total Expenditures	<u>4,073,400</u>	<u>4,270,225</u>	<u>3,743,623</u>	<u>4,005,643</u>	<u>4,068,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(597,147)	(671,288)	(404,160)	888,580	835,200
Other Financing Sources (Uses)					
Transfers In	-	-	4,000,000	-	-
Transfers Out	(941,248)	(972,900)	(972,500)	(976,575)	(980,325)
Total Other Financing Sources	<u>(941,248)</u>	<u>(972,900)</u>	<u>3,027,500</u>	<u>(976,575)</u>	<u>(980,325)</u>
Net Change in Fund Balance	(1,538,395)	(1,644,188)	2,623,340	(87,995)	(145,125)
Fund Equity, Beginning	1,309,549	(228,846)	(1,873,034)	750,306	662,311
Fund Equity, Ending	<u>\$ (228,846)</u>	<u>\$ (1,873,034)</u>	<u>\$ 750,306</u>	<u>\$ 662,311</u>	<u>\$ 517,186</u>
Transfer from Other Funds:					
#0001 General Fund	\$ -	\$ -	\$ 4,000,000.00	\$ -	\$ -
Transfer to Other Funds:					
Fund #0252 2017C Debt Service	941,248	972,900	972,500	976,575	980,325
	<u>\$ 941,248</u>	<u>\$ 972,900</u>	<u>\$ 972,500</u>	<u>\$ 976,575</u>	<u>\$ 980,325</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0194 TORT JUDGEMENT FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
49400 TORT JUDGMENT							
42 SUPPLIES & SERVICES							
43140 LEGAL	7,411.56	10,000.00	10,000.00	14,583.97	20,000.00	10,000.00	_____
43150 MEDICAL & DENTAL	.00	.00	.00	.00	.00	35,000.00	_____
43190 OTHER PROFESSION	133,553.00	.00	.00	-97,905.00	20,000.00	.00	_____
43310 TRAVEL	.00	.00	.00	.00	.00	3,000.00	_____
43510 LIABILITY INSURA	1,705,082.00	1,854,528.00	1,854,528.00	2,073,836.00	2,080,000.00	2,100,000.00	_____
43520 LIABILITY CLAIMS	1,044,164.70	900,000.00	900,000.00	407,486.06	550,000.00	600,000.00	_____
43530 WORKMEN'S COMPEN	159,618.85	190,000.00	190,000.00	175,719.84	190,123.84	210,000.00	_____
43535 WORKER'S COMP CL	600,309.19	800,000.00	800,000.00	796,398.99	1,003,517.00	900,000.00	_____
43540 UNEMPLOYMENT INS	93,478.00	175,000.00	175,000.00	69,752.50	142,002.50	200,000.00	_____
43590 OTHER INSURANCE	.00	.00	.00	.00	.00	5,000.00	_____
43912 TRANSCRIPTS	.00	.00	.00	.00	.00	3,000.00	_____
43915 WITNESS FEES	.00	.00	.00	.00	.00	2,000.00	_____
44140 CENTRAL STORES P	6.08	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	3,743,623.38	3,929,528.00	3,929,528.00	3,439,872.36	4,005,643.34	4,068,000.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	972,500.00	976,500.00	976,575.00	976,575.00	976,575.00	980,325.00	_____
49 OTHER EXPENSE	972,500.00	976,500.00	976,575.00	976,575.00	976,575.00	980,325.00	_____
49400 TORT JUDGMENT	4,716,123.38	4,906,028.00	4,906,103.00	4,416,447.36	4,982,218.34	5,048,325.00	_____
TOTAL 0194 TORT JUDGEMENT FU	4,716,123.38	4,906,028.00	4,906,103.00	4,416,447.36	4,982,218.34	5,048,325.00	_____

Fund Equity Forecast

0196 (49600) - Mental Health Tax Fund

This fund is used to account for funds received on a 1/2 percent local sales tax restricted for mental health purposes as determined by the appointed seven-member mental health board. The tax will cease to be collected at the end of six year. This fund is managed by the Winnebago County Health Department in conjunction with County Administration and the Winnebago County Community Mental Health Board.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
1/2 Cent Sales Tax	\$16,578,016	\$18,360,845	\$18,752,331	\$19,638,129	\$19,000,000
Interest	290	76,620	915,698	1,625,000	1,000,000
Total Revenues	<u>16,578,306</u>	<u>18,437,465</u>	<u>19,668,029</u>	<u>21,263,129</u>	<u>20,000,000</u>
Expenditures					
Supplies & Services	<u>1,087,161</u>	<u>8,929,187</u>	<u>11,801,750</u>	<u>18,617,810</u>	<u>30,271,750</u>
Total Expenditures	<u>1,087,161</u>	<u>8,929,187</u>	<u>11,801,750</u>	<u>18,617,810</u>	<u>30,271,750</u>
Excess (Deficiency) of Revenues					
Over Expenditures	15,491,145	9,508,278	7,866,279	2,645,319	(10,271,750)
Fund Equity, Beginning	3,620,703	19,111,848	28,620,126	36,486,405	39,131,724
Fund Equity, Ending	<u>\$19,111,848</u>	<u>\$28,620,126</u>	<u>\$36,486,405</u>	<u>\$39,131,724</u>	<u>\$28,859,974</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0196 MENTAL HEALTH TAX FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
49600 MENTAL HEALTH TAX FUND							
42 SUPPLIES & SERVICES							
42250 FOOD & BEVERAGE	.00	250.00	250.00	129.50	260.00	500.00	_____
43140 LEGAL	3,607.50	2,500.00	2,500.00	3,363.75	3,500.00	25,000.00	_____
43155 CONT. STAFF NON	463,755.56	480,000.00	480,000.00	378,951.30	550,000.00	645,000.00	_____
43190 OTHER PROFESSION	11,269,909.71	11,525,250.00	11,525,250.00	13,543,441.01	18,000,000.00	29,500,000.00	_____
43198 COMP. PROG. SOFT	8,905.74	8,960.00	8,960.00	3,891.51	10,000.00	13,750.00	_____
43310 TRAVEL	5,319.73	5,000.00	5,000.00	4,509.99	4,000.00	10,000.00	_____
43420 ADVERTISING	9,400.25	7,500.00	7,500.00	7,710.80	8,700.00	15,000.00	_____
43510 LIABILITY INSURA	23,853.00	23,853.00	23,853.00	23,850.00	23,850.00	40,000.00	_____
43941 DUES & MEMBERSHI	16,000.00	16,185.00	16,185.00	16,000.00	16,000.00	17,500.00	_____
43944 REQD. PROG. TRAI	999.00	2,500.00	2,500.00	241.94	1,500.00	5,000.00	_____
42 SUPPLIES & SERVICES	11,801,750.49	12,071,998.00	12,071,998.00	13,982,089.80	18,617,810.00	30,271,750.00	_____
49600 MENTAL HEALTH TA	11,801,750.49	12,071,998.00	12,071,998.00	13,982,089.80	18,617,810.00	30,271,750.00	_____
TOTAL 0196 MENTAL HEALTH TAX	11,801,750.49	12,071,998.00	12,071,998.00	13,982,089.80	18,617,810.00	30,271,750.00	_____

Fund Equity Forecast

0208 (50900) - 2013C Refunding Debt Certificates Fund

This fund accounts for income tax distribution and payment of principal, interest and fees on the General Obligation Refunding Debt Certificates, Series 2013C. The bonds were issued in February, 2013 as an advance refunding of a portion of the 2006D Debt Certificates. The 2013C debt service is funded by a portion of the County's distribution of state income taxes.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Intergovernmental	\$ 709,223	\$ 705,178	\$ 712,978	\$ 707,328	\$ 706,328
Total Revenues	<u>709,223</u>	<u>705,178</u>	<u>712,978</u>	<u>707,328</u>	<u>706,328</u>
<u>Expenditures</u>					
Principal	550,000	565,000	590,000	605,000	635,000
Interest	159,300	139,750	122,550	101,525	70,525
Administrative Fees	<u>428</u>	<u>428</u>	<u>428</u>	<u>803</u>	<u>803</u>
Total Expenditures	<u>709,728</u>	<u>705,178</u>	<u>712,978</u>	<u>707,328</u>	<u>706,328</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(505)	-	-	-	-
Fund Equity, Beginning	505	-	-	-	-
Fund Equity, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Interest Rates:

3.0% to 5.0 %

Interest Dates:

June 30 and December 30

Date of Issue:

February 7, 2013

Amount of Issue:

\$6,325,000

DEBT SERVICE SCHEDULE			
Fiscal Year	Principal	Interest	Total
2025	\$ 635,000	\$ 70,525	\$ 705,525
2026	\$ 670,000	\$ 37,900	\$ 707,900
2027	\$ 705,000	\$ 10,575	\$ 715,575

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0208 2013C SERIES REFUNDED BONDS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT	
50900 2013C SERIES P + I								
45 DEBT SERVICE EXPENSE								
45110 BOND REDEMPTION	590,000.00	605,000.00	605,000.00	605,000.00	605,000.00	635,000.00	_____	
45210 INTEREST ON DEBT	122,550.00	101,525.00	101,525.00	101,525.00	101,525.00	70,525.00	_____	
45311 BOND ADMINISTRAT	428.00	428.00	802.50	802.50	802.50	802.50	_____	
45 DEBT SERVICE EXPENS	712,978.00	706,953.00	707,327.50	707,327.50	707,327.50	706,327.50	_____	
50900 2013C SERIES P +	712,978.00	706,953.00	707,327.50	707,327.50	707,327.50	706,327.50	_____	
TOTAL 0208 2013C SERIES REFU	712,978.00	706,953.00	707,327.50	707,327.50	707,327.50	706,327.50	_____	

Fund Equity Forecast

0214 (51700) - 2013E Debt Certificates Fund

This fund accounts for income tax distribution and payment of principal, interest and fees on the General Obligation Certificates, Series 2013E. The debt certificates were issued in October, 2013 with the purpose of acquiring buildings, complete parking lots and replace the roof on the Administration building. The 201E debt service is funded by a portion of the County's distribution of state income taxes.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ 339,744	\$ 341,722	\$ 342,947	\$ 348,766	\$ 349,553
Total Revenues	<u>339,744</u>	<u>341,722</u>	<u>342,947</u>	<u>348,766</u>	<u>349,553</u>
Expenditures					
Principal	255,000	265,000	275,000	290,000	300,000
Interest	84,744	76,294	67,519	58,338	48,750
Administrative	428	428	428	428	803
Total Expenditures	<u>340,172</u>	<u>341,722</u>	<u>342,947</u>	<u>348,766</u>	<u>349,553</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(428)	-	-	-	-
Fund Equity, Beginning	428	-	-	-	-
Fund Equity, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Interest Rates:

3.25%

Interest Dates:

June 30 and December 30

Date of Issue:

October 30, 2013

Amount of Issue:

\$4,000,000

DEBT SERVICE SCHEDULE				
Fiscal Year	Principal	Interest	Total	
2025	\$ 300,000	\$ 48,751	\$ 348,751	
2026	\$ 315,000	\$ 38,757	\$ 353,757	
2027	\$ 330,000	\$ 28,275	\$ 358,275	
2028	\$ 345,000	\$ 17,306	\$ 362,306	
2029	\$ 360,000	\$ 5,850	\$ 365,850	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0214 2013E DEBT SERVICE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
51700 2013E DEBT SERVICE FUND P + I							
45 DEBT SERVICE EXPENSE							
45110 BOND REDEMPTION	275,000.00	290,000.00	290,000.00	290,000.00	290,000.00	300,000.00	_____
45210 INTEREST ON DEBT	67,518.75	58,337.50	58,337.50	58,337.50	58,337.50	48,750.00	_____
45311 BOND ADMINISTRAT	428.00	428.00	428.00	428.00	428.00	802.50	_____
45 DEBT SERVICE EXPENS	342,946.75	348,765.50	348,765.50	348,765.50	348,765.50	349,552.50	_____
51700 2013E DEBT SERVI	342,946.75	348,765.50	348,765.50	348,765.50	348,765.50	349,552.50	_____
TOTAL 0214 2013E DEBT SERVIC	342,946.75	348,765.50	348,765.50	348,765.50	348,765.50	349,552.50	_____

Fund Equity Forecast

0218 (52500) - Baxter Road Special Tax Allocation Fund

This fund is used to account for special services area taxes and incremental tax revenue pledged by municipalities, which have entered into an intergovernmental agreement with the County, to be used to repay principal and interest on the 2021B General Refunding Alternate Revenue Source Bonds, reimburse the County and municipalities which have entered into an intergovernmental agreement with the County for reimbursable costs as defined in the IJRL statutes and costs of the formation of the IJRL, incentive to developers and other capital improvements to infrastructure as allowed by statute.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ 1,150,778	\$ 1,156,644	\$ 1,214,789	\$ 1,294,979	\$ 1,345,000
Total Revenues	<u>1,150,778</u>	<u>1,156,644</u>	<u>1,214,789</u>	<u>1,294,979</u>	<u>1,345,000</u>
Expenditures					
Supplies & Services	567,639	567,443	584,694	617,096	704,500
Total Expenditures	<u>567,639</u>	<u>567,443</u>	<u>584,694</u>	<u>617,096</u>	<u>704,500</u>
Excess (Deficiency) of Revenues Over Expenditures	583,139	589,201	630,095	677,883	640,500
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(432,544)	(371,273)	(398,200)	(400,025)	(401,025)
Total Other Financing Sources	<u>(432,544)</u>	<u>(371,273)</u>	<u>(398,200)</u>	<u>(400,025)</u>	<u>(401,025)</u>
Net Change in Fund Balance	150,595	217,928	231,895	277,858	239,475
Fund Equity, Beginning	635,244	785,839	1,003,767	1,235,662	1,513,520
Fund Equity, Ending	<u>\$ 785,839</u>	<u>\$ 1,003,767</u>	<u>\$ 1,235,662</u>	<u>\$ 1,513,520</u>	<u>\$ 1,752,995</u>
Transfer to Other Funds:					
Fund 0249 2012F Debt Service	\$ 432,544	\$ -	\$ -	\$ -	\$ -
Fund 0256 2021A Debt Service	-	371,273	398,200	400,025	401,025
	<u>\$ 432,544</u>	<u>\$ 371,273</u>	<u>\$ 398,200</u>	<u>\$ 400,025</u>	<u>\$ 401,025</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0218 BAXTER RD TIF FUNDS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
52500 BAXTER RD TIF FUNDS							
42 SUPPLIES & SERVICES							
43110 ACCOUNTING & AUD	4,000.00	.00	.00	4,200.00	4,200.00	4,500.00	_____
43990 OTHER UNCLASSIFI	580,694.37	765,000.00	765,000.00	.00	612,896.44	700,000.00	_____
42 SUPPLIES & SERVICES	584,694.37	765,000.00	765,000.00	4,200.00	617,096.44	704,500.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	398,200.01	399,950.00	400,025.00	400,025.00	400,025.00	401,025.00	_____
49 OTHER EXPENSE	398,200.01	399,950.00	400,025.00	400,025.00	400,025.00	401,025.00	_____
52500 BAXTER RD TIF FU	982,894.38	1,164,950.00	1,165,025.00	404,225.00	1,017,121.44	1,105,525.00	_____
TOTAL 0218 BAXTER RD TIF FUN	982,894.38	1,164,950.00	1,165,025.00	404,225.00	1,017,121.44	1,105,525.00	_____

Fund Equity Forecast

0227 (54400) - 2015A Debt Certificates

This fund accounts for income tax distribution and payment of principal, interest and fees on the General Obligation Debt Certificates, Series 2015A. The debt certificates were issued in June, 2015 with the purpose of capital improvements to County facilities.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ 389,450	\$ 386,250	\$ 387,550	\$ 331,444	\$ 387,600
Total Revenues	<u>389,450</u>	<u>386,250</u>	<u>387,550</u>	<u>331,444</u>	<u>387,600</u>
Expenditures					
Principal	325,000	335,000	350,000	365,000	380,000
Interest	63,700	50,500	36,800	22,500	7,600
Administrative Fees	750	750	750	825	-
Total Expenditures	<u>389,450</u>	<u>386,250</u>	<u>387,550</u>	<u>388,325</u>	<u>387,600</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(56,881)	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	56,881	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,881</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
Fund Equity, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Transfer from Other Funds:

Fund 0727 2015A Project Fund	\$ -	\$ -	\$ -	\$ 56,881	\$ -

Interest Rates:

4.00%

Interest Dates:

June 30 and December 30

Date of Issue:

June 29, 2015

Amount of Issue:

\$3,085,000

DEBT SERVICE SCHEDULE			
Fiscal Year	Principal	Interest	Total
2025	\$ 380,000	\$ 7,600	\$ 387,600

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0227 2015A DEBT CERTIFICATES	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
54400 2015A DEBT CERT PRINC AND INT							
45 DEBT SERVICE EXPENSE							
45110 BOND REDEMPTION	350,000.00	365,000.00	365,000.00	365,000.00	365,000.00	380,000.00	_____
45210 INTEREST ON DEBT	36,800.00	22,500.00	22,500.00	22,500.00	22,500.00	7,600.00	_____
45311 BOND ADMINISTRAT	750.00	750.00	825.00	825.00	825.00	.00	_____
45 DEBT SERVICE EXPENS	387,550.00	388,250.00	388,325.00	388,325.00	388,325.00	387,600.00	_____
54400 2015A DEBT CERT	387,550.00	388,250.00	388,325.00	388,325.00	388,325.00	387,600.00	_____
TOTAL 0227 2015A DEBT CERTIF	387,550.00	388,250.00	388,325.00	388,325.00	388,325.00	387,600.00	_____

Fund Equity Forecast

0230 (55000) - 2016E Refunding Alternate Bond Fund

This fund accounts for pledged public safety sales taxes and payment of principal, interest and fees on the General Obligation Refunding Bonds, Series 2016E. The bonds were issued in November, 2016 as an advance refunding and restructure of the 2006E Public Safety Sales Tax Alternate Revenue Source Bonds.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Public Safety Sales Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Principal	-	-	-	-	-
Interest	656,450	656,450	656,450	656,450	656,450
Administrative Fee	750	750	750	825	825
Total Expenditures	657,200	657,200	657,200	657,275	657,275
Excess (Deficiency) of Revenues Over Expenditures	(657,200)	(657,200)	(657,200)	(657,275)	(657,275)
Other Financing Sources (Uses)					
Transfers In	656,450	657,200	657,200	657,275	2,242,275
Transfers Out	-	-	-	-	-
Total Other Financing Sources	656,450	657,200	657,200	657,275	2,242,275
Net Change in Fund Balance	(750)	-	-	-	1,585,000
Fund Equity, Beginning	328,975	328,225	328,225	328,225	328,225
Fund Equity, Ending	\$ 328,225	\$ 328,225	\$ 328,225	\$ 328,225	\$ 1,913,225
Transfer from Other Funds:					
Fund 0101 PSST	\$ 657,200	\$ 657,200	\$ 657,200	\$ 657,200	\$ 2,242,275

Interest Rates:

3.25% to 3.75%

Interest Dates:

June 30 and December 30

Date of Issue:

November 29, 2016

Amount of Issue:

\$18,515,000

DEBT SERVICE SCHEDULE			
Fiscal Year	Principal	Interest	Total
2025	\$ -	\$ 656,450	\$ 656,450
2026	\$ 1,585,000	\$ 630,694	\$ 2,215,694
2027	\$ 1,635,000	\$ 578,369	\$ 2,213,369
2028	\$ 1,690,000	\$ 524,338	\$ 2,214,338
2029	\$ 1,745,000	\$ 468,519	\$ 2,213,519
2030	\$ 1,800,000	\$ 407,537	\$ 2,207,537
2031	\$ 1,870,000	\$ 341,019	\$ 2,211,019
2032	\$ 1,935,000	\$ 270,844	\$ 2,205,844
2033	\$ 2,010,000	\$ 196,875	\$ 2,206,875
2034	\$ 2,085,000	\$ 120,094	\$ 2,205,094
2035	\$ 2,160,000	\$ 40,500	\$ 2,200,500

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0230 2016E REFUNDING	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT	
55000 2016E BOND REDEMPTION								
45 DEBT SERVICE EXPENSE								
45210 INTEREST ON DEBT	656,450.00	656,450.00	656,450.00	656,450.00	656,450.00	656,450.00	_____	
45311 BOND ADMINISTRAT	750.00	750.00	825.00	825.00	825.00	825.00	_____	
45 DEBT SERVICE EXPENS	657,200.00	657,200.00	657,275.00	657,275.00	657,275.00	657,275.00	_____	
55000 2016E BOND REDEM	657,200.00	657,200.00	657,275.00	657,275.00	657,275.00	657,275.00	_____	
TOTAL 0230 2016E REFUNDING	657,200.00	657,200.00	657,275.00	657,275.00	657,275.00	657,275.00	_____	

Fund Equity Forecast

0246 (57500) - 2012C Refunded 2003A and 2006C Alternate Bonds

This fund accounts for pledged state income taxes and payment of principal, interest and fees on the General Obligation Refunding Bonds, Series 2012C. The bonds were issued in May, 2012 as a current refunding of a portion of the 2003D and an advance refunding of a portion of the 2004A General Obligation Bonds.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ 275,777	\$ 273,678	\$ 276,178	273,753	-
Total Revenues	<u>275,777</u>	<u>273,678</u>	<u>276,178</u>	<u>273,753</u>	<u>-</u>
Expenditures					
Principal	235,000	245,000	250,000	260,000	265,000
Interest	34,125	26,925	19,500	11,850	3,975
Administrative	428	428	428	803	-
Total Expenditures	<u>269,553</u>	<u>272,353</u>	<u>269,928</u>	<u>272,653</u>	<u>268,975</u>
Excess (Deficiency) of Revenues					
Over Expenditures	6,224	1,325	6,250	1,100	(268,975)
Fund Equity, Beginning	254,076	260,300	261,625	267,875	268,975
Fund Equity, Ending	<u>\$ 260,300</u>	<u>\$ 261,625</u>	<u>\$ 267,875</u>	<u>\$ 268,975</u>	<u>\$ -</u>

Interest Rates:

3.00%

Interest Dates:

June 30 and December 30

Date of Issue:

May 15, 2012

Amount of Issue:

\$3,285,000

DEBT SERVICE SCHEDULE			
Fiscal Year	Principal	Interest	Total
2025	\$ 265,000	\$ 3,975	\$ 268,975

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0246 2012C ALT REFUNDING BONDS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
57500 2012C PRINCIPAL AND INTEREST							
45 DEBT SERVICE EXPENSE							
45110 BOND REDEMPTION	250,000.00	260,000.00	260,000.00	260,000.00	260,000.00	250,000.00	_____
45210 INTEREST ON DEBT	19,500.00	11,850.00	11,850.00	11,850.00	11,850.00	19,500.00	_____
45311 BOND ADMINISTRAT	428.00	428.00	802.50	802.50	802.50	428.00	_____
45 DEBT SERVICE EXPENS	269,928.00	272,278.00	272,652.50	272,652.50	272,652.50	269,928.00	_____
57500 2012C PRINCIPAL	269,928.00	272,278.00	272,652.50	272,652.50	272,652.50	269,928.00	_____
TOTAL 0246 2012C ALT REFUNDI	269,928.00	272,278.00	272,652.50	272,652.50	272,652.50	269,928.00	_____

Fund Equity Forecast

0252 (51200) - 2017C Tort Judgment

This fund accounts for pledged tort fund transfer and payment of principal, interest and fees on the General Obligation Debt Certificates, Series 2017C. The bonds were issued in June, 2017 as an advance refunding of a portion of the 2010A Tort Fund Alternate Revenue Source Bonds.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Principal	645,000	660,000	680,000	700,000	725,000
Interest	311,800	298,750	281,950	261,250	232,625
Administrative	750	750	750	825	825
Total Expenditures	957,550	959,500	962,700	962,075	958,450
Excess (Deficiency) of Revenues Over Expenditures	(957,550)	(959,500)	(962,700)	(962,075)	(958,450)
Other Financing Sources (Uses)					
Transfers In	941,248	972,900	972,500	976,575	980,325
Transfers Out	-	-	-	-	-
Total Other Financing Sources	941,248	972,900	972,500	976,575	980,325
Net Change in Fund Balance	(16,302)	13,400	9,800	14,500	21,875
Fund Equity, Beginning	828,977	812,675	826,075	835,875	850,375
Fund Equity, Ending	\$ 812,675	\$ 826,075	\$ 835,875	\$ 850,375	\$ 872,250
Transfer from Other Funds:					
Fund 0194 Tort Fund	\$ 941,248	\$ 972,900	\$ 972,500	\$ 976,575	\$ 980,325

Interest Rates:

2.00% to 5.00%

Interest Dates:

June 30 and December 30

Date of Issue:

June 14, 2017

Amount of Issue:

\$9,080,000

DEBT SERVICE SCHEDULE				
Fiscal Year	Principal	Interest	Total	
2025	\$ 725,000	\$ 232,625	\$ 957,625	
2026	\$ 765,000	\$ 195,375	\$ 960,375	
2027	\$ 805,000	\$ 156,125	\$ 961,125	
2028	\$ 855,000	\$ 114,625	\$ 969,625	
2029	\$ 905,000	\$ 70,625	\$ 975,625	
2030	\$ 960,000	\$ 24,000	\$ 984,000	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0252 2017C DEBT SERVICE FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
51200 2017C PRIN & INT							
45 DEBT SERVICE EXPENSE							
45110 BOND REDEMPTION	680,000.00	700,000.00	700,000.00	700,000.00	700,000.00	725,000.00	_____
45210 INTEREST ON DEBT	281,950.00	261,250.00	261,250.00	261,250.00	261,250.00	232,625.00	_____
45311 BOND ADMINISTRAT	750.00	750.00	825.00	825.00	825.00	825.00	_____
45 DEBT SERVICE EXPENS	962,700.00	962,000.00	962,075.00	962,075.00	962,075.00	958,450.00	_____
51200 2017C PRIN & INT	962,700.00	962,000.00	962,075.00	962,075.00	962,075.00	958,450.00	_____
TOTAL 0252 2017C DEBT SERVIC	962,700.00	962,000.00	962,075.00	962,075.00	962,075.00	958,450.00	_____

Fund Equity Forecast

0253 (59900) - 2018 IMRF Pension Bonds

This fund accounts for IMRF funding and payment of principal, interest and fees on the Pension Obligation Bonds, Series 2018. The bonds were issued in December, 2018 with the purpose of funding pension liability with IMRF.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
<u>Expenditures</u>					
Principal	345,000	410,000	450,000	730,000	905,000
Interest	1,370,247	1,357,546	1,342,546	1,321,214	1,290,922
Administrative	750	750	750	825	825
Total Expenditures	1,715,997	1,768,296	1,793,296	2,052,039	2,196,747
Excess (Deficiency) of Revenues Over Expenditures	(1,715,997)	(1,768,296)	(1,793,296)	(2,052,039)	(2,196,747)
<u>Other Financing Sources (Uses)</u>					
Transfers In	1,776,037	1,800,556	2,065,286	2,213,716	2,309,779
Transfers Out	-	-	-	-	-
Total Other Financing Sources	1,776,037	1,800,556	2,065,286	2,213,716	2,309,779
Net Change in Fund Balance	60,040	32,260	271,990	161,677	113,032
Fund Equity, Beginning	1,032,978	1,093,018	1,125,278	1,397,268	1,558,945
Fund Equity, Ending	\$1,093,018	\$1,125,278	\$1,397,268	\$1,558,945	\$1,671,977
<u>Transfer from Other Funds:</u>					
Fund 0193 IMRF Fund	\$ 1,776,037	\$ 1,800,556	\$ 2,065,286	\$ 2,213,716	\$ 2,309,779

Interest Rates:

3.22% to 4.75%

Interest Dates:

June 30 and December 30

Date of Issue:

December 6, 2018

Amount of Issue:

\$31,005,000

DEBT SERVICE SCHEDULE			
Fiscal Year	Principal	Interest	Total
2025	\$ 905,000	\$ 1,290,922	\$ 2,195,922
2026	\$ 1,035,000	\$ 1,253,771	\$ 2,288,771
2027	\$ 1,145,000	\$ 1,210,688	\$ 2,355,688
2028	\$ 1,190,000	\$ 1,163,096	\$ 2,353,096
2029	\$ 1,240,000	\$ 1,111,496	\$ 2,351,496
2030	\$ 1,290,000	\$ 1,055,950	\$ 2,345,950
2031	\$ 1,355,000	\$ 996,892	\$ 2,351,892
2032	\$ 1,415,000	\$ 934,635	\$ 2,349,635
2033	\$ 1,475,000	\$ 869,610	\$ 2,344,610
2034	\$ 1,495,000	\$ 802,785	\$ 2,297,785
2035	\$ 1,545,000	\$ 734,385	\$ 2,279,385
2036	\$ 1,580,000	\$ 662,097	\$ 2,242,097
2037	\$ 1,630,000	\$ 585,860	\$ 2,215,860
2038	\$ 1,670,000	\$ 297,402	\$ 1,967,402
2039	\$ 1,730,000	\$ 427,866	\$ 2,157,866
2040	\$ 1,780,000	\$ 345,801	\$ 2,125,801
2041	\$ 1,840,000	\$ 259,826	\$ 2,099,826
2042	\$ 1,905,000	\$ 170,882	\$ 2,075,882
2043	\$ 1,975,000	\$ 78,732	\$ 2,053,732
2044	\$ 670,000	\$ 15,913	\$ 685,913

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0253 2018 PENSION OBLIGATION BONDS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT	
59900 2018 PENSION OBLIGATION BONDS								
45 DEBT SERVICE EXPENSE								
45110 BOND REDEMPTION	450,000.00	730,000.00	730,000.00	730,000.00	730,000.00	905,000.00	_____	
45210 INTEREST ON DEBT	1,342,546.00	1,321,213.50	1,321,213.50	1,321,213.50	1,321,213.50	1,290,922.25	_____	
45311 BOND ADMINISTRAT	750.00	750.00	825.00	825.00	825.00	825.00	_____	
45 DEBT SERVICE EXPENS	1,793,296.00	2,051,963.50	2,052,038.50	2,052,038.50	2,052,038.50	2,196,747.25	_____	
59900 2018 PENSION OBL	1,793,296.00	2,051,963.50	2,052,038.50	2,052,038.50	2,052,038.50	2,196,747.25	_____	
TOTAL 0253 2018 PENSION OBLI	1,793,296.00	2,051,963.50	2,052,038.50	2,052,038.50	2,052,038.50	2,196,747.25	_____	

Fund Equity Forecast

0254 (51400) - 2020A General Obligation Alternate Revenue Source Bonds

This fund accounts for pledged Matching Tax and Motor Fuel Tax and payment of principal, interest and fees on the General Obligation Bonds, Series 2020A. The bonds were issued in July, 2020 for the purpose of funding highway, road and bridge capital improvements within the County.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Principal	-	-	-	270,000	285,000
Interest	126,982	129,500	129,500	122,750	108,875
Administrative	750	750	750	825	825
Total Expenditures	127,732	130,250	130,250	393,575	394,700
Excess (Deficiency) of Revenues Over Expenditures	(127,732)	(130,250)	(130,250)	(393,575)	(394,700)
Other Financing Sources (Uses)					
Transfers In	130,250	127,857	401,000	401,075	402,575
Transfers Out	-	-	-	-	-
Total Other Financing Sources	130,250	127,857	401,000	401,075	402,575
Net Change in Fund Balance	2,518	(2,393)	270,750	7,500	7,875
Fund Equity, Beginning	64,625	67,143	64,750	335,500	343,000
Fund Equity, Ending	\$ 67,143	\$ 64,750	\$ 335,500	\$ 343,000	\$ 350,875
Transfer from Other Funds:					
Fund 0161 Highway	\$ -	\$ -	\$ 64,750	\$ -	\$ -
Fund 0163 Fed Aid Match	65,125	63,928	200,500	200,538	201,700
Fund 0164 MFT	65,125	63,929	135,750	200,537	200,875

	DEBT SERVICE SCHEDULE			
	Fiscal Year	Principal	Interest	Total
Interest Rates:	2025	\$ 285,000	\$ 108,875	\$ 393,875
5.00%	2026	\$ 300,000	\$ 94,250	\$ 394,250
Interest Dates:	2027	\$ 315,000	\$ 78,875	\$ 393,875
June 30 and December 30	2028	\$ 330,000	\$ 62,750	\$ 392,750
Date of Issue:	2029	\$ 345,000	\$ 45,875	\$ 390,875
July 7, 2020	2030	\$ 365,000	\$ 28,125	\$ 393,125
Amount of Issue:	2031	\$ 380,000	\$ 9,500	\$ 389,500
\$2,590,000				

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0254 2020A GO BONDS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
51400 2020A GO BONDS							
45 DEBT SERVICE EXPENSE							
45110 BOND REDEMPTION	.00	270,000.00	270,000.00	270,000.00	270,000.00	285,000.00	_____
45210 INTEREST ON DEBT	129,500.00	122,750.00	122,750.00	122,750.00	122,750.00	108,875.00	_____
45311 BOND ADMINISTRAT	750.00	750.00	825.00	825.00	825.00	825.00	_____
45 DEBT SERVICE EXPENS	130,250.00	393,500.00	393,575.00	393,575.00	393,575.00	394,700.00	_____
51400 2020A GO BONDS	130,250.00	393,500.00	393,575.00	393,575.00	393,575.00	394,700.00	_____
TOTAL 0254 2020A GO BONDS	130,250.00	393,500.00	393,575.00	393,575.00	393,575.00	394,700.00	_____

Fund Equity Forecast

0256 (51300) - 2021A General Obligation Refunding Bonds

This fund accounts for pledged revenues and payment of principal, interest and fees on the General Obligation Refunding Bonds, Series 2021A. The bonds were issued in April, 2021 as a refunding of the County's outstanding 2012F General Obligation Alternate Revenue Bonds.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/24
Revenues					
Bond proceeds	\$ 3,485,000	\$ -	\$ -	\$ -	\$ -
Bond Premium	638,846	-	-	-	-
Total Revenues	<u>4,123,846</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Bond Issue Costs & Escrow Agent	4,122,455	-	-	-	-
Principal	-	285,000	260,000	265,000	280,000
Interest	-	186,733	138,950	125,825	112,200
Administrative	-	750	750	825	825
Total Expenditures	<u>4,122,455</u>	<u>472,483</u>	<u>399,700</u>	<u>391,650</u>	<u>393,025</u>
Excess (Deficiency) of Revenues Over Expenditures	1,391	(472,483)	(399,700)	(391,650)	(393,025)
Other Financing Sources (Uses)					
Transfers In	432,544	371,273	398,200	400,025	401,025
Transfers Out	-	-	-	-	-
Total Other Financing Sources	<u>432,544</u>	<u>371,273</u>	<u>398,200</u>	<u>400,025</u>	<u>401,025</u>
Net Change in Fund Balance	433,935	(101,210)	(1,500)	8,375	8,000
Fund Equity, Beginning	-	433,935	332,725	331,225	339,600
Fund Equity, Ending	<u>\$ 433,935</u>	<u>\$ 332,725</u>	<u>\$ 331,225</u>	<u>\$ 339,600</u>	<u>\$ 347,600</u>
Transfer from Other Funds:					
Fund 0218 STAF Fund	\$ 432,544	\$ 433	\$ 371	\$ 398	\$ 400

Interest Rates:

4.00%-5.00%

Interest Dates:

June 30 and December 30

Date of Issue:

April 13 2021

Amount of Issue:

\$3,485,000

DEBT SERVICE SCHEDULE				
Fiscal Year	Principal	Interest	Total	
2024	\$ 265,000	\$ 125,825	\$ 390,825	
2025	\$ 280,000	\$ 112,200	\$ 392,200	
2026	\$ 295,000	\$ 97,825	\$ 392,825	
2027	\$ 315,000	\$ 82,575	\$ 397,575	
2028	\$ 330,000	\$ 66,450	\$ 396,450	
2029	\$ 345,000	\$ 51,300	\$ 396,300	
2030	\$ 355,000	\$ 37,300	\$ 392,300	
2031	\$ 370,000	\$ 22,800	\$ 392,800	
2032	\$ 385,000	\$ 7,700	\$ 392,700	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0256 2021A GO REFUNDING BONDS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT	
51300 2021A GO REFUNDING BONDS								
45 DEBT SERVICE EXPENSE								
45110 BOND REDEMPTION	260,000.00	265,000.00	265,000.00	265,000.00	265,000.00	280,000.00	_____	
45210 INTEREST ON DEBT	138,950.00	125,825.00	125,825.00	125,825.00	125,825.00	112,200.00	_____	
45311 BOND ADMINISTRAT	750.00	750.00	825.00	825.00	825.00	825.00	_____	
45 DEBT SERVICE EXPENS	399,700.00	391,575.00	391,650.00	391,650.00	391,650.00	393,025.00	_____	
51300 2021A GO REFUNDI	399,700.00	391,575.00	391,650.00	391,650.00	391,650.00	393,025.00	_____	
TOTAL 0256 2021A GO REFUNDIN	399,700.00	391,575.00	391,650.00	391,650.00	391,650.00	393,025.00	_____	

Fund Equity Forecast

0257 (57900) - 2021B General Obligation Refunding Bonds

This fund accounts for pledged revenues and payment of principal, interest and fees on the General Obligation Refunding Bonds, Series 2021B. The bonds were issued in April, 2021 as a refunding of the County's outstanding 2012G General Obligation Alternate Revenue Bonds.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Bond proceeds	\$ 1,365,000	\$ -	\$ -	\$ -	\$ -
Bond Premium	260,277	-	-	-	-
Total Revenues	<u>1,625,277</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Bond Issue Costs & Escrow Agent	1,623,484	-	-	-	-
Principal	-	110,000	100,000	105,000	110,000
Interest	-	74,696	55,800	50,675	45,300
Administrative	-	750	750	825	825
Total Expenditures	<u>1,623,484</u>	<u>185,446</u>	<u>156,550</u>	<u>156,500</u>	<u>156,125</u>
Excess (Deficiency) of Revenues Over Expenditures	1,793	(185,446)	(156,550)	(156,500)	(156,125)
Other Financing Sources (Uses)					
Transfers In	166,800	146,003	159,050	158,875	158,375
Transfers Out	-	-	-	-	-
Total Other Financing Sources	<u>166,800</u>	<u>146,003</u>	<u>159,050</u>	<u>158,875</u>	<u>158,375</u>
Net Change in Fund Balance	168,593	(39,443)	2,500	2,375	2,250
Fund Equity, Beginning	-	168,593	129,150	131,650	134,025
Fund Equity, Ending	<u>\$ 168,593</u>	<u>\$ 129,150</u>	<u>\$ 131,650</u>	<u>\$ 134,025</u>	<u>\$ 136,275</u>
Transfer from Other Funds:					
Fund 0116 Host Fee Fund	\$ 166,800	\$ 146,003	\$ 159,050	\$ 158,875	\$ 158,375

Interest Rates:

4.00%-5.00%

Interest Dates:

June 30 and December 30

Date of Issue:

April 13 2021

Amount of Issue:

\$1,365,000

DEBT SERVICE SCHEDULE				
Fiscal Year	Principal	Interest	Total	
2025	\$ 110,000	\$ 45,300	\$ 155,300	
2026	\$ 115,000	\$ 39,675	\$ 154,675	
2027	\$ 120,000	\$ 33,800	\$ 153,800	
2028	\$ 125,000	\$ 27,675	\$ 152,675	
2029	\$ 135,000	\$ 21,175	\$ 156,175	
2030	\$ 140,000	\$ 15,000	\$ 155,000	
2031	\$ 150,000	\$ 9,200	\$ 159,200	
2032	\$ 155,000	\$ 3,100	\$ 158,100	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0257 2021B GO REFUNDING BONDS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
57900 2021B GO REFUNDING BONDS							
45 DEBT SERVICE EXPENSE							
45110 BOND REDEMPTION	100,000.00	105,000.00	105,000.00	105,000.00	105,000.00	110,000.00	_____
45210 INTEREST ON DEBT	55,800.00	50,675.00	50,675.00	50,675.00	50,675.00	45,300.00	_____
45311 BOND ADMINISTRAT	750.00	750.00	825.00	825.00	825.00	825.00	_____
45 DEBT SERVICE EXPENS	156,550.00	156,425.00	156,500.00	156,500.00	156,500.00	156,125.00	_____
57900 2021B GO REFUNDI	156,550.00	156,425.00	156,500.00	156,500.00	156,500.00	156,125.00	_____
TOTAL 0257 2021B GO REFUNDIN	156,550.00	156,425.00	156,500.00	156,500.00	156,500.00	156,125.00	_____

Fund Equity Forecast

0258 (58800) - 2022 General Obligation Refunding Bonds

This fund accounts for pledged revenues and payment of principal, interest and fees on the General Obligation Refunding Bonds, Series 2022. The bonds were issued in October, 2022 as a refunding of the County's outstanding 2013A General Obligation Alternate Revenue Bonds.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Bond proceeds	\$ -	\$ -	\$ 11,280,000	\$ -	\$ -
Bond Premium	-	-	671,004	-	-
Total Revenues	-	-	11,951,004	-	-
Expenditures					
Bond Issue Costs & Escrow Agent	-	-	15,946,273	-	-
Principal	-	-	-	1,735,000	2,920,000
Interest	-	-	380,700	520,625	404,250
Administrative	-	-	-	750	825
Total Expenditures	-	-	16,326,973	2,256,375	3,325,075
Excess (Deficiency) of Revenues					
Over Expenditures	-	-	(4,375,969)	(2,256,375)	(3,325,075)
Other Financing Sources (Uses)					
Transfers In	-	-	6,392,969	3,398,000	3,402,075
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	6,392,969	3,398,000	3,402,075
Net Change in Fund Balance	-	-	2,017,000	1,141,625	77,000
Fund Equity, Beginning	-	-	-	2,017,000	3,158,625
Fund Equity, Ending	\$ -	\$ -	\$ 2,017,000	\$ 3,158,625	\$ 3,235,625
Transfer from Other Funds:					
Fund 0101 PSST Fund	\$ -	\$ -	\$ 6,005,469	\$ 3,398,000	\$ 3,402,075
Fund 0200 2013A Bond Fund	-	-	387,500	-	-
	-	-	6,392,969	3,398,000	3,402,075

Interest Rates:

5.00%

Interest Dates:

June 30 and December 30

Date of Issue:

October 26, 2022

Amount of Issue:

\$11,280,000

DEBT SERVICE SCHEDULE				
Fiscal Year	Principal	Interest	Total	
2025	\$ 2,920,000	\$ 404,250	\$ 3,324,250	
2026	\$ 3,070,000	\$ 254,500	\$ 3,324,500	
2027	\$ -	\$ 177,750	\$ 177,750	
2028	\$ -	\$ 177,750	\$ 177,750	
2029	\$ 825,000	\$ 157,125	\$ 982,125	
2030	\$ 865,000	\$ 114,875	\$ 979,875	
2031	\$ 910,000	\$ 70,500	\$ 980,500	
2032	\$ 955,000	\$ 23,875	\$ 978,875	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0258 2022 GO REFUNDING BOND SERIES	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
58800 2022 SERIES GO REFUNDING BOND							
45 DEBT SERVICE EXPENSE							
45110 BOND REDEMPTION	.00	1,735,000.00	1,735,000.00	1,735,000.00	1,735,000.00	2,920,000.00	_____
45112 PAYMENT TO DEBT	15,790,593.35	.00	.00	.00	.00	.00	_____
45210 INTEREST ON DEBT	380,700.00	520,625.00	520,625.00	520,625.00	520,625.00	404,250.00	_____
45310 BOND ISSUE COSTS	155,680.00	.00	.00	.00	.00	.00	_____
45311 BOND ADMINISTRAT	.00	750.00	750.00	750.00	750.00	825.00	_____
45 DEBT SERVICE EXPENS	16,326,973.35	2,256,375.00	2,256,375.00	2,256,375.00	2,256,375.00	3,325,075.00	_____
58800 2022 SERIES GO R	16,326,973.35	2,256,375.00	2,256,375.00	2,256,375.00	2,256,375.00	3,325,075.00	_____
TOTAL 0258 2022 GO REFUNDING	16,326,973.35	2,256,375.00	2,256,375.00	2,256,375.00	2,256,375.00	3,325,075.00	_____

Fund Equity Forecast

0301 (60100) - County Health Fund/Grants Fund

This fund is used to account for the revenues and expenditures related to the preservation of health from various revenue sources. The primary revenues from property taxes are restricted to providing public health services. This fund is managed by the Health Department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Property Taxes	\$ 2,606,604	\$ 2,611,468	\$ 2,554,390	\$ 2,337,146	\$ 2,305,000
Grants and Intergovernmental	7,710,554	6,951,106	6,515,948	7,042,898	7,555,721
Licenses, Permits & Others	640,632	1,140,350	1,180,219	1,080,950	1,100,000
Charges for Services	174,089	144,053	127,187	118,420	135,000
Investment Income	2,181	26,592	215,584	262,000	240,000
Other	30,707	41,076	30,108	85,620	-
Total Revenues	<u>11,164,767</u>	<u>10,914,645</u>	<u>10,623,436</u>	<u>10,927,034</u>	<u>11,335,721</u>
Expenditures					
Personnel	6,902,899	6,230,644	6,363,874	7,010,271	7,849,414
Supplies & Services	3,503,748	3,057,257	2,854,637	3,005,360	2,719,199
Capital Outlay	-	-	-	-	-
Administrative	1,148,367	1,145,756	1,091,418	1,053,388	1,241,632
Total Expenditures	<u>11,555,014</u>	<u>10,433,657</u>	<u>10,309,929</u>	<u>11,069,019</u>	<u>11,810,245</u>
Excess (Deficiency) of Revenues Over Expenditures	(390,247)	480,988	313,507	(141,985)	(474,524)
Other Financing Sources (Uses)					
Transfers In	100,000	100,000	100,000	489,840	100,000
Transfers Out	(350,000)	-	(1,607,338)	(318,068)	(320,000)
Total Other Financing Sources	<u>(250,000)</u>	<u>100,000</u>	<u>(1,507,338)</u>	<u>171,772</u>	<u>(220,000)</u>
Net Change in Fund Balance	(640,247)	580,988	(1,193,831)	29,787	(694,524)
Fund Equity, Beginning	10,733,400	10,093,153	10,674,141	9,480,310	9,510,097
Fund Equity, Ending	<u>\$ 10,093,153</u>	<u>\$ 10,674,141</u>	<u>\$ 9,480,310</u>	<u>\$ 9,510,097</u>	<u>\$ 8,815,573</u>

Transfer from Other Funds:

#0116 Host Fee Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
#0420 555 N Court	\$ -	\$ -	\$ -	\$ 389,840	\$ -

Transfer to Other Funds:

Fund #0255 2020B Debt Service	\$ -	\$ -	\$ 1,607,338	\$ -	\$ -
Fund #0420 555 N. Court	\$ 350,000	\$ -	\$ -	\$ 318,068	\$ 320,000

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0301 HEALTH FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
60100 HEALTH FUND							
41 PERSONNEL							
41110 REGULAR SALARIES	5,971,719.72	6,747,634.00	6,747,634.00	5,419,559.04	6,590,169.38	7,423,019.21	_____
41120 TEMPORARY SALARI	14,068.28	.00	.00	35,254.65	.00	.00	_____
41130 OVERTIME	4,672.46	.00	.00	4,262.88	6,000.00	6,000.00	_____
41221 LIFE INSURANCE-E	3,954.19	4,300.00	4,300.00	3,360.60	4,200.00	4,300.00	_____
41231 IMRF-EMPLOYER CO	86,388.81	114,710.00	114,710.00	53,063.27	73,962.30	80,500.00	_____
41241 FICA-EMPLOYER CO	280,641.38	374,669.00	374,669.00	213,198.17	297,939.66	335,594.70	_____
41 PERSONNEL	6,361,444.84	7,241,313.00	7,241,313.00	5,728,698.61	6,972,271.34	7,849,413.91	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	20,437.45	25,000.00	25,000.00	24,485.93	17,214.02	18,000.00	_____
42114 OFFICE PAPER PRO	4,816.11	5,000.00	5,000.00	6,191.76	7,862.93	8,000.00	_____
42115 NON-CAPITAL OFFI	3,833.60	3,500.00	3,500.00	245.21	375.00	375.00	_____
42116 HEALTH EQUIP. CO	1,130.36	.00	.00	1,024.14	.00	.00	_____
42120 BOOKS,PERIODICAL	2,126.70	2,500.00	2,500.00	6,302.38	4,693.00	4,500.00	_____
42130 COPYING AND DUPL	.00	.00	.00	98.00	.00	.00	_____
42210 DATA PROCESSING	14,740.36	25,000.00	25,000.00	849.80	1,348.20	5,500.00	_____
42230 CLEANING SUPPLIE	49.40	.00	.00	35.74	.00	.00	_____
42250 FOOD & BEVERAGE	6,489.34	18,000.00	18,000.00	12,402.51	9,102.56	5,500.00	_____
42260 MEDICAL & DENTAL	120,864.16	175,000.00	185,000.00	331,575.40	158,148.03	160,000.00	_____
42290 OTHER DEPARTMENT	91,235.60	50,000.00	50,000.00	30,771.54	34,528.58	35,000.00	_____
42293 INCENTIVES FOR P	.00	.00	.00	2,150.00	.00	.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0301 HEALTH FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43110 ACCOUNTING & AUD	.00	27,700.00	27,700.00	.00	.00	27,000.00	_____
43140 LEGAL	.00	25,750.00	25,750.00	.00	.00	25,750.00	_____
43150 MEDICAL & DENTAL	298,054.83	275,000.00	275,000.00	209,101.84	276,123.72	280,000.00	_____
43155 CONT. STAFF NON	7,693.48	3,000.00	3,000.00	2,269.08	3,403.62	3,400.00	_____
43160 DATA PROCESSING	407,376.60	398,000.00	398,000.00	323,244.56	397,541.10	402,600.00	_____
43161 BANK SERVICE FEE	192.73	250.00	250.00	171.57	206.48	200.00	_____
43162 CREDIT CARD MERC	13,464.13	15,000.00	15,000.00	11,417.95	12,012.15	12,500.00	_____
43190 OTHER PROFESSION	911,491.99	1,045,800.00	1,585,640.00	808,361.17	1,555,308.15	1,249,924.00	_____
43195 HEALTH DEPT SUPP	2,831.57	5,000.00	5,000.00	5,527.99	8,957.18	10,000.00	_____
43210 TELEPHONE	16,502.86	18,000.00	18,000.00	11,619.65	15,084.75	16,000.00	_____
43212 CELL PH. WIRELES	26,147.19	24,000.00	24,000.00	24,360.57	30,953.78	34,000.00	_____
43220 POSTAGE	3,172.11	3,600.00	3,600.00	1,642.17	2,373.26	2,400.00	_____
43310 TRAVEL	57,338.83	60,000.00	60,000.00	49,299.44	61,366.50	66,000.00	_____
43410 PRINTING & BINDI	14,734.68	8,500.00	8,500.00	4,964.23	6,918.35	7,000.00	_____
43420 ADVERTISING	78,224.65	60,000.00	60,000.00	52,394.63	67,137.56	57,500.00	_____
43610 GAS & HEATING OI	2,002.63	2,500.00	2,500.00	1,523.60	.00	.00	_____
43620 ELECTRICITY	6,632.95	8,000.00	8,000.00	549.01	.00	.00	_____
43630 WATER	7,765.00	6,500.00	6,500.00	5,733.00	6,073.50	.00	_____
43640 WASTE REMOVAL SE	4,987.45	8,000.00	8,000.00	1,730.20	1,972.61	2,000.00	_____
43642 FIRE ALARM MONIT	780.00	3,500.00	3,500.00	.00	.00	.00	_____
43710 BUILDING REPAIRS	64,108.48	33,700.00	33,700.00	47,224.28	52,245.68	55,000.00	_____
43711 OFFICE CLEAN & M	45,790.50	50,000.00	50,000.00	33,901.50	45,957.00	46,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
0301 HEALTH FUND							
43730 EQUIPMENT REPAIR	2,178.00	.00	.00	6,500.00	6,500.00	.00	_____
43732 OFFICE EQUIPMENT	1,991.20	3,500.00	3,500.00	.00	.00	.00	_____
43810 BUILDING RENTAL	314,280.97	.00	.00	460.00	.00	.00	_____
43812 PARKING SPACE RE	21,600.00	24,300.00	24,300.00	19,751.92	24,300.00	24,300.00	_____
43830 OFFICE EQUIPMENT	2,328.05	2,400.00	2,400.00	2,054.00	2,442.00	2,500.00	_____
43941 DUES & MEMBERSHI	21,849.45	25,000.00	25,000.00	16,292.83	17,579.10	23,100.00	_____
43942 INSTRUCTION & SC	32,462.20	25,000.00	25,000.00	59,988.83	55,000.00	25,000.00	_____
43943 EMP. TRAIN/ED. P	29,468.61	30,000.00	30,000.00	18,067.34	29,622.45	24,000.00	_____
43993 REIM. & REFUNDS	1,076.25	1,000.00	1,000.00	1,649.50	862.00	850.00	_____
44120 CENTRAL STORES P	21,499.21	24,000.00	24,000.00	18,268.91	18,466.80	19,000.00	_____
44130 CENTRAL STORES X	30,943.90	32,000.00	32,000.00	26,353.23	27,181.49	28,000.00	_____
44150 CAR POOL EXPENSE	1,538.86	2,500.00	2,500.00	1,152.37	774.89	800.00	_____
44210 INFORMATION TECH	34,200.61	40,000.00	40,000.00	28,385.06	36,975.32	37,500.00	_____
42 SUPPLIES & SERVICES	2,750,433.05	2,595,500.00	3,345,340.00	2,451,352.60	2,996,611.76	2,719,199.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	1,091,417.70	1,141,938.00	1,141,938.00	1,049,076.80	1,053,387.54	1,241,632.00	_____
48 ADMINISTRATIVE SUPP	1,091,417.70	1,141,938.00	1,141,938.00	1,049,076.80	1,053,387.54	1,241,632.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	1,554,382.02	318,068.00	318,068.00	58,505.59	318,068.00	320,000.00	_____
49310 COST ALLOCATIONS	-681.00	.00	.00	-35,121.70	.00	.00	_____
49 OTHER EXPENSE	1,553,701.02	318,068.00	318,068.00	23,383.89	318,068.00	320,000.00	_____
60100 HEALTH FUND	11,756,996.61	11,296,819.00	12,046,659.00	10,051,671.57	11,340,338.64	12,130,244.91	_____
TOTAL 0301 HEALTH FUND	11,756,996.61	11,296,819.00	12,046,659.00	10,051,671.57	11,340,338.64	12,130,244.91	_____

Fund Equity Forecast

0302 (60200) - Sheriff & Public Safety Grants

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental (Grants)	\$ 8,703	\$ 2,414,476	\$ 1,852,684	\$ 1,705,565	\$ 2,527,193
Total Revenues	8,703	2,414,476	1,852,684	1,705,565	2,527,193
Expenditures					
Personnel	62,080	197,792	267,487	326,534	411,223
Supplies & Services	251,083	835,613	1,140,408	1,269,015	1,958,891
Debt Service	68,999	-	-	-	72,000
Capital Outlay	45,500	281,422	91,130	-	-
Administrative	1,206	41,736	48,141	48,815	57,792
Total Expenditures	428,868	1,356,563	1,547,166	1,644,364	2,499,906
Excess (Deficiency) of Revenues Over Expenditures	(420,165)	1,057,913	305,518	61,201	27,287
Other Financing Sources (Uses)					
Transfers from Other Fund	-	-	-	-	-
Transfers to Other Fund	-	(41,540)	(129,578)	(61,201)	(30,000)
Total Other Financing Sources	-	(41,540)	(129,578)	(61,201)	(30,000)
Net Change in Fund Balance	(420,165)	1,016,373	175,940	(0)	(2,713)
Fund Equity, Beginning	(687,554)	(1,107,719)	(91,346)	84,594	84,594
Fund Equity, Ending	\$ (1,107,719)	\$ (91,346)	\$ 84,594	\$ 84,594	\$ 81,881

Transfer to Other Funds:

Fund 0001 General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 0101 PST	\$ -	\$ 41,540	\$ 129,578	\$ 61,201	\$ 30,000

Sheriff Grants:

#01033 JAG Grant (Federal) - Agreement with the City of Rockford to provide the County a total of 40% of the JAG grant award through FY2027. The award reimburses the County for expenses incurred with the Starcom radios.

#02036 Emergency Management Performance Grant (Federal and State) - awarded by the Illinois Emergency Management Agency. The EMA Program aids the County in the administration of effective emergency management in the areas of personnel and benefits, travel, organization and equipment. This grant has historically been recorded in the General Fund.

#02037 IL Radiological Emergency Preparedness (State) - awarded by the Illinois Emergency Management Agency. The REP Program aids the County in preparing for radiological accidents through development and training for response. This grant has historically been recorded in the General Fund.

#02038 State Criminal Alien Assistance Program (SCAAP) (Federal) - awarded by the Bureau of Justice Assistance. SCAAP provides federal payments to states and localities that incurred correctional officer salary costs for incarcerating undocumented criminal aliens with at least one felony or two misdemeanor convictions for violations of state or local law, and incarcerated for at least 4 consecutive days during the reporting period.

#02055 Canine Acquisition & Training (Donation)-this project number is used to account for a donation restricted to the acquisition and care of two canines for the Sheriff. This project # will be closed when all funds have been expended.

#02057 Sustained Traffic Enforcement Program (STEP) -awarded by the IL Department of Transportation. This project number is used to account for expenditures related to safety enforcement during specific times of the year. This grant has historically been recorded in the General Fund.

#02062 Jail Behavioral Health Program (Local)-awarded by the Winnebago County Community Mental Health Board. These funds were made available to the Sheriff's Office to expand the number of mental health and substance use service providers with the County Jail providing health services including suicide risk assessment and prevention services for incarcerated

#02063 Mental Health Co-Responder Program (Local)-awarded by the Winnebago County Community Mental Health Board. This initiative changes the way law enforcement traditionally responds to behavioral health crises by including a mental health clinician on the initial response while also providing follow up services to link individuals to the care they need.

#02064 ILETSB Officer Recruitment and Retention Grant (State) - awarded by Illinois Law Enforcement Training Standards Board. This award provides assistance for the purpose of hiring and retaining law enforcement officers.

#02065 IL State Opioid Response Grant (State) - awarded by SAMHSA to IDHS to be used for learning specific and approved strategies to expand access to medication assisted treatment of opioid addiction in the county's jail.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0302 SHERIFF'S DEPARTMENT GRANTS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
60200 SHERIFF'S DEPARTMENT GRANTS							
41 PERSONNEL							
41110 REGULAR SALARIES	235,245.99	244,369.00	250,769.00	205,760.22	243,380.39	314,424.00	_____
41130 OVERTIME	538.96	9,565.00	9,565.00	26,006.20	40,500.00	49,565.00	_____
41135 HOLIDAY PAY (PUB	.00	9,156.00	9,156.00	.00	.00	.00	_____
41211 HEALTH INSURANCE	2,080.00	.00	.00	1,760.00	2,080.00	2,080.00	_____
41221 LIFE INSURANCE-E	120.75	136.50	136.50	115.50	136.50	159.25	_____
41231 IMRF-EMPLOYER CO	12,453.88	.00	.00	11,737.08	20,154.00	21,404.00	_____
41241 FICA-EMPLOYER CO	17,047.19	.00	.00	13,459.32	20,283.00	23,591.00	_____
41 PERSONNEL	267,486.77	263,226.50	269,626.50	258,838.32	326,533.89	411,223.25	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	5,000.00	5,000.00	.00	.00	5,500.00	_____
42112 EQUIPMENT < \$120	.00	.00	.00	.00	.00	42,500.00	_____
42115 NON-CAPITAL OFFI	936.80	.00	.00	8,046.00	8,046.00	5,000.00	_____
42120 BOOKS,PERIODICAL	.00	.00	.00	.00	.00	5,000.00	_____
42210 DATA PROCESSING	.00	4,640.00	4,640.00	8,899.80	8,899.80	5,000.00	_____
42240 GASOLINE & OIL	2,917.70	18,000.00	18,000.00	2,104.59	2,870.00	3,000.00	_____
42260 MEDICAL & DENTAL	90,304.75	295,000.00	295,000.00	61,971.37	92,960.00	265,000.00	_____
42270 CLOTHING	.00	1,900.00	1,900.00	.00	.00	.00	_____
42290 OTHER DEPARTMENT	98.00	42,714.00	42,714.00	8,225.42	8,225.43	39,127.77	_____
43150 MEDICAL & DENTAL	997,076.90	1,329,180.00	1,329,180.00	1,028,931.02	1,107,102.00	1,395,113.42	_____
43190 OTHER PROFESSION	45,547.72	30,000.00	72,000.00	17,261.86	38,261.86	51,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0302 SHERIFF'S DEPARTMENT GRANTS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT	
43210 TELEPHONE	2,446.26	.00	.00	123.19	.00	.00		
43212 CELL PH. WIRELES	846.31	1,600.00	1,600.00	675.36	850.00	1,680.00		
43310 TRAVEL	.00	.00	.00	.00	.00	3,500.00		
43410 PRINTING & BINDI	.00	.00	2,000.00	.00	.00	2,000.00		
43420 ADVERTISING	.00	.00	40,000.00	.00	.00	40,000.00		
43730 EQUIPMENT REPAIR	.00	.00	.00	.00	.00	5,470.00		
43731 AUTOMOBILE REPAI	.00	4,000.00	4,000.00	.00	.00	.00		
43732 OFFICE EQUIPMENT	.00	4,000.00	4,000.00	.00	.00	.00		
43942 INSTRUCTION & SC	234.00	48,000.00	48,000.00	1,541.90	1,800.00	43,000.00		
43990 OTHER UNCLASSIFI	.00	.00	.00	.00	.00	35,000.00		
44230 PSB SPACE ALLOCA	.00	.00	.00	.00	.00	12,000.00		
42 SUPPLIES & SERVICES	1,140,408.44	1,784,034.00	1,868,034.00	1,137,780.51	1,269,015.09	1,958,891.19		
45 DEBT SERVICE EXPENSE								
45120 CAPITAL LEASE PA	.00	.00	.00	.00	.00	72,000.00		
45 DEBT SERVICE EXPENS	.00	.00	.00	.00	.00	72,000.00		
46 CAPITAL OUTLAYS								
46410 AUTOMOBILES	91,130.00	.00	.00	.00	.00	.00		
46 CAPITAL OUTLAYS	91,130.00	.00	.00	.00	.00	.00		
48 ADMINISTRATIVE SUPP								
48211 HEALTH INSURANCE	48,141.01	68,146.00	68,146.00	41,328.32	48,815.00	57,792.25		
48220 INDIRECT COST AL	.00	.00	.00	6,791.88	.00	.00		
48 ADMINISTRATIVE SUPP	48,141.01	68,146.00	68,146.00	48,120.20	48,815.00	57,792.25		
49 OTHER EXPENSE								

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0302 SHERIFF'S DEPARTMENT GRANTS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
49110 TRANSFERS TO OTH	129,578.28	25,000.00	25,000.00	.00	61,201.14	30,000.00	_____
49 OTHER EXPENSE	129,578.28	25,000.00	25,000.00	.00	61,201.14	30,000.00	_____
60200 SHERIFF'S DEPART	1,676,744.50	2,140,406.50	2,230,806.50	1,444,739.03	1,705,565.12	2,529,906.69	_____
TOTAL 0302 SHERIFF'S DEPARTM	1,676,744.50	2,140,406.50	2,230,806.50	1,444,739.03	1,705,565.12	2,529,906.69	_____

Fund Equity Forecast

0303 (60300) - State's Attorney Grant Fund

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Intergovernmental (Grants)	\$ 121,572	\$ 178,886	\$ 184,110	\$ 399,240	\$ 267,665
Total Revenues	<u>121,572</u>	<u>178,886</u>	<u>184,110</u>	<u>399,240</u>	<u>267,665</u>
<u>Expenditures</u>					
Personnel	125,890	139,214	163,302	319,905	226,337
Supplies & Services	-	-	-	2,561	600
Administrative	29,668	37,647	20,806	76,774	40,728
Total Expenditures	<u>155,558</u>	<u>176,861</u>	<u>184,108</u>	<u>399,240</u>	<u>267,665</u>
Excess (Deficiency) of Revenues Over Expenditures	(33,986)	2,025	2	-	-
<u>Other Financing Sources (Uses)</u>					
Transfers In	19,611	12,350	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	<u>19,611</u>	<u>12,350</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(14,375)	14,375	2	-	-
Fund Equity, Beginning	31,228	16,853	31,228	31,230	31,230
Fund Equity, Ending	<u>\$ 16,853</u>	<u>\$ 31,228</u>	<u>\$ 31,230</u>	<u>\$ 31,230</u>	<u>\$ 31,230</u>

Transfer from Other Funds:

Fund 0001 General Fund	\$ 19,611	\$ 12,350	\$ -	\$ -	\$ -

State's Attorney Grants:

#02110 Violent Crimes Victims Assistance (State)-awarded by the Attorney General of the State of Illinois. These funds are used to designate public or private nonprofit agencies as victim and witness assistance centers pursuant to the Violent Crime Victims Assistance Act (725 ILCS 240/1 *et seq.*).

#02120 Crime Victim Assistance (Federal)-awarded through the Illinois Criminal Justice Information Authority. This program is funded with fines paid by offenders convicted of violating federal laws and supports direct services to victims of crime. Priority must be given to services for victims of sexual assault, domestic violence, child abuse and other groups identified by the state as underserved victims of crime. These funds support the County's State's Attorney Office in their effort to provide these services.

#02122 Mental Health Grant State's Atty - (local) - awarded by the Winnebago County Community Mental Health Board. This grant provides funding for an assigned Mental Health Assistant State's Attorney (ASA) dedicated to individuals with behavioral health issues to serve as a liaison, coordinating and ensuring linkage to behavioral health and supportive services to create positive outcomes for individuals and reducing recidivism.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0303 STATE'S ATTORNEY GRANTS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
60300 STATE'S ATTORNEY GRANTS							
41 PERSONNEL							
41110 REGULAR SALARIES	155,154.73	196,112.00	196,112.00	233,568.50	290,050.58	214,664.07	_____
41221 LIFE INSURANCE-E	104.35	161.99	161.99	187.93	161.75	161.75	_____
41231 IMRF-EMPLOYER CO	1,851.89	1,963.81	1,963.81	1,341.00	7,580.00	3,800.00	_____
41241 FICA-EMPLOYER CO	6,191.43	8,745.07	8,745.07	5,367.25	22,112.00	7,711.00	_____
41 PERSONNEL	163,302.40	206,982.87	206,982.87	240,464.68	319,904.33	226,336.82	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	2,561.00	2,561.00	1,644.51	2,561.00	600.00	_____
42 SUPPLIES & SERVICES	.00	2,561.00	2,561.00	1,644.51	2,561.00	600.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	20,113.81	28,429.13	28,429.13	25,484.32	50,399.42	23,879.25	_____
48220 INDIRECT COST AL	692.48	12,739.00	12,739.00	18,675.70	26,374.75	16,848.54	_____
48 ADMINISTRATIVE SUPP	20,806.29	41,168.13	41,168.13	44,160.02	76,774.17	40,727.79	_____
60300 STATE'S ATTORNEY	184,108.69	250,712.00	250,712.00	286,269.21	399,239.50	267,664.61	_____
TOTAL 0303 STATE'S ATTORNEY	184,108.69	250,712.00	250,712.00	286,269.21	399,239.50	267,664.61	_____

Fund Equity Forecast

0304 (60400) - Probation Grant Fund

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental (Grants)	\$ 367,822	\$ 808,153	\$ 682,466	\$ 1,436,268	\$ 1,180,030
Total Revenues	<u>367,822</u>	<u>808,153</u>	<u>682,466</u>	<u>1,436,268</u>	<u>1,180,030</u>
Expenditures					
Personnel	-	11,528	63,451	110,541	7,215
Supplies & Services	427,702	565,210	599,820	1,276,314	1,160,453
Administrative	-	3,341	18,879	49,413	12,362
Total Expenditures	<u>427,702</u>	<u>580,079</u>	<u>682,150</u>	<u>1,436,268</u>	<u>1,180,030</u>
Excess (Deficiency) of Revenues Over Expenditures	(59,880)	228,074	316	-	-
Fund Equity, Beginning	(99,076)	(158,956)	69,118	69,434	69,434
Fund Equity, Ending	<u>\$ (158,956)</u>	<u>\$ 69,118</u>	<u>\$ 69,434</u>	<u>\$ 69,434</u>	<u>\$ 69,434</u>

Probation Grants/Projects:

#01468 Juvenile Redeploy (State) - awarded by Department of Human Services. This funding assists counties in the development of a continuum of local, community-based sanctions and treatment alternatives for juvenile offenders who would otherwise be incarcerated if those local services and sanctions were not available, as required by 730 ILCS 110/16.1.

#02245 Probation Behavioral Health Expansion-RIC (Local) - awarded by Winnebago County Community Mental Health Board. This funding will allow for expanded evening programming and increase RIC service offerings to include dialectic behavior therapy (DBT) with individual sessions, and Seeking Safety, a therapeutic model for our highest risk offenders suffering from trauma, substance abuse, and/or post traumatic stress disorder (PTSD). This program will serve an additional 120 residents.

#02247 Behavioral Health Expansion-JRIC (Local) - awarded by Winnebago County Community Mental Health Board. This funding will allow the Juvenile Resource Intervention Center to intervene using the Dialectic Behavior Therapy (DBT) therapeutic model and individual and group therapy with the highest-risk youth. The expanded program will allow for an additional 100 youth.

#02702 FY21 Smart Probation: Innovations in Supervision Initiative (Federal) - awarded by the Bureau of Justice Assistance. The funding goal of this award is to reduce recidivism by increasing access to services. This award provides funding to offer evening programming at the Resource Intervention Center (RIC). Evening programming includes Thinking for a Change (T4C) and Partner Abuse Intervention Programming (PAIP). PAIP is also offered in Spanish. Subaward to Remedies Renewing Lives and Contract with Metro Security.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0304 PROBATION GRANTS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
60400 PROBATION GRANTS							
41 PERSONNEL							
41110 REGULAR SALARIES	56,765.28	66,948.00	66,948.00	52,344.22	65,893.52	6,512.66	_____
41130 OVERTIME	952.05	30,191.20	30,191.20	333.22	30,191.20	.00	_____
41221 LIFE INSURANCE-E	43.49	41.28	41.28	46.29	40.56	4.00	_____
41231 IMRF-EMPLOYER CO	1,438.39	6,791.94	6,791.94	950.67	6,791.94	244.00	_____
41241 FICA-EMPLOYER CO	4,252.27	7,471.92	7,471.92	3,773.88	7,623.92	454.00	_____
41 PERSONNEL	63,451.48	111,444.34	111,444.34	57,448.28	110,541.14	7,214.66	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	9,600.00	9,600.00	3,215.97	4,150.00	4,400.00	_____
42117 NON-CAPITAL COMP	985.57	2,000.00	2,000.00	570.24	2,000.00	.00	_____
43190 OTHER PROFESSION	596,169.17	1,305,252.01	1,305,252.01	682,300.08	1,255,771.13	1,156,053.00	_____
43310 TRAVEL	2,665.60	14,393.00	14,393.00	.00	14,393.00	.00	_____
42 SUPPLIES & SERVICES	599,820.34	1,331,245.01	1,331,245.01	686,086.29	1,276,314.13	1,160,453.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	10,423.03	27,778.00	27,778.00	11,056.16	28,328.00	2,114.00	_____
48220 INDIRECT COST AL	8,456.38	23,486.00	23,486.00	14,336.70	21,085.00	10,248.60	_____
48 ADMINISTRATIVE SUPP	18,879.41	51,264.00	51,264.00	25,392.86	49,413.00	12,362.60	_____
60400 PROBATION GRANTS	682,151.23	1,493,953.35	1,493,953.35	768,927.43	1,436,268.27	1,180,030.26	_____
TOTAL 0304 PROBATION GRANTS	682,151.23	1,493,953.35	1,493,953.35	768,927.43	1,436,268.27	1,180,030.26	_____

Fund Equity Forecast

0307 (60700) - Community Development Loan Fund

This fund is used to account for the revenues and expenditures related to various loans restricted to small business development throughout the County. The loan program is administered by Rockford Local Development Corporation. This fund is managed by County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Investment income	\$ 36,613	\$ 37,559	\$ 54,216	\$ 80,000	\$ 75,000
Total Revenues	<u>36,613</u>	<u>37,559</u>	<u>54,216</u>	<u>80,000</u>	<u>75,000</u>
Expenditures					
Supplies & Services	<u>13,563</u>	<u>28,343</u>	<u>23,099</u>	<u>20,000</u>	<u>25,000</u>
Total Expenditures	<u>13,563</u>	<u>28,343</u>	<u>23,099</u>	<u>20,000</u>	<u>25,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	23,050	9,216	31,117	60,000	50,000
Fund Equity, Beginning	1,220,021	1,243,071	1,252,287	1,283,404	1,343,404
Fund Equity, Ending	<u>\$ 1,243,071</u>	<u>\$ 1,252,287</u>	<u>\$ 1,283,404</u>	<u>\$ 1,343,404</u>	<u>\$ 1,393,404</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0307 COMMUNITY DEVELOPMENT GRANTS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
60700 COMMUNITY DEVELOPMENT GRANTS							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	22,994.21	35,000.00	35,000.00	17,178.44	20,000.00	25,000.00	_____
43990 OTHER UNCLASSIFI	105.00	.00	.00	20.00	.00	.00	_____
42 SUPPLIES & SERVICES	23,099.21	35,000.00	35,000.00	17,198.44	20,000.00	25,000.00	_____
60700 COMMUNITY DEVELO	23,099.21	35,000.00	35,000.00	17,198.44	20,000.00	25,000.00	_____
TOTAL 0307 COMMUNITY DEVELOP	23,099.21	35,000.00	35,000.00	17,198.44	20,000.00	25,000.00	_____

Fund Equity Forecast

0309 (60900) - Circuit Court Grant Fund

The Circuit Court supports its operations through the administration of a number of state and federal grant awards. These awards are accounted for in this fund and administered by professional staff under the direction of the Chief Judge.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental (Grants)	\$ 1,369,774	\$ 1,516,559	\$ 1,568,828	\$ 1,479,287	\$ 1,818,705
Transfers from other funds	-	11,141	-	-	-
Total Revenues	<u>1,369,774</u>	<u>1,527,700</u>	<u>1,568,828</u>	<u>1,479,287</u>	<u>1,818,705</u>
Expenditures					
Personnel	179,918	171,521	185,487	181,385	231,223
Supplies & Services	1,204,460	1,279,332	1,349,823	1,271,407	1,558,958
Administrative	34,779	40,496	33,366	26,495	28,524
Total Expenditures	<u>1,419,157</u>	<u>1,491,349</u>	<u>1,568,676</u>	<u>1,479,287</u>	<u>1,818,705</u>
Excess (Deficiency) of Revenues Over Expenditures	(49,383)	36,351	152	-	-
Fund Equity, Beginning	38,242	(11,141)	25,210	25,362	25,362
Fund Equity, Ending	<u>\$ (11,141)</u>	<u>\$ 25,210</u>	<u>\$ 25,362</u>	<u>\$ 25,362</u>	<u>\$ 25,362</u>

Transfer from Other Funds:

Fund 0001 General Fund	\$	-	\$	11,141	\$	-

Circuit Court Grants:

#01013 SAMHSA Adult Drug Court (Federal) - awarded by Dept of Health and Human Services - SAMHSA. This grant supports the operation of the Winnebago County Drug Court.

Awarded funding is used for drug test services through Cordant Health Solutions, Illinois Problem Solving Courts Conference and NADCP conference costs, Drug Court recovery coach services through Rosecrance, substance use disorder counselors and treatment services through Rosecrance, and program evaluation services through Northern Illinois University.

#01031 Child Protection Data Courts Grant (Federal) - awarded by the Administrative Office of the Illinois Courts. This grant supports performance measurement and analysis of juvenile abuse and neglect cases as well as participation in statewide networking and data analysis meetings. The Winnebago County Court and its partners have participated in this grant project since 2010.

#01041 Adult Redeploy Illinois (State) - awarded by Adult Redeploy Illinois. This grant supports the operation of the Winnebago County Problem Solving Courts. Awarded funding is used for drug testing services through Cordant Health Solutions, Illinois Problem Solving Courts conference costs, residential substance abuse treatment through Gateway Foundation and Rosecrance, Drug Court Recovery Coach service through Rosecrance, and TIP mental health treatment services through Rosecrance.

#01049 Supervised Visitation (Federal) - awarded by the Dept of Justice Office on Violence Against Women. This grant provides supervised visitation and safe child exchange services for families who may be experiencing difficulties due to divorce, separation and/or family violence. This grant specifically supports supervised visitation services provided by Children's Safe Harbor.

#01070 Improving Criminal Justice Responses to Domestic Violence, Dating Violence, Sexual Assault, and Stalking (ICJR) Grant Program - awarded by the Dept of Justice Office on Violence Against Women. The purpose of this grant is to reduce violent crime and promote victim safety in the areas of domestic violence, sexual assault, and stalking by increasing advocacy and resource, strengthening policies that hold offenders accountable, and training enforcement on those policies to law enforcement and prosecutors.

#01084 Self Represented Litigant Coordinator (State) - awarded by the Administrative Office of the Illinois Courts. This grant provides funding for projects and other deliverables to support self-represented litigants.

#01086 Domestic Violence Mentor Court Technical Assistance Program (Federal) - awarded by the Dept of Justice Office on Violence Against Women. This grant supports efforts of the Winnebago County Domestic Violence Coordinated Court in providing training and technical assistance to courts across the country looking to create or enhance their own domestic violence court.

#01089 Justice for Families Grant Program (Federal) - awarded by the Dept of Justice Office on Violence Against Women. This grant supports the work and enhancement of the 17th Judicial Circuit's Domestic Violence Coordinated Courts. Justice for Families funding provides for administrative support, increased stakeholder collaboration, survivor advocacy, and training for community and court partners.

#02310 IL Family Violence Coordinating Council Program (State) - awarded by Illinois Criminal Justice Information Authority. Through this grant, the Winnebago County Family Violence Coordinating Council works to improve the institutional, professional and community response to family violence including intimate partner abuse, child abuse, teen dating violence, and abuse against older adults and people with disabilities.

#02320 Justice and Mental Health Collaboration Program Grant - awarded by Dept of Justice through the Administrative Office of the Illinois Courts. Winnebago County is a pilot site to explore the benefits of how a Court Liaison can assist in linking misdemeanor defendants with mental health services while their court case is pending. Early identification at the first appearance and follow up services are being offered through one full time employee.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0309 CIRCUIT COURT GRANT FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
60900 CIRCUIT COURT GRANT FUND							
41 PERSONNEL							
41110 REGULAR SALARIES	168,556.76	288,929.89	288,929.89	146,741.40	170,718.63	209,256.61	_____
41120 TEMPORARY SALARI	1,341.50	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	140.79	172.78	172.78	149.20	204.04	148.76	_____
41231 IMRF-EMPLOYER CO	3,708.54	4,177.36	4,177.36	1,737.02	2,156.85	5,813.38	_____
41241 FICA-EMPLOYER CO	11,739.31	17,257.53	17,257.53	6,939.17	8,305.62	16,004.59	_____
41 PERSONNEL	185,486.90	310,537.56	310,537.56	155,566.79	181,385.14	231,223.34	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	11,236.62	21,066.91	21,066.91	8,463.07	12,700.00	14,495.00	_____
42290 OTHER DEPARTMENT	2,056.00	20,000.00	20,000.00	.00	.00	.00	_____
43190 OTHER PROFESSION	1,293,168.18	1,510,486.83	1,510,486.83	761,190.96	1,214,000.00	1,477,158.00	_____
43310 TRAVEL	40,168.41	56,006.60	56,006.60	37,514.56	44,242.56	67,305.00	_____
44140 CENTRAL STORES P	1,097.70	.00	.00	426.50	464.00	.00	_____
44150 CAR POOL EXPENSE	282.96	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	1,348,009.87	1,607,560.34	1,607,560.34	807,595.09	1,271,406.56	1,558,958.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	33,365.65	48,598.72	48,598.72	21,537.05	26,495.00	28,524.00	_____
48 ADMINISTRATIVE SUPP	33,365.65	48,598.72	48,598.72	21,537.05	26,495.00	28,524.00	_____
60900 CIRCUIT COURT GR	1,566,862.42	1,966,696.62	1,966,696.62	984,698.93	1,479,286.70	1,818,705.34	_____
TOTAL 0309 CIRCUIT COURT GRA	1,566,862.42	1,966,696.62	1,966,696.62	984,698.93	1,479,286.70	1,818,705.34	_____

Fund Equity Forecast

0310 (61000) - City Election Fund

This fund is used to account for property tax revenues and expenditures related to city elections. This fund is managed by County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Property Taxes	\$ 867,138	\$ 913,557	\$ 975,831	\$ 1,121,761	\$ 1,240,500
Total Revenues	<u>867,138</u>	<u>913,557</u>	<u>975,831</u>	<u>1,121,761</u>	<u>1,240,500</u>
Expenditures					
Supplies & Services	856,599	912,404	991,202	1,106,391	1,240,500
Total Expenditures	<u>856,599</u>	<u>912,404</u>	<u>991,202</u>	<u>1,106,391</u>	<u>1,240,500</u>
Excess (Deficiency) of Revenues Over					
Expenditures	10,539	1,153	(15,371)	15,370	-
Fund Equity, Beginning	(11,121)	(582)	571	(14,800)	570
Fund Equity, Ending	<u><u>\$ (582)</u></u>	<u><u>\$ 571</u></u>	<u><u>\$ (14,800)</u></u>	<u><u>\$ 570</u></u>	<u><u>\$ 570</u></u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0310 CITY ELECTIONS FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
61000 CITY ELECTION FUND							
42 SUPPLIES & SERVICES							
43932 OTHER PROGRAMS	991,201.92	1,090,940.00	1,090,940.00	.00	1,106,390.86	1,240,500.00	_____
42 SUPPLIES & SERVICES	991,201.92	1,090,940.00	1,090,940.00	.00	1,106,390.86	1,240,500.00	_____
61000 CITY ELECTION FU	991,201.92	1,090,940.00	1,090,940.00	.00	1,106,390.86	1,240,500.00	_____
TOTAL 0310 CITY ELECTIONS FU	991,201.92	1,090,940.00	1,090,940.00	.00	1,106,390.86	1,240,500.00	_____

Fund Equity Forecast

0313 (61300) - American Rescue Plan Act Fund

This fund is used to account for revenues and expenditures of grants funds received through the American Rescue Plan administered by the Department of the Treasury. This fund is managed by County Administration.

		ACTUAL		PROJECTED	BUDGET
	09/30/21	09/30/22	09/30/23	09/30/24	09/30/25
Revenues					
Intergovernmental	\$ 14,895	\$ 12,012,125	\$ 4,362,507	\$ 13,570,734	\$ 24,926,037
Interest	10,178	207,904	1,786,452	1,491,000	1,000,000
Total Revenues	25,073	12,220,029	6,148,959	15,061,734	25,926,037
Expenditures					
Personnel	-	766,135	305,141	112,175	210,134
Supplies & Services	25,073	5,686,499	3,156,774	1,465,475	98,038
Capital	-	5,759,207	2,668,398	1,517,928	24,596,865
Administrative	-	8,188	18,646	8,142	21,000
Total Expenditures	25,073	12,220,029	6,148,959	3,103,720	24,926,037
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	11,958,014	1,000,000
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(11,958,014)	(1,000,000)
Total Other Financing Sources	-	-	-	(11,958,014)	(1,000,000)
Net Change in Fund Balance	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
Fund Equity, Ending	\$ -	\$ -	\$ -	\$ -	\$ -

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0313 AMERICA RESCUE PLAN (ARP)	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
61300 AMERICA RESCUE PLAN (ARP)							
41 PERSONNEL							
41110 REGULAR SALARIES	290,854.87	414,572.93	414,572.93	70,665.96	103,374.31	210,134.30	_____
41221 LIFE INSURANCE-E	61.67	.00	.00	32.38	42.85	.00	_____
41231 IMRF-EMPLOYER CO	3,360.07	.00	.00	1,300.13	1,721.07	.00	_____
41241 FICA-EMPLOYER CO	10,864.14	.00	.00	5,315.31	7,036.45	.00	_____
41 PERSONNEL	305,140.75	414,572.93	414,572.93	77,313.78	112,174.68	210,134.30	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	.00	.00	219.68	219.68	.00	_____
42117 NON-CAPITAL COMP	-75,990.46	206,275.78	206,275.78	.00	.00	.00	_____
42491 SOFTWARE LICENSI	-23,742.36	9,802.36	9,802.36	6,160.00	6,160.00	.00	_____
43110 ACCOUNTING & AUD	9,676.00	20,675.63	20,675.63	.00	.00	45,000.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	.00	960.00	960.00	.00	_____
43190 OTHER PROFESSION	-62,310.69	965,455.93	965,455.93	74,787.40	319,225.77	36,000.00	_____
43204 ARP COMM NON-PRO	775,860.00	2,094,560.00	2,094,560.00	33,000.00	36,000.00	6,000.00	_____
43205 ARP COMM MENTAL	135,131.15	155,479.89	155,479.89	106,431.11	141,831.11	11,037.74	_____
43410 PRINTING & BINDI	.00	.00	.00	59.00	59.00	.00	_____
43420 ADVERTISING	161.10	.00	.00	.00	.00	.00	_____
43480 CHAIRMANS INITIA	216,971.92	13,469.71	13,469.71	.00	10,000.00	.00	_____
43710 BUILDING REPAIRS	208,862.61	.00	.00	23,969.50	951,019.13	.00	_____
43942 INSTRUCTION & SC	990.00	.00	.00	.00	.00	.00	_____
44120 CENTRAL STORES P	891.80	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	1,186,501.07	3,465,719.30	3,465,719.30	245,586.69	1,465,474.69	98,037.74	_____
46 CAPITAL OUTLAYS							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0313 AMERICA RESCUE PLAN (ARP)	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
46230 ARCHITECT & ENGI	25,900.00	.00	.00	.00	10,105.16	.00	_____
46320 BUILDING IMPROVE	1,179,741.17	21,744,604.85	21,744,604.85	1,140,301.61	1,334,947.15	15,346,865.12	_____
46410 AUTOMOBILES	364,816.26	.00	.00	.00	.00	.00	_____
46440 OTHER DEPARTMENT	227,059.00	.00	.00	.00	.00	.00	_____
46586 DATA PROCESSING	319,819.95	9,460,899.42	9,460,899.42	.00	.00	9,250,000.00	_____
46999 PROJECT CONTINGE	.00	3,342,918.99	3,342,918.99	.00	.00	.00	_____
46 CAPITAL OUTLAYS	2,117,336.38	34,548,423.26	34,548,423.26	1,140,301.61	1,345,052.31	24,596,865.12	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	18,646.39	8,700.00	8,700.00	6,106.36	8,141.82	21,000.00	_____
48 ADMINISTRATIVE SUPP	18,646.39	8,700.00	8,700.00	6,106.36	8,141.82	21,000.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	.00	.00	10,467,014.00	10,467,014.00	11,958,014.00	1,000,000.00	_____
49 OTHER EXPENSE	.00	.00	10,467,014.00	10,467,014.00	11,958,014.00	1,000,000.00	_____
61300 AMERICA RESCUE P	3,627,624.59	38,437,415.49	48,904,429.49	11,936,322.44	14,888,857.50	25,926,037.16	_____
TOTAL 0313 AMERICA RESCUE PL	3,627,624.59	38,437,415.49	48,904,429.49	11,936,322.44	14,888,857.50	25,926,037.16	_____

Fund Equity Forecast

0314 (61400) - COCJI Grants Fund

This fund is used to account for revenues and expenditures of grant awards managed by the Chairman's Office of Criminal Justice Initiatives.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ -	\$ 403,840	\$ 1,000,053	\$ 1,814,815	\$ 1,056,420
Total Revenues	-	403,840	1,000,053	1,814,815	1,056,420
Expenditures					
Personnel	-	71,472	69,231	177,626	180,264
Supplies & Services	-	96,900	356,402	768,363	826,352
Capital Outlay	-	-	106,687	-	-
Administrative	-	20,022	23,467	23,698	49,804
Total Expenditures	-	188,394	555,787	969,687	1,056,420
Excess (Deficiency) of Revenues Over Expenditures	-	215,446	444,266	845,128	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(1,504,840)	-
Total Other Financing Sources	-	-	-	(1,504,840)	-
Net Change in Fund Balance	-	215,446	444,266	(659,712)	-
Fund Equity, Beginning	-	-	215,446	659,712	-
Fund Equity, Ending	\$ -	\$ 215,446	\$ 659,712	\$ -	\$ -

COCJI Grants:

#PSxxx Project Safe Neighborhoods (Federal) - Winnebago County serves as the fiscal agency for this project coordinated by the U.S. Attorney's Office of the Northern District of Illinois. The overarching goal is to reduce violent crime in the most violent neighborhoods in Chicago and Rockford by addressing crime before it happens. Subawards are granted based on a task force overseeing administration of this award.

#02703 Violent Crime Reduction in Illinois Communities (Federal) - awarded by Edward Byrne Memorial Justice Assistance Grant Program through Illinois Criminal Justice Information Authority. This award funds a subaward with Get Connected 815 to provide navigators that work with high-risk individuals returning from jail or prison or on pre-trial release in Winnebago County. Navigators mentor individuals, coordinating services and service plans to meet reentry needs. The part-time navigators are available weekday evenings and throughout the weekend.

#02704 Opioid Settlement Funds - funds distributed through the Illinois Opioid Allocation Agreement. Use of funds are restricted and reported to the State on a quarterly basis. These funds have been reclassified to Fund 0315 for FY2025.

#02705 Focused Deterrence - expenditures reimbursed by the City of Rockford per memo of understanding.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0314 COCJI GRANTS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
61400 COCJI GRANTS							
41 PERSONNEL							
41110 REGULAR SALARIES	62,312.45	122,723.61	122,723.61	130,076.28	165,060.61	164,927.87	_____
41130 OVERTIME	168.75	.00	.00	18.75	.00	.00	_____
41221 LIFE INSURANCE-E	62.57	118.50	118.50	68.94	86.25	93.50	_____
41231 IMRF-EMPLOYER CO	2,037.12	5,380.00	5,380.00	1,489.47	2,604.06	4,484.61	_____
41241 FICA-EMPLOYER CO	4,650.23	9,235.03	9,235.03	5,634.14	9,874.75	10,758.36	_____
41 PERSONNEL	69,231.12	137,457.14	137,457.14	137,287.58	177,625.67	180,264.34	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	5,038.44	9,147.28	9,147.28	980.85	2,711.28	10,972.00	_____
42115 NON-CAPITAL OFFI	4,215.24	2,134.00	2,134.00	.00	.00	.00	_____
42117 NON-CAPITAL COMP	.00	2,527.58	2,527.58	137.72	1,800.00	589.86	_____
43190 OTHER PROFESSION	347,041.35	781,708.00	781,708.00	222,452.10	757,347.47	805,234.46	_____
43212 CELL PH. WIRELES	107.00	1,680.00	1,680.00	633.53	750.00	600.00	_____
43246 COMMUNITY OUTREA	.00	10,000.00	10,000.00	2,467.50	5,000.00	.00	_____
43310 TRAVEL	.00	17,979.50	17,979.50	754.21	754.21	8,956.00	_____
43942 INSTRUCTION & SC	.00	2,000.00	2,000.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	356,402.03	827,176.36	827,176.36	227,425.91	768,362.96	826,352.32	_____
46 CAPITAL OUTLAYS							
46440 OTHER DEPARTMENT	106,687.00	4,119.65	4,119.65	.00	.00	.00	_____
46 CAPITAL OUTLAYS	106,687.00	4,119.65	4,119.65	.00	.00	.00	_____
48 ADMINISTRATIVE SUPP							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0314 COCJI GRANTS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
48211 HEALTH INSURANCE	16,418.45	50,393.21	50,393.21	19,324.64	19,595.17	25,180.23	_____
48220 INDIRECT COST AL	7,048.96	26,461.76	26,461.76	2,333.45	4,102.82	24,623.76	_____
48 ADMINISTRATIVE SUPP	23,467.41	76,854.97	76,854.97	21,658.09	23,697.99	49,803.99	_____
61400 COCJI GRANTS	555,787.56	1,045,608.12	1,045,608.12	386,371.58	969,686.62	1,056,420.65	_____
TOTAL 0314 COCJI GRANTS	555,787.56	1,045,608.12	1,045,608.12	386,371.58	969,686.62	1,056,420.65	_____

Fund Equity Forecast

0401 - River Bluff Nursing Home Fund

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

	09/30/21	ACTUAL 09/30/22	09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Charges for Service	\$ 11,206,753	\$ 8,689,275	\$ 12,309,963	\$ 17,961,812	\$ 18,588,715
Intergovernmental	817,909	782,627	842,854	494,903	479,000
Other Miscellaneous	3,109	-	53	5,945	3,567
Total Revenues	<u>12,027,771</u>	<u>9,471,902</u>	<u>13,152,870</u>	<u>18,462,660</u>	<u>19,071,282</u>
Expenditures					
Personnel	5,391,731	4,238,700	7,223,449	10,018,068	12,515,366
Supplies & Services	8,617,914	10,957,073	10,550,959	8,905,055	6,382,599
Administrative	1,316,610	1,217,260	1,198,909	1,340,931	1,557,244
Depreciation/Capital Outlay	383,422	369,679	331,690	340,000	340,000
Total Expenditures	<u>15,709,677</u>	<u>16,782,712</u>	<u>19,305,007</u>	<u>20,604,054</u>	<u>20,795,209</u>
Operating Gain (Loss)	(3,681,906)	(7,310,810)	(6,152,137)	(2,141,394)	(1,723,927)
Non Operating Rev (Exp)					
Property Taxes	1,907,541	1,901,296	1,877,171	2,793,555	2,891,000
Investment Income	-	-	312	4,500	-
Interest Exp	3,098	3,883	-	-	-
Transfer from Other Fund	-	4,516,776	1,337,000	-	-
Net Income (Loss)	<u>(1,771,267)</u>	<u>(888,855)</u>	<u>(2,937,654)</u>	<u>656,661</u>	<u>1,167,073</u>
Net Position, Beginning	1,987,190	215,923	(672,932)	(3,610,586)	(2,953,925)
Retained Earnings, Ending	<u>\$ 215,923</u>	<u>\$ (672,932)</u>	<u>\$ (3,610,586)</u>	<u>\$ (2,953,925)</u>	<u>\$ (1,786,852)</u>
Retained Earnings Summary:					
Net investment in capital assets	\$ 3,071,764	\$ 3,260,041	\$ 2,928,351		
Restricted for net pension asset	3,844,857	9,051,346	69,864		
Restricted for patient funds, expendable	125,733	76,542	85,510		
Unrestricted (deficit)	(6,826,431)	(13,060,861)	(6,694,311)		
	<u>\$ 215,923</u>	<u>\$ (672,932)</u>	<u>\$ (3,610,586)</u>	<u>\$ -</u>	<u>\$ -</u>
Transfer from Other Funds:					
Fund 0116 Host Fee Fund	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -
Fund 0001 General Fund	-	1,636,496	1,337,000	-	-
Fund 0743 Capital Project Fund	-	380,280	-	-	-
	<u>\$ -</u>	<u>\$ 4,516,776</u>	<u>\$ 1,337,000</u>	<u>\$ -</u>	<u>\$ -</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
70500 ADMINISTRATION & BUSINESS OFF							
41 PERSONNEL							
41110 REGULAR SALARIES	1,022,137.83	1,015,522.00	1,015,522.00	515,286.44	632,342.14	1,087,615.00	_____
41115 VACATION PAYOUTS	1,978.13	.00	.00	.00	.00	.00	_____
41120 TEMPORARY SALARI	40,163.34	62,118.00	62,118.00	38,022.95	47,793.87	47,028.00	_____
41130 OVERTIME	29,119.03	30,000.00	30,000.00	20,143.31	25,224.94	30,000.00	_____
41140 OPEB ADJUSTMENT	54,119.00	.00	.00	.00	.00	.00	_____
41151 GASB 68 PENSION	-25,705.00	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	406.75	546.00	546.00	395.50	546.00	546.00	_____
41999 CONTINGENCY BUDG	.00	.00	.00	.00	.00	158,737.35	_____
41 PERSONNEL	1,122,219.08	1,108,186.00	1,108,186.00	573,848.20	705,906.95	1,323,926.35	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	23,344.49	21,000.00	21,000.00	20,851.52	23,958.86	35,000.00	_____
42112 EQUIPMENT < \$120	.00	.00	.00	.00	.00	10,000.00	_____
42115 NON-CAPITAL OFFI	7,459.08	.00	.00	162.78	.00	.00	_____
42117 NON-CAPITAL COMP	.00	.00	.00	.00	.00	8,000.00	_____
42120 BOOKS,PERIODICAL	20.00	50.00	50.00	.00	.00	50.00	_____
42210 DATA PROCESSING	7,568.99	5,000.00	5,000.00	5,263.10	5,263.10	.00	_____
42220 MICROFILM & PHOT	.00	.00	.00	58.96	58.96	100.00	_____
42250 FOOD & BEVERAGE	2,872.74	2,500.00	2,500.00	4,099.37	3,578.83	6,100.00	_____
42260 MEDICAL & DENTAL	28.69	75,000.00	75,000.00	145.03	.00	75,000.00	_____
42270 CLOTHING	.00	325.00	325.00	.00	.00	400.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
42290 OTHER DEPARTMENT	5,276.12	4,500.00	4,500.00	5,643.62	5,232.26	4,500.00	_____
42295 COVID-19 RELATED	129.99	.00	.00	.00	.00	.00	_____
43110 ACCOUNTING & AUD	8,150.00	8,000.00	8,000.00	8,430.80	8,430.00	8,000.00	_____
43120 CONSULTING	67,512.55	56,000.00	56,000.00	27,716.64	35,974.96	56,000.00	_____
43125 MARKETING	.00	50,000.00	50,000.00	70,719.12	106,442.66	130,000.00	_____
43140 LEGAL	.00	.00	.00	1,825.00	1,450.00	1,500.00	_____
43150 MEDICAL & DENTAL	348.00	.00	.00	.00	.00	.00	_____
43160 DATA PROCESSING	177,069.36	124,703.00	124,703.00	.00	.00	.00	_____
43162 CREDIT CARD MERC	52,688.84	50,000.00	50,000.00	39,760.25	35,365.35	50,000.00	_____
43167 SOFTWARE SUBSCRI	.00	4,000.00	4,000.00	169,848.01	235,860.38	240,000.00	_____
43180 LAW ENFORCEMENT	11,418.65	8,500.00	8,500.00	13,321.95	13,640.49	.00	_____
43190 OTHER PROFESSION	38,234.50	.00	.00	1,120.00	942.91	16,000.00	_____
43210 TELEPHONE	3,213.57	3,500.00	3,500.00	2,702.37	2,602.68	3,500.00	_____
43212 CELL PH. WIRELES	2,336.67	3,000.00	3,000.00	1,498.71	1,995.00	3,000.00	_____
43220 POSTAGE	7,216.29	4,600.00	4,600.00	816.41	5,000.00	4,600.00	_____
43221 OTHER MAIL & DEL	.00	.00	.00	.00	.00	300.00	_____
43230 INTERNET SERVICE	19,641.30	15,000.00	15,000.00	.00	.00	.00	_____
43310 TRAVEL	.00	.00	.00	.00	.00	6,200.00	_____
43410 PRINTING & BINDI	1,774.50	1,200.00	1,200.00	1,456.50	2,068.29	2,500.00	_____
43420 ADVERTISING	154,634.22	50,000.00	50,000.00	7,301.21	2,453.57	2,500.00	_____
43710 BUILDING REPAIRS	1,200.00	.00	.00	.00	.00	.00	_____
43730 EQUIPMENT REPAIR	2,739.74	6,000.00	6,000.00	1,832.19	3,140.90	6,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue

FOR PERIOD 99

ACCOUNTS FOR:

0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
43830 OFFICE EQUIPMENT	1,580.38	1,800.00	1,800.00	1,774.83	2,214.96	1,800.00	_____
43890 OTHER RENTAL	1,053.98	.00	.00	951.60	857.14	1,500.00	_____
43941 DUES & MEMBERSHI	125.00	20,000.00	20,000.00	14,463.68	24,652.02	25,000.00	_____
43942 INSTRUCTION & SC	29.00	1,500.00	1,500.00	.00	.00	1,500.00	_____
43950 TAX & LICENSE FE	2,670.00	3,000.00	3,000.00	2,490.00	2,670.00	3,000.00	_____
43952 RBNH-LICENSED BE	-16,590.00	.00	.00	.00	.00	.00	_____
43953 RBNH-OCCUP BED A	294,452.12	550,000.00	550,000.00	383,427.60	456,028.46	550,000.00	_____
43954 RBNH-DELINQ ASSE	27,334.00	.00	.00	20,650.00	.00	5,000.00	_____
43990 OTHER UNCLASSIFI	8,123.19	10,000.00	10,000.00	8,630.38	8,692.08	10,000.00	_____
44120 CENTRAL STORES P	1,198.78	2,000.00	2,000.00	45.69	75.00	100.00	_____
44130 CENTRAL STORES X	26,971.55	25,000.00	25,000.00	25,229.36	30,440.00	31,000.00	_____
44235 ADMINISTRATIVE &	1,114,000.00	500,000.00	500,000.00	375,000.00	500,000.00	500,000.00	_____
42 SUPPLIES & SERVICES	2,055,826.29	1,606,178.00	1,606,178.00	1,264,040.19	1,519,088.86	1,798,150.00	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	.00	595,581.00	595,581.00	.00	.00	914,000.00	_____
46 CAPITAL OUTLAYS	.00	595,581.00	595,581.00	.00	.00	914,000.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	89,294.40	106,674.36	106,674.36	106,611.75	106,972.90	119,671.51	_____
48 ADMINISTRATIVE SUPP	89,294.40	106,674.36	106,674.36	106,611.75	106,972.90	119,671.51	_____
49 OTHER EXPENSE							
49111 BAD DEBT EXPENSE	3,229,906.40	250,000.00	250,000.00	187,236.52	250,000.00	250,000.00	_____
49201 DEPRECIATION	331,690.56	355,000.00	355,000.00	.00	340,000.00	340,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
49410 FIXED ASSETS CAP	.00	.00	.00	.00	.00	-914,000.00	_____
49 OTHER EXPENSE	3,561,596.96	605,000.00	605,000.00	73,756.29	590,000.00	-324,000.00	_____
70500 ADMINISTRATION &	6,828,936.73	4,021,619.36	4,021,619.36	1,908,691.25	2,921,968.71	3,818,750.71	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
70510 ADMINISTRATION & BUSINESS OFF							
42 SUPPLIES & SERVICES							
42250 FOOD & BEVERAGE	1,688.25	2,500.00	2,500.00	.00	2,500.00	.00	_____
42290 OTHER DEPARTMENT	.00	500.00	500.00	214.10	214.10	500.00	_____
42 SUPPLIES & SERVICES	1,688.25	3,000.00	3,000.00	214.10	2,714.10	500.00	_____
70510 ADMINISTRATION &	1,688.25	3,000.00	3,000.00	214.10	2,714.10	500.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
71000 ACTIVITIES							
41 PERSONNEL							
41110 REGULAR SALARIES	195,202.31	279,933.00	279,933.00	207,061.79	248,099.40	343,843.78	_____
41115 VACATION PAYOUTS	365.00	.00	.00	.00	.00	.00	_____
41120 TEMPORARY SALARI	13,105.86	.00	.00	14,382.32	23,511.12	.00	_____
41130 OVERTIME	25,484.64	15,000.00	15,000.00	25,173.73	32,098.11	15,000.00	_____
41221 LIFE INSURANCE-E	224.00	318.00	318.00	222.25	273.00	455.00	_____
41 PERSONNEL	234,381.81	295,251.00	295,251.00	246,840.09	303,981.63	359,298.78	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	17.99	.00	.00	20.97	35.95	2,500.00	_____
42120 BOOKS, PERIODICAL	33.50	.00	.00	217.89	174.95	.00	_____
42230 CLEANING SUPPLIE	44.85	.00	.00	.00	.00	.00	_____
42250 FOOD & BEVERAGE	4,175.47	3,500.00	3,500.00	3,112.02	4,299.34	6,600.00	_____
42255 RBNH-RESIDENT AC	.00	6,000.00	6,000.00	3,530.00	5,194.29	6,600.00	_____
42270 CLOTHING	1,800.00	2,275.00	2,275.00	2,425.00	2,425.00	3,250.00	_____
42290 OTHER DEPARTMENT	22,066.85	12,000.00	12,000.00	14,356.95	14,687.28	16,000.00	_____
42320 EQUIPMENT REPAIR	714.00	500.00	500.00	1,499.40	1,428.00	1,400.00	_____
43120 CONSULTING	2,860.00	3,456.00	3,456.00	2,761.50	2,565.43	3,456.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	.00	.00	.00	200.00	_____
43190 OTHER PROFESSION	5,420.00	7,000.00	7,000.00	5,175.00	6,425.00	9,600.00	_____
43310 TRAVEL	.00	500.00	500.00	181.82	311.69	500.00	_____
43942 INSTRUCTION & SC	950.00	500.00	500.00	195.00	344.29	1,500.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT	
43990 OTHER UNCLASSIFI	1,500.00	1,000.00	1,000.00	.00	.00	1,000.00	_____	
42 SUPPLIES & SERVICES	39,582.66	36,731.00	36,731.00	37,154.92	37,891.22	52,606.00	_____	
48 ADMINISTRATIVE SUPP								
48211 HEALTH INSURANCE	50,350.39	99,167.00	99,167.00	30,194.43	30,194.43	36,369.07	_____	
48 ADMINISTRATIVE SUPP	50,350.39	99,167.00	99,167.00	30,194.43	30,194.43	36,369.07	_____	
71000 ACTIVITIES	324,314.86	431,149.00	431,149.00	349,427.02	372,067.28	448,273.85	_____	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
71500 SOCIAL SERVICES							
41 PERSONNEL							
41110 REGULAR SALARIES	173,809.24	191,126.00	191,126.00	162,619.38	172,936.22	202,510.59	_____
41130 OVERTIME	5,237.41	4,522.00	4,522.00	6,832.97	7,769.02	5,500.00	_____
41221 LIFE INSURANCE-E	219.75	228.00	228.00	180.25	192.00	227.50	_____
41 PERSONNEL	179,266.40	195,876.00	195,876.00	169,632.60	180,897.24	208,238.09	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	61.93	.00	.00	40.51	.00	.00	_____
42270 CLOTHING	1,300.00	1,300.00	1,300.00	1,125.00	1,125.00	1,300.00	_____
42290 OTHER DEPARTMENT	36.34	300.00	300.00	.00	.00	300.00	_____
43120 CONSULTING	840.00	1,800.00	1,800.00	768.00	877.71	1,152.00	_____
43310 TRAVEL	.00	500.00	500.00	.00	.00	500.00	_____
43942 INSTRUCTION & SC	.00	500.00	500.00	.00	.00	500.00	_____
42 SUPPLIES & SERVICES	2,238.27	4,400.00	4,400.00	1,933.51	2,002.71	3,752.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	61,512.36	61,512.00	61,512.00	53,797.14	58,429.54	62,644.40	_____
48 ADMINISTRATIVE SUPP	61,512.36	61,512.00	61,512.00	53,797.14	58,429.54	62,644.40	_____
71500 SOCIAL SERVICES	243,017.03	261,788.00	261,788.00	225,363.25	241,329.49	274,634.49	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72000 DIETARY							
41 PERSONNEL							
41110 REGULAR SALARIES	8,453.71	.00	.00	.00	.00	.00	_____
41 PERSONNEL	8,453.71	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	.00	.00	582.00	.00	.00	_____
42112 EQUIPMENT < \$120	.00	.00	.00	.00	.00	8,000.00	_____
42230 CLEANING SUPPLIE	50,910.84	36,000.00	36,000.00	36,006.34	40,764.00	50,000.00	_____
42250 FOOD & BEVERAGE	807,428.09	900,000.00	900,000.00	722,972.24	846,921.58	900,000.00	_____
42270 CLOTHING	6,675.00	11,050.00	11,050.00	8,050.00	8,050.00	11,050.00	_____
42290 OTHER DEPARTMENT	73,142.41	75,000.00	75,000.00	70,936.99	76,954.75	75,000.00	_____
42320 EQUIPMENT REPAIR	130.33	150.00	150.00	131.26	131.26	150.00	_____
43120 CONSULTING	35,951.78	47,000.00	47,000.00	29,765.70	34,566.31	47,000.00	_____
43160 DATA PROCESSING	3,753.90	6,000.00	6,000.00	3,827.25	3,547.80	.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	.00	.00	.00	6,000.00	_____
43190 OTHER PROFESSION	824.70	.00	.00	.00	.00	.00	_____
43730 EQUIPMENT REPAIR	414.00	500.00	500.00	396.00	462.86	500.00	_____
43942 INSTRUCTION & SC	280.00	400.00	400.00	.00	.00	400.00	_____
43950 TAX & LICENSE FE	.00	500.00	500.00	.00	500.00	500.00	_____
42 SUPPLIES & SERVICES	979,511.05	1,076,600.00	1,076,600.00	872,667.78	1,011,898.56	1,098,600.00	_____
46 CAPITAL OUTLAYS							
46430 MACHINERY & EQUI	.00	.00	.00	.00	.00	145,000.00	_____
46 CAPITAL OUTLAYS	.00	.00	.00	.00	.00	145,000.00	_____
49 OTHER EXPENSE							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT	
49410 FIXED ASSETS CAP	.00	.00	.00	.00	.00	-145,000.00	_____	
49 OTHER EXPENSE	.00	.00	.00	.00	.00	-145,000.00	_____	
72000 DIETARY	987,964.76	1,076,600.00	1,076,600.00	872,667.78	1,011,898.56	1,098,600.00	_____	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72020 DIETARY FOOD SERV SUPERV							
41 PERSONNEL							
41110 REGULAR SALARIES	177,704.16	202,928.00	202,928.00	155,299.90	192,832.39	219,180.23	_____
41130 OVERTIME	19,732.30	22,000.00	22,000.00	19,545.14	26,081.61	22,000.00	_____
41221 LIFE INSURANCE-E	173.25	165.00	165.00	154.00	192.00	165.00	_____
41 PERSONNEL	197,609.71	225,093.00	225,093.00	174,999.04	219,106.00	241,345.23	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	15,118.20	17,469.92	17,469.92	15,537.94	17,968.87	17,469.92	_____
48 ADMINISTRATIVE SUPP	15,118.20	17,469.92	17,469.92	15,537.94	17,968.87	17,469.92	_____
72020 DIETARY FOOD SER	212,727.91	242,562.92	242,562.92	190,536.98	237,074.87	258,815.15	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72021 DIETARY- COOKS							
41 PERSONNEL							
41110 REGULAR SALARIES	110,598.81	227,438.00	227,438.00	94,159.87	114,360.60	182,162.29	_____
41115 VACATION PAYOUTS	604.44	.00	.00	291.72	.00	.00	_____
41130 OVERTIME	7,616.19	13,000.00	13,000.00	7,842.80	9,167.28	13,000.00	_____
41221 LIFE INSURANCE-E	136.50	182.00	182.00	127.75	153.00	182.00	_____
41 PERSONNEL	118,955.94	240,620.00	240,620.00	102,422.14	123,680.88	195,344.29	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	27,896.08	31,006.30	31,006.30	16,763.29	18,212.13	31,006.30	_____
48 ADMINISTRATIVE SUPP	27,896.08	31,006.30	31,006.30	16,763.29	18,212.13	31,006.30	_____
72021 DIETARY- COOKS	146,852.02	271,626.30	271,626.30	119,185.43	141,893.01	226,350.59	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT	
72023 DIETARY-DISHWASHER/TRAY AIDS								
41 PERSONNEL								
41110 REGULAR SALARIES	395,512.06	561,773.00	561,773.00	391,979.99	502,806.39	593,393.00	_____	
41115 VACATION PAYOUTS	.00	.00	.00	1,536.00	1,536.00	.00	_____	
41120 TEMPORARY SALARI	53,272.63	60,000.00	60,000.00	40,862.35	48,965.33	60,000.00	_____	
41130 OVERTIME	33,080.65	30,918.00	30,918.00	38,184.11	51,172.25	30,918.00	_____	
41221 LIFE INSURANCE-E	598.50	702.00	702.00	574.00	702.00	702.00	_____	
41 PERSONNEL	482,463.84	653,393.00	653,393.00	473,136.45	605,181.97	685,013.00	_____	
48 ADMINISTRATIVE SUPP								
48211 HEALTH INSURANCE	96,466.34	105,187.16	105,187.16	97,052.67	115,930.34	105,187.16	_____	
48 ADMINISTRATIVE SUPP	96,466.34	105,187.16	105,187.16	97,052.67	115,930.34	105,187.16	_____	
72023 DIETARY-DISHWASH	578,930.18	758,580.16	758,580.16	570,189.12	721,112.31	790,200.16	_____	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72500 DAILY SERVICES							
41 PERSONNEL							
41110 REGULAR SALARIES	1,938,951.55	3,312,262.00	3,312,262.00	3,066,309.04	3,442,770.27	5,949,767.32	_____
41115 VACATION PAYOUTS	7,339.83	.00	.00	.00	.00	.00	_____
41120 TEMPORARY SALARI	192,787.83	180,005.00	180,005.00	425,810.00	520,229.66	661,490.00	_____
41130 OVERTIME	878,926.01	900,000.00	900,000.00	1,186,947.77	1,453,410.02	900,000.00	_____
41221 LIFE INSURANCE-E	1,545.25	2,050.00	2,050.00	2,021.25	2,157.00	1,500.00	_____
41 PERSONNEL	3,019,550.47	4,394,317.00	4,394,317.00	4,681,088.06	5,418,566.95	7,512,757.32	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	360.92	2,000.00	2,000.00	326.66	522.67	2,000.00	_____
42112 EQUIPMENT < \$120	.00	.00	.00	.00	.00	11,000.00	_____
42115 NON-CAPITAL OFFI	328.00	1,500.00	1,500.00	.00	.00	1,500.00	_____
42120 BOOKS,PERIODICAL	.00	500.00	500.00	.00	.00	500.00	_____
42230 CLEANING SUPPLIE	161.52	.00	.00	.00	.00	.00	_____
42250 FOOD & BEVERAGE	11,707.06	25,000.00	25,000.00	7,104.51	4,791.72	25,000.00	_____
42260 MEDICAL & DENTAL	471,172.08	350,000.00	350,000.00	330,594.72	373,071.00	350,000.00	_____
42270 CLOTHING	14,540.80	20,000.00	20,000.00	19,725.00	19,725.00	37,975.00	_____
42290 OTHER DEPARTMENT	19,565.11	40,000.00	40,000.00	22,810.54	36,585.41	40,000.00	_____
42310 BUILDING MAINTEN	1,681.22	.00	.00	.00	.00	.00	_____
42320 EQUIPMENT REPAIR	354.39	.00	.00	.00	.00	.00	_____
43120 CONSULTING	4,129.16	.00	.00	.00	.00	.00	_____
43150 MEDICAL & DENTAL	6,540.47	30,000.00	30,000.00	7,704.18	6,758.86	15,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue

FOR PERIOD 99

ACCOUNTS FOR:

0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
43167 SOFTWARE SUBSCRI	1,835.22	1,850.00	1,850.00	3,539.50	5,056.54	5,523.65	_____
43190 OTHER PROFESSION	4,901,012.77	2,000,000.00	2,000,000.00	2,700,516.54	3,586,975.70	500,000.00	_____
43730 EQUIPMENT REPAIR	205.89	100.00	100.00	.00	.00	100.00	_____
43890 OTHER RENTAL	65,458.39	70,000.00	70,000.00	69,001.91	80,596.05	65,000.00	_____
43942 INSTRUCTION & SC	914.70	5,000.00	5,000.00	1,618.40	2,311.71	2,500.00	_____
43950 TAX & LICENSE FE	45.00	1,000.00	1,000.00	1,120.00	960.00	500.00	_____
43990 OTHER UNCLASSIFI	1,174.91	.00	.00	9.96	.00	.00	_____
42 SUPPLIES & SERVICES	5,501,187.61	2,546,950.00	2,546,950.00	3,195,503.38	4,117,354.66	1,056,598.65	_____
46 CAPITAL OUTLAYS							
46441 HEALTH EQUIPMENT	.00	.00	.00	.00	.00	382,500.00	_____
46 CAPITAL OUTLAYS	.00	.00	.00	.00	.00	382,500.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	428,768.43	403,117.78	403,117.78	525,726.22	488,393.73	748,058.41	_____
48 ADMINISTRATIVE SUPP	428,768.43	403,117.78	403,117.78	525,726.22	488,393.73	748,058.41	_____
49 OTHER EXPENSE							
49410 FIXED ASSETS CAP	.00	.00	.00	.00	.00	-382,500.00	_____
49 OTHER EXPENSE	.00	.00	.00	.00	.00	-382,500.00	_____
72500 DAILY SERVICES	8,966,890.01	7,344,384.78	7,344,384.78	9,128,614.65	10,024,315.34	9,317,414.38	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72530 DAILY SERVICES-UNIT ATTENDANT							
41 PERSONNEL							
41110 REGULAR SALARIES	258,879.45	318,196.00	318,196.00	249,590.61	545,478.86	373,623.00	_____
41115 VACATION PAYOUTS	.00	.00	.00	1,032.28	.00	.00	_____
41130 OVERTIME	57,836.08	70,000.00	70,000.00	43,779.78	120,000.00	70,000.00	_____
41221 LIFE INSURANCE-E	355.25	410.00	410.00	322.00	702.86	410.00	_____
41 PERSONNEL	317,070.78	388,606.00	388,606.00	294,724.67	666,181.72	444,033.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	105,935.62	110,725.42	110,725.42	69,644.36	189,815.01	110,725.42	_____
48 ADMINISTRATIVE SUPP	105,935.62	110,725.42	110,725.42	69,644.36	189,815.01	110,725.42	_____
72530 DAILY SERVICES-U	423,006.40	499,331.42	499,331.42	364,369.03	855,996.73	554,758.42	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72532 DAILY SERVICES-UNIT CLERKS							
41 PERSONNEL							
41110 REGULAR SALARIES	147,655.62	145,625.00	145,625.00	162,844.47	249,642.86	211,578.94	_____
41115 VACATION PAYOUTS	1,100.40	.00	.00	.00	.00	.00	_____
41130 OVERTIME	7,916.35	8,500.00	8,500.00	5,479.84	14,571.43	8,500.00	_____
41211 HEALTH INSURANCE	.00	182.00	182.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	224.00	.00	.00	199.50	227.50	227.50	_____
41 PERSONNEL	156,896.37	154,307.00	154,307.00	168,523.81	264,441.79	220,306.44	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	48,354.14	49,099.70	49,099.70	55,450.29	84,170.91	49,099.70	_____
48 ADMINISTRATIVE SUPP	48,354.14	49,099.70	49,099.70	55,450.29	84,170.91	49,099.70	_____
72532 DAILY SERVICES-U	205,250.51	203,406.70	203,406.70	223,974.10	348,612.70	269,406.14	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72533 DAILY SERVICES-PHYSICAL THERA							
42 SUPPLIES & SERVICES							
43120 CONSULTING	289,602.86	300,000.00	300,000.00	210,213.45	242,954.64	300,000.00	_____
42 SUPPLIES & SERVICES	289,602.86	300,000.00	300,000.00	210,213.45	242,954.64	300,000.00	_____
72533 DAILY SERVICES-P	289,602.86	300,000.00	300,000.00	210,213.45	242,954.64	300,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72534 DAILY SERVICES-OCCUPAT THER							
42 SUPPLIES & SERVICES							
43120 CONSULTING	178,328.17	150,000.00	150,000.00	200,936.75	227,886.81	150,000.00	_____
42 SUPPLIES & SERVICES	178,328.17	150,000.00	150,000.00	200,936.75	227,886.81	150,000.00	_____
72534 DAILY SERVICES-O	178,328.17	150,000.00	150,000.00	200,936.75	227,886.81	150,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72535 DAILY SERVICES-SPEECH THERAPY							
42 SUPPLIES & SERVICES							
43120 CONSULTING	54,583.98	80,000.00	80,000.00	16,204.97	20,596.08	80,000.00	_____
42 SUPPLIES & SERVICES	54,583.98	80,000.00	80,000.00	16,204.97	20,596.08	80,000.00	_____
72535 DAILY SERVICES-S	54,583.98	80,000.00	80,000.00	16,204.97	20,596.08	80,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72537 DAILY SERVICES-PHRMCY MEDICAR							
42 SUPPLIES & SERVICES							
42260 MEDICAL & DENTAL	77,315.69	90,000.00	90,000.00	56,242.53	81,378.34	90,000.00	_____
42 SUPPLIES & SERVICES	77,315.69	90,000.00	90,000.00	56,242.53	81,378.34	90,000.00	_____
72537 DAILY SERVICES-P	77,315.69	90,000.00	90,000.00	56,242.53	81,378.34	90,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72539 DAILY SERVICES-MEDICAL DIR							
42 SUPPLIES & SERVICES							
43120 CONSULTING	17,400.00	17,400.00	17,400.00	15,950.00	17,400.00	17,400.00	_____
42 SUPPLIES & SERVICES	17,400.00	17,400.00	17,400.00	15,950.00	17,400.00	17,400.00	_____
72539 DAILY SERVICES-M	17,400.00	17,400.00	17,400.00	15,950.00	17,400.00	17,400.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72540 DAILY SERVICES-PASTORAL CARE							
42 SUPPLIES & SERVICES							
43120 CONSULTING	3,625.00	3,750.00	3,750.00	2,750.00	3,428.57	3,750.00	_____
42 SUPPLIES & SERVICES	3,625.00	3,750.00	3,750.00	2,750.00	3,428.57	3,750.00	_____
72540 DAILY SERVICES-P	3,625.00	3,750.00	3,750.00	2,750.00	3,428.57	3,750.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72541 DAILY SVCS - MED A RESIDENT S							
42 SUPPLIES & SERVICES							
43150 MEDICAL & DENTAL	9,402.32	.00	.00	748.88	1,276.42	3,750.00	_____
42 SUPPLIES & SERVICES	9,402.32	.00	.00	748.88	1,276.42	3,750.00	_____
72541 DAILY SVCS - MED	9,402.32	.00	.00	748.88	1,276.42	3,750.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72542 DAILY SERVICES-AMBULANCE							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	5,518.77	.00	.00	582.72	582.72	3,500.00	_____
42 SUPPLIES & SERVICES	5,518.77	.00	.00	582.72	582.72	3,500.00	_____
72542 DAILY SERVICES-A	5,518.77	.00	.00	582.72	582.72	3,500.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
72543 DAILY SERVICES- XRAY							
42 SUPPLIES & SERVICES							
43150 MEDICAL & DENTAL	3,441.20	3,000.00	3,000.00	2,277.62	3,604.49	3,000.00	_____
42 SUPPLIES & SERVICES	3,441.20	3,000.00	3,000.00	2,277.62	3,604.49	3,000.00	_____
72543 DAILY SERVICES-	3,441.20	3,000.00	3,000.00	2,277.62	3,604.49	3,000.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT	
72544 DAILY SERVICES URI & TUBE FEE								
42 SUPPLIES & SERVICES								
42260 MEDICAL & DENTAL	5,972.65	10,000.00	10,000.00	160.69	160.69	10,000.00	_____	
43150 MEDICAL & DENTAL	.00	1,000.00	1,000.00	.00	.00	1,000.00	_____	
42 SUPPLIES & SERVICES	5,972.65	11,000.00	11,000.00	160.69	160.69	11,000.00	_____	
72544 DAILY SERVICES U	5,972.65	11,000.00	11,000.00	160.69	160.69	11,000.00	_____	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
73000 HOUSEKEEPING							
41 PERSONNEL							
41110 REGULAR SALARIES	297,195.95	398,049.00	398,049.00	352,969.55	380,905.13	424,357.44	_____
41115 VACATION PAYOUTS	2,742.60	.00	.00	1,011.00	.00	.00	_____
41120 TEMPORARY SALARI	2,747.39	.00	.00	17,245.65	19,040.35	.00	_____
41130 OVERTIME	51,686.98	45,000.00	45,000.00	54,337.50	61,686.82	45,000.00	_____
41221 LIFE INSURANCE-E	390.25	455.00	455.00	483.00	525.00	455.00	_____
41 PERSONNEL	354,763.17	443,504.00	443,504.00	426,046.70	462,157.30	469,812.44	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	11.38	.00	.00	.00	.00	7,500.00	_____
42112 EQUIPMENT < \$120	.00	.00	.00	.00	.00	8,000.00	_____
42230 CLEANING SUPPLIE	53,193.00	45,000.00	45,000.00	51,016.94	58,913.85	45,000.00	_____
42270 CLOTHING	3,900.00	4,000.00	4,000.00	4,500.00	7,714.29	4,225.00	_____
42290 OTHER DEPARTMENT	38,419.48	40,000.00	40,000.00	37,497.91	46,111.30	40,000.00	_____
43710 BUILDING REPAIRS	.00	1,000.00	1,000.00	.00	.00	1,000.00	_____
43730 EQUIPMENT REPAIR	.00	150.00	150.00	.00	.00	150.00	_____
42 SUPPLIES & SERVICES	95,523.86	90,150.00	90,150.00	93,014.85	112,739.44	105,875.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	81,073.92	145,045.94	145,045.94	50,292.83	50,000.00	72,466.57	_____
48 ADMINISTRATIVE SUPP	81,073.92	145,045.94	145,045.94	50,292.83	50,000.00	72,466.57	_____
73000 HOUSEKEEPING	531,360.95	678,699.94	678,699.94	569,354.38	624,896.74	648,154.01	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
73500 LAUNDRY							
41 PERSONNEL							
41110 REGULAR SALARIES	42,954.75	29,118.00	29,118.00	50,097.25	50,860.63	58,500.00	_____
41130 OVERTIME	682.60	.00	.00	4,797.52	5,368.78	5,000.00	_____
41221 LIFE INSURANCE-E	36.75	45.00	45.00	31.50	24.00	91.00	_____
41 PERSONNEL	43,674.10	29,163.00	29,163.00	54,926.27	56,253.41	63,591.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	.00	.00	.00	.00	5,535.00	_____
42230 CLEANING SUPPLIE	.00	550.00	550.00	.00	.00	550.00	_____
42270 CLOTHING	.00	.00	.00	.00	.00	650.00	_____
42290 OTHER DEPARTMENT	368,382.45	400,000.00	400,000.00	521,903.60	648,178.13	.00	_____
43960 LAUNDRY & SANITA	.00	.00	.00	.00	.00	575,000.00	_____
42 SUPPLIES & SERVICES	368,382.45	400,550.00	400,550.00	521,903.60	648,178.13	581,735.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	3,313.63	8,734.96	8,734.96	8,491.27	8,984.43	10,329.02	_____
48 ADMINISTRATIVE SUPP	3,313.63	8,734.96	8,734.96	8,491.27	8,984.43	10,329.02	_____
73500 LAUNDRY	415,370.18	438,447.96	438,447.96	585,321.14	713,415.97	655,655.02	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
74000 NURSING ADMINISTRATION							
41 PERSONNEL							
41110 REGULAR SALARIES	893,471.90	972,128.00	972,128.00	874,357.49	961,041.51	781,244.80	_____
41115 VACATION PAYOUTS	692.31	.00	.00	.00	.00	.00	_____
41120 TEMPORARY SALARI	43,915.45	.00	.00	44,816.47	48,640.30	.00	_____
41130 OVERTIME	13,877.35	10,000.00	10,000.00	6,233.74	1,628.79	10,000.00	_____
41221 LIFE INSURANCE-E	428.75	500.00	500.00	364.00	402.00	455.00	_____
41 PERSONNEL	952,385.76	982,628.00	982,628.00	925,771.70	1,011,712.60	791,699.80	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	4,000.00	100.00	100.00	.00	.00	.00	_____
42120 BOOKS, PERIODICAL	.00	2,000.00	2,000.00	299.90	500.00	2,000.00	_____
42260 MEDICAL & DENTAL	.00	500.00	500.00	.00	.00	500.00	_____
42270 CLOTHING	2,000.00	2,000.00	2,000.00	1,200.00	2,057.14	1,800.00	_____
42290 OTHER DEPARTMENT	3,177.02	4,500.00	4,500.00	3,407.37	334.06	4,500.00	_____
43120 CONSULTING	.00	50,000.00	50,000.00	.00	.00	.00	_____
43310 TRAVEL	328.90	1,000.00	1,000.00	619.31	985.87	1,000.00	_____
43941 DUES & MEMBERSHI	6,174.00	650.00	650.00	.00	.00	650.00	_____
43942 INSTRUCTION & SC	9,386.59	5,000.00	5,000.00	380.00	651.43	10,000.00	_____
42 SUPPLIES & SERVICES	25,066.51	65,750.00	65,750.00	5,906.58	4,528.50	20,450.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	190,825.60	205,161.84	205,161.84	162,112.37	171,858.63	187,227.36	_____
48 ADMINISTRATIVE SUPP	190,825.60	205,161.84	205,161.84	162,112.37	171,858.63	187,227.36	_____
74000 NURSING ADMINIST	1,168,277.87	1,253,539.84	1,253,539.84	1,093,790.65	1,188,099.73	999,377.16	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
74500 PLANT OPERATION & MAINTENANCE							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	330.55	212.00	212.00	.00	.00	.00	_____
42115 NON-CAPITAL OFFI	5,485.84	2,000.00	2,000.00	293.97	293.97	.00	_____
42210 DATA PROCESSING	.00	3,100.00	3,100.00	.00	.00	.00	_____
42240 GASOLINE & OIL	7,968.41	8,480.00	8,480.00	8,726.93	10,000.00	10,000.00	_____
42270 CLOTHING	3,543.28	6,000.00	6,000.00	2,679.30	4,000.00	6,000.00	_____
42284 TURF SUPPLIES	1,213.05	15,000.00	15,000.00	1,313.72	3,000.00	5,000.00	_____
42290 OTHER DEPARTMENT	15,853.60	22,000.00	22,000.00	5,627.06	7,000.00	22,000.00	_____
42310 BUILDING MAINTEN	161,143.57	186,984.00	186,984.00	153,941.35	186,984.00	197,572.88	_____
42320 EQUIPMENT REPAIR	39,365.62	41,403.60	41,403.60	17,449.56	30,000.00	42,908.63	_____
42330 VEHICLE REP. PAR	363.62	1,060.00	1,060.00	600.20	1,060.00	1,200.00	_____
42390 OTHER REPAIR & M	98.18	500.00	500.00	.00	100.00	.00	_____
43190 OTHER PROFESSION	1,492.67	20,000.00	20,000.00	2,272.13	4,000.00	20,100.00	_____
43210 TELEPHONE	.00	106.00	106.00	.00	.00	.00	_____
43212 CELL PH. WIRELES	3,664.55	3,900.00	3,900.00	2,144.69	3,900.00	4,000.00	_____
43610 GAS & HEATING OI	72,688.14	94,605.00	94,605.00	58,079.41	73,000.00	94,605.00	_____
43620 ELECTRICITY	182,114.50	291,500.00	291,500.00	160,682.86	195,000.00	225,000.00	_____
43630 WATER	88,767.43	82,680.00	82,680.00	69,373.28	82,680.00	90,285.84	_____
43640 WASTE REMOVAL SE	15,954.94	20,140.00	20,140.00	14,944.77	20,140.00	21,260.76	_____
43642 FIRE ALARM MONIT	1,242.08	2,120.00	2,120.00	979.49	2,120.00	1,800.00	_____
43710 BUILDING REPAIRS	126,037.16	160,590.00	160,590.00	105,162.09	160,590.00	160,590.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
43730 EQUIPMENT REPAIR	41,711.27	50,880.00	50,880.00	51,257.70	55,000.00	90,229.50	_____
43731 AUTOMOBILE REPAI	6,251.89	8,480.00	8,480.00	7,495.72	8,480.00	8,480.00	_____
43890 OTHER RENTAL	308.20	212.00	212.00	.00	212.00	300.00	_____
43950 TAX & LICENSE FE	.00	530.00	530.00	.00	.00	300.00	_____
43990 OTHER UNCLASSIFI	2,865.00	.00	.00	1,354.92	1,355.00	.00	_____
44130 CENTRAL STORES X	292.18	.00	.00	311.04	475.00	300.00	_____
42 SUPPLIES & SERVICES	778,755.73	1,022,482.60	1,022,482.60	664,690.19	849,389.97	1,001,932.61	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	.00	.00	.00	20,524.00	20,524.00	.00	_____
46 CAPITAL OUTLAYS	.00	.00	.00	20,524.00	20,524.00	.00	_____
74500 PLANT OPERATION	778,755.73	1,022,482.60	1,022,482.60	685,214.19	869,913.97	1,001,932.61	_____
TOTAL 0401 RIVER BLUFF NURSI	22,205,522.02	19,162,368.98	19,162,368.98	16,131,650.84	20,874,578.27	20,767,821.44	_____

Fund Equity Forecast

0410 (77000 & 77100) - Animal Services Fund

This fund is used to account for the revenues and expenditures associated with the operations required to enforce state statutes and local ordinance on animal control. This fund is managed by Animal Services.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ 603,157	\$ 971,757	\$ 778,206	\$ 850,000	\$ 850,000
Inoculation / Registration Fees	400,125	416,060	355,940	383,000	380,000
Licenses and Permits	1,299,574	1,397,147	1,547,544	1,375,000	1,500,000
Other	26,691	20,359	43,283	55,000	45,000
Investment Income	4	140	7,983	26,265	23,500
Total Revenues	<u>2,329,551</u>	<u>2,805,463</u>	<u>2,732,956</u>	<u>2,689,265</u>	<u>2,798,500</u>
Expenditures					
Personnel	1,477,970	1,434,549	1,495,824	1,424,138	1,839,570
Supplies & Services	588,332	668,644	766,758	814,391	874,762
Debt Service	9,281	9,281	9,281	9,281	9,281
Capital Outlay	-	187,299	3,992	-	-
Administrative	286,893	230,253	242,099	318,530	318,530
Total Expenditures	<u>2,362,476</u>	<u>2,530,026</u>	<u>2,517,954</u>	<u>2,566,340</u>	<u>3,042,143</u>
Net Income	(32,925)	275,437	215,002	122,925	(243,643)
Fund Equity, Beginning	653,907	620,982	896,419	1,111,421	1,234,346
Fund Equity, Ending	<u>620,982</u>	<u>896,419</u>	<u>1,111,421</u>	<u>1,234,346</u>	<u>990,703</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0410 ANIMAL SERVICES FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
77000 ANIMAL SERVICES							
41 PERSONNEL							
41110 REGULAR SALARIES	1,240,803.09	1,465,375.74	1,465,375.74	945,530.28	1,165,800.00	1,500,000.00	_____
41115 VACATION PAYOUTS	2,974.14	2,000.00	2,000.00	2,363.18	2,000.00	2,000.00	_____
41120 TEMPORARY SALARI	11,246.02	88,492.76	88,492.76	46,329.25	33,650.00	100,000.00	_____
41130 OVERTIME	51,702.14	65,000.00	65,000.00	84,593.46	85,000.00	65,000.00	_____
41221 LIFE INSURANCE-E	1,168.65	1,319.50	1,319.50	935.55	1,319.50	1,319.50	_____
41231 IMRF-EMPLOYER CO	32,335.11	88,000.00	88,000.00	19,497.39	23,460.00	56,500.00	_____
41241 FICA-EMPLOYER CO	97,805.88	90,800.00	90,800.00	77,636.99	94,809.00	114,750.00	_____
41 PERSONNEL	1,438,035.03	1,800,988.00	1,800,988.00	1,176,886.10	1,406,038.50	1,839,569.50	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	10,698.45	10,000.00	10,000.00	7,159.89	8,700.00	10,000.00	_____
42115 NON-CAPITAL OFFI	.00	5,000.00	5,000.00	.00	.00	.00	_____
42120 BOOKS,PERIODICAL	.00	500.00	500.00	.00	.00	.00	_____
42210 DATA PROCESSING	1,357.93	1,730.00	1,730.00	.00	.00	.00	_____
42230 CLEANING SUPPLIE	20,340.04	20,000.00	20,000.00	27,769.23	27,300.00	32,000.00	_____
42240 GASOLINE & OIL	44,155.34	35,000.00	35,000.00	37,225.73	52,530.00	55,000.00	_____
42250 FOOD & BEVERAGE	621.70	1,200.00	1,200.00	325.20	400.00	700.00	_____
42260 MEDICAL & DENTAL	107,107.07	75,000.00	75,000.00	86,315.54	103,500.00	105,000.00	_____
42268 ANIM SVCS KENNEL	.00	.00	.00	.00	.00	75,000.00	_____
42270 CLOTHING	15,824.63	15,000.00	15,000.00	12,809.18	12,000.00	15,000.00	_____
42290 OTHER DEPARTMENT	66,836.61	51,000.00	51,000.00	42,512.90	72,000.00	.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0410 ANIMAL SERVICES FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
42310 BUILDING MAINTEN	485.54	3,260.00	3,260.00	1,615.66	2,100.00	2,500.00	_____
42320 EQUIPMENT REPAIR	302.00	200.00	200.00	457.00	457.00	.00	_____
42330 VEHICLE REP. PAR	20.15	.00	.00	.00	.00	.00	_____
42390 OTHER REPAIR & M	.00	85.00	85.00	.00	.00	.00	_____
43110 ACCOUNTING & AUD	.00	.00	.00	-177.00	.00	.00	_____
43150 MEDICAL & DENTAL	.00	650.00	650.00	.00	.00	.00	_____
43160 DATA PROCESSING	.00	175.00	175.00	.00	.00	.00	_____
43162 CREDIT CARD MERC	.00	.00	.00	.00	.00	11,500.00	_____
43167 SOFTWARE SUBSCRI	1,835.22	2,000.00	2,000.00	2,091.65	2,092.00	26,471.65	_____
43190 OTHER PROFESSION	2,267.70	6,000.00	6,000.00	1,330.00	2,000.00	4,000.00	_____
43210 TELEPHONE	5,089.20	3,500.00	3,500.00	8.88	10.00	.00	_____
43212 CELL PH. WIRELES	14,117.72	15,000.00	15,000.00	9,812.85	12,600.00	15,000.00	_____
43220 POSTAGE	23,620.86	25,000.00	25,000.00	19,472.42	25,000.00	21,000.00	_____
43310 TRAVEL	89.30	1,000.00	1,000.00	255.27	.00	1,000.00	_____
43360 ANIM SVCS-VET &	.00	.00	.00	.00	.00	80,000.00	_____
43410 PRINTING & BINDI	15,959.86	12,290.00	12,290.00	12,035.47	15,000.00	15,000.00	_____
43420 ADVERTISING	5,304.36	7,500.00	7,500.00	424.17	500.00	1,500.00	_____
43610 GAS & HEATING OI	6,535.72	10,000.00	10,000.00	7,023.21	8,000.00	11,000.00	_____
43620 ELECTRICITY	17,405.48	35,000.00	35,000.00	21,587.59	25,000.00	35,000.00	_____
43630 WATER	6,594.89	5,500.00	5,500.00	5,288.19	5,900.00	8,000.00	_____
43640 WASTE REMOVAL SE	21,691.11	20,000.00	20,000.00	17,319.56	23,500.00	27,546.00	_____
43642 FIRE ALARM MONIT	1,475.00	1,600.00	1,600.00	585.00	800.00	1,600.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
0410 ANIMAL SERVICES FUND							
43710 BUILDING REPAIRS	9,355.52	15,000.00	15,000.00	6,730.74	4,000.00	20,000.00	_____
43711 OFFICE CLEAN & M	12,972.00	13,000.00	13,000.00	10,269.50	13,000.00	13,000.00	_____
43730 EQUIPMENT REPAIR	18,534.20	20,000.00	20,000.00	13,575.01	14,700.00	20,000.00	_____
43731 AUTOMOBILE REPAI	24,002.86	18,000.00	18,000.00	24,438.14	22,000.00	23,000.00	_____
43830 OFFICE EQUIPMENT	1,026.35	1,225.00	1,225.00	789.50	1,000.00	1,000.00	_____
43890 OTHER RENTAL	1,684.20	1,590.00	1,590.00	1,026.06	1,400.00	1,590.00	_____
43911 INVESTIGATION	61,574.43	58,000.00	58,000.00	32,601.41	58,000.00	70,554.00	_____
43932 OTHER PROGRAMS	75,675.97	45,000.00	45,000.00	67,007.08	78,000.00	.00	_____
43941 DUES & MEMBERSHI	360.00	1,460.00	1,460.00	438.30	600.00	1,000.00	_____
43942 INSTRUCTION & SC	4,982.00	3,190.00	3,190.00	499.00	.00	5,000.00	_____
43950 TAX & LICENSE FE	4,293.37	15,000.00	15,000.00	22,664.50	8,000.00	16,300.00	_____
43990 OTHER UNCLASSIFI	18,314.61	8,440.00	8,440.00	10,893.45	10,600.00	7,500.00	_____
43995 SPAY-NEUTER PROG	2,961.84	.00	.00	.00	.00	.00	_____
44120 CENTRAL STORES P	15.04	.00	.00	2.57	.00	3,000.00	_____
44130 CENTRAL STORES X	4,494.95	2,601.00	2,601.00	2,361.12	3,702.00	4,000.00	_____
44150 CAR POOL EXPENSE	139.34	.00	.00	.00	.00	.00	_____
44235 ADMINISTRATIVE & 42 SUPPLIES & SERVICES	50,000.00 680,122.56	50,000.00 615,696.00	50,000.00 615,696.00	37,500.00 544,043.97	50,000.00 664,391.00	50,000.00 789,761.65	_____ _____
45 DEBT SERVICE EXPENSE							
45120 CAPITAL LEASE PA	8,410.37	7,928.00	7,928.00	9,281.18	8,577.74	8,748.44	_____
45210 INTEREST ON DEBT	870.81	1,354.00	1,354.00	.00	703.44	532.74	_____
45 DEBT SERVICE EXPENS	9,281.18	9,282.00	9,282.00	9,281.18	9,281.18	9,281.18	_____
46 CAPITAL OUTLAYS							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0410 ANIMAL SERVICES FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
46320 BUILDING IMPROVE	256.68	.00	.00	.00	.00	.00	_____
46410 AUTOMOBILES	3,734.97	.00	.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS	3,991.65	.00	.00	.00	.00	.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	242,099.27	318,530.16	318,530.16	207,071.41	318,530.16	318,530.00	_____
48 ADMINISTRATIVE SUPP	242,099.27	318,530.16	318,530.16	207,071.41	318,530.16	318,530.00	_____
77000 ANIMAL SERVICES	2,373,529.69	2,744,496.16	2,744,496.16	1,937,282.66	2,398,240.84	2,957,142.33	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0410 ANIMAL SERVICES FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
77100 ANIMAL SERVICE SPAY/NEUTER							
41 PERSONNEL							
41110 REGULAR SALARIES	52,603.65	.00	.00	12,548.88	16,000.00	.00	_____
41120 TEMPORARY SALARI	.00	5,000.00	5,000.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	17.85	.00	.00	4.20	.00	.00	_____
41231 IMRF-EMPLOYER CO	1,245.00	.00	.00	230.83	400.00	.00	_____
41241 FICA-EMPLOYER CO	3,922.81	.00	.00	949.71	1,700.00	.00	_____
41 PERSONNEL	57,789.31	5,000.00	5,000.00	13,733.62	18,100.00	.00	_____
42 SUPPLIES & SERVICES							
43995 SPAY-NEUTER PROG	86,635.15	80,000.00	80,000.00	125,821.49	150,000.00	85,000.00	_____
42 SUPPLIES & SERVICES	86,635.15	80,000.00	80,000.00	125,821.49	150,000.00	85,000.00	_____
77100 ANIMAL SERVICE S	144,424.46	85,000.00	85,000.00	139,555.11	168,100.00	85,000.00	_____
TOTAL 0410 ANIMAL SERVICES F	2,517,954.15	2,829,496.16	2,829,496.16	2,076,837.77	2,566,340.84	3,042,142.33	_____

Fund Equity Forecast

0420 (78000) - 555 North Court Street Building

This fund is used to account for the revenues and expenditures associated with the County building owned at 555 N Court Street. Revenues primarily are generated by rent charged to tenants not affiliated with the County. This fund is managed by the Health Department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Charges for services	\$ 571,716	\$ 588,148	\$ 333,668	\$ 25,650	\$ 25,650
Licenses, Permits & Others	1,163	1,222	1,382	1,500	1,500
Interest	47	6,057	42,305	20,000	15,000
Total Revenues	<u>572,926</u>	<u>595,427</u>	<u>377,355</u>	<u>47,150</u>	<u>42,150</u>
<u>Expenditures</u>					
Supplies & Services	231,398	187,792	314,265	240,099	212,838
Capital Outlay	-	-	-	-	-
Depreciation	223,809	223,809	222,311	224,000	224,000
Total Expenditures	<u>455,207</u>	<u>411,601</u>	<u>536,576</u>	<u>464,099</u>	<u>436,838</u>
Excess (Deficiency) of Revenues Over Expenditures	117,719	183,826	(159,221)	(416,949)	(394,688)
<u>Other Financing Sources (Uses)</u>					
Transfers In	350,000	-	78,957	318,068	320,000
Transfers Out	-	-	(1,474,430)	(389,840)	-
Total Other Financing Sources	<u>350,000</u>	<u>-</u>	<u>(1,395,473)</u>	<u>(71,772)</u>	<u>320,000</u>
Net Change in Fund Balance	467,719	183,826	(1,554,694)	(488,721)	(74,688)
Fund Equity, Beginning	3,378,579	3,846,298	4,030,124	2,475,430	1,986,709
Fund Equity, Ending	<u>\$3,846,298</u>	<u>\$4,030,124</u>	<u>\$2,475,430</u>	<u>\$1,986,709</u>	<u>\$1,912,021</u>

Transfer from Other Funds:

Fund 0301 Health Department Fund	\$ 350,000	\$ -	\$ 78,957	\$ 318,068	\$ -

Transfer to Other Funds:

Fund 0001 General Fund	\$ -	\$ -	\$ (1,474,430)	\$ -	\$ -
Fund 0301 Health Department Fund	\$ -	\$ -	\$ -	\$ (389,840)	\$ -

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0420 555 N. COURT OPERATIONS FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
78000 555 N. COURT OPERATIONS FUND							
42 SUPPLIES & SERVICES							
42230 CLEANING SUPPLIE	6,611.96	7,200.00	7,200.00	6,718.27	8,272.50	8,500.00	_____
42310 BUILDING MAINTEN	32,515.50	12,000.00	12,000.00	7,517.92	8,202.40	10,000.00	_____
43190 OTHER PROFESSION	49,311.51	.00	.00	658.35	.00	.00	_____
43210 TELEPHONE	1,496.06	1,200.00	1,200.00	1,835.04	2,215.89	2,250.00	_____
43220 POSTAGE	900.63	.00	.00	.00	.00	.00	_____
43610 GAS & HEATING OI	19,817.10	20,000.00	20,000.00	12,920.31	16,129.58	16,000.00	_____
43620 ELECTRICITY	119,123.13	88,880.00	88,880.00	104,255.35	114,160.58	90,000.00	_____
43630 WATER	6,409.34	6,300.00	6,300.00	1,628.02	2,270.34	3,600.00	_____
43640 WASTE REMOVAL SE	3,544.99	3,600.00	3,600.00	3,036.58	3,539.96	3,600.00	_____
43642 FIRE ALARM MONIT	1,491.00	1,988.00	1,988.00	1,480.00	1,927.50	1,988.00	_____
43710 BUILDING REPAIRS	22,633.31	24,000.00	24,000.00	33,665.61	32,923.40	24,000.00	_____
43711 OFFICE CLEAN & M	32,005.50	30,000.00	30,000.00	27,687.00	28,243.50	30,000.00	_____
43730 EQUIPMENT REPAIR	13,084.55	17,500.00	17,500.00	18,742.14	16,803.21	17,500.00	_____
43992 REAL ESTATE TAXE	5,320.08	5,400.00	5,400.00	5,409.34	5,410.00	5,400.00	_____
42 SUPPLIES & SERVICES	314,264.66	218,068.00	218,068.00	225,553.93	240,098.86	212,838.00	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	-110,967.50	100,000.00	100,000.00	8,730.00	.00	.00	_____
46 CAPITAL OUTLAYS	-110,967.50	100,000.00	100,000.00	8,730.00	.00	.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	1,474,429.71	.00	389,840.00	350,856.00	389,840.00	.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0420 555 N. COURT OPERATIONS FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
49201 DEPRECIATION	222,310.71	224,000.00	224,000.00	.00	224,000.00	224,000.00	_____
49 OTHER EXPENSE	1,696,740.42	224,000.00	613,840.00	350,856.00	613,840.00	224,000.00	_____
78000 555 N. COURT OPE	1,900,037.58	542,068.00	931,908.00	585,139.93	853,938.86	436,838.00	_____
TOTAL 0420 555 N. COURT OPER	1,900,037.58	542,068.00	931,908.00	585,139.93	853,938.86	436,838.00	_____

Fund Equity Forecast

0430 (79000) - Baxter Road Water System Operations Fund

This fund is used to account for the fees charged for water services in the special services area. This fund is managed by the Highway Department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Charges for Services	\$ 82,742	\$ 138,233	\$ 87,549	\$ 55,000	\$ 55,000
Investment Income	2	642	10,223	18,166	16,350
Total Revenues	<u>82,744</u>	<u>138,875</u>	<u>97,772</u>	<u>73,166</u>	<u>71,350</u>
Expenditures					
Personnel	2,033	5,457	15,035	12,070	17,200
Supplies & Services	97,772	102,049	113,740	161,200	172,000
Capital Outlay	240	4,542	751	7,553	38,000
Administrative	512	1,634	3,776	2,650	2,800
Total Expenditures	<u>100,557</u>	<u>113,682</u>	<u>133,302</u>	<u>183,473</u>	<u>230,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(17,813)	25,193	(35,530)	(110,307)	(158,650)
Other Financing Sources (Uses)					
Transfers In	130,000	130,000	130,000	130,000	130,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>
Net Change in Fund Balance	112,187	155,193	94,470	19,693	(28,650)
Fund Equity, Beginning	69,342	181,529	336,722	431,192	450,885
Fund Equity, Ending	<u>\$ 181,529</u>	<u>\$ 336,722</u>	<u>\$431,192</u>	<u>\$ 450,885</u>	<u>\$ 422,235</u>
Transfer from Other Funds:					
#0116 Host Fee Fund	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0430 WATER FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
79000 WATER BILLINGS							
41 PERSONNEL							
41110 REGULAR SALARIES	15,035.27	20,000.00	20,000.00	9,450.43	12,070.00	17,200.00	_____
41 PERSONNEL	15,035.27	20,000.00	20,000.00	9,450.43	12,070.00	17,200.00	_____
42 SUPPLIES & SERVICES							
42240 GASOLINE & OIL	.00	.00	.00	.00	.00	2,000.00	_____
42290 OTHER DEPARTMENT	4,350.47	2,500.00	2,500.00	3,113.37	2,500.00	2,500.00	_____
42320 EQUIPMENT REPAIR	.00	.00	.00	.00	.00	3,000.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	.00	.00	.00	5,000.00	_____
43190 OTHER PROFESSION	90,169.79	88,000.00	88,000.00	79,836.69	88,000.00	92,000.00	_____
43212 CELL PH. WIRELES	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	_____
43620 ELECTRICITY	19,219.24	16,100.00	16,100.00	22,001.27	29,500.00	28,000.00	_____
43710 BUILDING REPAIRS	.00	35,000.00	35,000.00	.00	35,000.00	35,000.00	_____
43730 EQUIPMENT REPAIR	.00	.00	.00	.00	.00	2,500.00	_____
43941 DUES & MEMBERSHI	.00	200.00	200.00	.00	200.00	1,000.00	_____
43990 OTHER UNCLASSIFI	.00	5,000.00	5,000.00	2,275.00	5,000.00	.00	_____
42 SUPPLIES & SERVICES	113,739.50	147,800.00	147,800.00	107,226.33	161,200.00	172,000.00	_____
46 CAPITAL OUTLAYS							
46310 LAND IMPROVEMENT	.00	.00	.00	.00	.00	25,000.00	_____
46330 ROADWAY	751.10	.00	.00	7,552.98	7,552.98	.00	_____
46586 DATA PROCESSING	.00	.00	.00	.00	.00	13,000.00	_____
46 CAPITAL OUTLAYS	751.10	.00	.00	7,552.98	7,552.98	38,000.00	_____
48 ADMINISTRATIVE SUPP							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0430 WATER FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
48211 HEALTH INSURANCE	3,775.70	1,000.00	1,000.00	2,077.53	2,650.00	2,800.00	_____
48 ADMINISTRATIVE SUPP	3,775.70	1,000.00	1,000.00	2,077.53	2,650.00	2,800.00	_____
79000 WATER BILLINGS	133,301.57	168,800.00	168,800.00	126,307.27	183,472.98	230,000.00	_____
TOTAL 0430 WATER FUND	133,301.57	168,800.00	168,800.00	126,307.27	183,472.98	230,000.00	_____

Fund Equity Forecast

0501 - Internal Services Fund

This fund is used to account for the financing of goods or services provided by the Central Stores, Car Pool, and Copier departments to other departments of the County or to other governmental units on a cost reimbursement basis.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Service Fees	\$ 608,979	\$ 595,847	\$ 552,234	\$ 616,950	\$ 603,400
Interest	24	985	5,403	12,338	11,105
Other	14,982	-	12,656	-	-
Total Revenues	<u>623,985</u>	<u>596,832</u>	<u>570,293</u>	<u>629,288</u>	<u>614,505</u>
<u>Expenditures</u>					
Supplies & Services	543,041	1,078,439	450,815	453,590	603,590
Capital Outlay	-	-	-	-	300,000
Depreciation	19,987	14,493	28,195	30,000	(232,000)
Total Expenditures	<u>563,028</u>	<u>1,092,932</u>	<u>479,010</u>	<u>483,590</u>	<u>671,590</u>
Net Income	60,957	(496,100)	91,283	145,698	(57,085)
Retained Earnings, Beginning	<u>697,371</u>	<u>758,328</u>	<u>262,228</u>	<u>353,511</u>	<u>499,209</u>
Retained Earnings, Ending	<u>\$ 758,328</u>	<u>\$ 262,228</u>	<u>\$ 353,511</u>	<u>\$ 499,209</u>	<u>\$ 442,124</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0501 INTERNAL SERVICES FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
81100 CENTRAL SERVICES							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	3,085.32	2,800.00	2,800.00	607.72	2,800.00	2,800.00	_____
43210 TELEPHONE	14,761.29	.00	.00	9,002.20	.00	.00	_____
43220 POSTAGE	217,216.85	275,000.00	245,000.00	212,640.05	275,000.00	275,000.00	_____
43732 OFFICE EQUIPMENT	1,850.00	1,850.00	1,850.00	.00	1,850.00	1,850.00	_____
43830 OFFICE EQUIPMENT	1,440.00	1,440.00	1,440.00	2,560.58	1,440.00	1,440.00	_____
44235 ADMINISTRATIVE &	15,000.00	15,000.00	15,000.00	11,250.00	15,000.00	15,000.00	_____
42 SUPPLIES & SERVICES	253,353.46	296,090.00	266,090.00	236,060.55	296,090.00	296,090.00	_____
81100 CENTRAL SERVICES	253,353.46	296,090.00	266,090.00	236,060.55	296,090.00	296,090.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0501 INTERNAL SERVICES FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
81300 CAR POOL							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	100.00	100.00	.00	100.00	100.00	_____
42240 GASOLINE & OIL	19,116.65	23,000.00	23,000.00	14,585.45	23,000.00	23,000.00	_____
43310 TRAVEL	720.00	500.00	500.00	557.52	500.00	500.00	_____
43731 AUTOMOBILE REPAI	8,357.37	18,900.00	18,900.00	10,060.16	18,900.00	18,900.00	_____
44235 ADMINISTRATIVE & 42 SUPPLIES & SERVICES	.00 28,194.02	5,000.00 47,500.00	5,000.00 47,500.00	3,750.00 28,953.13	5,000.00 47,500.00	5,000.00 47,500.00	_____ _____
46 CAPITAL OUTLAYS							
46410 AUTOMOBILES	-37,905.00	.00	.00	.00	.00	77,000.00	_____
46 CAPITAL OUTLAYS	-37,905.00	.00	.00	.00	.00	77,000.00	_____
49 OTHER EXPENSE							
49201 DEPRECIATION	15,317.10	17,000.00	17,000.00	.00	17,000.00	17,000.00	_____
49410 FIXED ASSETS CAP	.00	.00	.00	.00	.00	-77,000.00	_____
49 OTHER EXPENSE	15,317.10	17,000.00	17,000.00	.00	17,000.00	-60,000.00	_____
81300 CAR POOL	5,606.12	64,500.00	64,500.00	28,953.13	64,500.00	64,500.00	_____

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0501 INTERNAL SERVICES FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
82100 COPIERS							
42 SUPPLIES & SERVICES							
42115 NON-CAPITAL OFFI	75,165.00	.00	.00	3,675.00	.00	150,000.00	_____
42390 OTHER REPAIR & M	118,077.30	110,000.00	110,000.00	94,263.58	110,000.00	110,000.00	_____
42 SUPPLIES & SERVICES	193,242.30	110,000.00	110,000.00	97,938.58	110,000.00	260,000.00	_____
46 CAPITAL OUTLAYS							
46500 OFFICE FURNITURE	-36,960.00	.00	.00	.00	.00	155,000.00	_____
46 CAPITAL OUTLAYS	-36,960.00	.00	.00	.00	.00	155,000.00	_____
49 OTHER EXPENSE							
49201 DEPRECIATION	12,878.17	.00	.00	.00	13,000.00	14,500.00	_____
49410 FIXED ASSETS CAP	.00	.00	.00	.00	.00	-155,000.00	_____
49 OTHER EXPENSE	12,878.17	.00	.00	.00	13,000.00	-140,500.00	_____
82100 COPIERS	169,160.47	110,000.00	110,000.00	97,938.58	123,000.00	274,500.00	_____
TOTAL 0501 INTERNAL SERVICES	428,120.05	470,590.00	440,590.00	362,952.26	483,590.00	635,090.00	_____

Fund Equity Forecast

0710 (83000) - Animal Services Donation

This fund is used to account for donations collected for the animal control program. This fund is managed by the Animal Services department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Donations	91,838	96,956	93,468	35,000	35,000
Interest	11	1,254	10,535	7,700	3,600
Total Revenues	<u>91,849</u>	<u>98,210</u>	<u>104,003</u>	<u>42,700</u>	<u>38,600</u>
<u>Expenditures</u>					
Supplies and Services	-	-	10,183	-	-
Capital Outlay	-	26,911	221,380	250,767	-
Total Expenditures	<u>-</u>	<u>26,911</u>	<u>231,563</u>	<u>250,767</u>	<u>-</u>
Excess (Deficiency) of Revenues					
Over Expenditures	91,849	71,299	(127,560)	(208,067)	38,600
Fund Equity, Beginning	259,230	351,079	422,378	294,818	86,751
Fund Equity, Ending	<u>\$ 351,079</u>	<u>\$ 422,378</u>	<u>\$ 294,818</u>	<u>\$ 86,751</u>	<u>\$ 125,351</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0710 ANIMAL SERVICES DONATION FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
83000 ANIMAL SERVICES DONATION FUND							
42 SUPPLIES & SERVICES							
42290 OTHER DEPARTMENT	.00	5,530.00	5,530.00	.00	.00	.00	_____
42491 SOFTWARE LICENSI	10,182.50	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	10,182.50	5,530.00	5,530.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS							
46310 LAND IMPROVEMENT	.00	.00	.00	39,244.00	39,244.00	.00	_____
46320 BUILDING IMPROVE	132,724.42	384,287.00	384,287.00	33,150.00	165,874.43	.00	_____
46410 AUTOMOBILES	3,752.00	.00	.00	.00	.00	.00	_____
46430 MACHINERY & EQUI	.00	.00	.00	6,650.00	6,650.00	.00	_____
46 CAPITAL OUTLAYS	136,476.42	384,287.00	384,287.00	79,044.00	211,768.43	.00	_____
83000 ANIMAL SERVICES	146,658.92	389,817.00	389,817.00	79,044.00	211,768.43	.00	_____
TOTAL 0710 ANIMAL SERVICES D	146,658.92	389,817.00	389,817.00	79,044.00	211,768.43	.00	_____

Fund Equity Forecast

0743 (82200) - Capital Projects Fund

This fund is used to account for funds restricted for capital projects as imposed by Ordinance of the County Board. This fund is managed by County Administration.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Taxes	\$ -	\$ -	\$ 596,216	\$ 323,922	\$ 325,000
Intergovernmental	-	-	831,138	471,250	571,000
Charges for Services	-	-	-	-	-
Interest	50	5,783	120,345	486,500	500,000
Total Revenues	50	5,783	1,547,699	1,281,672	1,396,000
Expenditures					
Supplies & Services	272,722	63,364	87,268	868,320	1,365,300
Capital	225,799	914,335	1,285,330	3,506,369	16,438,767
Total Expenditures	498,521	977,699	1,372,598	4,374,689	17,804,067
Excess (Deficiency) of Revenues Over Expenditures	(498,471)	(971,916)	175,101	(3,093,017)	(16,408,067)
Other Financing Sources (Uses)					
Transfers In	3,000,000	-	5,760,244	19,282,714	12,470,443
Transfers Out	-	(380,280)	-	-	-
Total Other Financing Sources	3,000,000	(380,280)	5,760,244	19,282,714	12,470,443
Net Change in Fund Balance	2,501,529	(1,352,196)	5,935,345	16,189,697	(3,937,624)
Fund Equity, Beginning	131,876	2,633,405	1,281,209	7,216,554	23,406,251
Fund Equity, Ending	\$ 2,633,405	\$ 1,281,209	\$ 7,216,554	\$ 23,406,251	\$ 19,468,627
Transfer From Other Funds:					
Fund 0001 General Fund	\$ -	\$ -	\$ 708,000	\$ 12,380,780	\$ 5,713,527
Fund 0101 PSST	-	-	5,052,244	3,406,400	5,756,916
Fund 0313 ARP Fund Interest	-	-	-	3,495,534	1,000,000
Fund 0116 Host Fee Fund	3,000,000	-	-	-	-
Transfer to Other Funds:					
Fund 0401 RBNH Capital Projects	\$ -	\$ 380,280	\$ -	\$ -	\$ -

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0743 CAPITAL PROJECTS FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
82200 CAPITAL PROJECTS FUND							
42 SUPPLIES & SERVICES							
42112 EQUIPMENT < \$120	42,017.32	.00	65,760.00	123,288.22	122,967.52	60,000.00	_____
42115 NON-CAPITAL OFFI	.00	.00	13,405.00	44,687.20	35,217.20	324,500.00	_____
42117 NON-CAPITAL COMP	13,655.52	.00	.00	10,000.00	10,000.00	.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	.00	.00	.00	493,167.00	_____
43190 OTHER PROFESSION	31,595.00	80,000.00	80,000.00	906,042.89	690,135.77	317,633.00	_____
43711 OFFICE CLEAN & M	.00	.00	.00	10,000.00	10,000.00	170,000.00	_____
42 SUPPLIES & SERVICES	87,267.84	80,000.00	159,165.00	1,094,018.31	868,320.49	1,365,300.00	_____
46 CAPITAL OUTLAYS							
46210 BUILDINGS	.00	2,500,000.00	2,500,000.00	.00	.00	2,500,000.00	_____
46310 LAND IMPROVEMENT	.00	608,500.00	649,080.00	46,358.00	46,358.00	480,000.00	_____
46320 BUILDING IMPROVE	15,240.00	6,848,800.00	6,475,671.00	536,128.80	1,271,441.80	9,695,591.67	_____
46410 AUTOMOBILES	687,135.10	1,049,000.00	929,905.00	823,810.63	1,148,768.87	1,960,078.00	_____
46430 MACHINERY & EQUI	313,554.00	1,095,700.00	1,443,944.00	905,928.00	796,010.00	1,303,097.00	_____
46594 OTHER SPECIAL OF	.00	.00	.00	.00	.00	500,000.00	_____
46 CAPITAL OUTLAYS	1,015,929.10	12,102,000.00	11,998,600.00	2,312,225.43	3,262,578.67	16,438,766.67	_____
82200 CAPITAL PROJECTS	1,103,196.94	12,182,000.00	12,157,765.00	3,406,243.74	4,130,899.16	17,804,066.67	_____
TOTAL 0743 CAPITAL PROJECTS	1,103,196.94	12,182,000.00	12,157,765.00	3,406,243.74	4,130,899.16	17,804,066.67	_____

Fund Equity Forecast

0748 (81800) - 2012F I-39 Water System; Project Fund

This fund is used to account for proceeds of the 2012F bond issue. The proceeds will be used to pay for the cost of constructing a water system and associated improvements with the I-39/Baxter Road Special Service Area. This fund is managed by County Administration and the Highway Department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Investment Income	\$ 10	\$ 860	\$ 4,128	\$ 2,724	\$ 1,800
Transfer In	-	-	-	-	-
Total Revenues	<u>10</u>	<u>860</u>	<u>4,128</u>	<u>2,724</u>	<u>1,800</u>
<u>Expenditures</u>					
Supplies & Services	-	-	-	-	-
Capital Outlay	-	-	224,421	5,519	61,344
Total Expenditures	<u>-</u>	<u>-</u>	<u>224,421</u>	<u>5,519</u>	<u>61,344</u>
Excess (Deficiency) of Revenues					
Over Expenditures	10	860	(220,293)	(2,795)	(59,544)
Fund Equity, Beginning	281,762	281,772	282,632	62,339	59,544
Fund Equity, Ending	<u>\$ 281,772</u>	<u>\$ 282,632</u>	<u>\$ 62,339</u>	<u>\$ 59,544</u>	<u>\$ -</u>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0748 2012F ALTERNATE REVENUE BONDS	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT
81800 I39 / BAXTER WATER SYSTEM							
46 CAPITAL OUTLAYS							
46330 ROADWAY	224,420.95	.00	.00	5,519.11	5,519.11	61,344.00	_____
46 CAPITAL OUTLAYS	224,420.95	.00	.00	5,519.11	5,519.11	61,344.00	_____
81800 I39 / BAXTER WAT	224,420.95	.00	.00	5,519.11	5,519.11	61,344.00	_____
TOTAL 0748 2012F ALTERNATE R	224,420.95	.00	.00	5,519.11	5,519.11	61,344.00	_____

Fund Equity Forecast - (\$000 Omitted)

Done

0749 (81900) - 2012G Water System/Harrisville Road Project Fund

This fund is used to account for proceeds of the 2012G bond issue. The proceeds will be used to acquire a water system and to pay the costs of constructing an intersection. This fund is managed by County Administration and the Highway Department.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income		\$ 2	\$ 15		
Intergovernmental	-			-	-
Transfer from Host Fee	-	-	-	-	-
Total Revenues	<u>-</u>	<u>2</u>	<u>15</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>					
Supplies & Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues					
Over Expenditures	-	2	15	-	-
Fund Equity, Beginning	522	522	524	539	539
Fund Equity, Ending	<u><u>\$ 522</u></u>	<u><u>\$ 524</u></u>	<u><u>\$ 539</u></u>	<u><u>\$ 539</u></u>	<u><u>\$ 539</u></u>

Fund Equity Forecast

0751 (82300) - Regional Police Training Center

This fund is used to account for the revenues and expenditures associated with the creation of space to create a Regional Police Training Center facility within the former PSB space.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental Svcs	\$ -	\$ -	\$ -	\$ -	\$ 874,000
Interest	-	-	3,516	14,986	13,488
Total Revenues	-	-	3,516	14,986	887,488
Expenditures					
Supplies & Services	-	-	1,507	22,923	30,000
Capital Outlay	-	-	-	-	874,000
Total Expenditures	-	-	1,507	22,923	904,000
Excess (Deficiency) of Revenues Over Expenditures	-	-	2,009	(7,937)	(16,512)
Other Financing Sources (Uses)					
Sale of Assets	-	-	347,531	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	347,531	-	-
Net Change in Fund Balance	-	-	349,540	(7,937)	(16,512)
Fund Equity, Beginning	-	-	-	349,540	341,604
Fund Equity, Ending	\$ -	\$ -	\$ 349,540	\$ 341,604	\$ 325,092

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0751 POLICE TRAINING CENTER PROJEC	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
82300 POLICE TRAINING CENTER PROJEC							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	1,507.50	22,000.00	22,000.00	22,922.50	22,923.50	30,000.00	_____
42 SUPPLIES & SERVICES	1,507.50	22,000.00	22,000.00	22,922.50	22,923.50	30,000.00	_____
46 CAPITAL OUTLAYS							
46430 MACHINERY & EQUI	.00	.00	.00	.00	.00	874,000.00	_____
46 CAPITAL OUTLAYS	.00	.00	.00	.00	.00	874,000.00	_____
82300 POLICE TRAINING	1,507.50	22,000.00	22,000.00	22,922.50	22,923.50	904,000.00	_____
TOTAL 0751 POLICE TRAINING C	1,507.50	22,000.00	22,000.00	22,922.50	22,923.50	904,000.00	_____

Fund Equity Forecast

0752 (82400) - 2024 Court-Case Management Project

This fund is used to account for the revenues and expenditures associated with the upgrade of the court-case management system.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
<u>Revenues</u>					
Intergovernmental Svcs	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-
Total Revenues	-	-	-	-	-
<u>Expenditures</u>					
Personnel	-	-	-	-	112,786
Supplies & Services	-	-	-	-	20,000
Administrative	-	-	-	-	4,500
Total Expenditures	-	-	-	-	137,286
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	(137,286)
<u>Other Financing Sources (Uses)</u>					
Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	(137,286)
Fund Equity, Beginning	-	-	-	-	-
Fund Equity, Ending	\$ -	\$ -	\$ -	\$ -	\$ (137,286)

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue							FOR PERIOD 99				
ACCOUNTS FOR:											
0752 2024 COURT-CASE MGMT PROJECT		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 ADMIN MTG	COMMENT			
82400 2024 COURT-CASE MGMT PROJECT											
41 PERSONNEL											
41110 REGULAR SALARIES		.00	.00	.00	.00	.00	112,740.16	_____			
41221 LIFE INSURANCE-E		.00	.00	.00	.00	.00	45.50	_____			
41 PERSONNEL		.00	.00	.00	.00	.00	112,785.66	_____			
42 SUPPLIES & SERVICES											
42110 SUPPLIES		.00	.00	.00	.00	.00	10,000.00	_____			
43990 OTHER UNCLASSIFI		.00	.00	.00	.00	.00	10,000.00	_____			
42 SUPPLIES & SERVICES		.00	.00	.00	.00	.00	20,000.00	_____			
48 ADMINISTRATIVE SUPP											
48211 HEALTH INSURANCE		.00	.00	.00	.00	.00	4,500.00	_____			
48 ADMINISTRATIVE SUPP		.00	.00	.00	.00	.00	4,500.00	_____			
82400 2024 COURT-CASE		.00	.00	.00	.00	.00	137,285.66	_____			
TOTAL 0752 2024 COURT-CASE M		.00	.00	.00	.00	.00	137,285.66	_____			

Fund Equity Forecast

0315 (61500) - Opioid Settlement Fund

This fund is used to account for revenues and expenditures of funds distributed through the Illinois Opioid Allocation Agreement. Use of funds is restricted and reported to the State on a quarterly basis.

	ACTUAL 09/30/21	ACTUAL 09/30/22	ACTUAL 09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Total Revenues	-	-	-	-	450,000
Expenditures					
Personnel	-	-	-	-	174,006
Supplies & Services	-	-	-	-	61,470
Capital Outlay	-	-	-	-	-
Administrative	-	-	-	-	45,322
Total Expenditures	-	-	-	-	280,798
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	169,202
Other Financing Sources (Uses)					
Transfers In	-	-	-	1,504,840	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	-	1,504,840	-
Net Change in Fund Balance	-	-	-	1,504,840	169,202
Fund Equity, Beginning	-	-	-	-	1,504,840
Fund Equity, Ending	\$ -	\$ -	\$ -	\$ 1,504,840	\$ 1,674,042

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 25001 FY2025 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0315 OPIOID SETTLEMENT FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 FINCE CMTE	COMMENT
61500 OPIOID SETTLEMENT FUND							
41 PERSONNEL							
41110 REGULAR SALARIES	.00	.00	.00	.00	.00	157,856.50	_____
41221 LIFE INSURANCE-E	.00	.00	.00	.00	.00	136.50	_____
41231 IMRF-EMPLOYER CO	.00	.00	.00	.00	.00	3,857.29	_____
41241 FICA-EMPLOYER CO	.00	.00	.00	.00	.00	12,155.52	_____
41 PERSONNEL	.00	.00	.00	.00	.00	174,005.81	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	.00	.00	.00	.00	5,678.24	_____
42117 NON-CAPITAL COMP	.00	.00	.00	.00	.00	2,125.00	_____
42260 MEDICAL & DENTAL	.00	.00	.00	.00	.00	18,000.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	.00	.00	.00	3,130.00	_____
43190 OTHER PROFESSION	.00	.00	.00	.00	.00	12,000.00	_____
43212 CELL PH. WIRELES	.00	.00	.00	.00	.00	2,400.00	_____
43246 COMMUNITY OUTREA	.00	.00	.00	.00	.00	5,000.00	_____
43310 TRAVEL	.00	.00	.00	.00	.00	8,137.00	_____
43942 INSTRUCTION & SC	.00	.00	.00	.00	.00	4,500.00	_____
44150 CAR POOL EXPENSE	.00	.00	.00	.00	.00	500.00	_____
42 SUPPLIES & SERVICES	.00	.00	.00	.00	.00	61,470.24	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	.00	.00	.00	.00	.00	45,322.31	_____
48 ADMINISTRATIVE SUPP	.00	.00	.00	.00	.00	45,322.31	_____
61500 OPIOID SETTLEMEN	.00	.00	.00	.00	.00	280,798.36	_____
TOTAL 0315 OPIOID SETTLEMENT	.00	.00	.00	.00	.00	280,798.36	_____