

# FINANCE COMMITTEE AGENDA

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

**DATE:** THURSDAY, APRIL 20, 2023  
**TIME:** IMMEDIATELY FOLLOWING OPERATIONS & ADMINISTRATIVE COMMITTEE  
**LOCATION:** ROOM 303  
COUNTY ADMINISTRATION BLDG  
404 ELM STREET  
ROCKFORD, IL 61101

## AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of March 2 and 16, 2023 Minutes
- D. Public Comment – This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the chair, please stand and state your name. Thank you.
- E. Discussion Item - Annual Consolidated Financial Report (Casandra Chase and John Rader from Baker Tilly)
- F. Discussion Item - Mid Year Financial Report (Dave Rickert)
- G. Ordinance for a Budget Amendment Contract The Summerill Group, LLC, Intergovernmental Agreement (IGA) Solutions for Federal Detainees Consultants
- H. Other Matters
- I. Adjournment

# **Approval of Minutes**

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

Thursday, March 2, 2023  
Immediately Following Operations & Administrative Committee Meeting

**Present:**

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

**Others Present:**

Patrick Thompson, County Administrator  
David Rickert, Chief Financial Officer  
Ann Johns, Purchasing  
Lafakeria Vaughn, State's Attorney's Office  
Dan Magers, IT Dept.  
Rick Ciganek, Sheriff's Office  
Chris Scrol, County Board Member  
Tim Nabors, County Board Member  
Valerie Hanserd, County Board Member

**AGENDA:**

- A. Call to Order
- B. Roll Call
- C. Approval of Minutes - None
- D. Public Comment – This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the Chairman, please stand and state your name. Thank you.
- E. Discussion Item Update ARPA Phase 4 by Dave Rickert (attachment)
- F. Discussion Item Update CIP 2023 by Dave Rickert (attachment)
- G. Ordinance for a Budget Amendment for a FOIA/Paralegal position and a Victim Service Provider Position
- H. Ordinance for a Budget Amendment for Two Sheriff Admin Secretary Positions
- I. Ordinance for a Budget Amendment for Circuit Clerk Scanner Purchase
- J. Ordinance for a Budget Amendment for a Facilities Truck Purchase
- K. Closed Session – Review Minutes of Closed Session Meetings and Discuss Pending Litigation
- L. Approval of Minutes of Closed Session Meetings
- M. Resolution authorizing settlement of a claim against the County of Winnebago entitled James Neal versus Winnebago County
- N. Other Matters
- O. Adjournment

**Call to Order**

Chairperson Butitta called the meeting to order at 6:20 pm.

## **Roll Call**

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

## **Approval of Minutes - None**

## **Public Comment**

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

## **Discussion Item Update ARPA Phase 4 by Dave Rickert (attachment)**

Mr. Rickert gave an overview of the ARPA Phase 4 items that have been updated and the added requests. See attachment for additional information.

Mr. Salgado introduced several members of Mt. Zion Baptist Church who gave background information on their afterschool programs for children, the desire to expand programming and the need for transportation to offer increased services. Chairperson Butitta thanked the members of Mt. Zion Baptist Church for sharing information with the committee.

## **Discussion Item Update CIP 2023 by Dave Rickert (attachment)**

Mr. Rickert gave an update of the CIP for 2023 and noted several additional requests. See attachment for additional information. Chairperson Butitta called for additional questions.

- Discussion followed.
- Mr. Rickert will provide a list of Budget recommendations at the next committee meeting.

## **Ordinance for a Budget Amendment for a FOIA/Paralegal position and a Victim Service Provider Position**

Motion: Chairperson Butitta. Second: Mr. Thompson.

Mr. Thompson discussed the two positions requested by the State's Attorney's Office as a result of the SAFE-T Act and PreTrial Fairness Act. The total request was amended as half the year has passed.

Motion: Chairperson Butitta moved to amend the Ordinance to indicate funding level of \$36,392.

Second: Ms. Crosby.

Chairperson Butitta called for discussion.

Motion on the Ordinance passed by unanimous voice vote.

Chairperson Butitta called for discussion on the Amended Ordinance.

The Amended Ordinance passed by unanimous voice vote.

## **Ordinance for a Budget Amendment for Two Sheriff Admin Secretary Positions**

Motion: Chairperson Butitta. Second: Ms. Crosby.

Mr. Thompson gave an overview of the request for two sheriff administrative secretarial positions.

Chairperson Butitta called for discussion.

Mr. Rickert will provide a spreadsheet of the SAFE-T Act and PreTrial Fairness list of projects and completion of projects to share periodically with Finance and the Legislative and Lobbying committees.

Motion passed by unanimous voice vote.

**Ordinance for a Budget Amendment for Circuit Clerk Scanner Purchase**

Motion: Chairperson Butitta. Second: Mr. Hoffman.

Chairperson Butitta called for discussion.

Motion passed by unanimous voice vote.

**Ordinance for a Budget Amendment for a Facilities Truck Purchase**

Motion: Chairperson Butitta. Second: Mr. Salgado.

Chairperson Butitta called for discussion.

Motion passed by unanimous voice vote.

**Closed Session – Review Minutes of Closed Session Meetings and Discuss Pending Litigation**

Motion: Chairperson Butitta. Second: Mr. Sweeney.

Roll Call: Chairperson Butitta yes, Ms. Crosby yes, Mr. Hoffman yes, Mr. McDonald yes, Mr. Salgado yes, Mr. Sweeney yes, Mr. Thompson yes.

Chairperson Butitta: No action was taken in closed session.

**Approval of Minutes of Closed Session Meetings**

Motion: Chairperson Butitta. Second: Mr. Thompson.

Closed session meeting minutes were reviewed and amended for the following meeting dates:

January 03, 2019	January 14, 2021	October 21, 2021	January 20, 2022
October 24, 2019	April 01, 2021	November 18, 2021	June 16, 2022
March 05, 2020	April 15, 2021	December 16, 2021	
March 19, 2020	September 23, 2021	January 06, 2022	

Chairperson Butitta called for discussion.

Motion passed by unanimous voice vote.

**Resolution authorizing settlement of a claim against the County of Winnebago entitled James Neal versus Winnebago County**

Motion: Chairperson Butitta. Second: Ms. Crosby.

Chairperson Butitta called for discussion.

Motion passed by unanimous voice vote.

**Other Matters**

Chairperson Butitta called for any other matters to come before the committee.

**Adjournment**

Chairperson Butitta called for a motion to adjourn.

Motion: Mr. Thompson. Second: Mr. Hoffman.

Motion passed by unanimous voice vote.

Respectfully submitted,

Nancy Bleile  
Administrative Assistant

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

Thursday, March 16, 2023

Immediately Following Operations & Administrative Committee Meeting

**Present:**

Jaime Salgado, Vice Chairperson  
Jean Crosby  
Joe Hoffman  
Keith McDonald  
John F. Sweeney  
Michael Thompson

**Others Present:**

Patrick Thompson, County Administrator  
David Rickert, Chief Financial Officer  
Ann Johns, Purchasing Director  
Lafakeria Vaughn, State's Attorney's Office  
J. Hanley, State Attorney's Office  
Rick Ciganek, Sheriff's Office  
Dan Magers, IT Department  
Michaela Bradley, IT Department  
Nick Zimmerman, 17<sup>th</sup> Circuit Court

**Absent:**

John Butitta, Chairperson

**AGENDA:**

- A. Call to Order
- B. Roll Call
- C. Approval of December 15, 2022 and January 5 and 19, 2023 Minutes
- D. Public Comment – This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the Chairman, please stand and state your name. Thank you.
- E. Discussion Item Case Management System by States Attorney Hanley, Public Defender Nick Zimmerman, IT, and Circuit Clerk
- F. Resolution Authorizing Execution of Participation Agreements in National Opioid Settlements for CVS, Walgreens, Walmart, Teva and Allergan
- G. Ordinance for a Budget Amendment for Transfers from General Fund and PSST Funds for Capital Improvement Projects
- H. Closed Session to Discuss Pending Litigation
- I. Other Matters
- J. Adjournment

**Call to Order**

Vice Chairperson Salgado called the meeting to order at 6:25 pm.

**Roll Call**

Vice Chairperson Salgado yes, Ms. Crosby yes, Mr. Hoffman yes, Mr. McDonald yes, Mr. Sweeney yes, Mr. Thompson yes.

## **Approval of December 15, 2022 and January 5 and 19, 2023 Minutes**

Motion: Mr. Hoffman. Second: Mr. Thompson.

Motion passed by unanimous voice vote.

### **Public Comment**

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

### **Discussion Item Case Management System by States Attorney Hanley, Public Defender Nick Zimmerman, IT, and Circuit Clerk**

Discussion took place on updating the Case Management System software.

### **Ordinance for a Budget Amendment for Transfers from General Fund and PSST Funds for Capital Improvement Projects**

Motion: Mr. Thompson. Second: Mr. McDonald.

Mr. Rickert discussed the Budget Amendment for transfers from the General Fund and PSST Funds for the Capital Improvement projects. Mr. Rickert directed committee members to the Ordinance attachment.

- Discussion followed.

Motion passed by unanimous voice vote.

### **Closed Session to Discuss Pending Litigation**

Motion: Mr. Thompson. Second: Mr. Hoffman.

Roll Call: Vice Chairperson Salgado yes, Ms. Crosby yes, Mr. Hoffman yes, Mr. McDonald yes, Mr. Sweeney yes, Mr. Thompson yes.

Vice Chairperson Salgado: No action was taken in closed session.

### **Resolution Authorizing Execution of Participation Agreements in National Opioid Settlements for CVS, Walgreens, Walmart, Teva and Allergan**

Motion: Mr. Sweeney. Second: Mr. Thompson.

Motion passed by unanimous voice vote.

### **Other Matters**

Vice Chairperson Salgado called for any other matters to come before the committee.

- The Budget policies, including revenue policies and the budget calendar will be distributed at the next committee meeting.
- Mr. Sweeney advised the \$2MM for the water project was removed from ARP funding and moved into Economic Development.

### **Adjournment**

Vice Chairperson Salgado called for a motion to adjourn.

Motion: Mr. Hoffman. Second: Mr. Thompson.

Motion to adjourn passed by unanimous voice vote.

Respectfully submitted,

Nancy Bleile  
Administrative Assistant

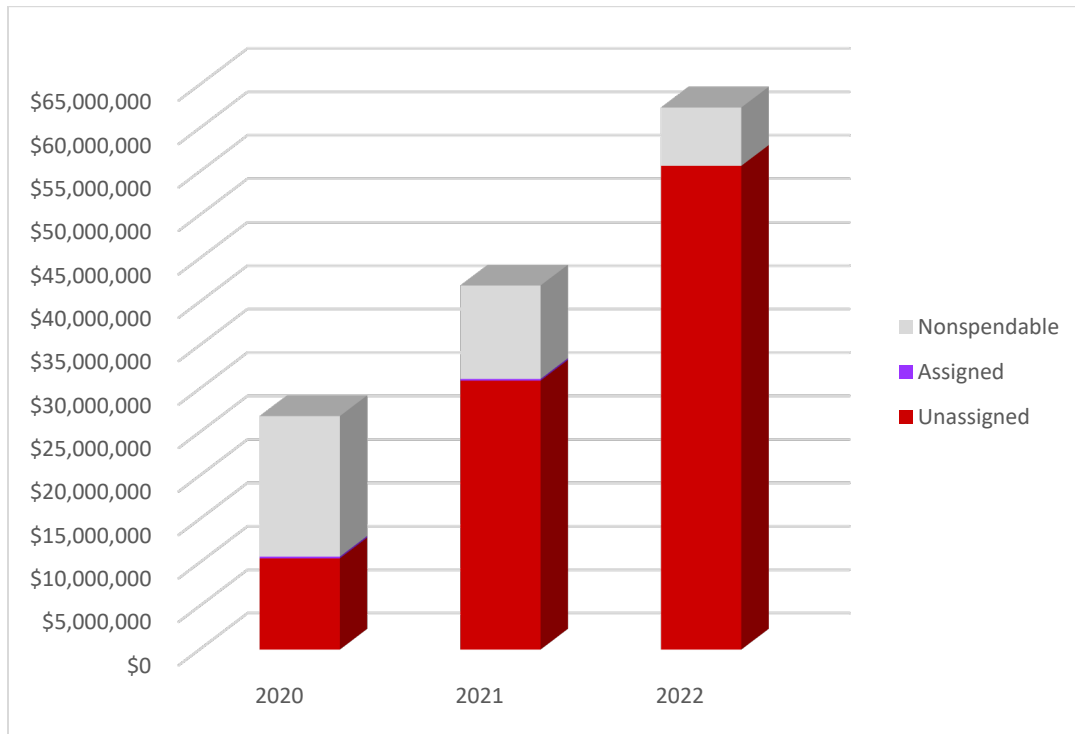
## Financial Results – General Fund (ACFR pages 52-53)

	<u>Actual</u>	<u>Final Amended Budget</u>	<u>Variance</u>
Revenues and other financing sources	\$ 81,033,409	\$ 59,283,800	\$ 21,749,609
Expenditures and other financing uses	<u>(60,541,104)</u>	<u>(63,434,190)</u>	<u>2,893,086</u>
Net change in fund balance	20,492,305	<u>\$ (4,150,390)</u>	<u>\$ 24,642,695</u>
Fund balance – beginning of year	<u>41,898,208</u>		
Fund Balance – End of Year	<u>\$ 62,390,513</u>		



# Financial Results

## General Fund Balance History (ACFR page 3)



	2020	2021	2022
Fund Balance Components			
Unassigned	\$ 10,498,042	\$ 30,944,895	\$ 55,677,359
Assigned	200,000	200,000	-
Nonspendable	<u>16,172,381</u>	<u>10,753,313</u>	<u>6,713,154</u>
Total	<u>\$ 26,870,423</u>	<u>\$ 41,898,208</u>	<u>\$ 62,390,513</u>

### MINIMUM FUND BALANCE POLICY

The county has also adopted a minimum fund balance policy that requires the county to maintain unassigned fund balance in the general fund and the public safety sales tax fund to fund operations for a period of at least three months (25% of expenditures). These funds are to be maintained for cash flow and working capital purposes. The minimum fund balance is calculated as follows:

		General Fund	Public Safety Sales Tax Fund
2022 Expenditures		\$ 60,541,104	\$ 29,310,128
Minimum	25%	<u>15,135,276</u>	<u>7,327,532</u>
Actual		<u>55,677,359</u>	<u>19,555,886</u>
Surplus		<u>\$ 40,542,083</u>	<u>\$ 12,228,354</u>

# Financial Results

## Financial Results – Other Governmental Funds (ACFR page 5 and 78)

	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability	Mental Health Tax Fund	American Rescue Plan	Nonmajor Governmental Funds
Revenues	\$ 41,858,687	\$ 6,812,399	\$ 3,598,938	\$ 18,437,465	\$ 12,220,030	\$ 78,230,033
Expenditures	(24,239,350)	(4,270,577)	(4,270,226)	(8,929,187)	(12,220,030)	(79,042,236)
Other financing sources (uses)	<u>(5,014,238)</u>	<u>(1,800,556)</u>	<u>(972,900)</u>	-	-	<u>4,660,037</u>
Net change in fund balances	12,605,099	741,266	(1,644,188)	9,508,278	-	3,847,834
Fund balance – beginning of year	<u>6,950,787</u>	<u>4,041,431</u>	<u>(228,847)</u>	<u>19,111,848</u>	-	<u>57,198,860</u>
Fund Balance – End of Year	<u>\$ 19,555,886</u>	<u>\$ 4,782,697</u>	<u>\$ (1,873,035)</u>	<u>\$ 28,620,126</u>	<u>\$ -</u>	<u>\$ 61,046,694</u>

### Nonmajor Funds

Special revenue funds	\$ 45,589,296
Debt service funds	9,583,256
Capital projects	<u>5,874,142</u>
Total	<u>\$ 61,046,694</u>

# Financial Results

## Financial Results – Proprietary funds (ACFR page 8)

	River Bluff Nursing Home Fund	555 North Court Street Fund	Internal Services Funds
Revenues	\$ 9,471,902	\$ 589,370	\$ 19,506,437
Expenditures	(16,782,712)	(411,599)	(20,392,114)
Nonoperating revenues (expenses)	1,905,179	6,067	31,291
Income (loss) before transfers	(5,405,631)	183,828	(854,386)
Transfers in	4,516,776	-	-
Net increase (decrease) in net position	(888,855)	183,828	(854,386)
Net Position – Beginning of year	<u>215,923</u>	<u>3,846,297</u>	<u>7,780,573</u>
Net Position – End of Year	<u>\$ (672,932)</u>	<u>\$ 4,030,125</u>	<u>\$ 6,926,187</u>

# Financial Results

## Legal Debt Margin (ACRF page 222)

Pursuant to Illinois Statutes, the total indebtedness of the county for general purposes may not exceed 5.75% of the value of the taxable property located therein for state purposes.

Equalized Value		\$	4,502,776,092
Debt Margin Percentage			5.75%
Legal Debt Limit			258,909,625
Outstanding General Obligation Debt	\$	98,580,764	
Less amount excluded from long-term debt		(91,510,000)	
Total Amount of Debt Applicable to Debt Margin			7,070,764
Legal Debt Margin		\$	251,838,861
Percentage of Debt Capacity Used			2.73%
Prior Year			3.59%

## Debt Service Compared to Governmental Expenditures

<u>Governmental Funds</u>			
Principal		\$	13,443,839
Interest			4,505,776
Debt service expenditures			17,949,615
Total governmental expenditures	\$	191,509,396	
Less: Capitalized outlay expenditures		(11,068,461)	
Non-capital governmental expenditures			180,440,935
Percentage of debt service compared to non-capital governmental expenditures			10%
Prior Year			15%

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

For The Month Ended March 31, 2023

	FY 2021 Actual <i>(Audited)</i>	FY 2022 Actual <i>(Audited)</i>	FY 2023 Revised Annual Budget	FY 2023 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 50.00%)</i>
<b>Revenues</b>						
<b>Taxes</b>						
Property, net	15,701,751	18,326,521	16,491,000	19,309	(16,471,691)	0.1%
Sales tax	3,755,060	4,612,532	4,200,000	1,222,737	(2,977,263)	29.1%
Quarter-cent sales tax	9,837,936	10,404,621	9,743,750	2,584,492	(7,159,258)	26.5%
Use tax	2,535,562	2,291,346	2,605,000	690,200	(1,914,800)	26.5%
Other	478,663	578,354	-	-	-	-
<b>Total taxes</b>	<b>32,308,972</b>	<b>36,213,374</b>	<b>33,039,750</b>	<b>4,516,738</b>	<b>(28,523,012)</b>	<b>13.7%</b>
<b>Intergovernmental</b>						
State income tax allotments	7,620,637	6,748,581	5,305,901	2,043,572	(3,262,329)	38.5%
Replacement tax allotments	6,405,578	15,533,875	9,200,000	5,042,004	(4,157,996)	54.8%
Other	7,597,229	9,610,777	9,109,796	2,329,688	(6,780,108)	25.6%
<b>Total intergovernmental</b>	<b>21,623,444</b>	<b>31,893,233</b>	<b>23,615,697</b>	<b>9,415,264</b>	<b>(14,200,433)</b>	<b>39.9%</b>
<b>Other</b>						
Charges for services	11,877,437	7,244,320	7,541,742	3,080,603	(4,461,139)	40.8%
Fines and forfeitures	3,409,627	3,250,854	2,078,655	1,119,243	(959,412)	53.8%
Licenses and permits	863,555	714,201	662,000	397,978	(264,022)	60.1%
Investment income	13,733	215,613	75,000	983,248	908,248	1311.0%
Other	159,348	385,715	118,990	92,715	(26,275)	77.9%
<b>Total other</b>	<b>16,323,700</b>	<b>11,810,703</b>	<b>10,476,387</b>	<b>5,673,787</b>	<b>(4,802,600)</b>	<b>54.2%</b>
<b>Total revenues</b>	<b>70,256,116</b>	<b>79,917,310</b>	<b>67,131,834</b>	<b>19,605,789</b>	<b>(47,526,045)</b>	<b>29.2%</b>
<b>Expenditures, current</b>						
Personnel	40,545,628	42,902,424	47,832,250	22,129,853	(25,702,397)	46.3%
Supplies and services	15,034,320	14,412,380	15,504,178	5,689,935	(9,814,243)	36.7%
Other	-	-	-	-	-	-
<b>Total expenditures, current</b>	<b>55,579,948</b>	<b>57,314,804</b>	<b>63,336,428</b>	<b>27,819,788</b>	<b>(35,516,640)</b>	<b>43.9%</b>
<b>Debt Service</b>						
Principal	262,485	258,044	263,180	268,417	5,237	102.0%
Interest	447,242	32,385	433,309	428,071	(5,238)	98.8%
<b>Capital outlay</b>	<b>113,034</b>	<b>932,557</b>	<b>275,000</b>	<b>152,199</b>	<b>(122,801)</b>	<b>55.3%</b>
<b>Total expenditures</b>	<b>56,402,709</b>	<b>58,537,790</b>	<b>64,307,917</b>	<b>28,668,475</b>	<b>(35,639,442)</b>	<b>44.6%</b>
<b>Excess of revenues over (under) expenditures</b>	<b>13,853,407</b>	<b>21,379,520</b>	<b>2,823,917</b>	<b>(9,062,686)</b>		
<b>Other financing sources (uses)</b>						
Property sales	12,155	-	-	25,938	25,938	
Issuance of debt	-	-	-	-	-	
Transfers in	1,181,834	1,116,099	1,115,260	221,287	(893,973)	19.8%
Transfers (out)	(19,611)	(2,003,314)	(5,337,000)	-	5,337,000	0.0%
<b>Net change in fund balance</b>	<b>15,027,785</b>	<b>20,492,305</b>	<b>(1,397,823)</b>	<b>(8,815,461)</b>		
<b>Fund balance, beginning of period (audited)</b>	<b>26,870,423</b>	<b>41,898,208</b>		<b>62,390,513</b>		
<b>Restatement</b>	<b>-</b>	<b>-</b>		<b>-</b>		
<b>Fund balance, end of period</b>	<b>41,898,208</b>	<b>62,390,513</b>		<b>53,575,052</b>		

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

For The Month Ended March 31, 2023

	FY 2021 Actual <i>(Audited)</i>	FY 2022 Actual <i>(Audited)</i>	FY 2023 Revised Annual Budget	FY 2023 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 50.00%)</i>
<b>General Government</b>						
Board of Review	87,295	90,382	91,580	45,227	(46,353)	49.4%
Building Maintenance	4,453,783	4,465,017	5,371,539	2,082,249	(3,289,290)	38.8%
City Election	142,786	146,755	139,038	80,600	(58,438)	58.0%
County Auditor	194,158	194,756	195,404	99,108	(96,296)	50.7%
County Board/Chairman	103,040	161,757	219,291	101,894	(117,397)	46.5%
County Board/Administrator	445,298	496,490	531,893	230,953	(300,940)	43.4%
County Board/Board	182,841	179,612	181,000	104,525	(76,475)	57.7%
County Clerk	914,054	856,034	1,184,381	571,516	(612,865)	48.3%
Miscellaneous County	2,691,040	4,592,216	5,667,710	1,116,038	(4,551,672)	19.7%
Finance	619,871	647,103	771,947	349,954	(421,993)	45.3%
Human Resources	266,266	261,184	333,684	114,355	(219,329)	34.3%
Information Technology	1,000,987	1,454,564	1,493,980	687,414	(806,566)	46.0%
Purchasing	198,681	266,398	266,398	130,740	(135,658)	49.1%
Planning	650,336	750,356	870,442	398,827	(471,615)	45.8%
Recorder of Deeds	404,375	289,746	329,973	120,366	(209,607)	36.5%
Superintendent of Education	371,413	406,114	422,743	215,634	(207,109)	51.0%
Supervisor of Assessment	575,734	633,589	873,091	289,407	(583,684)	33.1%
Treasurer	414,524	425,696	497,455	209,251	(288,204)	42.1%
Non-departmental	1,415,258	1,418,074	1,629,989	720,358	(909,631)	44.2%
<b>Total General Government</b>	<b>15,131,740</b>	<b>17,735,843</b>	<b>21,071,538</b>	<b>7,668,416</b>	<b>(13,403,122)</b>	<b>36.4%</b>
<b>Public Safety</b>						
911 Center	1,325,255	1,385,029	1,793,404	738,145	(1,055,259)	41.2%
County Jail	8,856,182	-	-	-	-	-
Chief Probation Office	3,535,572	3,698,661	4,225,933	1,911,446	(2,314,487)	45.2%
Civil Defense	128,695	139,898	219,656	75,288	(144,368)	34.3%
Dependent Children	39,061	113,376	165,000	33,572	(131,428)	20.3%
Sheriff's Office	9,113,780	15,908,266	17,942,854	8,696,750	(9,246,104)	48.5%
Public Safety Building Costs	538,830	563,226	484,011	227,515	(256,496)	47.0%
Non-departmental	2,490,344	3,304,514	3,455,399	1,646,715	(1,808,684)	47.7%
Installment note-principal	262,485	258,045	263,180	268,417	5,237	102.0%
Installment note-interest	447,242	32,385	27,250	22,012	(5,238)	80.8%
<b>Total Public Safety</b>	<b>26,737,446</b>	<b>25,403,400</b>	<b>28,576,687</b>	<b>13,619,860</b>	<b>(14,956,827)</b>	<b>47.7%</b>
<b>Judicial</b>						
State's Attorney	3,419,654	3,566,452	3,457,457	1,628,156	(1,829,301)	47.1%
Clerk of the Circuit Court	3,122,741	3,631,430	3,819,987	2,023,228	(1,796,759)	53.0%
Circuit Court	2,565,183	2,536,216	2,281,745	1,078,592	(1,203,153)	47.3%
Coroner	1,196,694	1,280,798	1,482,139	715,675	(766,464)	48.3%
Jury Commission	319,251	399,517	463,934	147,726	(316,208)	31.8%
Public Defender	1,634,878	1,698,491	1,456,445	769,158	(687,287)	52.8%
Non-departmental	2,275,122	2,317,277	1,697,985	1,017,664	(680,321)	59.9%
<b>Total Judicial</b>	<b>14,533,523</b>	<b>15,430,181</b>	<b>14,659,692</b>	<b>7,380,199</b>	<b>(7,279,493)</b>	<b>50.3%</b>
<b>Total Expenditures</b>	<b>56,402,709</b>	<b>58,569,424</b>	<b>64,307,917</b>	<b>28,668,475</b>	<b>(35,639,442)</b>	<b>44.6%</b>

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

For The Month Ended March 31, 2023

	FY 2021 Actual <i>(Audited)</i>	FY 2022 Actual <i>(Audited)</i>	FY 2023 Revised Annual Budget	FY 2023 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 50.00%)</i>
<b>Revenues</b>						
Taxes	33,161,006	36,727,199	35,000,000	9,946,480	(25,053,520)	28.4%
Intergovernmental revenues	7,203	40,185	50,000	4,460	(45,540)	8.9%
Charges for services	-	4,910,649	5,098,450	1,625,494	(3,472,956)	31.9%
Fines and forfeitures	-	150,890	-	-	-	
Investment income	3,015	23,165	10,000	115,409	105,409	1154.1%
Other	-	6,599	56,497	6,370	(50,127)	11.3%
<b>Total revenues</b>	<b>33,171,224</b>	<b>41,858,687</b>	<b>40,214,947</b>	<b>11,698,213</b>	<b>(28,516,734)</b>	<b>29.1%</b>
<b>Expenditures</b>						
Personnel	19,901,210	19,522,934	25,839,249	10,764,734	(15,074,515)	41.7%
Supplies and services	1,589,123	4,522,169	5,717,970	2,332,257	(3,385,713)	40.8%
Debt Service	115,574	194,247	115,574	-	(115,574)	0.0%
<b>Capital outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>21,605,907</b>	<b>24,239,350</b>	<b>31,672,793</b>	<b>13,096,991</b>	<b>(18,575,802)</b>	<b>41.4%</b>
<b>Excess of revenues over (under) expenditures</b>	<b>11,565,317</b>	<b>17,619,337</b>	<b>8,542,154</b>	<b>(1,398,778)</b>	<b>(9,940,932)</b>	
<b>Other financing sources (uses)</b>						
Transfers in	-	56,540	14,000	-	(14,000)	-
Transfers (out)	(5,066,478)	(5,070,778)	(5,566,748)	(3,257,350)	2,309,398	58.5%
Proceeds from capital lease	-	-	-	-	-	
<b>Net change in fund balance</b>	<b>6,498,839</b>	<b>12,605,099</b>	<b>2,989,406</b>	<b>(4,656,128)</b>	<b>(1,248,159)</b>	
<b>Fund balance, beginning of period (audited)</b>	<b>451,948</b>	<b>6,950,787</b>		<b>19,555,886</b>		
<b>Fund balance, end of period</b>	<b>6,950,787</b>	<b>19,555,886</b>		<b>14,899,758</b>		

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

For The Month Ended March 31, 2023

	FY 2021 Actual <i>(Audited)</i>	FY 2022 Actual <i>(Audited)</i>	FY 2023 Revised Annual Budget	FY 2023 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 50.00%)</i>
<b>General Government</b>						
Contingency budget	-	-	2,250,000	-	(2,250,000)	
Debt Service Transfer	5,066,478	5,070,778	5,566,748	3,257,350	(2,309,398)	58.5%
<b>Total General Government</b>	<b>5,066,478</b>	<b>5,070,778</b>	<b>7,816,748</b>	<b>3,257,350</b>	<b>(4,559,398)</b>	<b>41.7%</b>
<b>Public Safety</b>						
County Jail	7,886,533	16,770,500	18,014,743	8,643,466	(9,371,277)	48.0%
Chief Probation Office	614,362	654,076	923,880	405,405	(518,475)	43.9%
Sheriff's Office	5,329,759	-	-	-	-	
Crim Justice Initiatives Ofc	38,678	96,445	126,390	50,570	(75,820)	40.0%
Non-departmental	3,748,809	2,791,207	2,985,037	1,409,719	(1,575,318)	47.2%
Installment note-principal	115,574	194,247	198,181	-	(198,181)	0.0%
Installment note-interest	-	-	-	-	-	
<b>Total Public Safety</b>	<b>17,733,715</b>	<b>20,506,475</b>	<b>22,248,231</b>	<b>10,509,160</b>	<b>(11,739,071)</b>	<b>47.2%</b>
<b>Judicial</b>						
State's Attorney	1,456,132	1,337,433	2,198,329	836,944	(1,361,385)	38.1%
Clerk of the Circuit Court	-	-	346,136	168,776	(177,360)	48.8%
Circuit Court	421,366	412,460	1,176,429	362,150	(814,279)	30.8%
Drug Court	228,703	249,642	277,283	122,491	(154,792)	44.2%
Public Defender	909,322	945,717	1,599,487	599,880	(999,607)	37.5%
Alternative Programs	206,891	204,900	371,120	74,407	(296,713)	20.0%
Non-departmental	649,778	582,723	1,205,778	423,183	(782,595)	35.1%
<b>Total Judicial</b>	<b>3,872,192</b>	<b>3,732,875</b>	<b>7,174,562</b>	<b>2,587,831</b>	<b>(4,586,731)</b>	<b>36.1%</b>
<b>Total Expenditures</b>	<b>26,672,385</b>	<b>29,310,128</b>	<b>37,239,541</b>	<b>16,354,341</b>	<b>(20,885,200)</b>	<b>43.9%</b>





# Ordinance Executive Summary

**Prepared By:** Tami Goral  
**Committee:** Finance Committee  
**Committee Date:** April 20, 2023  
**Ordinance Title:** Ordinance for a Budget Amendment Contract The Summerill Group, LLC, Intergovernmental Agreement (IGA) Solutions for Federal Detainees Consultants  
**County Code:**  
**Board Meeting Date:** April 27, 2023

**Budget Information:**

Was item budgeted? No	Appropriation Amount: \$64,750
If not, explain funding source:	
ORG/OBJ/Project Code: 40115 / 43190 County Jail Other Professional Services	
FY2023 Budget Impact: \$64,750	

**Background Information:** In 2015, Sheriff Caruana went through an approximate year long process to negotiate a Federal Prisoner Detention Contract with the U.S. Marshals Service in Washington D.C. to house Federal Pre-trial Detainees at the Winnebago County Jail.

The Current per diem rate for Federal detainees housed in custody is \$80.00 per day; \$28.00 per officers for guard rate outside of the facility; and \$.655 per mile for mileage. The current contract has been in effect for eight (8) years with no adjustments. Please see the attached for the revenue received under the current contract.

**Recommendation:** The Winnebago County Sheriff's Office would like to enter into an agreement with The Summerill Group, LLC, based in Washington D.C., consultants of local governments on Intergovernmental Service Agreements for housing Federal prisoners and detainees in county and city jails. They have proposed to negotiate a higher per diem of possibly \$98.00 per day, and a higher per hour guard rate. The cost of the contract could result in an approximate \$821,000 per year increase in Revenue to Winnebago County (based on an average population of 125 Federal Prisoners). The cost for the agreement is \$64,750, to be paid in two installments of \$32,375 each.

**Contract/Agreement:** The cost for the agreement is \$64,750, which is paid in two installments of \$32,375 each.

**Legal Review:** State's Attorney's Office has reviewed and approved the agreement.

**Follow-Up:**

**2023 Fiscal Year**

Finance: April 20, 2023

Lay Over: April 27, 2023

Sponsored by:

**Final Vote: May, 11 2023**

John Butitta, Finance Committee Chairman

**2023 CO**

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

The Winnebago County Finance Committee presents the following Ordinance amending the Annual Appropriation Ordinance for the fiscal year ending September 30, 2023 and recommends its adoption.

**Ordinance for a Budget Amendment Contract The Summerill Group, LLC  
Intergovernmental Agreement (IGA) Solutions for Federal Detainees Consultants**

**WHEREAS**, The Sheriff's Office would like to enter into an agreement with The Summerill Group, LLC, specializing in IGA solutions for federal detainees,

**WHEREAS**, the Winnebago County Board adopted the "Annual Budget and Appropriation Ordinance" for the fiscal year ending September 30, 2023 at its September 29, 2022 meeting; and,

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

**NOW, THEREFORE, BE IT ORDAINED**, that the County Board deems that pursuant to provisions as set forth in 55ILCS 5/6-1003(2014), certain conditions have occurred in connection with the operations of the County which are deemed to be immediate emergencies; therefore, the increases detailed per the attached Request for Budget Amendment are hereby authorized for Amendment **#23-021 Contract The Summerill Group, LLC, IGA Solutions for Federal Detainees Consultants**

Respectfully Submitted,  
**FINANCE COMMITTEE**

**AGREE**

**DISAGREE**

\_\_\_\_\_  
JOHN BUTITTA, CHAIR

\_\_\_\_\_  
JOHN BUTITTA, CHAIR

\_\_\_\_\_  
JAIME SALGADO, VICE CHAIR

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JAIME SALGADO, VICE CHAIR

\_\_\_\_\_  
JEAN CROSBY

\_\_\_\_\_  
JEAN CROSBY

\_\_\_\_\_  
JOE HOFFMAN

\_\_\_\_\_  
JOE HOFFMAN

\_\_\_\_\_  
KEITH McDONALD

\_\_\_\_\_  
KEITH McDONALD

\_\_\_\_\_  
JOHN F. SWEENEY

\_\_\_\_\_  
JOHN F. SWEENEY

\_\_\_\_\_  
MICHAEL THOMPSON

\_\_\_\_\_  
MICHAEL THOMPSON

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

Winnebago, Illinois this \_\_\_\_\_ day of \_\_\_\_\_ 2023.

ATTESTED BY:

\_\_\_\_\_  
**JOSEPH CHIARELLI**  
CHAIRMAN OF THE COUNTY BOARD  
OF THE COUNTY OF WINNEBAGO, ILLINOIS

\_\_\_\_\_  
**LORI GUMMOW**  
CLERK OF THE COUNTY BOARD  
OF THE COUNTY OF WINNEBAGO, ILLINOIS

2023  
**WINNEBAGO COUNTY**  
 FINANCE COMMITTEE  
 REQUEST FOR BUDGET AMENDMENT

DATE SUBMITTED:		<b>4/10/2023</b>			AMENDMENT NO: 23-021			
DEPARTMENT:		County Jail			SUBMITTED BY: Gary Caruana			
FUND#:		0101 PSST			DEPT. BUDGET NO. 40115 County Jail			
Department Org Number	Object (Account) Number	Project Number	Object (Account) Description	Adopted Budget	Amendments Previously Approved	Revised Approved Budget	Increase (Decrease)	Revised Budget after Approved Budget Amendment
<b>Expenditures</b>								
40115	43190		Other Professional Services	\$930,085	\$0	\$930,085	\$64,750	\$994,835
<b>Revenue</b>								
<b>TOTAL ADJUSTMENT:</b>							\$64,750	
<b>Reason budget amendment is required:</b>								
<p>In 2015, Sheriff Caruana went through an approximate year long process to negotiate a Federal Prisoner Detention Contract with the U.S. Marshals Service in Washington D.C. to house Federal Pre-trial Detainees at the Winnebago County Jail. The Current per diem rate for Federal detainees housed in custody is \$80.00 per day; \$28.00 per officers for guard rate outside of the facility; and \$.655 per mile for mileage. The current contract has been in effect for eight (8) years with no adjustments. Please see the attached for the revenue received under the current contract. The Winnebago County Sheriff's Office would like to enter into an agreement with The Summerill Group, LLC, based in Washington D.C., consultants of local governments on Intergovernmental Service Agreements for housing Federal prisoners and detainees in county and city jails. They have proposed to negotiate a higher per diem of possibly \$98.00 per day, and a higher per hour guard rate. The cost of the contract could result in an approximate \$821,000 per year increase in revenue to Winnebago County (based on an average population of 125 Federal Prisoners). The cost for the agreement is \$64,750, to be paid in two installments of \$32,375 each.</p>								
<b>Potential alternatives to budget amendment:</b>								
None								
<b>Impact to Fiscal Year 2023 budget:</b>								
\$64,750								
<b>Revenue Source:</b>								
Public Safety Sales Tax								

<b>Revenue From Inmates</b>		<b>Federal</b>
Year		Revenue
2016	\$	225,600
2017	\$	495,075
2018	\$	952,360
2019	\$	1,092,187
2020	\$	1,993,058
2021	\$	4,965,065
2022	\$	4,907,473
2023	\$	1,553,848
Grand Total	\$	16,184,665