

FINANCE COMMITTEE AGENDA

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

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

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of June 15, 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. Resolution Awarding Federal Lobbyist/Consulting Services
- F. Ordinance for a Budget Amendment to Establish a Police Training Center Fund
- G. Budget Update
- H. ARP Phase 4 Review
- I. FY24 Budget Policy
- J. Closed Session to Discuss Pending Litigation
- K. Resolution Authorizing Settlement of a Claim Against the County of Winnebago entitled Angel Reshel versus Winnebago County
- L. Other Matters
- M. Adjournment

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

Thursday, June 15, 2023
5:30 PM

Present:

John Butitta, Chairperson
Jaime Salgado, Vice Chairperson
Jean Crosby
Joe Hoffman
Michael Thompson

Others Present:

Patrick Thompson, County Administrator
Steve Schultz, Chief Financial Officer
Ann Johns, Purchasing Director
Tom Lawson, Chief Deputy Circuit Clerk
Charlotte LeClercq, State's Attorney's Office
Chris Petrus, IT Department

Absent:

Keith McDonald
John F. Sweeney

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of May 18, 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. Public Hearing on Renewal of Two Cable Television Franchise Agreements Between the County of Winnebago, Illinois, Comcast and Charter Communications
- F. Rural Transit Presentation by R1PC
- G. Resolution Authorizing the Renewal of a Cable Television Franchise Agreement with Comcast of Illinois/Indiana/Ohio, LLC
- H. Resolution Authorizing the Renewal of a Cable Television Franchise Agreement with Spectrum Mid-America, LLC (Charter Communications)
- I. Ordinance Amending Recorder's Predictable Fee Schedule to Institute Mandated Increase to Rental Housing Support Program State Surcharge
- J. Ordinance for a Budget Amendment for Violent Crime Reduction in Illinois Communities (VCRIC) Grant Extension
- K. Ordinance for a Budget Amendment for Circuit Clerk PT Staff
- L. Other Matters
- M. Adjournment

Call to Order

Chairperson Butitta called the meeting to order at 5:30 PM.

Roll Call

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

Approval of May 18, 2023 Minutes

Chairperson Butitta called for a motion to approve the May 18, 2023 Minutes.

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

Motion passed by unanimous voice vote.

Public Comment

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

Public Hearing on Renewal of Two Cable Television Franchise Agreements Between the County of Winnebago, Illinois, Comcast and Charter Communications

Chairperson Butitta read the notice for the Public Hearing on the Renewal of Two Cable Television Franchise Agreements between the County of Winnebago, Illinois, Comcast and Charter Communications.

Chairperson Butitta called for any comments or questions from the public regarding the public hearing. Hearing none, Chairperson Butitta called for any comments or questions from the Finance Committee members or other County Board Members regarding the public hearing.

The Hearing is now closed.

Rural Transit Presentation by RIPC

Sydney Turner, Director of Regional Planning-Region 1 Planning Council gave a presentation on the Winnebago County Rural Transit Service Study.

- Discussion followed.

Resolution Authorizing the Renewal of a Cable Television Franchise Agreement with Comcast of Illinois/Indiana/Ohio, LLC / Resolution Authorizing the Renewal of a Cable Television Franchise Agreement with Spectrum Mid-America, LLC (Charter Communications)

Motion: Chairperson Butitta. Second: Mr. Thompson.

Mr. Thompson advised both the Resolution Authorizing Renewal of a Cable Television Franchise Agreement with Comcast of Illinois/Indiana/Ohio, LLC and Resolution Authorizing the Renewal of a Cable Television Franchise Agreement with Spectrum Mid-America, LLC (Charter Communication) are renewals of our agreements and called for questions.

Motion passed by unanimous voice vote.

Ordinance Amending Recorder's Predictable Fee Schedule to Institute Mandated Increase to Rental Housing Support Program State Surcharge

Motion: Chairperson Butitta. Second: Mr. Salgado.

Mr. Thompson reported the State Assembly enacted legislation increasing the Rental

Housing Support Program State Surcharge that requires the Ordinance be amended.
Motion passed by unanimous voice vote.

Ordinance for a Budget Amendment for Violent Crime Reduction in Illinois Communities (VCRIC) Grant Extension

Motion: Chairperson Butitta. Second: Mr. Salgado.

Mr. Thompson advised the Ordinance for a Budget Amendment for Violent Crime Reduction in Illinois Communities (VCRIC) is for a grant extension and to add additional funds to meet budget needs.

Motion passed by unanimous voice vote.

Ordinance for a Budget Amendment for Circuit Clerk PT Staff

Motion: Chairperson Butitta. Second: Mr. Thompson.

Mr. Thompson advised the Ordinance is for a Budget Amendment to authorize the Clerk of Circuit Court to fund additional part-time summer staff to inventory and begin the process of scanning stored documents and organize and move permanent storage. Mr. Lawson gave background information on the Ordinance.

- Discussion followed.

Motion passed by unanimous voice vote.

Other Matters

- Postpone ARP Phase IV, pending decision on the Public Safety Building and Phase III Camera Project.
- Mr. Thompson introduced the new Winnebago County Chief Financial Officer, Steve Schultz to the Finance Committee members.

Adjournment

Chairperson Butitta called for a motion to adjourn.

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

Motion to adjourn passed by unanimous voice vote.

Respectfully submitted,

Nancy Bleile
Administrative Assistant



Resolution Executive Summary

Prepared By: Purchasing Department for Board Office
Committee: Finance Committee
Committee Date: July 20, 2023
Board Date: July 27, 2023
Resolution Title: Resolution Awarding Federal Lobbyist/Consulting Services

Was item budgeted? No	Appropriation Amount: N/A
If not, explain funding source:	
ORG/OBJ/Project Code: 12501-43190	Descriptor: County Board/Chairman

Background Information:

The County Board Office is interested in hiring a firm to provide Federal Lobbyist/Consulting Services. The Lobbyist will act in liaison with, and report activities to, County Administration. The Lobbyist will interact on behalf on the County’s interests with the Federal legislative and executive branches of government. The goal is to maximize the County’s success in obtaining Federal funding and favorable legislation. County priorities includes economic development, public safety and public works.

The Purchasing Department issued a Request for Qualifications RFQ #23Q-2271 Federal Lobbyist/Consultant Services on February 15, 2023. The solicitation was posted nationwide on the DemandStar government bidding portal. There was a total of five submissions received, see Resolution Exhibit A. An evaluation committee was formed and all five firms participated in formal presentations.

Mercury Public Affairs, represented by former Congresswoman, Cheri Bustos, was the firm deemed most advantageous to represent the County’s best interests in Federal lobbying. The County of Winnebago will be Mercury’s only Illinois client.

Costs: The fee is a \$10,000 monthly retainer with no other costs or fees anticipated. The agreement services will begin effective August 1, 2023. Future funding will be budgeted in the 2024 budget.

Recommendation: The Legislative and Lobbying Committee, recommends awarding an agreement to Mercury Public Affair, see Resolution Exhibit B.

Legal Review: State’s Attorney’s Office has reviewed, revised and approved the agreement.

Follow-Up: Purchasing Department will route the new agreement and award the RFQ.

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

Sponsored by: John Butitta, Committee Chairman

Submitted by: Finance Committee

2023 CR

RESOLUTION AWARDING FEDERAL LOBBYIST/CONSULTING SERVICES

WHEREAS, the Code of Ordinances for the County of Winnebago, Illinois, provides as in Section 2-357 (b) (1), Conditions for use. All procurements whose value equals or exceeds the competitive bidding threshold of \$25,000.00 shall be awarded by competitive sealed bidding in accordance with this section except as otherwise provided in 2-357(c) (Request for Proposals), 2-357(d) (Professional Services), 2-357(e) (Sole-Source), 2-357(f) (Emergency Procurements), 2-357 (g) (Cooperative Joint Purchasing) or as provided by State statute; and,

WHEREAS, the County of Winnebago is in need of hiring a firm to coordinate the County's Federal lobbying efforts; and,

WHEREAS, the County issued Request for Qualifications solicitation RFQ # 23Q-2271 for Federal Lobbyist/Consulting Services; and,

WHEREAS, the Finance Committee of the County Board for the County of Winnebago, Illinois has reviewed the RFQ Tab received for the aforementioned project and recommends awarding the contract as follows:

Mercury Public Affairs
218 Bearss Avenue #405
Tampa, Florida 33613
(See RFQ Tab - Resolution Exhibit A)

NOW, THEREFORE, BE IT RESOLVED, that the County Board of the County of Winnebago, Illinois that the County Board Chairman is authorized to execute an agreement, similar in language to **Resolution Exhibit B**, on behalf of the County of Winnebago, with MERCURY PUBLIC AFFAIRS, 218 BEARSS AVENUE #405, TAMPA, FLORIDA 33613.

BE IT FURTHER RESOLVED, that this Resolution shall be in full force and effective immediately upon its adoption and the Clerk of the County Board is hereby authorized to prepare and deliver certified copies of this Resolution to the Director of the Chairman's Office of Criminal Justice Initiatives, Director of Purchasing, Board Office, Finance Director and County Auditor.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2023.

ATTESTED BY:

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

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

REQUEST FOR QUALIFICATIONS TAB
FEDERAL LOBBYIST/CONSULTANT SERVICES
RFQ – 23Q-2271 MARCH 15, 2023, DUE BY 11:00 A.M.

VENDOR	
The Ferguson Group	McGuireWoods Consulting
Mercury Public Affairs	Dykema
Capitol Council, LLC.	



CONSULTING SERVICES AGREEMENT

County of Winnebago, Illinois (“Client”) enters into this Consulting Services Agreement (the “Agreement”) effective as of August 1, 2023 (the “Effective Date”), to retain **Highstake 35 LLC dba Mercury Public Affairs** (“Consultant”), to perform the services described herein. Client and Consultant may each be referred to herein as a “Party,” and together as the “Parties”.

1. The Services. Consultant shall render services to the Client as specified on Schedule 1 attached hereto (the “Services”).

2. Payment Terms. Client shall pay fees and expenses per the terms set forth on Schedule 2 attached hereto. Payment in full of fees and expenses shall be made to Consultant pursuant to the Local Government Prompt Payment Act, 50 ILCS 505/1 et seq. Notwithstanding anything to the contrary in the foregoing, in the event Client does not pay fees and expenses within thirty (30) days after an invoice is rendered, Consultant may suspend Services until payment is made.

3. Term. The term of this Agreement shall begin on the Effective Date and will continue in effect until September 30, 2024 (the “Term”). The Term shall automatically continue on a monthly basis thereafter, unless terminated by either Party on thirty (30) days’ written notice to the other Party. For any year beyond the initial year, this Agreement is contingent on the appropriation of sufficient funds and no charges shall be assessed for failure of the Client to appropriate funds in future contract years.

4. Independent Contractor Status. Consultant is an independent contractor and not an agent or employee of Client.

5. Confidential Information. During the performance of Services, Consultant may have access to, have disclosed to it, or otherwise obtain information which Client identifies as confidential or proprietary (“Confidential Information”). Consultant shall use such Confidential Information solely in performance of its obligations under this Agreement. Information shall not be deemed Confidential Information if such information is: (i) already known to Consultant free of any restriction; (ii) obtained from a third party free of any restriction; (iii) developed independently by Consultant; or (iv) available publicly.

6. Indemnification. Each Party will indemnify and hold harmless the other Party, its principals, employees, officers, and agents (collectively, the “Indemnified Party”) from and against any and all liabilities, losses, claims, demands, actions, judgments, costs, and expenses, including but not limited to reasonable attorneys’ fees, arising out of or resulting from any negligence, gross negligence, or willful misconduct by the indemnifying Party, its employees, officers, directors, and agents, except to the extent that any third party claims are a result of the

Indemnified Party's negligence, willful misconduct, or claims under workers compensation. Each Party's indemnification obligations are conditioned upon the Indemnified Party: (i) giving prompt written notice of any claim, action, suit or proceeding for which the Indemnified Party is seeking indemnity; (ii) granting control of the defense and settlement of the action to the indemnifying Party; and (iii) reasonably cooperating with the indemnifying Party with respect to the defense of the action. Notwithstanding the foregoing, the Indemnified Party may, at its option and expense, participate in the defense or settlement of any claim, action, suit, or proceeding.

7. Publicity. Neither Party will use the other Party's name, logo, trademarks, or service marks in any advertising, publicity releases, or any other materials without that Party's prior written approval.

8. Assignment. Neither Party may assign this Agreement, except to an affiliate or subsidiary, without the prior written consent of the other Party.

9. Notices. Any notice in connection herewith will be in writing, sent per the contact information on Schedule 3 attached hereto, and either delivered personally, or mailed by certified mail, postage prepaid, or sent via email. Notice will be deemed given when delivered personally, or, if mailed, seventy-two (72) hours after the time of mailing, or, if by email, twenty-four (24) hours after an email is sent.

10. Governing Law; Jurisdiction; Venue. This Agreement will be governed by and construed in accordance with the laws of the State of Illinois, without regard to its conflicts of laws rules, and both Parties submit to the exclusive personal jurisdiction of the state and federal courts in Winnebago County, Illinois, and to venue in said courts, and waive any claim of *forum non conveniens*.

11. Liability of Consultant. Consultant shall bear no liability to Client for loss or damage in connection with advice or assistance given in good faith performance of the Services.

12. Dispute Resolution. In the event of a default and/or litigation arising out of enforcement of this Agreement, the Parties acknowledge and agree that each Party will be responsible for their own costs, charges, expenses (including, without limitation, and their own attorney's fees and costs) arising as a result thereof.

13. General.

(a) No amendments or modifications of this Agreement shall be binding upon either Party unless made in writing and signed by both Parties.

(b) This Agreement constitutes the entire agreement between the Parties and supersedes all previous agreements, promises, proposals, representations, understandings, and negotiations, whether written or oral, respecting the subject matter hereof.

(c) In the event any one or more of the provisions of this Agreement shall for any

reason be held to be invalid, illegal, or unenforceable, the remaining provisions of this Agreement will be unimpaired, and the invalid, illegal, or unenforceable provision will be replaced by a provision which, being valid, legal, and enforceable, comes closest to the intention of the Parties.

(d) This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together will constitute one and the same instrument.

(e) The section headings contained in this Agreement are inserted for convenience only and do not affect the meaning or interpretation of this Agreement.

IN WITNESS WHEREOF, the Parties hereto have entered into this Agreement as of the Effective Date noted above.

CONSULTANT:
Mercury Public Affairs

CLIENT:
County of Winnebago, Illinois

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

SCHEDULE 1

Services

Consultant will provide the Client the following Services:

1. Assist in developing the Client's Federal legislative agenda by providing strategic, policy, and coordination support, including advice regarding the development of short and long-term Federal funding strategies for Federal grants and annual appropriations requests.
2. Periodically meet with Winnebago County Administration, the Winnebago County Legislative and Lobbying Committee, and the Board as a whole in support of the development of the legislative agenda.
3. Initiate and coordinate meetings between County elected officials and/or staff with Federal legislative and executive branch to pursue priority legislation or funding opportunities.
4. Meet with members of Congress, congressional staff, administration officials, other public officials, and stakeholders to seek support for the policy positions advocated by the County of Winnebago.
5. Identifying opportunities for appropriate County officials to testify, in order to advance the County's interests and showcase the County's needs and amenities.
6. Prepare legislative reports and participate in periodic legislative briefings for County Administration and the County of Winnebago.
7. Apprise County's Administration of emerging issues and make recommendations regarding possible effects on County government.
8. Submit the County's annual appropriations requests.
9. Identify federal grant and competitive funding applications for County priorities.
10. Provide information necessary for the Client to monitor the provision of the Services upon written request.

SCHEDULE 2

Compensation and Expenses

1. In exchange for the Services hereunder, Client will pay Consultant \$10,000.00 per month during the Term, prorated for any partial month, invoiced monthly, with invoices to be sent to the address provided by the Client on Schedule 3.
2. Client will pay and reimburse Consultant for all reasonable business expenses incurred and documented in providing the Services, invoiced monthly. Payment of any individual expense greater than \$100.00 requires the prior approval of Client.
3. In its sole and exclusive discretion, Consultant may require Client to pay in advance or directly to a vendor or creditor any expense(s) in connection with this Agreement.

SCHEDULE 3

Contact Information

Consultant:
Mercury Public Affairs
218 E Bearss Avenue, #405
Tampa, FL 33613
Email: dasaccounting@mercuryllc.com

Client:
County of Winnebago
404 Elm Street
Rockford, IL 61101
Attn: Joseph Chiarelli
Winnebago County Board Chairman
Phone: 815-319-4386
Email: joe@admin.wincoil.gov
Billing email: Same as above



Ordinance Executive Summary

Prepared By: Steve Schultz
Committee: Finance Committee
Committee Date: July 20, 2023
Ordinance Title: Ordinance for a Budget Amendment to Establish a Police Training Center Fund
County Code:
Board Meeting Date: July 27, 2023

Budget Information:

Was item budgeted? No	Appropriation Amount: \$0
If not, explain funding source: Proceeds from Sale of 720 Chestnut St	
ORG/OBJ/Project Code: 83200 / 43190 Police Training Center Project / Other Professional Services	
FY2023 Budget Impact: \$25,000	

Background Information: The County Board Office is interested in hiring a firm (Dewberry) to provide design options and cost estimates to relocate the Police Training Center from 720 Chestnut St. to the current PSB. The cost for this contract would be \$25,000. The County received approximately \$348,000 from Rock Valley College for the sale of property at 720 Chestnut St. This receipt will be deposited to the new Police Training Center Fund and will be used to fund the contract with Dewberry.

Recommendation: Finance Department recommends approval

Contract/Agreement: Not applicable

Legal Review: Not applicable

Follow-Up: Not applicable

2023 Fiscal Year

Finance: July 20, 2023

Lay Over: July 27, 2023

Sponsored by:

Final Vote: Aug 10, 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 to Establish Police Training Center Fund

WHEREAS, the County Board Office is interested in hiring a firm (Dewberry) to provide design options and cost estimates for the Police Training Center to be located in the current PSB. The cost of this contract would be approximately \$25,000. The funding source for this will be the proceeds from the sale of 720 Chestnut St. The activity for this project will be tracked in a new capital projects fund, "Police Training Center Fund".

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 **#23-036 Establish Police Training Center Fund**.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIR

JOHN BUTITTA, CHAIR

JAIME SALGADO, VICE CHAIR

JAIME SALGADO, VICE CHAIR

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

The above and foregoing Ordinance was adopted by the County Board of the County of
Winnebago, Illinois this _____ day of _____ 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:		7/11/2023			AMENDMENT NO: 2023-036			
DEPARTMENT:		Police Training Ctr Project Fund			SUBMITTED BY: Steve Schultz			
FUND#:		0751			DEPT. BUDGET NO. 82300 Police Trng Ctr Proj			
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
Expenditures								
82300	43190		Other Professional Services	\$0	\$0	\$0	\$25,000	\$25,000
Revenue								
82300	39410		Sale of Assets	\$0	\$0	\$0	(348,000)	(\$348,000)
TOTAL ADJUSTMENT:							(\$323,000)	
Reason budget amendment is required:								
<p>The County has expressed an interest in developing a Police Training Center in unoccupied space of the PSB. This project would replace space that was used in the 720 Chestnut building which was sold to Rock Valley College. The proceeds from the sale of the building would be accounted for in a special revenue fund and used for this project. The Other Professional Services expense of \$25,000 provides for contracted services from Dewberry to design options and cost estimates for the project.</p>								
Potential alternatives to budget amendment:								
N/A								
Impact to fiscal year 2023 budget: \$25,000								
Revenue Source: Proceeds from sale of 720 Chestnut St.								

BUDGET UPDATE

ARP Phase 4 Request List

American Rescue Plan Act Winnebago County	Submitter	Baker Tilly		Rating
		Approved	Amount	
JDC Body Scanner	Debbie Jarvis	Yes	\$ 93,500	1
Winnebago County Employee Hazard Pay	David Rickert	Yes	\$ 2,000,000	2
Economic Development AARC at Booker	Dorothy Redd	Yes	\$ 134,080	3
Tommy Meeks Juneteenth Event	Tommy Meeks	Yes	\$ 5,000	4
Youth Suicide Prevention Program	Marlana Dokken	Yes	\$ 288,000	5
Habitat for Humanity Housing Plan	Dorothy Redd	Yes	\$ 250,000	6
American Legion Post 1207	Burt Gerl	Yes	\$ 176,450	7
Northern Illinois Food Bank - Support Request	Jeannine Kanneg	Yes	\$ 50,000	8
Childrens Advocacy Center	Cathy Pomahac	Yes	\$ 72,000	9
Water Resources Strategic Plan	Joe Chiarelli	Yes	\$ 212,673	10
Rockford Area Arts Council Support Request	Mary McNamara	Yes	\$ 150,000	Medium
Anderson Japanese Gardens Parking Lot	David Anderson	Yes	\$ 50,000	Low
Salon Loyalty ARP Request	TyCeria Posley	Need AP	\$ 170,012	Low
Rockford University Sewer Project	Dr. Eric Fulcomer	Yes	\$ 350,000	Low
Shopstead Storefront for the People	Glenn Greenberg	Revenue Loss	\$ 105,000	Low
Zion West (After School Program)	Marvin Hightower	Yes	\$ 272,934	Low
Cosmetology Beauty Institution	Tyceria Posley	Need AP	\$ 500,000	Low
Times Theater Project	Bryan Davis	No	\$ 500,000	Low
RAEDC Operational Funding	Einar Forsman	Yes	\$ 50,000	Low
Ring Door Bell		Yes	\$ 100,000	low
Riverside Boulevard Multi-Use Path - Phase I	Er Carlos Molina	Yes	\$ 100,000	Not Rated
Boys and Girls Club of Rockford (Fire Alarm)	Denise Noe	Yes	\$ 11,660	Not Rated
Boys and Girls Club of Rockford (HVAC)	Denise Noe	Yes	\$ 200,000	Not Rated
Zion West (Van)	Marvin Hightower	Yes	\$ 54,530	Not Rated
Inner City Recon Group (New Carpet)	Tommy Meeks	Yes	\$ 6,220	Not Rated
WFCA-Blackhawk Fire Protection District	Jonathan Trail	Yes	\$ 790,300	Not Rated
WFCA-Cherry Valley Fire Protection District	Joe Corl	Yes	\$ 2,153,310	Not Rated
WFCA-Harlem Roscoe Fire Protection District	Don Shoefflin	Yes	\$ 665,269	Not Rated
WFCA-New Milford Fire Protection District	Jonathan Trail	Yes	\$ 735,300	Not Rated
WFCA-North Park Fire Department	Joel Hallstrom	Yes	\$ 1,057,700	Not Rated
WFCA-Northwest Fire Protection District	Jerry Caskey	Yes	\$ 3,800,000	Not Rated
WFCA-Pecatonica Fire Protection District	Steve Van Vleck	Yes	\$ 2,530,000	Not Rated
WFCA-Rockton Fire Protection District	Kirk Wilson	Yes	\$ 760,000	Not Rated
WFCA-Winnebago County Fire Protection Dist.	Kurt Ditzler	Yes	\$ 866,614	Not Rated
WFCA-West Suburban Fire Department	Lisa Ditzler	Yes	\$ 879,922	Not Rated
WFCA-Win-Bur-Sew FPD	Dave Loria	Yes	\$ 1,267,356	Not Rated
	Total Requests		\$21,407,830	
Budget	\$ 4,300,000	Spent:	\$ 3,281,703	
Available after spent	\$ 1,018,297	High:	\$ -	
Available after high	1,018,297	Medium:	\$ 150,000	
Available after Medium	868,297	Low:	\$ 2,097,946	
Request List as of 2023-04-12.xlsx		Total:	\$ 5,529,649	



Resolution Executive Summary

Prepared By: Steve Schultz
Committee: Finance Committee
Committee Date: July 20, 2023
Resolution Title: FY2024 Budget Policy
County Code: Not Applicable
Board Meeting Date: July 27, 2023

Budget Information:

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

Background Information: Annually, County Administration prepares the Budget Policy for the upcoming budget year to provide guidance to departments and establish the budget calendar for the County Board. Adjustments to the FY2024 Budget Policy include general formatting and reorganization of the policy with the following items amended or added:

- Definition of the County's Accounting Basis for Governmental and Proprietary Funds. The key change to this section is that purchases are required to be accounted for in the year they are received or completed per GAAP.
- Expanded the Fund Reserve section to include language requiring that special revenue fund budgets cannot exceed available fund balance and added language for the intention of maintaining three months of budgeted operating expenditures in the River Bluff Nursing Home fund.
- Added clarification and direction for the budget process from beginning to final board approval.
- Combined all previous revenue related policy in one section and added FY24 Revenue Assumptions.
- Added a section on Expense Estimations with departmental direction for completing salary budgets, grant budgets and other items to be considered when completing departmental budgets.
- Created a new section on Capital Improvement Projects (CIP). This section defines the budget process for CIP, defines projects that qualify, and give departments general instructions on completing their 5-year CIP planning documents.
- One change to the Accounting Policy to define the vendor remittance schedule at twice per month.
- Updated the calendar dates.

Recommendation: Administration concurs
Contract/Agreement: Not Applicable
Legal Review: Not Applicable
Follow-Up: Not Applicable



WINNEBAGO COUNTY

Fiscal Year 2024

Budget Policy

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.....	9
Grants	10
Risk Management.....	11
Investment Policy	11
Scope of Investment Policy	11
Objectives	11
Responsibility	12
Prudence	12
Accounting.....	12
Financial Institutions	12
Investment Vehicles	13
Collateral	13
Security Controls	13
Adoption.....	13
Fiscal Year 2024 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 2024 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 2024 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 FY2024, 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 2024 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 2024 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 FY2024 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.
- All-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 FY2024 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 consisting of the County Administrator, Chief Financial Officer and representatives from Finance, Purchasing, Facilities, IT and the Sheriff. 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:

~~The County Board's definition of a conflicting special condition is:~~

- 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.

• ~~Upon notification of a grant award (new or renewal), departments will submit to the respective Committee:~~

Formatted: Font: 11 pt

Formatted: Normal

○ ~~Executive Summary and Resolution,~~

Formatted: Normal, Space Before: 0 pt, After: 0 pt, Line spacing: single, No bullets or numbering

○ ~~Original Grant Award Agreement,~~

○ ~~Winnebago County Grant Summary Worksheet,~~

○ ~~And any relevant attachments to the respective Committee.~~

Formatted: Normal, Indent: Left: 0", Space Before: 0 pt, After: 0 pt, Line spacing: single

Upon Committee approval, 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.

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 2024 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 10 th
Finance Committee to review Budget Calendar	March 16 th
Finance Committee to approve 2024 Budget Policy & Guidelines	April 6 th
County Board to approve 2024 Budget Policy & Guidelines	April 13 th
Budget preparation materials are distributed to departments	May 3 rd
Initial forecast of Fiscal Years 2023 and 2024 with tax levy options to be presented to the Finance Committee	June 15 th
Departments to submit all budget documents to the Chief Financial Officer	June 16 th
Departments to submit Budget & Outcome Goals to the Chief Financial Officer	June 21 st
Chief Financial Officer and Administrator to review all preliminary budgets with Departments	June 22 nd – 30 th
Recommended budgets are provided to Department Heads/Elected Officials	July 7 th
Finance Committee will review department budget presentations (if necessary)	July 20 th
Budget to be reviewed by Chairman, Administrator and Chief Financial Officer	July 25 th
County Administrator to present recommended budget to the Committee of the Whole	Aug 10 th
Finance Committee to make recommended budget changes (if necessary)	Aug 17 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 23 rd
Finance Committee to vote on County Budget Ordinance	Aug 31 st
County Board to place balanced Proposed Budget on public display	Sept 7 th

County Board to adopt the appropriation and tax levy ordinance/budget

Sept 28 th

**CLOSED SESSION TO
DISCUSS PENDING
LITIGATION**



Resolution Executive Summary

Prepared By: Tanya Harris

Committee: Finance Committee

Committee Date: July 20, 2023

Resolution Title: Resolution authorizing settlement of a claim against the County of Winnebago entitled Angel Reshel versus Winnebago County

Board Meeting Date: N/A

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$23,918.76
If not, explain funding source:	Budget Impact: \$23,918.76
ORG/OBJ/Project Code: 49400-43535	Tort Judgement Fund/Worker's Comp Claims

Background Information: Settlement for Angel Reshel in the amount of \$23,918.76.

Recommendation: The Finance Committee, chaired by John Butitta, to approve this settlement.

Contract/Agreement:

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

Follow-Up: N/A

RESOLUTION
of the

COUNTY BOARD OF THE COUNTY OF WINNEBAGO, ILLINOIS

Sponsored by: John Butitta

Submitted by: Finance Committee

2023 CR

**RESOLUTION AUTHORIZING SETTLEMENT OF A CLAIM
AGAINST THE COUNTY OF WINNEBAGO ENTITLED
ANGEL RESHEL VERSUS WINNEBAGO COUNTY**

WHEREAS, the County of Winnebago, Illinois, is involved in having claims asserted against it by Angel Reshel for injuries allegedly sustained while in the employment of the Circuit Clerk, and,

WHEREAS, the Plaintiff has offered to settle the above claims against the County of Winnebago for consideration payable in the amount of \$23,918.76 for the settlement funding for his Workers Compensation case; and,

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

NOW, THEREFORE, BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that it does hereby authorize settlement of the claim entitled Angel Reshel versus County of Winnebago for injuries allegedly sustained by Angel Reshel while in the employment of the Circuit Clerk by payment of the amount of \$23,918.76 for the settlement for permanent disability for a Workers Compensation case.

BE IT FURTHER RESOLVED, that this Resolution for Angel Reshel in the amount of \$23,918.76 shall be in full force and effect immediately upon its adoption.

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

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO

JAIME SALGADO

JEAN CROSBY

JEAN CROSBY

MICHAEL THOMPSON

MICHAEL THOMPSON

JOHN F. SWEENEY

JOHN F. SWEENEY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

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