

FINANCE COMMITTEE AGENDA

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

DATE: THURSDAY, MARCH 7, 2024
TIME: IMMEDIATELY FOLLOWING THE OPERATIONS AND ADMINISTRATIVE COMMITTEE MEETING AT 5:30 PM
LOCATION: ROOM 303
COUNTY ADMINISTRATION BLDG
404 ELM STREET
ROCKFORD, IL 61101

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of February 15 and 22, 2024 Minutes
- D. Public Comment – This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the chair, please stand and state your name.
- E. An Ordinance Authorizing the County of Winnebago, Illinois to Retain an Administrative Fee from the 2% Hotel Tax for the Administration and Enforcement of the Tax Pursuant to 55 ILCS 5/5-1030
- F. First Quarter FY24 Financial Report
- G. Finance Committee to Review FY25 Budget Calendar
- H. FY25 Levy Discussion
- I. Closed Session to Discuss Pending Litigation
- J. Other Matters
- K. Adjournment

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

Thursday, February 15, 2024
Immediately following the Operations & Administrative Committee Meeting

Present:

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

Others Present:

Patrick Thompson, County Administrator
Steve Schultz, Chief Financial Officer
Chris Dornbush, Director of Development Services
Theresa Grennan, Treasurer's Office
Carol Hartline, Attorney, Williams McCarthy LLP – via Zoom
Charlotte Hoss, SAO
Michael Iasparro, Hinshaw & Culbertson LLP

Absent:

Michael Thompson

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of January 18, 2024 Minutes
- D. Public Comment – This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the Chairman, please stand and state your name. Thank you.
- E. Treasurer's Investment Report
- F. Ordinance for a Budget Amendment ARP Revenue Replacement
- G. Closed Session to Discuss Pending Litigation
- H. Resolution Authorizing Settlement of a Claim against the County of Winnebago entitled Tyler Rowan versus Winnebago County
- I. Resolution Authorizing Settlement of a Claim against the County of Winnebago entitled Kim Richards versus Winnebago County
- J. Other Matters
- K. Adjournment

Call to Order

Chairperson Butitta called the meeting to order at 7:30 PM.

Roll Call

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

Approval of January 18, 2024 Minutes

Chairperson Butitta called for a motion to approve the January 18, 2024 Minutes.

Motion: Mr. Sweeney. Second: Ms. Crosby.

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.

Treasurer's Investment Report

Theresa Grennan gave the Treasurer's Report.

- Discussion followed.

Closed Session to Discuss Pending Litigation

Chairperson Butitta called for a motion to enter Closed Session.

Motion: Mr. Hoffman. Second: Mr. Salgado.

Motion passed by unanimous voice vote.

Roll Call

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

Chairperson Butitta – No action was taken in Closed Session.

Ordinance for a Budget Amendment ARP Revenue Replacement

Motion: Chairperson Butitta. Second: Mr. Salgado.

Steve Schulz reviewed the Ordinance for a Budget Amendment ARP Revenue Replacement.

- Discussion followed.

Motion passed by unanimous voice vote.

Resolution Authorizing Settlement of a Claim against the County of Winnebago entitled Tyler Rowan versus Winnebago County

Motion: Chairperson Butitta. Second: Ms. Crosby.

Chairperson Butitta called for any comments or discussion.

Motion passed by unanimous voice vote.

Resolution Authorizing Settlement of a Claim against the County of Winnebago entitled Kim Richards versus Winnebago County

Motion: Chairperson Butitta. Second: Ms. Crosby.

Chairperson Butitta called for any comments or discussion.

Motion passed by unanimous voice vote.

Other Matters

None reported.

Adjournment

Chairperson Butitta called for a motion to adjourn.

Motion: Mr. Sweeney. Second: Mr. Salgado.

Motion to adjourn passed by unanimous voice vote.

Respectfully submitted,

Nancy Bleile

Administrative Assistant

Winnebago County Board
Special Finance Committee Meeting
County Courthouse
Conference Room 815, Behind County Board Room
400 West State Street
Rockford, IL 61101

Thursday, February 22, 2024
5:45 PM

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
Steve Schultz, Chief Financial Officer
Lafakeria Vaughn, Civil Bureau Chief, State's Attorney's Office
Dave Tassoni, County Board Member
Jim Webster, 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. Resolution Authorizing Settlement of Litigation, ponder v. County of Winnebago
- F. Other Matters
- G. Adjournment

Call to Order

Chairperson Butitta called the meeting to order at 5:45 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 Minutes - None

Public Comment

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

Resolution Authorizing Settlement of Litigation, Ponder v. County of Winnebago

Motion: Chairperson Butitta. Second: Mr. Thompson.

Motion passed with Mr. Hoffman abstaining.

Other Matters

None reported.

Adjournment

Chairperson Butitta called for a motion to adjourn.

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

Motion to adjourn passed by unanimous voice vote.

Respectfully submitted,

Nancy Bleile

Administrative Assistant



Ordinance Executive Summary

Prepared By: Steve Schultz

Committee: Finance Committee

Committee Date: March 7, 2024

Ordinance Title: An Ordinance Authorizing the County of Winnebago, Illinois to Retain an Administrative Fee from the 2% Hotel Tax for the Administration and Enforcement of the Tax Pursuant to 55 ILCS 5/5-1030

County Code: Chapter 78, Article IV, Section 78-100

Board Meeting Date: March 14, 2024

Budget Information:

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

Background Information: The Winnebago County Board and Treasurer’s Office have determined that it is necessary for the effective administration of the hotel tax and in the best interests of the County for the County to retain an administrative fee in the amount of one thousand dollars (\$1,000.00) each month to cover its costs incurred in the tax collection, administration and enforcement of the ordinance, which amounts to less than 1% of the average monthly county-wide hotel tax collection.

Recommendation: Staff concurs

Contract/Agreement: N/A

Legal Review: Completed

Follow-Up: N/A

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

2024 CO _____

SUBMITTED BY: FINANCE COMMITTEE

SPONSORED BY: JOHN BUTITTA

**AN ORDINANCE AUTHORIZING THE COUNTY OF WINNEBAGO, ILLINOIS
TO RETAIN AN ADMINISTRATIVE FEE FROM THE 2% HOTEL TAX FOR THE
ADMINISTRATION AND ENFORCEMENT OF THE TAX
PURSUANT TO 55 ILCS 5/5-1030**

WHEREAS, the County of Winnebago, Illinois (the “County”) was granted the authority pursuant to Section 5-1030 of the Illinois Counties Code, 55 ILCS 5/5-1030, to impose a tax by ordinance upon all persons engaged in the city in the business of renting, leasing, or letting rooms in a hotel (as defined in the Hotel Operator's Occupation Tax Act (35 ILCS 145/1 *et seq.*), a tax at a rate of two percent of the gross rental receipts from such renting, leasing or letting of rooms; and

WHEREAS, Section 1030 further authorizes the County to provide for the administration and enforcement of the tax, and for the collection thereof from the person subject to the tax, as the Winnebago County Board determines to be necessary or practicable for the effective administration of the tax; and

WHEREAS, Winnebago County Ordinance 2013-CO-109, was approved and adopted by the Winnebago County Board on November 26, 2013; and

WHEREAS, the Winnebago County Board has determined that it is necessary for the effective administration of such tax and in the best interests of the County for the County to retain an administrative fee in the amount of one thousand dollars (\$1,000.00) each month to cover its costs incurred in the tax collection, administration and enforcement of the ordinance, which amounts to less than 1% of the average monthly county-wide hotel tax collection.

NOW THEREFORE BE IT ORDAINED, by the County Board for the County of Winnebago, Illinois, as follows:

Section 1. Recitals. The statements set forth in the preambles to this Ordinance are found to be true and correct and are incorporated herein by reference and made a part of this Ordinance.

Section 2. Amendment to Chapter 78, Article IV, Section 78-100 of the Winnebago County Code. Chapter 78, Article IV, Section 78-100 (f) of the Winnebago County Code is hereby deleted in its entirety and replaced with the following:

Sec. 78-100. - Additional tax imposed.

(f) Uses.

(1) The proceeds of the tax shall be retained by the county treasurer in a separate fund that shall be expended solely to directly or indirectly encourage, support, market, construct and/or operate sports, arts and other entertainment or tourism facilities or programs for the purpose of promoting tourism, competitiveness, job growth and for the general health and well-being of the citizens of Winnebago County and to generate funds for the payment of debt services on bonds issued for such purposes. Further, the county treasurer shall retain an administrative fee in the amount of one thousand dollars (\$1,000.00) each month from the total monthly collection of the tax to cover the costs incurred by the county for the administration and enforcement of the provisions of this Section, as provided herein. This administrative fee shall be deposited into the county's general fund.

(2) Any agreements to fund the activities of any organization or governmental agency for the promotion of tourism, competitiveness, job growth and for the general health and well-being of the citizens of Winnebago County or for the payment of debt services on bonds issued for such purposes with the proceeds of the tax imposed by this article shall be in writing and shall be approved by the Winnebago County Regional Tourism Facility Board.

Section 3. Effect of Ordinance. Nothing in this Ordinance shall be construed to affect any suit now pending in any court or any rights accrued or liability incurred or any cause or causes of action incurred or existing under any prior resolution or ordinance. Nor shall any right or remedy of any character be lost, impaired or affected by this Ordinance.

Section 4. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, independent, and severable provision and such holding shall not affect the validity of the remaining provisions hereof.

Section 5. Other Sections. All other subsections of Article IV, Section 78-100 remain in full and effect.

Section 6. Effective Date. This Ordinance shall be in full force and effect on the first day of the calendar month next following its passage and required publication.

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 Ordinance was adopted by the County Board of the County of
Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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

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

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

2024 CO _____

SUBMITTED BY: FINANCE COMMITTEE

SPONSORED BY: JOHN BUTITTA

**AN ORDINANCE AUTHORIZING THE COUNTY OF WINNEBAGO, ILLINOIS
TO RETAIN AN ADMINISTRATIVE FEE FROM THE 2% HOTEL TAX FOR THE
ADMINISTRATION AND ENFORCEMENT OF THE TAX
PURSUANT TO 55 ILCS 5/5-1030**

WHEREAS, the County of Winnebago, Illinois (the “County”) was granted the authority pursuant to Section 5-1030 of the Illinois Counties Code, 55 ILCS 5/5-1030, to impose a tax by ordinance upon all persons engaged in the city in the business of renting, leasing, or letting rooms in a hotel (as defined in the Hotel Operator's Occupation Tax Act (35 ILCS 145/1 *et seq.*), a tax at a rate of two percent of the gross rental receipts from such renting, leasing or letting of rooms; and

WHEREAS, Section 1030 further authorizes the County to provide for the administration and enforcement of the tax, and for the collection thereof from the person subject to the tax, as the Winnebago County Board determines to be necessary or practicable for the effective administration of the tax; and

WHEREAS, Winnebago County Ordinance 2013-CO-109, was approved and adopted by the Winnebago County Board on November 26, 2013; and

WHEREAS, the Winnebago County Board has determined that it is necessary for the effective administration of such tax and in the best interests of the County for the County to retain an administrative fee in the amount of one thousand dollars (\$1,000.00) each month to cover its costs incurred in the tax collection, administration and enforcement of the ordinance, which amounts to less than 1% of the average monthly county-wide hotel tax collection.

NOW THEREFORE BE IT ORDAINED, by the County Board for the County of Winnebago, Illinois, as follows:

Section 1. Recitals. The statements set forth in the preambles to this Ordinance are found to be true and correct and are incorporated herein by reference and made a part of this Ordinance.

Section 2. Amendment to Chapter 78, Article IV, Section 78-100 of the Winnebago County Code. Chapter 78, Article IV, Section 78-100 (f) of the Winnebago County Code is hereby deleted in its entirety and replaced with the following:

Sec. 78-100. - Additional tax imposed.

(f) Uses.

(1) The proceeds of the tax shall be retained by the county treasurer in a separate fund that shall be expended solely to directly or indirectly encourage, support, market, construct and/or operate sports, arts and other entertainment or tourism facilities or programs for the purpose of promoting tourism, competitiveness, job growth and for the general health and well-being of the citizens of Winnebago County and to generate funds for the payment of debt services on bonds issued for such purposes. **Further, the county treasurer shall retain an administrative fee in the amount of one thousand dollars (\$1,000.00) each month from the total monthly collection of the tax to cover the costs incurred by the county for the administration and enforcement of the provisions of this Section, as provided herein. This administrative fee shall be deposited into the county's general fund.**

(2) Any agreements to fund the activities of any organization or governmental agency for the promotion of tourism, competitiveness, job growth and for the general health and well-being of the citizens of Winnebago County or for the payment of debt services on bonds issued for such purposes with the proceeds of the tax imposed by this article shall be in writing and shall be approved by the Winnebago County Regional Tourism Facility Board.

Section 3. Effect of Ordinance. Nothing in this Ordinance shall be construed to affect any suit now pending in any court or any rights accrued or liability incurred or any cause or causes of action incurred or existing under any prior resolution or ordinance. Nor shall any right or remedy of any character be lost, impaired or affected by this Ordinance.

Section 4. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, independent, and severable provision and such holding shall not affect the validity of the remaining provisions hereof.

Section 5. Other Sections. All other subsections of Article IV, Section 78-100 remain in full and effect.

Section 6. Effective Date. This Ordinance shall be in full force and effect on the first day of the calendar month next following its passage and required publication.

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 Ordinance was adopted by the County Board of the County of
Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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

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

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

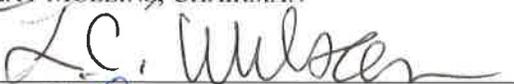
Your Economic Development Committee presents an **ORDINANCE AUTHORIZING AND PROVIDING FOR THE IMPOSITION OF A TAX PURSUANT TO 55 ILCS 5/5-1030 UPON ALL PERSONS IN THE BUSINESS OF RENTING, LEASING OR LETTING ROOMS IN A HOTEL WITHIN THE COUNTY OF WINNEBAGO IN AN AMOUNT NOT TO EXCEED 2% OF THE GROSS RENTAL RECEIPTS AND TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT TO PARTICIPATE IN A TOURISM FACILITY BOARD TO DIRECT THE USE OF THE PROCEEDS OF SUCH TAX** and recommends its adoption.

Respectfully submitted,
ECONOMIC DEVELOPMENT COMMITTEE



KAY MULLINS, CHAIRMAN

KAY MULLINS, CHAIRMAN

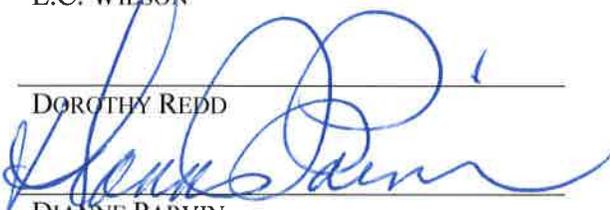


L.C. WILSON

L.C. WILSON

DOROTHY REDD

DOROTHY REDD



DIANNE PARVIN

DIANNE PARVIN



DAVE FIDDUCCIA

DAVE FIDDUCCIA

(TO ADOPT)

(NOT TO ADOPT)

Dated this 26th day of November 2013

COUNTY OF WINNEBAGO

STATE OF ILLINOIS

ORDINANCE NUMBER 2013- CO-109

AN ORDINANCE AUTHORIZING AND PROVIDING FOR THE IMPOSITION OF A TAX PURSUANT TO 55 ILCS 5/5-1030 UPON ALL PERSONS IN THE BUSINESS OF RENTING, LEASING OR LETTING ROOMS IN A HOTEL WITHIN THE COUNTY OF WINNEBAGO IN AN AMOUNT NOT TO EXCEED 2% OF THE GROSS RENTAL RECEIPTS AND TO ENTER IN TO AN INTERGOVERNMENTAL AGREEMENT TO PARTICIPATE IN A TOURISM FACILITY BOARD TO DIRECT THE USE OF THE PROCEEDS OF SUCH TAX.

ADOPTED BY THE

COUNTY BOARD OF SAID COUNTY

ON THE 26th DAY OF NOVEMBER, 2013

ORDINANCE NUMBER 2013-CO-109

AN ORDINANCE AUTHORIZING AND PROVIDING FOR THE IMPOSITION OF A TAX PURSUANT TO 55 ILCS 5/5-1030 UPON ALL PERSONS IN THE BUSINESS OF RENTING, LEASING OR LETTING ROOMS IN A HOTEL WITHIN THE COUNTY OF WINNEBAGO IN AN AMOUNT NOT TO EXCEED 2% OF THE GROSS RENTAL RECEIPTS AND TO ENTER IN TO AN INTERGOVERNMENTAL AGREEMENT TO PARTICIPATE IN A TOURISM FACILITY BOARD TO DIRECT THE USE OF THE PROCEEDS OF SUCH TAX.

WHEREAS, the County of Winnebago, Illinois (the "County"), is a duly organized and existing county incorporated and existing under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the Illinois Counties Code, as amended (the "Counties Code"); and

WHEREAS, the County Board of the County (the "Corporate Authorities") has determined that it is advisable, necessary and in the best interests of the County to initiate a Hotel Tax to directly or indirectly encourage, support, market, construct and/or operate sports, arts or other entertainment or tourism facilities or programs for the purpose of promoting, tourism, competitiveness, job growth and for the general health and well-being of the citizens of Winnebago County and to generate funds for the payment of debt services on bonds issued for such purposes; and

WHEREAS, the County is authorized to levy such a tax pursuant to the terms of 55ILCS 5/5-1030; and

WHEREAS, the County Board has determined that the prerequisite approval of municipalities within the County has been met for the imposition of such tax; and

WHEREAS, pursuant to the provisions of 55ILCS 5/5-1030 the funds produced from said tax are to be maintained in a segregated fund for the uses set forth above; and

WHEREAS, the provisions of 55ILCS 5/5-1030 require that a Tourism Facility Board be created in cooperation with the participating municipalities to direct the use of the funds collected and that the County be a participant on such Board; and

WHEREAS, an Intergovernmental Agreement has been proposed to further define the duties and attributes of the Tourism Facility Board and the roles of the County and municipalities with a copy of the proposed Agreement attached hereto; and

WHEREAS, it is the intent of the County Board to authorize the Chairman to enter in to an Intergovernmental Agreement in substantially similar form as that attached hereto on behalf of the County and to appoint a representative to the Tourism Facility Board; and

WHEREAS, economic development within the County will benefit from the Reclaiming First! initiative such that the pledge of funds toward those initiatives is in the best interests of the County.

NOW THEREFORE, BE IT ORDAINED BY THE CHAIRMAN AND COUNTY BOARD OF COUNTY AS FOLLOWS:

SECTION I Recitals.

The recitals set forth above are incorporated herein and made a part hereof.

SECTION II Tax imposed.

There is hereby imposed upon all persons engaged in the city in the business of renting, leasing, or letting rooms in a hotel (as defined in the Hotel Operator's Occupation Tax Act (35 ILCS 145/1et seq.), a tax at a rate of two percent of the gross rental receipt from such renting, leasing or letting of rooms.

SECTION III Exemptions.

The gross rental receipts upon which the tax is imposed shall not include gross rental receipts of any hotel room leased for more than 30 consecutive days to one person, or gross

rental receipts of any hotel room that is leased to a person as a condition of his employment at the same hotel.

SECTION IV Reimbursement.

Persons subject to the tax imposed may reimburse themselves for their tax liability for such tax by separately stating such tax as an additional charge in the rental of the hotel room, which charge may be stated in combination or in a single amount with the state tax imposed under the Hotel Operator's Occupation Tax Act (35 ILCS 145/1et seq.) and any applicable municipal taxes.

SECTION V Transmittal of tax; transmittal of reports; inspection of records.

(a) Any person engaged in the renting of hotel rooms shall transmit to the County Treasurer, on or before the last day of each calendar month, a sum of money equal to the tax imposed on the renting of hotel rooms for the preceding calendar month; and simultaneously therewith, shall transmit a report upon forms supplied by the County Treasurer indicating the gross receipts from the renting of hotels rooms, and such other information as the County Treasurer may reasonably require for the enforcement of this division.

(b) Any person engaged in the renting of hotel rooms shall keep complete and accurate books and records, including a daily sheet showing the gross receipts for the hotel room rentals for the day reported, and the tax imposed on the receipts for that day.

(c) For the purposes of administering and enforcing this division, the County Treasurer shall, after providing reasonable notice, have access during normal business hours to the books and records of persons engaged in the renting of hotel rooms.

SECTION VI Penalties.

Any person who violates this division, upon conviction thereof, shall be punished by a fine of not less than \$200.00 for the first offense, and not less than \$300.00 for the second and

each subsequent offense in any 180-day period. A separate and distinct offense shall be regarded as having been committed each day upon which said person shall continue any such violation.

SECTION VII Uses.

(a) The proceeds of the tax shall be retained by the County Treasurer in a separate fund that shall be expended solely to directly or indirectly encourage, support, market, construct and/or operate sports, arts and other entertainment or tourism facilities or programs for the purpose of promoting, tourism, competitiveness, job growth and for the general health and well-being of the citizens of Winnebago County and to generate funds for the payment of debt services on bonds issued for such purposes.

(b) Any agreements to fund the activities of any organization or governmental agency for the promotion of tourism, competitiveness, job growth and for the general health and well-being of the citizens of Winnebago County or for the payment of debt services on bonds issued for such purposes with the proceeds of the tax imposed by this Ordinance shall be in writing and shall be approved by the Winnebago County Regional Tourism Facility Board.

SECTION VIII Intergovernmental Agreement.

The Chairman is hereby authorized to enter into an Intergovernmental Agreement on behalf of the County for the creation of and participation in the Winnebago County Regional Tourism Facility Board as required by 55ILCS 5/5-1030 to direct the use of the proceeds of the tax imposed by this Ordinance. Such Intergovernmental Agreement is to be in similar form as that attached hereto.

SECTION IX Appointment of Representative.

The Chairman is authorized to appoint a citizen of the County to serve as the County's representative on the Winnebago County Regional Tourism Facility Board.

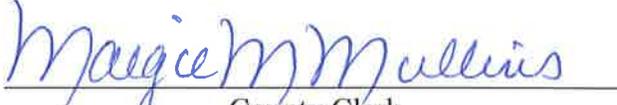
ADOPTED by the Corporate Authorities on the 26th day of November, 2013.

APPROVED by me, as Chairman of the County of Winnebago, Illinois, the 26th day of November, 2013.


Chairman

PASSED by the County Board of the County of Winnebago, Illinois, the 26th day of November, 2013.

ATTEST:


County Clerk

INTERGOVERNMENTAL AGREEMENT

THIS AGREEMENT made this 26th day of November, 2013, by and among the City of Rockford, Illinois, an Illinois Municipal Corporation (hereinafter "Rockford"), The City of Loves Park, Illinois, an Illinois Municipal Corporation (hereinafter "Loves Park"), the Village of Machesney Park, an Illinois Municipal Corporation (hereinafter "Machesney Park"), the County of Winnebago, an Illinois County (hereinafter "County"), the Village of Cherry Valley, an Illinois Municipal Corporation (hereinafter "Cherry Valley"), the City of South Beloit, an Illinois Municipal Corporation (hereinafter "South Beloit"), the Village of Rockton, an Illinois Municipal Corporation (hereinafter "Rockton"), and the Rockford Park District, an Illinois Unit of Local Government (hereinafter "Park District") with all such entities referred to collectively as the Parties or Member Entities and individually as a Member.

W I T N E S S E T H:

WHEREAS, 55 ILCS 5/5-1030 provides that, with the consent of municipalities representing at least 67% of the population of Winnebago County, a Hotel Tax has been authorized to be levied by Winnebago County and which is then to be administered by a Tourism Facility Board to encourage, support, market, construct or operate sports, arts or other entertainment or tourism facilities or programs for the purpose of promoting tourism, competitiveness, job growth and for the general health and well-being of the citizens of Winnebago County; and

WHEREAS, Pursuant to 55 ILCS 5/5-1030, a tourism facilities board is to be created as a cooperative venture of governmental entities representing at least 67% of the population of Winnebago County to oversee, administer and direct the use of funds generated by the aforesaid tax to promote the purposes set forth therein; and

WHEREAS, Article VII, Section 10(a) of the Constitution of the State of Illinois authorizes municipal corporations and other governmental entities to join together in intergovernmental agreements for the purpose of achieving statutory objectives and goals individually and jointly, to obtain or share services and to exercise, combine, or transfer any power or function, in any manner not prohibited by law or by ordinance and to use their credit, revenues, and other resources to pay costs and to service debt related to intergovernmental activities; and

WHEREAS, the Intergovernmental Cooperation Act (5 ILCS 220/1 et seq.) provides that any power or powers, privileges, functions, or authority exercised or which may be exercised by a public agency of this State may be exercised, combined, transferred, and enjoyed jointly with any other public agency of this State; and

WHEREAS, the Parties, who collectively represent more than 67% of the population of Winnebago County, have determined that it is in the best interests of the citizens of Winnebago County as a whole that the Parties cooperate to directly or indirectly encourage, support, market, construct and/or operate sports and other tourism facilities or programs for the purpose of promoting, tourism, competitiveness, job growth and for the general health and well-being of the citizens of Winnebago County; and

WHEREAS, the Parties have each passed Resolutions in support of the imposition of a County-wide hotel tax for the purpose of promoting regional tourism opportunities including the development of sports facilities; and

WHEREAS, The Parties wish to affirm and renew their commitment to the Reclaiming First initiatives of the Rockford Park District and, by virtue of this Agreement to bring those initiatives to fruition through the formation of a tourism facility board; and

WHEREAS, the Rockford Area Convention and Visitors Bureau is instrumental in promoting sports tourism within Winnebago County and has been designated by the legislature as an ex-officio member of the tourism facility board; and

WHEREAS, the Parties have determined that the Rockford Park District Foundation provides a means to utilize charitable contributions to the parks of Winnebago County to fund initiatives in keeping with the purposes of the tourism facility board and that it should also be an ex-officio Member of the tourism facility board.

NOW THEREFORE, the Parties agree as follows:

SECTION I
INCORPORATION OF RECITALS

The above recitals are incorporated herein by reference and made a part hereof.

SECTION II
NAME OF ENTITY

A tourism facility board is hereby created by this Intergovernmental Agreement and by operation of 55 ILCS 5/5-1030 to be known as the Winnebago County Regional Tourism Facility Board (WCRTFB) and to act as a public agency to fulfill the purposes of this Intergovernmental Agreement.

SECTION III
PURPOSE

WCRTFB will direct the use of revenues collected pursuant to a hotel tax imposed under 55 ILCS 5/5-1030 not otherwise provided for by intergovernmental agreement as well as any other revenue pledged by its Member Entities or others to directly or indirectly encourage, support, market, construct and/or operate sports and other tourism facilities or programs for the purpose of promoting, tourism, competitiveness, job growth and for the general health and well-being of the citizens of Winnebago County.

SECTION IV
ORGANIZATIONAL STRUCTURE

The governing powers of the WCRTFB shall be vested in a Board of Directors consisting of one director representing each of the Parties to this Intergovernmental Agreement appointed by the chief executive officer of each Member Entity. The Board shall be operated pursuant to the Bylaws attached hereto which may be amended from time-to-time by action of the Board of Directors. Representatives of the Park District, Rockford Area Convention and Visitors Bureau and the Rockford Park District Foundation shall be included on the Board and will be ex officio directors without voting authority. The administrative powers of the WCRTFB shall be vested in the Executive Director. The Board of Directors shall meet at least quarterly with the time, date and location of regular meetings to be as stated in the adopted Bylaws.

SECTION V
OFFICERS

Executive Director. The WCRTFB shall appoint as its Executive Director the Executive Director of the Park District, who shall be the chief executive officer of the WCRTFB responsible for all administration of the organization and who shall hold all executive authority.

A. The Executive Director shall do the following:

1. Direct and supervise the administrative affairs and activities of WCRTFB, in accordance with its Bylaws, rules, regulations, and policies.
2. Provide leadership in developing organizational and financial plans with the Board of Directors and carry out plans and policies authorized by the board
3. Manage and direct all activities of the WCRTFB and be responsible for all day-today management functions in accordance with the policies established by the Board of Directors and shall be responsible to the Board of Directors.
4. Promote active and broad participation by volunteers in all areas of the organization's work and publicize the goals of the organization.

5. Establish sound working relationships and cooperative arrangements with community groups and organizations and represent the point of view of the organization to agencies, organizations, and the general public.

6. Establish committees comprised of Board members and/or other interested parties for purposes he/she may deem necessary or beneficial in the performance of his/her duties.

7. Attend meetings of the WCRTFB Board.

8. Maintain official records and documents, and ensure compliance with federal, state and local regulations.

9. Report and make recommendations to the WCRTFB Board on the merits and status of any proposed facility or program.

10. Perform any other duty that the WCRTFB Board requires for carrying out the provisions of this Intergovernmental Agreement or any other duty that in his/her best judgment is necessary to promote and execute the purposes of the organization.

B. Chair, Vice-chair, Secretary. At its initial meeting and at the first meeting of each fiscal year, the WCRTFB Board shall elect a chair, vice-chair, and a secretary to serve three year terms.

The Chair shall officiate at the meetings of the WCRTFB and shall be the chief governance officer of the body. The Vice-chair shall serve as Chair pro tem should the Chair be unavailable.

The secretary shall be responsible for the minutes of the meetings and the posting of notices and well as serving as the attesting officer for documents executed by WCRTFB.

Notwithstanding the stated term, no officer may serve longer than the term of the chief executive of the entity having appointed such officer to serve on the Board, but each may serve until their replacements are selected as directors (even should this extend their term), at which time new elections shall be held for officers.

SECTION VI POWERS

WCRTFB may do the following:

1. Adopt bylaws, policies, rules, and regulations to carry out the provisions of this Intergovernmental Agreement and the stated purpose of WCRTFB.
2. Maintain an office concurrent with that of the Rockford Park District.
3. Receive and accept from any private or public source, contributions, gifts, or grants of money or property.
4. Act as issuer for debt obligations and hold and manage funds to support the purposes of the organization.
5. Create and maintain a financial reserve for repair and replacement of capital assets.
6. Provide financial assistance to governmental owners or their tenants or both, pursuant to direction to do the foregoing to a member entity holding funds for such purpose, in each case to the extent necessary to accomplish the purposes of WCRTFB.
7. Do all things necessary or convenient to carry out the powers granted by this Intergovernmental Agreement and as provided by law.
8. Noting contained herein shall prohibit the WCRTFB from assigning to one or more of its Members, with the consent of that Member and a majority of the Members, the functions of a particular duty provided for in this Agreement or any duty necessary to fulfill the purpose of the WCRTFB.

SECTION VII TERRITORY

The territory of WCRTFB shall be coterminous with the boundaries of Winnebago County, Illinois.

SECTION VIII FINANCE

The municipalities who are signatories to this agreement have each have supported the imposition of a county-wide Hotel Tax and each does hereby consent to the initiation of a county-wide Hotel Tax by County, upon all persons engaged in the County in the business of renting, leasing, or letting rooms in a hotel that imposes a tax under 55 ILCS 5/5-1030, at a rate not to exceed 2% of the gross rental receipts from renting, leasing, or letting, excluding, however, from gross rental receipts, the proceeds of the renting, leasing, or letting to permanent residents of that hotel, and concur that County shall provide for the administration and enforcement of the tax, and for the collection thereof from the persons subject to the tax, as County determines to be necessary or practicable for the effective administration of the tax. Such tax shall be in addition to any other such tax imposed by any municipality.

SECTION IX
MISCELLANEOUS

1. Entire Agreement. This Agreement incorporates the entire agreement of the parties and may be varied only by written further agreement.

2. Binding Agreement. This Agreement shall be binding upon and inure to the benefit of the Parties, their heirs, successors and assigns.

3. Illinois Law. This Agreement shall be governed by the laws of the State of Illinois.

4. Notices. Any Notices to any Party are to be directed to the Chief Executive of such party at the principal offices of the Party.

IN WITNESS WHEREOF, the Parties have executed this Intergovernmental Agreement as of the date set forth above at Winnebago County, Illinois.

City of Rockford, Illinois

By: _____
Its: _____

ATTEST:

By: _____
Its: _____

County of Winnebago, Illinois

By: _____
Its: _____

ATTEST:

By: _____
Its: _____

City of Loves Park, Illinois

By: _____
Its: _____

ATTEST:

By: _____
Its: _____

Village of Machesney Park, Illinois

By: _____
Its: _____

ATTEST:

By: _____
Its: _____

City of South Beloit, Illinois

By: _____
Its: _____

ATTEST:

By: _____
Its: _____

Village of Cherry Valley, Illinois

By: _____
Its: _____

ATTEST:

By: _____
Its: _____

Village of Rockton, Illinois

By: _____
Its: _____

ATTEST:

By: _____
Its: _____

Rockford Park District

By: _____
Its: _____

ATTEST:

By: _____
Its: _____

**WINNEBAGO COUNTY REGIONAL TOURISM FACILITY BOARD
BYLAWS**

ARTICLE I. Name.

The name of the organization shall be the Winnebago County Regional Tourism Facility Board.

ARTICLE II. Organization.

The Winnebago County Regional Tourism Facility Board is created as a Tourism Facilities Board pursuant to the provisions of 55 ILCS 5/5-1030 and by intergovernmental agreement of Winnebago County, Illinois, The City of Rockford, Illinois, The City of Loves Park, Illinois, the Village of Machesney Park, Illinois, The Village of Cherry Valley, Illinois and the City of South Beloit, Illinois as well as the Rockford Park District who shall be referred to as Member Entities. The principal office of the Winnebago County Regional Tourism Facility Board will at all times be concurrent with the principal office of the Rockford Park District.

The Winnebago County Regional Tourism Facility Board shall not be a separate unit of local government, shall have no paid staff and members of the Board of Directors shall receive no compensation in their capacity as Directors nor any reimbursement of expenses.

ARTICLE III. Purpose.

The purpose of the Winnebago County Regional Tourism Facility Board is to directly or indirectly encourage, support, market, construct and/or operate sports, arts or other entertainment facilities or programs for the purpose of promoting, tourism, competitiveness, job growth and for the general health and well-being of the citizens of Winnebago County. The Board of Directors shall also direct the use of revenues collected pursuant to a hotel tax imposed under 55 ILCS 5/5-1030 not otherwise provided for by intergovernmental agreement as well as any other revenue directed to or generated by the Winnebago County Regional Tourism Facility Board.

ARTICLE IV. Membership.

The members of the Winnebago County Regional Tourism Facility Board shall consist of a representative of the County and of each municipality that has passed a resolution approving the imposition of a Hotel Tax pursuant to 55 ILCS 5/5-1030. Initially, the members shall be those set forth in Article II. The Rockford Park District, The Rockford Park District Foundation and the Rockford Area Convention & Visitors Bureau shall be *ex-officio* members without voting authority.

ARTICLE V. Board of Directors.

The affairs of the Winnebago County Regional Tourism Facility Board will be supervised and directed by a Board of Directors consisting of a representative of each Member Entity. Representatives shall be appointed to the Board of Directors by the Chief Executive of each Member Entity or by such other method as each Member Entity may select for the appointment of their respective representative. The members of the Board of Directors shall serve until the appointment of their successors. Any vacancy will be filled by the Member Entity represented by the departing director. Directors shall serve at the pleasure of the Chief Executive of the Member Entity. Directors shall not receive any salary or fee for their services.

The Board of Directors shall determine policy within the limits of these Bylaws, the Intergovernmental Agreement creating the Board, as well as statute, shall actively pursue the purposes of the Winnebago County Regional Tourism Facility Board and shall have discretion in the direction of disbursement of the funds under its control. It may adopt such rules and regulations for conducting business as shall be deemed advisable and may, in the execution of the powers granted to it, appoint such agents as it may consider necessary. The Board of Directors shall approve policies and delegate execution to committees and staff and thereafter monitor the progress of each with the goal to assure desired outcomes are being achieved. All administrative powers and duties will be vested in the Executive Director.

ARTICLE VI. Voting.

The members of the Board of Directors shall each have a vote weighted by the Member Entity's population relative to the population of the County as a whole. The County shall represent the unincorporated areas of the County and shall have its weighted vote measured by the population of the unincorporated areas relative to the County as a whole. The Rockford Park District, Rockford Park District Foundation and the Rockford Area Convention & Visitors Bureau shall have no voting rights. An affirmative action of the Board of Directors shall require a weighted vote of Directors representing not less than 67% of the population of the County. The percentage representation shall be determined from time-to-time as necessary by reference to official data from the U.S. Census Bureau decennial census or any similar successor agency relating to any general census of all of Winnebago County, Illinois.

ARTICLE VII. Meetings.

The Board of Directors shall meet not less frequently than four times per year to direct the use of revenues collected from the tax imposed by 55 ILCS 5/5-1030 (as well as revenues from any other source), to the extent such revenues are not already allocated to projects pursuant to intergovernmental agreement of the Members. The Board shall also address any other business that may need to be conducted to further the goals and purposes of the Winnebago County Regional Tourism Facility Board. Quorum will be established by the presence of a majority of the members. The Board of Directors may meet at such other times as may be deemed necessary for any other purpose. A special meeting may be called at any time by any member including the ex-officio members.

Regular meetings shall be held at such place and on such dates as shall be decided by the Board of Directors however all meetings shall take place within Winnebago County, Illinois. Written Notice shall be given to all members of the place, date and time of a meeting not less than ten (10) nor more than thirty (30) days before the date of the meeting. Attendance at all meetings shall be encouraged and

expected for all members. Should a special meeting need to be called, the members will be given at least two (2) days' notice of the time and place thereof. A member's presence at a meeting shall constitute a waiver of any deficiency of notice.

ARTICLE VIII. Telephonic Meetings.

Members of the Board of Directors or any committee thereof may participate in a meeting of the Board of Directors or committee through the use of any means of communication by which all persons participating may simultaneously hear each other during the meeting. Such participation shall constitute presence in person at the meeting and the member shall be allowed to vote on matters before the Board or committee. A sufficient number of members must be physically present to constitute a quorum to conduct business.

ARTICLE IX. Committees.

The Board of Directors and/or the Executive Director may create such temporary and standing committees as either deems necessary. Such committees shall be chaired by a member, but may include non-member individuals or entities. Committees shall make recommendations to the Board of Directors which shall retain all authority for action. Committees shall meet at the call of the Chair of the Committee. A quorum will be established by the presence of a majority of the members of the Committee. The act of a majority of the members of the Committee will be the act of the Committee with each member having an equal vote. The Executive Director may also create temporary or standing committees to assist with the purposes of the Winnebago County Regional Tourism Facility Board.

Initially, there shall be established a standing Marketing Committee to be chaired by the representative of the Rockford Area Convention & Visitors Bureau and a standing Facilities Committee to be Chaired by the Executive Director. Specific duties for all committees shall be assigned by the Board of Directors and/or the Executive Director.

ARTICLE X. Administration.

The Board of Directors shall elect a Chair, Vice-chair and Secretary from its membership and shall have any such other officers as the membership may deem necessary. Each shall serve a term of three (3) years and such officers shall be eligible for re-election. Notwithstanding the foregoing, the term of any such officer shall not exceed that of the Chief Executive by whom the member representative was appointed. For purposes of the first meeting, the County representative shall be chair *pro tem* with the first order of business following the adoption of these bylaws to be the election of officers. All meetings of the Board and committees thereof shall be conducted pursuant to Robert's Rules of Order, shall be open to the public and shall have posted agendas at least 48 hours in advance of the meeting.

The Chairperson of the Board of Directors shall serve as the Chief Governance Officer (CGO) of the Winnebago County Regional Tourism Facility Board. The CGO shall be responsible for: ensuring that the Board of Directors fulfills its governance obligations as set forth in Illinois statutes, these Bylaws and the Inter-governmental Agreement by which it was created; presiding at all meetings of the Board of Directors; and fulfilling other obligations as may be delegated from time to time by the Board of Directors.

The Vice-Chairperson of the Board of Directors shall assist the Chairperson in the discharge of his/her duties as the Chairperson may direct and shall perform such other duties as from time to time may be assigned to him/her by the Chairperson or by the Board of Directors. In the absence of the Chairperson, or in the event of his/her inability or refusal to act, the Vice-Chairperson shall perform the duties of the Chairperson, and when so acting, shall have all of the powers of and be subject to all restrictions upon the Chairperson.

The Secretary (or his or her designee) shall: (a) record the minutes of the Board of Directors meetings in one or more books provided for that purpose; (b) see that all notices are duly given in accordance with the provisions of these by-laws or as required by statute; (c) keep a register of the post-office address of each

member of the Board of Directors which shall be furnished to the secretary by such member; (d) sign with the Chairperson or Executive Director or any other officer thereunto authorized by the Board of Directors any documents which the Board of Directors has authorized to be executed, according to the requirements of the form of the instrument, except when a different mode of execution is expressly prescribed by the Board of Directors or these by-laws; (e) perform all duties incident to the office of secretary and such other duties as from time to time may be assigned to him/her by the Chairperson or by the Board of Directors.

ARTICLE XI. Operations.

The Executive Director of the Rockford Park District shall serve as the Executive Director/ Chief Executive Officer of the Winnebago County Regional Tourism Facility Board, shall be vested with the administrative authority of the Winnebago County Regional Tourism Facility Board and shall manage its daily affairs and activities as well as overseeing operations and reporting upon the same to the Board of Directors. The Executive Director shall be responsible for all day-to-day management functions. He/she shall manage and direct all activities of the Winnebago County Regional Tourism Facility Board in accordance with the policies established by the Board of Directors and shall be responsible to the Board of Directors.

ARTICLE XII. Funds.

All funds of the Winnebago County Regional Tourism Facility Board not otherwise employed shall be deposited from time to time to the credit of the Winnebago County Regional Tourism Facility Board in such banks, trust companies or other depositories as the Board of Directors may select. The Winnebago County Regional Tourism Facility Board shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its Board of Directors and committees having any of the authority of the Board of Directors and shall keep at the registered or principal office a record giving the names and addresses of the Directors. All books and records of the Winnebago County Regional Tourism

Facility Board may be inspected by any director, member or its agent or attorney for any proper purpose at any reasonable time.

ARTICLE XIII. Fiscal Responsibility.

The Board of Directors shall make lawful and adequate provisions for sound fiscal policies and practices of the Winnebago County Regional Tourism Facility Board including the preparation of an annual financial report.

ARTICLE XIV. Fiscal Year.

The fiscal year of the Winnebago County Regional Tourism Facility Board shall be July 1st through June 30th, or such other fiscal year as fixed by resolution of the Board of Directors.

ARTICLE XV. Conflict of Interest.

The fact that a member entity may have a financial interest in a particular transaction or that it is a party to the transaction under consideration shall not invalidate such entity's voting rights. As public entities acting in concert through intergovernmental agreements, technical or actual conflicts will arise from time-to-time, but such shall not be a bar to proceeding if the contemplated transaction is in the best interests of the Winnebago County Regional Tourism Facility Board. It shall be the obligation of the entity to disclose its interest prior to voting.

ARTICLE XVI. Independent Verification.

In discharging their duties, Board of Directors members are entitled to rely upon information, opinions, reports or statements, including financial statements and other financial data presented to them without the need to independently verify such information.

ARTICLE XVII. Amendments.

Amendments to these Bylaws may be made at any time and approved in like manner with any other action of the Board of Directors subject to the provisions of the Intergovernmental Agreement forming the Board as well as subject to Illinois law.

These Bylaws were adopted by action of the Board of Directors of Directors of the Winnebago County Regional Tourism Facility Board on the 26th day of November, 2013.

Chair

Attest:

Secretary

Ayes: 18 Nays: 0 Abstentions: 1

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

For The Month Ended December 31, 2023

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Actual <i>(Unaudited)</i>	FY 2024 Revised Annual Budget	FY 2024 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 25.00%)</i>
Revenues						
Taxes						
Property, net	18,326,521	15,563,455	13,893,816	52,942	(13,840,874)	0.4%
Sales tax	4,612,532	4,458,986	4,500,000	-	(4,500,000)	0.0%
Quarter-cent sales tax	10,404,621	10,651,838	10,500,000	-	(10,500,000)	0.0%
Use tax	2,291,346	2,284,964	2,340,000	6,776	(2,333,224)	0.3%
Other	578,354	-	-	-	-	-
Total taxes	36,213,374	32,959,243	31,233,816	59,718	(31,174,098)	0.2%
Intergovernmental						
State income tax allotments	6,748,581	6,651,381	7,641,914	2,113,639	(5,528,275)	27.7%
Replacement tax allotments	15,533,875	13,969,444	11,769,946	687,081	(11,082,865)	5.8%
Other	9,610,777	9,182,274	9,120,575	675,268	(8,445,307)	7.4%
Total intergovernmental	31,893,233	29,803,099	28,532,435	3,475,988	(25,056,447)	12.2%
Other						
Charges for services	7,244,320	6,836,010	5,865,355	1,419,255	(4,446,100)	24.2%
Fines and forfeitures	3,250,854	2,994,915	2,023,000	429,950	(1,593,050)	21.3%
Licenses and permits	714,201	934,586	681,920	167,985	(513,935)	24.6%
Investment income	215,613	2,427,790	1,500,000	674,512	(825,488)	45.0%
Other	385,715	239,303	108,800	42,808	(65,992)	39.3%
Total other	11,810,703	13,432,604	10,179,075	2,734,509	(7,444,566)	26.9%
Total revenues	79,917,310	76,194,946	69,945,326	6,270,215	(63,675,111)	9.0%
Expenditures, current						
Personnel	42,902,424	44,832,513	50,761,173	12,724,870	(38,036,303)	25.1%
Supplies and services	14,412,380	14,185,353	16,203,056	3,052,227	(13,150,829)	18.8%
Other	-	-	-	-	-	0.0%
Total expenditures, current	57,314,804	59,017,866	66,964,229	15,777,097	(51,187,132)	23.6%
Debt Service						
Principal	258,044	263,179	268,417	268,416	(1)	100.0%
Interest	32,385	433,309	622,303	602,387	(19,916)	96.8%
Capital outlay	932,557	204,142	140,000	-	(140,000)	0.0%
Total expenditures	58,537,790	59,918,496	67,994,949	16,647,900	(51,347,049)	24.5%
Excess of revenues over (under) expenditures	21,379,520	16,276,450	1,950,377	(10,377,685)		
Other financing sources (uses)						
Property sales	-	40,309	26,000	9,600	(16,400)	36.9%
Issuance of debt	-	-	-	-	-	0.0%
Transfers in	1,116,099	2,476,713	1,164,200	124,794	(1,039,406)	10.7%
Transfers (out)	(2,003,314)	(11,661,078)	(3,918,300)	-	3,918,300	0.0%
Net change in fund balance	20,492,305	7,132,394	(803,723)	(10,243,291)		
Fund balance, beginning of period (audited)	41,898,208	62,390,513		69,522,907		
Restatement	-	-		-		
Fund balance, end of period	62,390,513	69,522,907		59,279,616		

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

For The Month Ended December 31, 2023

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Actual <i>(Unaudited)</i>	FY 2024 Revised Annual Budget	FY 2024 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 25.00%)</i>
General Government						
Board of Review	90,382	91,503	103,111	26,865	(76,246)	26.1%
Building Maintenance	4,465,017	4,998,215	5,618,478	1,152,076	(4,466,402)	20.5%
City Election	146,755	151,156	149,038	40,466	(108,572)	27.2%
County Auditor	194,756	200,138	209,072	55,159	(153,913)	26.4%
County Board/Chairman	161,757	185,681	521,750	82,152	(439,598)	15.7%
County Board/Administrator	496,490	500,964	645,673	151,581	(494,092)	23.5%
County Board/Board	179,612	202,120	207,000	59,868	(147,132)	28.9%
County Clerk	856,034	1,006,669	1,218,272	173,359	(1,044,913)	14.2%
Miscellaneous County	4,592,216	3,085,577	3,654,925	490,313	(3,164,612)	13.4%
Finance	647,103	804,780	886,688	151,977	(734,711)	17.1%
Human Resources	261,184	245,795	439,200	67,129	(372,071)	15.3%
Information Technology	1,454,564	1,493,551	1,502,965	476,912	(1,026,053)	31.7%
Purchasing	234,764	300,463	354,791	60,280	(294,511)	17.0%
Planning	750,356	822,318	1,010,960	252,257	(758,703)	25.0%
Recorder of Deeds	289,746	259,525	360,137	77,134	(283,003)	21.4%
Superintendent of Education	406,114	423,383	446,599	87,957	(358,642)	19.7%
Supervisor of Assessment	633,589	755,397	777,202	164,252	(612,950)	21.1%
Treasurer	425,696	477,163	490,407	129,764	(360,643)	26.5%
Non-departmental	1,418,074	1,445,654	1,645,540	390,436	(1,255,104)	23.7%
Total General Government	17,704,209	17,450,052	20,241,808	4,089,937	(16,151,871)	20.2%
Public Safety						
911 Center	1,385,029	1,502,391	1,942,715	475,333	(1,467,382)	24.5%
Chief Probation Office	3,698,661	3,876,372	4,449,016	1,106,823	(3,342,193)	24.9%
Civil Defense	139,898	148,346	257,153	20,110	(237,043)	7.8%
Dependent Children	113,376	110,921	195,000	25,070	(169,930)	12.9%
Sheriff's Office	15,908,266	17,577,636	20,110,588	5,396,320	(14,714,268)	26.8%
Public Safety Building Costs	563,226	569,451	484,011	88,935	(395,076)	18.4%
Non-departmental	3,304,514	3,326,143	3,790,019	904,330	(2,885,689)	23.9%
Installment note-principal	258,045	263,179	268,417	268,417	-	100.0%
Installment note-interest	32,385	27,250	22,013	22,013	-	100.0%
Total Public Safety	25,403,400	27,401,689	31,518,932	8,307,351	(23,211,581)	26.4%
Judicial						
State's Attorney	3,566,452	3,456,361	3,651,987	1,030,606	(2,621,381)	28.2%
Clerk of the Circuit Court	3,631,430	3,859,912	3,818,533	1,007,700	(2,810,833)	26.4%
Circuit Court	2,536,216	2,321,889	2,630,500	658,733	(1,971,767)	25.0%
Coroner	1,280,798	1,458,120	1,688,850	379,261	(1,309,589)	22.5%
Jury Commission	399,517	428,892	493,532	106,466	(387,066)	21.6%
Public Defender	1,698,491	1,429,961	1,473,535	484,402	(989,133)	32.9%
Non-departmental	2,317,277	2,111,620	2,477,272	583,444	(1,893,828)	23.6%
Total Judicial	15,430,181	15,066,755	16,234,209	4,250,612	(11,983,597)	26.2%
Transfers out (Capital)	-	708,000	3,918,300	-	-	0.0%
Transfers out (Bond Defeasance)	-	5,616,078	-	-	-	0.0%
Transfers out (Other)	2,003,314	5,337,000	-	-	-	0.0%
Total Expenditures	60,541,104	71,579,574	71,913,249	16,647,900	(51,347,049)	23.1%

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 December 31, 2023

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Actual <i>(Unaudited)</i>	FY 2024 Revised Annual Budget	FY 2024 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 25.00%)</i>
Revenues						
Taxes	36,727,199	37,510,289	37,830,000	-	(37,830,000)	0.0%
Intergovernmental revenues	40,185	83,562	5,000	-	(5,000)	0.0%
Charges for services	4,910,649	3,660,698	3,688,365	275,243	(3,413,122)	7.5%
Fines and forfeitures	150,890	165,650	145,400	5,240	(140,160)	3.6%
Investment income	23,165	371,062	300,000	151,437	(148,563)	50.5%
Other	6,599	89,518	48,790	3,308	(45,482)	6.8%
Total revenues	41,858,687	41,880,779	42,017,555	435,228	(41,582,327)	1.0%
Expenditures						
Personnel	19,522,934	22,688,833	26,895,211	6,323,119	(20,572,092)	23.5%
Supplies and services	4,522,169	5,100,493	7,162,226	1,541,701	(5,620,525)	21.5%
Debt Service	194,247	115,574	115,574	-	(115,574)	0.0%
Capital outlay	-	-	-	-	-	-
Total expenditures	24,239,350	27,904,900	34,173,011	7,864,820	(26,308,191)	23.0%
Excess of revenues over (under) expenditures	17,619,337	13,975,879	7,844,544	(7,429,592)	(15,274,136)	
Other financing sources (uses)						
Transfers in	56,540	143,578	40,000	-	(40,000)	-
Transfers (out)	(5,070,778)	(11,916,613)	(7,661,800)	-	7,661,800	0.0%
Proceeds from capital lease	-	-	-	-	-	-
Net change in fund balance	12,605,099	2,202,844	222,744	(7,429,592)	(1,248,159)	
Fund balance, beginning of period (audited)	6,950,787	19,555,886		21,758,730		
Fund balance, end of period	19,555,886	21,758,730		14,329,138		

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 December 31, 2023

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Actual <i>(Unaudited)</i>	FY 2024 Revised Annual Budget	FY 2024 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 25.00%)</i>
General Government						
Contingency budget	-	-	500,000	-	(500,000)	-
Debt Service Transfer (Annual)	5,070,778	3,257,350	4,255,200	-	(4,255,200)	-
Debt Service Transfer (Defeasance)	-	3,607,019	-	-	-	-
CIP Transfer	-	5,052,244	3,406,600	-	(3,406,600)	-
Total General Government	5,070,778	11,916,613	8,161,800	-	(8,161,800)	0.0%
Public Safety						
County Jail	16,770,500	17,838,759	20,180,524	5,302,726	(14,877,798)	26.3%
Chief Probation Office	654,076	826,906	938,207	228,748	(709,459)	24.4%
Crim Justice Initiatives Ofc	96,445	114,278	107,459	20,766	(86,693)	19.3%
Non-departmental	2,791,207	2,811,125	2,972,455	728,957	(2,243,498)	24.5%
Installment note-principal	194,247	115,574	115,574	-	(115,574)	0.0%
Installment note-interest	-	82,607	86,737	-	(86,737)	0.0%
Total Public Safety	20,506,475	21,789,249	24,400,956	6,281,197	(18,119,759)	25.7%
Judicial						
State's Attorney	1,337,433	1,920,237	3,703,917	557,293	(3,146,624)	15.0%
Clerk of the Circuit Court	-	333,447	485,207	91,965	(393,242)	19.0%
Circuit Court	412,460	1,046,552	1,171,900	249,946	(921,954)	21.3%
Drug Court	249,642	240,945	273,971	55,902	(218,069)	20.4%
Public Defender	945,717	1,447,524	2,203,176	374,845	(1,828,331)	17.0%
Alternative Programs	204,900	255,207	371,120	10,868	(360,252)	2.9%
Non-departmental	582,723	871,739	1,062,764	242,804	(819,960)	22.8%
Total Judicial	3,732,875	6,115,651	9,272,055	1,583,623	(7,688,432)	17.1%
Total Expenditures	29,310,128	39,821,513	41,834,811	7,864,820	(33,969,991)	18.8%

FISCAL YEAR 2025 BUDGET CALENDAR

Budget Task	Date
Chief Financial Officer and Finance Department to review budget process, refine budget requirements, determine budget calendar and prepare preliminary budget guidelines	Feb 1 st to March 1 st
Finance Committee to review Budget Calendar	March 7 th
Initial forecast of Fiscal Years 20232024 and 20242025 with preliminary tax levy options to be presented to the Finance Committee	March 7 th
Finance Committee to approve 2025 Budget Policy & Guidelines	March 21 st
County Board to approve 2025 Budget Policy & Guidelines	March 28 th
Budget preparation materials are distributed to departments	April 19 th are - April 30 th
Departments to submit all budget documents to the Chief Financial Officer	May 31 st
Chief Financial Officer and Administrator to review all preliminary budgets with Departments	June 7 th – 14 th
Recommended budgets are provided to Department Heads/Elected Officials	June 20 th
Budget changes made as needed due to unforeseen items	June 21-July 18
Budget to be reviewed by Chairman, Administrator and Chief Financial Officer	June 20 th
County Administrator to present recommended budget to the Committee of the Whole	Aug 8 th
Truth in Taxation Hearing (we will schedule a date if needed)	
Department Heads and Elected Officials sign off sheet on budgets and capital requests due in the Finance Department	Aug 1 st
Finance Committee to vote on County Budget Ordinance	Aug 29 th
County Board to place balanced Proposed Budget on public display	Sept 5 th
County Board to adopt the appropriation and tax levy ordinance/budget	Sept 26 th

FISCAL YEAR ~~2024~~2025 BUDGET CALENDAR

Budget Task	Date
Chief Financial Officer and Finance Department to review budget process, refine budget requirements, determine budget calendar and prepare preliminary budget guidelines	Feb 1 st to March 1st 10 th
Finance Committee to review Budget Calendar	March 7 16 th
Initial forecast of Fiscal Years 20232024 and 20242025 with preliminary tax levy options to be presented to the Finance Committee	March June 7 15 th
Finance Committee to approve 2024 2025 Budget Policy & Guidelines	March April 21st 6 th
County Board to approve 2024 2025 Budget Policy & Guidelines	March April 28 13 th
Budget preparation materials are distributed to departments	April May 19 th 3rd April 30 th 3 rd
Departments to submit all budget documents to the Chief Financial Officer	MayJune 3116 st 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 7 22 th nd – 1430 th
Recommended budgets are provided to Department Heads/Elected Officials	JuneJuly 20 ⁷ th
Budget changes made as needed due to unforeseen itemsFinance Committee will review department budget presentations (if necessary)	June 21-July 18July 20 th
Budget to be reviewed by Chairman, Administrator and Chief Financial Officer	JuneJuly 20 ⁵ th
County Administrator to present recommended budget to the Committee of the Whole	Aug 810 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 1 23 st rd
Finance Committee to vote on County Budget Ordinance	Aug 2 931 th st
County Board to place balanced Proposed Budget on public display	Sept 57 th
County Board to adopt the appropriation and tax levy ordinance/budget	Sept 26 ⁸ th

Formatted Table

Formatted: Strikethrough

Formatted: Strikethrough

Formatted: Strikethrough

Formatted: Strikethrough

Formatted: Strikethrough

Formatted: Superscript

Formatted: Strikethrough

**FY25 LEVY
DISCUSSION**

**CLOSED SESSION TO
DISCUSS PENDING
LITIGATION**