

REVISED
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 21, 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 March 7, 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. Rural Transit Ordinance Discussion
- F. Resolution Adopting Fiscal Year 2025 Budget Policy
- G. Resolution Setting the Salaries and Other Benefits of the County Auditor, County Coroner, and County Board Chairman
- H. Ordinance for Approval of Budget Amendment for Reimbursable Technology Expenditures
- I. Closed Session to Discuss Pending Litigation
- J. Resolution Authorizing Settlement of a Claim Against the County of Winnebago Entitled Kai McCoy versus Winnebago County
- K. Resolution Authorizing Settlement of a Claim Against the County of Winnebago Entitled William James versus Winnebago County
- L. Resolution Authorizing Settlement of a Claim Against the County of Winnebago Entitled Eric Beitel versus Winnebago County

M. Other Matters

N. Adjournment

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

Thursday, March 7, 2024

Immediately following the Operations & Administrative Committee Meeting

Present:

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

Others Present:

Patrick Thompson, County Administrator
Steve Schultz, Chief Financial Officer
Lafakeria Vaughn, State's Attorney's Office
Chris Dornbush, Director of Development Services
Hope Edwards, Director of Purchasing
Charlotte Hoss, SAO
Michael Iasparro, Atty., Hinshaw & Culbertson LLP

Absent:

Joe Hoffman

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 Chairman, please stand and state your name. Thank you.
- 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

Call to Order

Chairperson Butitta called the meeting to order at 6:10 PM.

Roll Call

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

Approval of February 15 and 22, 2024 Minutes

Chairperson Butitta called for a motion to approve the February 15 and 22, 2024 Minutes.

Motion: Chairperson Butitta. Second: Mr. Thompson.

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.

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

The Ordinance will be laid over.

Closed Session to Discuss Pending Litigation

Chairperson Butitta called for a motion to enter Closed Session.

Motion: Mr. Thompson. Second: Ms. Crosby.

Motion passed by unanimous voice vote.

Roll Call

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

Chairperson Butitta – No action was taken in Closed Session.

First Quarter FY24 Financial Report

Mr. Schultz reviewed the First Quarter FY24 Financial Report with committee members.

- A discussion took place.

Finance Committee to Review FY25 Budget Calendar

Mr. Schultz reviewed the FY25 Budget Calendar with committee members.

- A discussion took place.

FY25 Levy Discussion

Mr. Schultz reviewed the FY25 Levy with committee members.

- A discussion took place.

Other Matters

None reported.

Adjournment

Chairperson Butitta called for a motion to adjourn.

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

Motion to adjourn passed by unanimous voice vote.

Respectfully submitted,

Nancy Bleile
Administrative Assistant

**Rural Transit
Ordinance Discussion**



Resolution Executive Summary

Prepared By: Steve Schultz
Committee: Finance Committee
Committee Date: March 21, 2024
Resolution Title: Resolution Adopting Fiscal Year 2025 Budget Policy
County Code: Not Applicable
Board Meeting Date: March 28, 2024

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 FY2025 Budget Policy include general formatting and reorganization of the policy with the following items amended or added:

- Updated the calendar dates.

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

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

2024 CR _____

SUBMITTED BY: FINANCE COMMITTEE

SPONSORED BY: JOHN BUTITTA

RESOLUTION ADOPTING FISCAL YEAR 2025 BUDGET POLICY

WHEREAS, the Winnebago County Board wishes to adopt a budgetary process for use in the 2025 fiscal year; and

WHEREAS, the County Administration has created a process based on sound financial principals for use in the 2025 fiscal year.

NOW, THEREFORE, BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that it adopts the budgetary process presented by the County Administration for the 2025 fiscal year, a copy of which policy is attached to this Resolution as Exhibit A.

BE IT FURTHER RESOLVED, that this Resolution 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 Board Chairman and all County department heads.

**Respectfully Submitted,
FINANCE COMMITTEE**

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

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

ATTESTED BY:

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

Exhibit A



WINNEBAGO COUNTY

Fiscal Year 2025

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.....	12
Collateral	12
Security Controls	13
Adoption.....	13
Fiscal Year 2025 Budget Calendar	13

INTRODUCTION

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

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

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

ACCOUNTING BASIS

Governmental Funds

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

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

Proprietary Funds

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

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

BUDGETARY PRIORITIES

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

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

FUND RESERVES AND BALANCED BUDGETS

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

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

BUDGET SUBMITTAL AND PRESENTATION PROCESS

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

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

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

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

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

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

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

REVENUE ESTIMATIONS

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

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

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

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

Other FY2025 Revenue Assumptions:

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

EXPENSE ESTIMATIONS

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

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

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

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

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

Other FY2025 Expense Assumptions:

- In the event of loss of Federal or State funding and/or reimbursement for specific services, it is understood that Department/Elected Official will be expected to either reduce funded services or identify other reductions/revenue increases to offset the losses. Exceptions will be addressed on a case-by-case basis.
- Contractual obligations should be included in the budget request and, if applicable, noted as a supplemental request.
- Equipment needs and repairs that do not meet the criteria of a capital request as defined below should be included in the departmental operating budgets.
- All appropriations that have not been expended or appropriated to ongoing capital improvement projects shall lapse at the end of the fiscal year.

CAPITAL IMPROVEMENT PROJECTS (CIP) PLANNING AND BUDGETS

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

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

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

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

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

the amount of the original approved project budget. Administration will not rollover any capital project funds which have not had activity for two fiscal years. A listing of project budgets that are to be rolled over will be reviewed by the aforementioned Administration team and included in the final budget package as presented to the County Board.

CIP appropriations funding projects belonging to the two Enterprise Funds will be budgeted in those respective funds in order to properly track assets according to GAAP and financial reporting. Approval of CIP projects related to these funds will require a budget amendment including a plan to transfer funds from the CIP fund to the Enterprise fund and expenditures for the project in the Enterprise fund. Actual transfers will only be recorded by Finance as related projects are completed.

BUDGET AMENDMENT PROCESS (AFTER ADOPTION BY THE BOARD):

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

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

FINANCIAL POLICIES

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

FISCAL YEAR

The County's fiscal year is October 1st through September 30th. (Set by County Board per 55 ILCS 5/6-1001).

ACCOUNTING/ AUDITING

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

ACCOUNTING AND FINANCIAL REPORTING POLICIES

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

It shall be the intent of the County to maintain a program of internal controls to safeguard all assets and ensure effective and efficient use of all assets. It shall be the responsibility of the Finance Director to establish a formal set of "best practice" internal controls. In addition, the County Auditor shall ensure that all departments comply with those controls.

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

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

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

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

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

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

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

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

GRANTS

The purpose of this policy is to ensure that all grant-funded programs or projects are managed according to the terms set forth in the grant agreement, Winnebago County Grant Administration Policies and Procedures and other applicable County policies and procedures. To inform the County Board of the value of a new grant program, the Board must have full knowledge of the total cost and/or impact of the program and its funding sources. It is a requirement that departments administering grants are familiar with the grant administration policies and procedures; in addition to individual grant requirements.

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

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

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

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

- Grants will be controlled at the operating budget level based on the County's fiscal year.

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

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

RISK MANAGEMENT

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

INVESTMENT POLICY

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

SCOPE OF INVESTMENT POLICY

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

OBJECTIVES

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

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

8. All funds shall be deposited within two working days at prevailing rates or better, in accordance with Illinois Compiled Statutes.

RESPONSIBILITY

All investment of funds under the control of the Winnebago County Treasurer is the direct responsibility of the Winnebago County Treasurer. The Winnebago County Treasurer shall be responsible for all transactions and shall establish a system of controls of the activities of all subordinates who are directly involved in the assistance of such investment activities.

PRUDENCE

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

ACCOUNTING

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

FINANCIAL INSTITUTIONS

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

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

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

INVESTMENT VEHICLES

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

COLLATERAL

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

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

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

- U.S. Government direct securities
- Obligations of Federal Instrumentalities
- Obligations of the State of Illinois
- Obligations of the County of Winnebago
- Obligations of municipalities located within the County of Winnebago, subject to acceptance by the Winnebago County Treasurer
- Acceptable Collateral as identified in the Illinois Compiled Statutes for use by the Treasurer of the State of Illinois

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

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

SECURITY CONTROLS

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

ADOPTION

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

FISCAL YEAR 2025 BUDGET CALENDAR

Budget Task	Date
Chief Financial Officer and Finance Department to review budget process, refine budget requirements, determine budget calendar and prepare preliminary budget guidelines	Feb 1 st - March 1 st
Finance Committee to review Budget Calendar	March 7 th
Initial forecast of Fiscal Years 2024 and 2025 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 -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 to be reviewed by Chairman, Administrator and Chief Financial Officer	June 20 th
Budget changes made as needed due to unforeseen items	June 21 st -July 18 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

Exhibit B



WINNEBAGO COUNTY

Fiscal Year 20254

Budget Policy

TABLE OF CONTENTS

Introduction3
 Accounting Basis.....3
 Budgetary Priorities.....4
 Fund Reserves and Balanced Budgets.....4
 Budget Submittal and Presentation Process4
 Revenue Estimations.....5
 Expense Estimations.....6
 Capital Improvement Projects (CIP) Planning and Budgets7
 Budget Amendment Process (After Adoption By The Board):8
Financial Policies8
 Fiscal Year8
 Accounting/ Auditing.....8
 Accounting and Financial Reporting Policies.....9
 Grants10
 Risk Management.....11
Investment Policy11
 Scope of Investment Policy11
 Objectives11
 Responsibility12
 Prudence12
 Accounting.....12
 Financial Institutions12
 Investment Vehicles13
 Collateral13
 Security Controls13
 Adoption.....13
Fiscal Year ~~2024~~2025 Budget Calendar14

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~~2025 budget.

ACCOUNTING BASIS

Governmental Funds

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

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

Proprietary Funds

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

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

BUDGETARY PRIORITIES

Direction is hereby given to the County Administrator and the Chief Financial Officer to create the fiscal year 2025~~4~~ 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 FY [20242025](#), 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 [20242025](#) 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 [20242025](#) 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 FY20242025 Revenue Assumptions:

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

EXPENSE ESTIMATIONS

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

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

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

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

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

Other FY20242025 Expense Assumptions:

- In the event of loss of Federal or State funding and/or reimbursement for specific services, it is understood that Department/Elected Official will be expected to either reduce funded services or identify other reductions/revenue increases to offset the losses. Exceptions will be addressed on a case-by-case basis.
- Contractual obligations should be included in the budget request and, if applicable, noted as a supplemental request.
- Equipment needs and repairs that do not meet the criteria of a capital request as defined below should be included in the departmental operating budgets.
- All appropriations that have not been expended or appropriated to ongoing capital improvement projects shall lapse at the end of the fiscal year.

CAPITAL IMPROVEMENT PROJECTS (CIP) PLANNING AND BUDGETS

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

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

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

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

Capital project appropriations, unlike operating budget appropriations, are typically one-time in nature and the project may take multiple years to complete. Budgetary control for these projects will be at the fund and project level which differs from operating budgets. Due to the fact that capital projects may cross fiscal years, the County Administrator/Chief Financial Officer will have the authority to rollover available project balances to the next fiscal year during the budget preparation process. Each previously approved project will be reviewed with

department heads prior to the calculation of the rollover amount. Factors Administration will consider when calculating the rollover amount would include the timing of any remaining payments and estimated completion percentage. The current year estimated actuals plus any amounts included in the rollover budget will not exceed the amount of the original approved project budget. Administration will not rollover any capital project funds which have not had activity for two fiscal years. A listing of project budgets that are to be rolled over will be reviewed by the aforementioned Administration team and included in the final budget package as presented to the County Board.

CIP appropriations funding projects belonging to the two Enterprise Funds will be budgeted in those respective funds in order to properly track assets according to GAAP and financial reporting. Approval of CIP projects related to these funds will require a budget amendment including a plan to transfer funds from the CIP fund to the Enterprise fund and expenditures for the project in the Enterprise fund. Actual transfers will only be recorded by Finance as related projects are completed.

BUDGET AMENDMENT PROCESS (AFTER ADOPTION BY THE BOARD):

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

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

FINANCIAL POLICIES

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

FISCAL YEAR

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

ACCOUNTING/ AUDITING

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

ACCOUNTING AND FINANCIAL REPORTING POLICIES

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

It shall be the intent of the County to maintain a program of internal controls to safeguard all assets and ensure effective and efficient use of all assets. It shall be the responsibility of the Finance Director to establish a formal set of "best practice" internal controls. In addition, the County Auditor shall ensure that all departments comply with those controls.

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

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

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

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

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

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

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

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

GRANTS

The purpose of this policy is to ensure that all grant-funded programs or projects are managed according to the terms set forth in the grant agreement, Winnebago County Grant Administration Policies and Procedures and other applicable County policies and procedures. To inform the County Board of the value of a new grant program, the Board must have full knowledge of the total cost and/or impact of the program and its funding sources. It is a requirement that departments administering grants are familiar with the grant administration policies and procedures; in addition to individual grant requirements.

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

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

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

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

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

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

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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.

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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 1 st 10 th
Finance Committee to review Budget Calendar	March 7 th 16 th
Initial forecast of Fiscal Years 20232024 and 20242025 with preliminary tax levy options to be presented to the Finance Committee	March 15th 19th
Finance Committee to approve 20242025 Budget Policy & Guidelines	March 21 st 26 th
County Board to approve 20242025 Budget Policy & Guidelines	March 28 th 31 st
Budget preparation materials are distributed to departments	April 19 th 23 rd - April 30 th 3 rd
Departments to submit all budget documents to the Chief Financial Officer	May 31 st 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 - 14 th 30 th
Recommended budgets are provided to Department Heads/Elected Officials	June 20 th 27 th
Budget to be reviewed by Chairman, Administrator and Chief Financial Officer	June 20 th
Budget changes made as needed due to unforeseen items Finance Committee will review department budget presentations (if necessary)	June 21 st - July 18 th July 20 th
Budget to be reviewed by Chairman, Administrator and Chief Financial Officer	June 20 th 25 th
County Administrator to present recommended budget to the Committee of the Whole	Aug 8 th 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 12 th 31 st 4 th
Finance Committee to vote on County Budget Ordinance	Aug 29 th 31 st
County Board to place balanced Proposed Budget on public display	Sept 5 th

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

Sept 26th



Resolution Executive Summary

Prepared By: Steve Schultz - Chief Financial Officer
Committee: Finance Committee
Committee Date: March 21st, 2024
Resolution Title: Resolution Setting the Salaries and Other Benefits of the County Auditor, County Coroner, and County Board Chairman
County Code: Not Applicable
Board Meeting Date: March 28th, 2024
Budget Information:

Was item budgeted? No	Appropriation Amount: Not Applicable
If not, explain funding source: This will be budgeted in 2025	
ORG/OBJ/Project Code: Not Applicable	Budget Impact:

Background Information:

The County Board of the County of Winnebago, Illinois is required to fix the salaries and other benefits to be paid to certain elected officials at least 180 days before the beginning of the term of those elected offices whose compensation is to be fixed. The next term of office for the County Auditor, County Coroner, and County Board Chairman are scheduled to commence on December 1, 2024, and the County Board must fix the compensation for these officers on or before June 3, 2024.

Recommendation:

Staff has conducted a salary review of similar counties in Illinois (a copy of the report is attached). Based on the salary review report, staff recommends the attached ordinance.

Contract/ Agreement: Not Applicable

Legal Review: Not Applicable

Attachments: County Salary Comparison
2020 Salary Resolution

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

Sponsored by: John Butitta, Committee Chairman
Submitted by: Finance Committee

2024 CR

**RESOLUTION SETTING THE SALARIES AND OTHER BENEFITS OF THE
COUNTY AUDITOR, COUNTY CORONER, AND COUNTY BOARD CHAIRMAN**

WHEREAS, the County Board of the County of Winnebago, Illinois is required to fix the salaries and other benefits to be paid to certain elected officials at least 180 days before the beginning of the term of those elected offices whose compensation is to be fixed; and

WHEREAS, the term of office for the County Auditor, County Coroner, and County Board Chairman are scheduled to commence on December 1, 2024, and the County Board must fix the compensation for these officers on or before June 3, 2024; and

WHEREAS, no elected officer of any unit of local government may have his or her salary or other benefits increased or decreased during the term for which he or she is elected.

NOW, THEREFORE BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that the following schedule of salaries be, and the same is, hereby adopted:

	Start Date	End Date	Salary	Stipend
County Auditor	12/1/2024	11/30/2025	\$92,298 plus a COLA*	\$6,500**
	12/1/2025	11/30/2026	The salary above plus a COLA*	\$6,500**
	12/1/2026	11/30/2027	The salary above plus a COLA*	\$6,500**
	12/1/2027	11/30/2028	The salary above plus a COLA*	\$6,500**
<hr/>				
County Coroner	12/1/2024	11/30/2025	\$98,414 plus a COLA*	\$6,500**
	12/1/2025	11/30/2026	The salary above plus a COLA*	\$6,500**
	12/1/2026	11/30/2027	The salary above plus a COLA*	\$6,500**
	12/1/2027	11/30/2028	The salary above plus a COLA*	\$6,500**

	Start Date	End Date	Salary	Stipend
County Board Chairman	12/1/2024	11/30/2025	\$104,527 plus a COLA* and a vehicle for all four years	N/A
	12/1/2025	11/30/2026	The salary above plus a COLA*	N/A
	12/1/2026	11/30/2027	The salary above plus a COLA*	N/A
	12/1/2027	11/30/2028	The salary above plus a COLA*	N/A

* The cost-of-living adjustment (COLA) (shall be based on the most current All Urban Consumers (CPI-U) available on November 1st for the year being adjusted) published by the U.S. Bureau of Labor Statistics, not to exceed 4%.

** The annual stipend shall be in addition to, but separate and apart from the salary and shall be paid by the Illinois Department of Revenue out of the Personal Property Tax Replacement Fund. [55 ILCS 5/4-6001 and 55 ILCS 5/4-6002].

BE IT FURTHER RESOLVED, that the County Auditor, County Coroner, and County Board Chairman shall be eligible for any Health Plan and shall pay the same cost for individual, dependent and retiree health insurance coverage as County employees covered under AFSCME Local 473 Collective Bargaining Unit beginning in December 2024.

BE IT FURTHER RESOLVED, that the cost-of-living adjustment (COLA) (shall be based on the most current All Urban Consumers (CPI-U) available on November 1st for the year being adjusted) published by the U.S. Bureau of Labor Statistics, not to exceed 4%.

BE IT FURTHER RESOLVED, that the annual stipend for the County Auditor and County Coroner shall be in addition to, but separate and apart from the salaries and shall be paid by the Illinois Department of Revenue out of the Personal Property Tax Replacement Fund. [55 ILCS 5/4-6001 and 55 ILCS 5/4-6002].

BE IT FURTHER RESOLVED, that this Resolution shall be in full force and effect immediately upon its adoption, and the compensation shall take effect upon commencement of office of the County Auditor, County Coroner, and County Board Chairman after the November 2024 general election.

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, County Coroner, and County Board Chairman.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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

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

Recommended Salaries

County Official	Current Salary
Coroner	98,414
Auditor	92,298
County Bd Chairman	101,483
	<u>292,195</u>

2024 Salary Comparison

County	Population	Coroner Base Salary	Auditor Base Salary	Cty Bd Chairman Base Salary
Kane	532,403	88,214	88,214	105,328
Winnebago	282,572	95,548	89,610	92,582
Peoria	179,179	94,210	94,210	24,500
DeKalb	104,897	123,065	N/A	12,550
Boone	53,544	62,252	N/A	13,800
Ogle	50,634	75,766	N/A	25,000

West's Smith-Hurd Illinois Compiled Statutes Annotated

Chapter 55. Counties

Act 5. Counties Code (Refs & Annos)

Article 4. Fees and Salaries (Refs & Annos)

Division 4-6. County Officers' Salaries in Counties of Less than 2,000,000 Inhabitants

55 ILCS 5/4-6001

Formerly cited as IL ST CH 34 ¶ 4-6001

5/4-6001. Officers in counties of less than 2,000,000

Effective: July 28, 2023

Currentness

§ 4-6001. Officers in counties of less than 2,000,000.

(a) In all counties of less than 2,000,000 inhabitants, the compensation of Coroners, County Treasurers, County Clerks, Recorders and Auditors shall be determined under this Section. The County Board in those counties shall fix the amount of the necessary clerk hire, stationery, fuel and other expenses of those officers. The compensation of those officers shall be separate from the necessary clerk hire, stationery, fuel and other expenses, and such compensation (except for coroners in those counties with less than 2,000,000 population in which the coroner's compensation is set in accordance with Section 4-6002) shall be fixed within the following limits:

To each such officer in counties containing less than 14,000 inhabitants, not less than \$13,500 per annum.

To each such officer in counties containing 14,000 or more inhabitants, but less than 30,000 inhabitants, not less than \$14,500 per annum.

To each such officer in counties containing 30,000 or more inhabitants but less than 60,000 inhabitants, not less than \$15,000 per annum.

To each such officer in counties containing 60,000 or more inhabitants but less than 100,000 inhabitants, not less than \$15,000 per annum.

To each such officer in counties containing 100,000 or more inhabitants but less than 200,000 inhabitants, not less than \$16,500 per annum.

To each such officer in counties containing 200,000 or more inhabitants but less than 300,000 inhabitants, not less than \$18,000 per annum.

To each such officer in counties containing 300,000 or more inhabitants but less than 2,000,000 inhabitants, not less than \$20,000 per annum.

(b) Those officers beginning a term of office before December 1, 1990 shall be compensated at the rate of their base salary. "Base salary" is the compensation paid for each of those offices, respectively, before July 1, 1989.

(c) Those officers beginning a term of office on or after December 1, 1990 shall be compensated as follows:

- (1) Beginning December 1, 1990, base salary plus at least 3% of base salary.
- (2) Beginning December 1, 1991, base salary plus at least 6% of base salary.
- (3) Beginning December 1, 1992, base salary plus at least 9% of base salary.
- (4) Beginning December 1, 1993, base salary plus at least 12% of base salary.

(d) In addition to but separate and apart from the compensation provided in this Section, the county clerk of each county, the recorder of each county, and the chief clerk of each county board of election commissioners shall receive an award as follows:

- (1) \$4,500 per year after January 1, 1998;
- (2) \$5,500 per year after January 1, 1999; and
- (3) \$6,500 per year after January 1, 2000.

The total amount required for such awards each year shall be appropriated by the General Assembly to the State Board of Elections which shall distribute the awards in annual lump sum payments to the several county clerks, recorders, and chief election clerks. Beginning December 1, 1990, this annual award, and any other award or stipend paid out of State funds to county officers, shall not affect any other compensation provided by law to be paid to county officers.

(e) Beginning December 1, 1990, no county board may reduce or otherwise impair the compensation payable from county funds to a county officer if the reduction or impairment is the result of the county officer receiving an award or stipend payable from State funds.

(f) The compensation, necessary clerk hire, stationery, fuel and other expenses of the county auditor, as fixed by the county board, shall be paid by the county.

(g) The population of all counties for the purpose of fixing compensation, as herein provided, shall be based upon the last Federal census immediately previous to the election of the officer in question in each county.

(h) With respect to an auditor who takes office on or after the effective date of this amendatory Act of the 95th General Assembly, the auditor shall receive an annual stipend of \$6,500 per year. The General Assembly shall appropriate the total amount required for the stipend each year from the Personal Property Tax Replacement Fund to the Department of Revenue, and the Department of Revenue shall distribute the awards in an annual lump sum payment to each county auditor. The stipend shall be in addition to, but separate and apart from, the compensation provided in this Section. No county board may reduce or otherwise impair

the compensation payable from county funds to the auditor if the reduction or impairment is the result of the auditor receiving an award or stipend pursuant to this subsection.

For State fiscal years beginning on or after July 1, 2023, the Department shall remit to each county the amount required for the stipend under this Section. That money shall be deposited by the county treasurer into a fund dedicated for that purpose. The county payroll clerk shall pay the stipend to the auditor within 10 business days after those funds are deposited into the county fund. The stipend shall not be considered part of the auditor's base compensation and must be remitted to the auditor in addition to the auditor's annual salary or compensation. Beginning July 1, 2023, the county shall be responsible for the State and federal income tax reporting and withholding as well as the employer contributions under the Illinois Pension Code on the stipend under this Section.

Credits

P.A. 86-962, Art. 4, § 4-6001, eff. Jan. 1, 1990. Amended by P.A. 86-1028, Art. II, § 2-17, eff. Feb. 5, 1990; P.A. 90-713, § 5, eff. Dec. 1, 1998; P.A. 95-782, § 5, eff. Aug. 5, 2008; P.A. 97-72, § 20-10, eff. July 1, 2011; P.A. 103-318, § 10, eff. July 28, 2023.

Formerly Ill.Rev.Stat.1991, ch. 34, ¶ 4-6001.

Notes of Decisions (17)

55 I.L.C.S. 5/4-6001, IL ST CH 55 § 5/4-6001

Current through P.A. 103-583 of the 2023 Reg. Sess. Some statute sections may be more current, see credits for details.

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West's Smith-Hurd Illinois Compiled Statutes Annotated

Chapter 55. Counties

Act 5. Counties Code (Refs & Annos)

Article 4. Fees and Salaries (Refs & Annos)

Division 4-6. County Officers' Salaries in Counties of Less than 2,000,000 Inhabitants

55 ILCS 5/4-6002

Formerly cited as IL ST CH 34 ¶ 4-6002

5/4-6002. Coroners in counties of less than 2,000,000

Effective: July 28, 2023

Currentness

§ 4-6002. Coroners in counties of less than 2,000,000.

(a) The County Board, in all counties of less than 2,000,000 inhabitants, shall fix the compensation of Coroners within the limitations fixed by this Division, and shall appropriate for their necessary clerk hire, stationery, fuel, supplies, and other expenses. The compensation of the Coroner shall be fixed separately from his necessary clerk hire, stationery, fuel and other expenses, and such compensation shall be fixed within the following limits:

To each Coroner in counties containing less than 5,000 inhabitants, not less than \$4,500 per annum.

To each Coroner in counties containing 5,000 or more inhabitants but less than 14,000 inhabitants, not less than \$6,000 per annum.

To each Coroner in counties containing 14,000 or more inhabitants, but less than 30,000 inhabitants, not less than \$9,000 per annum.

To each Coroner in counties containing 30,000 or more inhabitants, but less than 60,000 inhabitants, not less than \$14,000 per annum.

To each Coroner in counties containing 60,000 or more inhabitants, but less than 100,000 inhabitants, not less than \$15,000 per annum.

To each Coroner in counties containing 100,000 or more inhabitants, but less than 200,000 inhabitants, not less than \$16,500 per annum.

To each Coroner in counties containing 200,000 or more inhabitants, but less than 300,000 inhabitants, not less than \$18,000 per annum.

To each Coroner in counties containing 300,000 or more inhabitants, but less than 2,000,000 inhabitants, not less than \$20,000 per annum.

The population of all counties for the purpose of fixing compensation, as herein provided, shall be based upon the last Federal census immediately previous to the election of the Coroner in question in each county. This Section does not apply to a county which has abolished the elective office of coroner.

(b) Those coroners beginning a term of office on or after December 1, 1990 shall be compensated as follows:

- (1) Beginning December 1, 1990, base salary plus at least 3% of base salary.
- (2) Beginning December 1, 1991, base salary plus at least 6% of base salary.
- (3) Beginning December 1, 1992, base salary plus at least 9% of base salary.
- (4) Beginning December 1, 1993, base salary plus at least 12% of base salary.

“Base salary”, as used in this subsection (b), means the salary in effect before July 1, 1989.

(c) In addition to, but separate and apart from, the compensation provided in this Section, subject to appropriation, the coroner of each county shall receive an annual stipend of \$6,500 to be paid by the Illinois Department of Revenue out of the Personal Property Tax Replacement Fund if his or her term begins on or after December 1, 2000.

For State fiscal years beginning on or after July 1, 2023, the Department shall remit to each county the amount required for the stipend under this subsection. That money shall be deposited by the county treasurer into a fund dedicated for that purpose. The county payroll clerk shall pay the stipend to the coroner within 10 business days after those funds are deposited into the county fund. The stipend shall not be considered part of the coroner's base compensation and must be remitted to the coroner in addition to the coroner's annual salary or compensation. Beginning July 1, 2023, the county shall be responsible for the State and federal income tax reporting and withholding as well as the employer contributions under the Illinois Pension Code on the stipend received under this subsection.

Credits

P.A. 86-962, Art. 4, § 4-6002, eff. Jan. 1, 1990. Amended by P.A. 86-1028, Art. II, § 2-17, eff. Feb. 5, 1990; P.A. 91-908, § 5, eff. July 7, 2000; P.A. 97-72, § 20-10, eff. July 1, 2011; P.A. 103-318, § 10, eff. July 28, 2023.

Formerly Ill.Rev.Stat.1991, ch. 34, ¶ 4-6002.

55 I.L.C.S. 5/4-6002, IL ST CH 55 § 5/4-6002

Current through P.A. 103-583 of the 2023 Reg. Sess. Some statute sections may be more current, see credits for details.

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

Submitted by: Personnel and Policies Committee
Finance Committee

2020 CR

**RESOLUTION AFFIXING COMPENSATION AND OTHER BENEFITS
FOR CERTAIN ELECTED COUNTY OFFICIALS**

WHEREAS, the County Board of the County of Winnebago, Illinois is required to fix the salaries and other benefits to be paid to certain elected officials at least 180 days before the beginning of the term of those elected offices whose compensation is to be fixed; and,

WHEREAS, the term of office for the County Auditor, County Coroner, and County Board Chairman are scheduled to commence on December 1, 2020, and the County Board must fix the compensation for these officers on or before June 3, 2020; and

WHEREAS, no officer may have his or her salary or other benefits increased or decreased during the term for which he or she is elected.

NOW, THEREFORE BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that the following schedule of salaries be, and the same is, hereby adopted:

COUNTY AUDITOR

December 1, 2020 – November 30, 2021	\$87,000
December 1, 2021 – November 30, 2022	\$87,000
December 1, 2022 – November 30, 2023	Above plus cost of living increase up to max of 3%
December 1, 2023 – November 30, 2024	Above plus cost of living increase up to max of 3%

COUNTY CORONER

December 1, 2020 – November 30, 2021	\$92,765 Plus vehicle
December 1, 2021 – November 30, 2022	\$92,765 Plus vehicle
December 1, 2022 – November 30, 2023	Above plus cost of living increase up to max of 3%
December 1, 2023 – November 30, 2024	Above plus cost of living increase up to max of 3%

COUNTY BOARD CHAIRMAN

December 1, 2020 – November 30, 2021	\$95,658
December 1, 2021 – November 30, 2022	\$95,658
December 1, 2022 – November 30, 2023	Above plus cost of living increase up to max of 3%
December 1, 2023 – November 30, 2024	Above plus cost of living increase up to max of 3%

BE IT FURTHER RESOLVED, that the County Auditor, County Coroner, and County Board Chairman shall be eligible for any Health Plan and shall pay the same cost for individual, dependent and retiree health insurance coverage as County employees covered under AFSCME Local 473 Collective Bargaining Unit beginning in December 2020.

BE IT FURTHER RESOLVED, that the cost of living percentage increase shall be based on the Consumer Price Index, provided by the State of Illinois Department of Revenue for Property Tax Extension Limitation (PTELL).

BE IT FURTHER RESOLVED, that this Resolution shall be in full force and effect immediately upon its adoption, and the compensation shall take effect upon commencement of office of the County Auditor, County Coroner, County Board Chairman, after the November 2020 general election.

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, County Coroner, and County Board Chairman.

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this _____ day of _____ 2020.

FRANK HANEY

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

ATTESTED BY:

LORI GUMMOW

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

Respectfully Submitted,
PERSONNEL AND POLICIES COMMITTEE

AGREE

DISAGREE

DAVID FIDUCCIA, CHAIRMAN

DAVID FIDUCCIA, CHAIRMAN

ANGIE GORAL

ANGIE GORAL

JOE HOFFMAN

JOE HOFFMAN

DAVID KELLEY

DAVID KELLEY

DOROTHY REDD

DOROTHY REDD

JIM WEBSTER

JIM WEBSTER

Respectfully Submitted,
FINANCE COMMITTEE

(AGREE)

(DISAGREE)

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

DAVID FIDUCCIA

DAVID FIDUCCIA

JOE HOFFMAN

JOE HOFFMAN

BURT GERL

BURT GERL

STEVE SCHULTZ

STEVE SCHULTZ

KEITH McDONALD

KEITH McDONALD



Ordinance Executive Summary

Prepared By: Circuit Court – Thomas Jakeway

Committee: Finance Committee

Committee Date: March 21, 2024

Ordinance Title: Ordinance for Approval of Budget Amendment for Reimbursable Technology Expenditures

County Code: N/A

Board Meeting Date: March 28, 2024

Budget Information:

Was item budgeted?	No	Appropriation Amount:	\$235,000
If not, explain funding source:	Pre-Approved State Reimbursement		
ORG/OBJ/Project Code:	32000-42290	Budget Impact:	Neutral

Background Information:

The Administrative Office of the Illinois Courts (AOIC) is administering a Court Technology Modernization Program for court technology needs. The Court and County were jointly awarded specified reimbursable expenses totaling \$215,520.18, albeit said amount is fluid as the AOIC may adjust the award amount to account for cost increases. Thus, the total appropriation amount is set at \$235,000 with express understanding that actual expenses are not to exceed those amounts as current or may hereafter be approved for reimbursement by the AOIC. Approved goods and services will support operations in the following departments: circuit court, court services, jury commission, and self-help center.

Recommendation: Good/resources were selected in consultation with the Department of Information Technology and Winnebago County Facilities.

Contract/Agreement: See attached.

Legal Review: Not necessary

Follow-Up: Process necessary reimbursement paperwork.

2024 Fiscal Year

Finance: March 21, 2024
Lay Over: March 28, 2024
Final Vote: April 11, 2024

Sponsored by:
John Butitta, Finance Committee Chairman

2024 CO

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

The Winnebago County Finance Committee presents the following Ordinance amending the Annual Appropriation Ordinance for the fiscal year ending September 30, 2024 and recommends its adoption.

ORDINANCE FOR APPROVAL OF BUDGET AMENDMENT FOR REIMBURSABLE TECHNOLOGY EXPENDITURES

WHEREAS, preapproved reimbursement funds from the Administrative Office of the Illinois Courts have been awarded to the Winnebago County Circuit Court for court technology expenses to support operations in the circuit court, court services, jury commission and self-help center; and

WHEREAS, the Winnebago County Board adopted the “Annual Budget and Appropriations Ordinance” for the fiscal year ending September 30, 2024 at its September 28, 2023 Board Meeting; and

WHEREAS, 55 ILCS 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 the provisions as set forth in 55 ILCS 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 **#2024-004 Reimbursable Technology Expenditures**.

BE IT FURTHER ORDAINED that this Ordinance 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 Ordinance to the Office of the Chief Judge, Director of Purchasing, Finance Director, County Board Office and County Auditor.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIR

JOHN BUTITTA, CHAIR

JAIME SALGADO, VICE CHAIR

JAIME SALGADO, VICE CHAIR

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

JOSEPH 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

2024
WINNEBAGO COUNTY
 FINANCE COMMITTEE
 REQUEST FOR BUDGET AMENDMENT

DATE SUBMITTED:		3/18/2024		AMENDMENT NO: 2024-004			
DEPARTMENT:		Circuit Court		SUBMITTED BY: Thomas Jakeway			
FUND#:		32000		DEPT. BUDGET NO.			
Department Org Number	Object (Account) Number	Object (Account) Description	Adopted Budget	Amendments Previously Approved	Revised Approved Budget	Increase (Decrease)	Revised Budget after Approved Budget Amendment
32000	42290	Other Dept. Supplies	\$5,000	\$0	\$5,000	\$235,000	\$240,000
32000	32240	Revenue	(\$109,000)	\$0	(\$109,000)	(\$235,000)	(\$344,000)
TOTAL ADJUSTMENT:						\$0	(\$104,000)
Reason budget amendment is required:							
<p>The Administrative Office of the Illinois Courts (AOIC) is administering a Court Technology Modernization Program for court technology needs. The Court and County were jointly awarded specified reimbursable expenses totaling \$215,520.18, albeit said amount is fluid as the AOIC may adjust the award amount to account for cost increases. Thus, the total appropriation amount is set at \$235,000 with express understanding that actual expenses are not to exceed those amounts as current or may hereafter be approved for reimbursement by the AOIC. Approved goods and services will support operations in the following departments: circuit court, court service, jury commission, and self-help center.</p>							
N/A							
Impact to fiscal year 2024 budget:							
N/A							
Revenue Source:		<u>AOIC State Reimbursement</u>					

**CLOSED SESSION TO
DISCUSS PENDING
LITIGATION**



Resolution Executive Summary

Prepared By: Tanya Harris

Committee: Finance Committee

Committee Date: March 21, 2024

Resolution Title: Resolution authorizing settlement of a claim against the County of Winnebago entitled Kai McCoy versus Winnebago County

Board Meeting Date: March 28, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$92,269.93
If not, explain funding source:	Budget Impact: \$92,269.93
ORG/OBJ/Project Code: 49400-43535	Tort Judgement Fund/Worker's Comp Claims

Background Information: Settlement for Eric Beitel in the amount of \$92,269.93.

Recommendation: The Finance Committee, chaired by John Butitta, has reviewed the settlements presented to the Board. The Board is asked to approve this settlement in favor of the Committee's recommendations at its March 28, 2024 meeting.

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

2024 CR

**RESOLUTION AUTHORIZING SETTLEMENT OF A CLAIM
AGAINST THE COUNTY OF WINNEBAGO ENTITLED
KAI MCCOY VERSUS WINNEBAGO COUNTY**

WHEREAS, the County of Winnebago, Illinois, is involved in having a claim asserted against it by Kai McCoy for injuries allegedly sustained while in the employment of the Sheriff's Department, and,

WHEREAS, the Plaintiff has offered to settle the above claims against the County of Winnebago for consideration payable in the amount of \$92,269.93 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 Kai McCoy versus County of Winnebago for injuries allegedly sustained by Kai McCoy while in the employment of the Sheriff's Department by payment of the amount of \$92,269.93 for the settlement for permanent disability for a Workers Compensation case.

BE IT FURTHER RESOLVED, that this Resolution for Kai McCoy in the amount of \$92,269.93 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, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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



Resolution Executive Summary

Prepared By: Tanya Harris

Committee: Finance Committee

Committee Date: March 21, 2024

Resolution Title: Resolution authorizing settlement of a claim against the County of Winnebago entitled William James versus Winnebago County

Board Meeting Date: March 28, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$96,558.44
If not, explain funding source:	Budget Impact: \$96,558.44
ORG/OBJ/Project Code: 49400-43535	Tort Judgement Fund/Worker's Comp Claims

Background Information: Settlement for William James in the amount of \$96,558.44.

Recommendation: The Finance Committee, chaired by John Butitta, has reviewed the settlements presented to the Board. The Board is asked to approve this settlement in favor of the Committee's recommendations at its March 28, 2024 meeting.

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

2024 CR

**RESOLUTION AUTHORIZING SETTLEMENT OF A CLAIM
AGAINST THE COUNTY OF WINNEBAGO ENTITLED
WILLIAM JAMES VERSUS WINNEBAGO COUNTY**

WHEREAS, the County of Winnebago, Illinois, is involved in having a claim asserted against it by William James for injuries allegedly sustained while in the employment of the Sheriff's Department, and,

WHEREAS, the Plaintiff has offered to settle the above claims against the County of Winnebago for consideration payable in the amount of \$96,558.44 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 William James versus County of Winnebago for injuries allegedly sustained by William James while in the employment of the Sheriff's Department by payment of the amount of \$96,558.44 for the settlement for permanent disability for a Workers Compensation case.

BE IT FURTHER RESOLVED, that this Resolution for William James in the amount of \$96,558.44 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, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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



Resolution Executive Summary

Prepared By: Tanya Harris

Committee: Finance Committee

Committee Date: March 21, 2024

Resolution Title: Resolution authorizing settlement of a claim against the County of Winnebago entitled Eric Beitel versus Winnebago County

Board Meeting Date: March 28, 2024

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$76,407.13
If not, explain funding source:	Budget Impact: \$76,407.13
ORG/OBJ/Project Code: 49400-43535	Tort Judgement Fund/Worker's Comp Claims

Background Information: Settlement for Eric Beitel in the amount of \$76,407.13.

Recommendation: The Finance Committee, chaired by John Butitta, has reviewed the settlements presented to the Board. The Board is asked to approve this settlement in favor of the Committee's recommendations at its March 28, 2024 meeting.

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

2024 CR

**RESOLUTION AUTHORIZING SETTLEMENT OF A CLAIM
AGAINST THE COUNTY OF WINNEBAGO ENTITLED
ERIC BEITEL VERSUS WINNEBAGO COUNTY**

WHEREAS, the County of Winnebago, Illinois, is involved in having a claim asserted against it by Eric Beitel for injuries allegedly sustained while in the employment of the Sheriff's Department, and,

WHEREAS, the Plaintiff has offered to settle the above claims against the County of Winnebago for consideration payable in the amount of \$76,407.13 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 Eric Beitel versus County of Winnebago for injuries allegedly sustained by Eric Beitel while in the employment of the Sheriff's Department by payment of the amount of \$76,407.13 for the settlement for permanent disability for a Workers Compensation case.

BE IT FURTHER RESOLVED, that this Resolution for Eric Beitel in the amount of \$76,407.13 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, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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