

FINANCE COMMITTEE AGENDA

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

DATE: THURSDAY, JANUARY 18, 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 December 7, 2023 Minutes
- D. Public Comment – This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the chair, please stand and state your name.
- E. Coroner’s Community Care Project Presentation-Coroner Jennifer Muraski
- F. FY23 Annual Financial Report-Draft
- G. Resolution Authorizing Execution of the Charter Communications Cable Television Franchise Agreement Amendment
- H. Ordinance to Abate the 2012C State Income Tax Alternate Bond Property Tax Levy for the year 2023 Payable 2024
- I. Ordinance to Abate the 2016E Public Safety Sales Tax Alternative Bond Property Tax Levy for the Year 2023 Payable 2024
- J. Ordinance to Abate the 2017C Tort Property Tax and Quarter Cent Sales Tax Alternative Bond Property Tax Levy for the Year 2023 Payable 2024
- K. Ordinance to Abate the tax hereto levied for the year 2023 payable 2024 to pay the principal of and interest on Taxable General Obligation Bonds (Alternative Revenue Source) Series 2018 of Winnebago County, Illinois
- L. Ordinance to Abate the 2020A Alternative Revenue Bond Property Tax Levy for the Year 2023 Payable 2024

- M. Ordinance to Abate the 2020B Alternative Revenue Bond Property Tax Levy for the Year 2023 Payable 2024
- N. Ordinance to Abate the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A Bond Property Tax Levy for the Year 2023 Payable 2024
- O. Ordinance to Abate the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021B Bond Property Tax Levy for the Year 2023 Payable 2024
- P. Ordinance to Abate the General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2022 Bonds Property Tax Levy for the Year 2023 Payable 2024
- Q. Ordinance to Abate Special Tax Roll for 2023 Levy Year for Properties within the Special Service Area for the I-39/Baxter Road County Water District Project
- R. Other Matters
- S. Adjournment

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

Thursday, December 7, 2023

Immediately following the Operations & Administrative Committee Meeting

Present:

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

Others Present:

Steve Schultz, Chief Financial Officer
Lafakeria Vaughn, Civil Bureau Chief, State's Attorney's Office
Marlana Dokken, Director, Chairman's Office of Criminal Justice Initiatives
Hope Edwards, Director, Purchasing
Chris Dornbush, Director of Development Services
Michael Iasparro, Attorney, Hinshaw & Culbertson
Jess Liptzin, WTVO Eyewitness News
Debbie Jarvis, Director of Court Services, 17th Judicial Circuit
Julie McCray-Grotto, Superintendent, Juvenile Detention
Taryn Marko, Deputy Director, Juvenile Division
John Saquisili, IT Specialist, IT Dept.
Deanna Severson, Purchasing Specialist, Purchasing
Paul Arena, County Board Member

Absent:

Jean Crosby

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of November 16, 2023 Minutes
- D. Public Comment – This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the Chairman, please stand and state your name. Thank you.
- E. Juvenile Justice Needs Presentation (Debbie Jarvis)
- F. Resolution to Approve Payment of Stipends to the Regional Superintendent and Assistant Regional Superintendent of Schools (Boone and Winnebago Counties)
- G. Resolution Authorizing Agreement between the County of Winnebago, Illinois, and the YMCA of Rock River Valley for the Project Safe Neighborhoods (PSN) Initiative
- H. Resolution Accepting Award and Authorizing Service Agreement for the Violent Crime Reduction in Illinois Communities (VCRIC) Program
- I. Ordinance for Approval of Budget Amendments for River Bluff Year End Adjustments

- J. Closed Session to Discuss Pending Litigation
- J. Resolution Authorizing Settlement of Pending Litigation (Vasilija Mitrovic v. Susan Goral, et al.)
- L. Other Matters
- M. Adjournment

Call to Order

Chairperson Butitta called the meeting to order at 5:55 PM.

Roll Call

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

Approval of November 16, 2023 Minutes

Chairperson Butitta called for a motion to approve the November 16, 2023 Minutes.

Motion: Chairman 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.

Juvenile Justice Needs Presentation (Debbie Jarvis)

Ms. Jarvis gave a presentation on the Juvenile Detention Center, Juvenile Probation, Juvenile Assessment Center and Day Reporting Center's needs and shared a handout with committee members.

- Discussion followed.

Resolution to Approve Payment of Stipends to the Regional Superintendent and Assistant Regional Superintendent of Schools (Boone and Winnebago Counties)

Motion: Chairperson Butitta. Second: Mr. Hoffman.

Chairperson Butitta called for any discussion.

- Discussion followed.

Motion passed by unanimous voice vote.

Resolution Authorizing Agreement between the County of Winnebago, Illinois, and the YMCA of Rock River Valley for the Project Safe Neighborhoods (PSN) Initiative

Motion: Chairperson Butitta. Second: Mr. Salgado.

Chairperson Butitta called for any discussion.

- Discussion followed.

Motion passed by unanimous voice vote.

Resolution Accepting Award and Authorizing Service Agreement for the Violent Crime Reduction in Illinois Communities (VCRIC) Program

Motion: Chairperson Butitta. Second: Mr. McDonald.

Chairperson Butitta called for any discussion.

- Discussion followed.

Motion passed by unanimous voice vote.

Ordinance for Approval of Budget Amendments for River Bluff Year End Adjustments

Motion: Chairperson Butitta. Second: Mr. Salgado.

Chairperson Butitta called for any discussion.

- Discussion followed.

Motion passed by unanimous voice vote.

Closed Session to Discuss Pending Litigation

Chairperson Butitta called for a motion to enter Closed Session.

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

Motion passed by unanimous voice vote.

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

Chairperson Butitta – No action was taken in Closed Session.

Resolution Authorizing Settlement of Pending Litigation (Vasilija Mitrovic v. Susan Goral, et al.)

Motion: Chairperson Butitta. Second: Mr. Thompson.

Chairperson Butitta called for any discussion.

- Discussion followed.

Motion passed by unanimous voice vote.

Other Matters

ARP Funding Status

Steve Schultz, CFO reviewed the status of ARP funding.

- Discussion followed.

Adjournment

Chairperson Butitta called for a motion to adjourn.

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

Motion to adjourn passed by unanimous voice vote.

Respectfully submitted,

Nancy Bleile

Administrative Assistant

The Winnebago County Coroner's Office

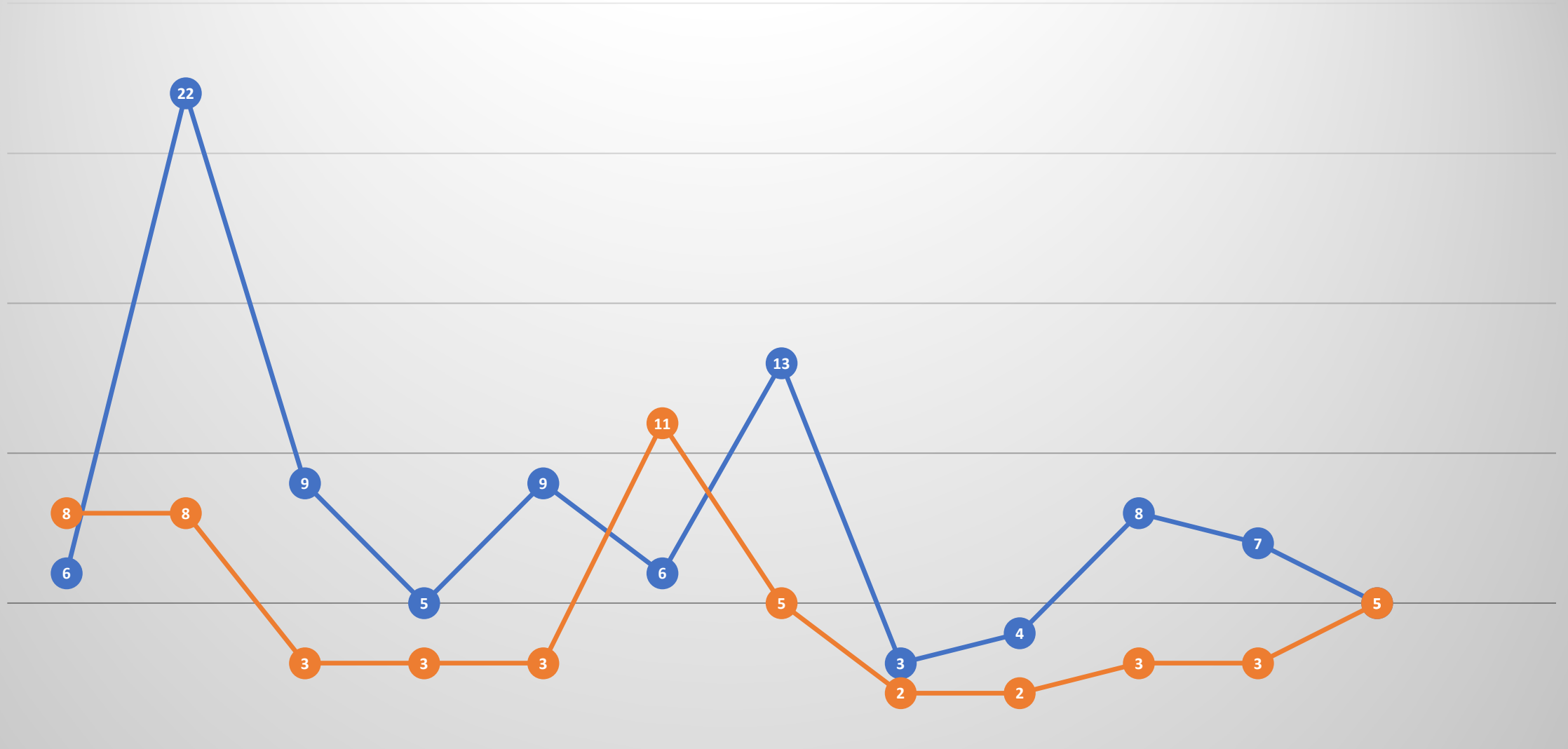


Ciceli McLin
Community Care
Coordinator with the
Winnebago County
Coroner's Office

Overdose Report for 2023

(January-October 2023)

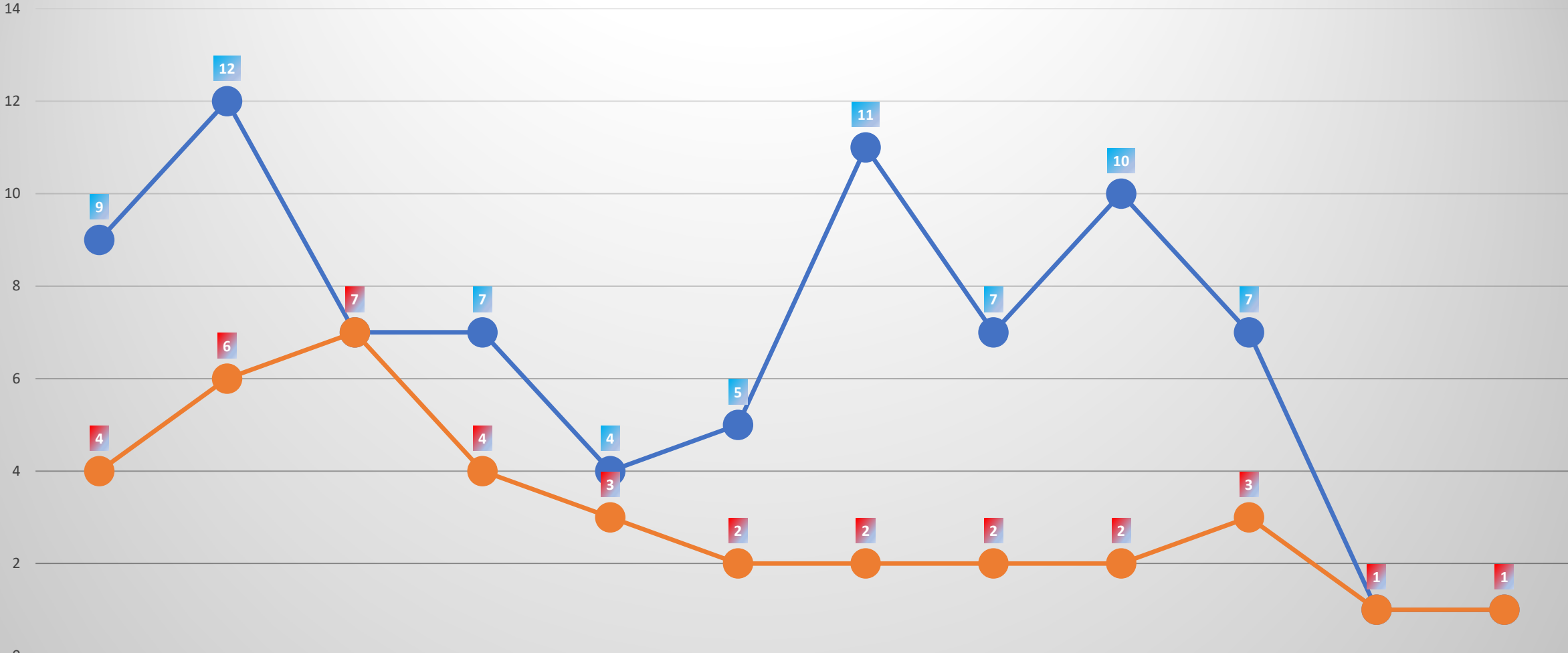
97 Total Overdose Deaths in Winnebago County for 2022



| | January | February | March | April | May | June | July | August | September | October | November | December |
|--------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|
| Male | 6 | 22 | 9 | 5 | 9 | 6 | 13 | 3 | 4 | 8 | 7 | 5 |
| Female | 8 | 8 | 3 | 3 | 3 | 11 | 5 | 2 | 2 | 3 | 3 | 5 |

Male Female

122 Total Number of Overdose Deaths in Winnebago County 2023



| | January | February | March | April | May | June | July | August | September | October | November | December |
|--------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|
| Male | 9 | 12 | 7 | 7 | 4 | 5 | 11 | 7 | 10 | 7 | 1 | 1 |
| Female | 4 | 6 | 7 | 4 | 3 | 2 | 2 | 2 | 2 | 3 | 1 | 1 |

Male Female

In 2022 Winnebago County Deputies took

166

Overdose Calls

In 2023 Winnebago County Deputies took **122** Overdose Calls

This report contains 2023 data from the months of **January-October 2023**.

Cases from November –December of 2023 with pending toxicology reports are **not** included.

Overdose Deaths in Winnebago County

**2022 Total Overdose Deaths Taken Into
Care By Winnebago County Deputies**

166



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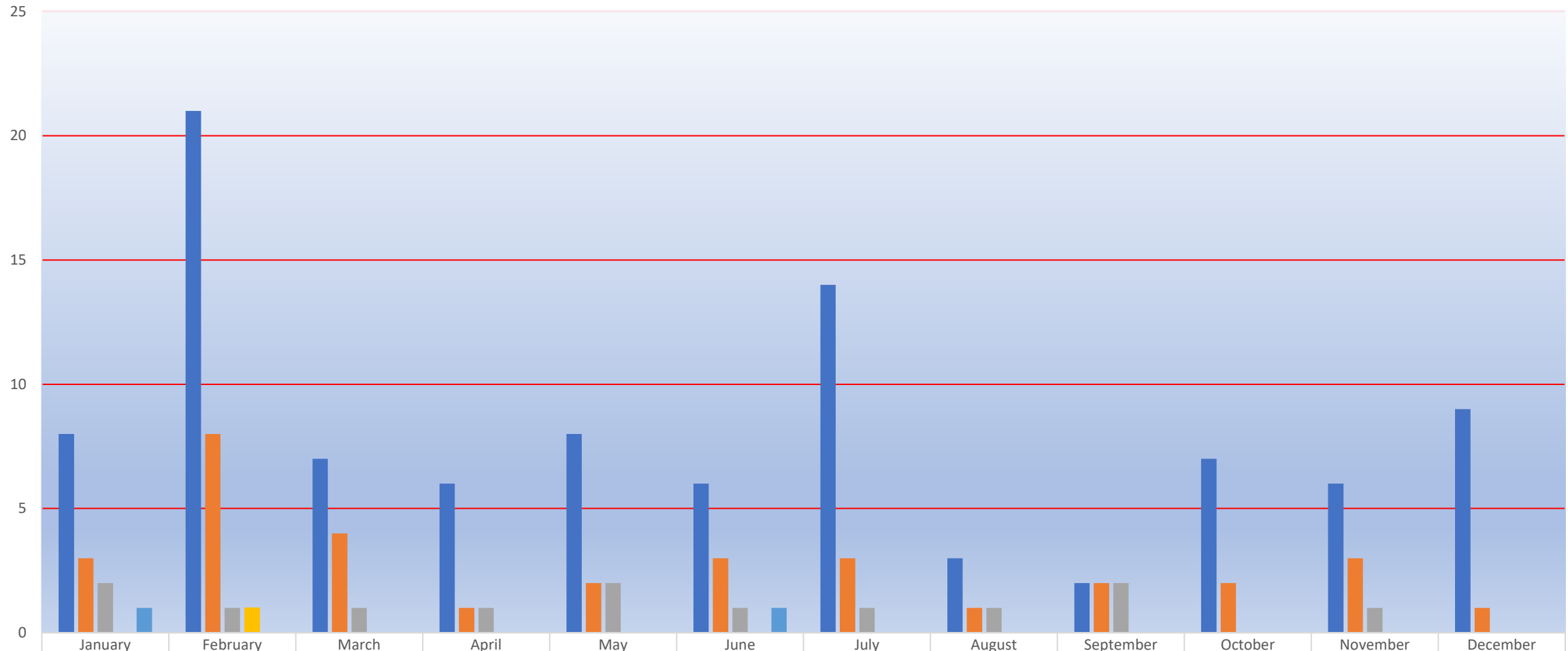
**2023 Total Overdose Deaths Taken Into
Care By Winnebago County Deputies**

122



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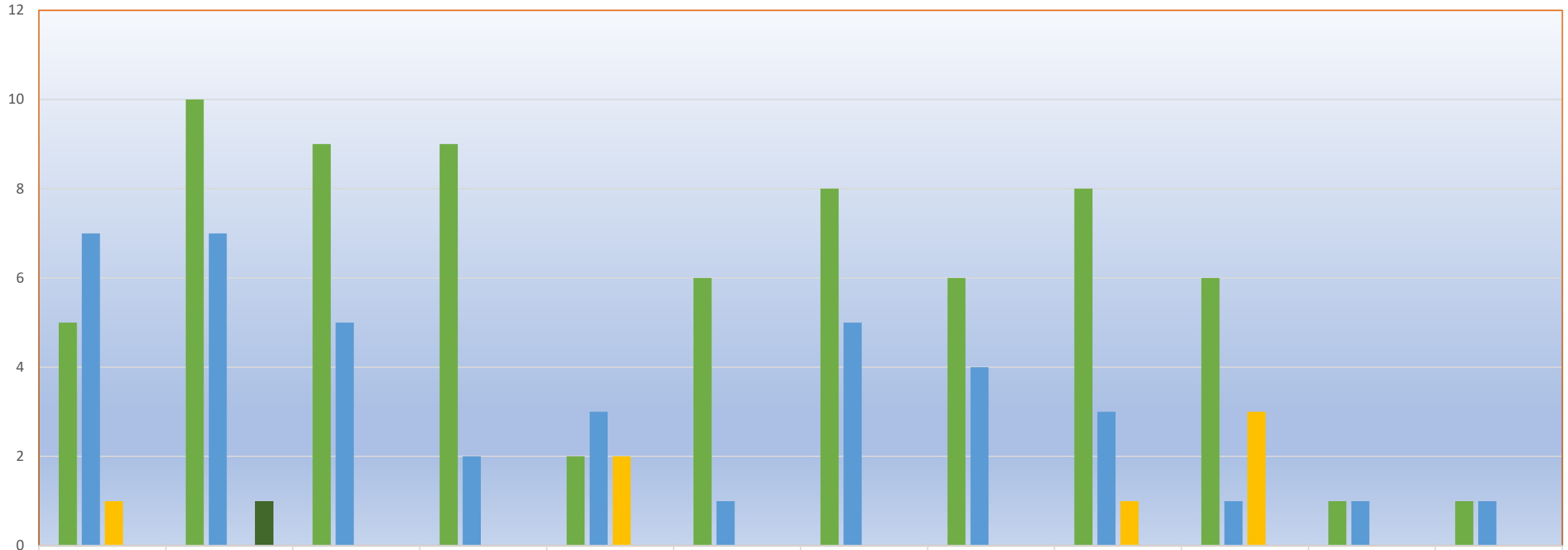
Information Related to Ethnicity for Overdose Deaths in 2022



| | January | February | March | April | May | June | July | August | September | October | November | December |
|--------------------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|
| ■ Caucasian | 8 | 21 | 7 | 6 | 8 | 6 | 14 | 3 | 2 | 7 | 6 | 9 |
| ■ African American | 3 | 8 | 4 | 1 | 2 | 3 | 3 | 1 | 2 | 2 | 3 | 1 |
| ■ Hispanic | 2 | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 2 | 0 | 1 | 0 |
| ■ Asian | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ■ Other | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |

■ Caucasian
 ■ African American
 ■ Hispanic
 ■ Asian
 ■ Other

Information Related to Ethnicity for Overdose Deaths in 2023

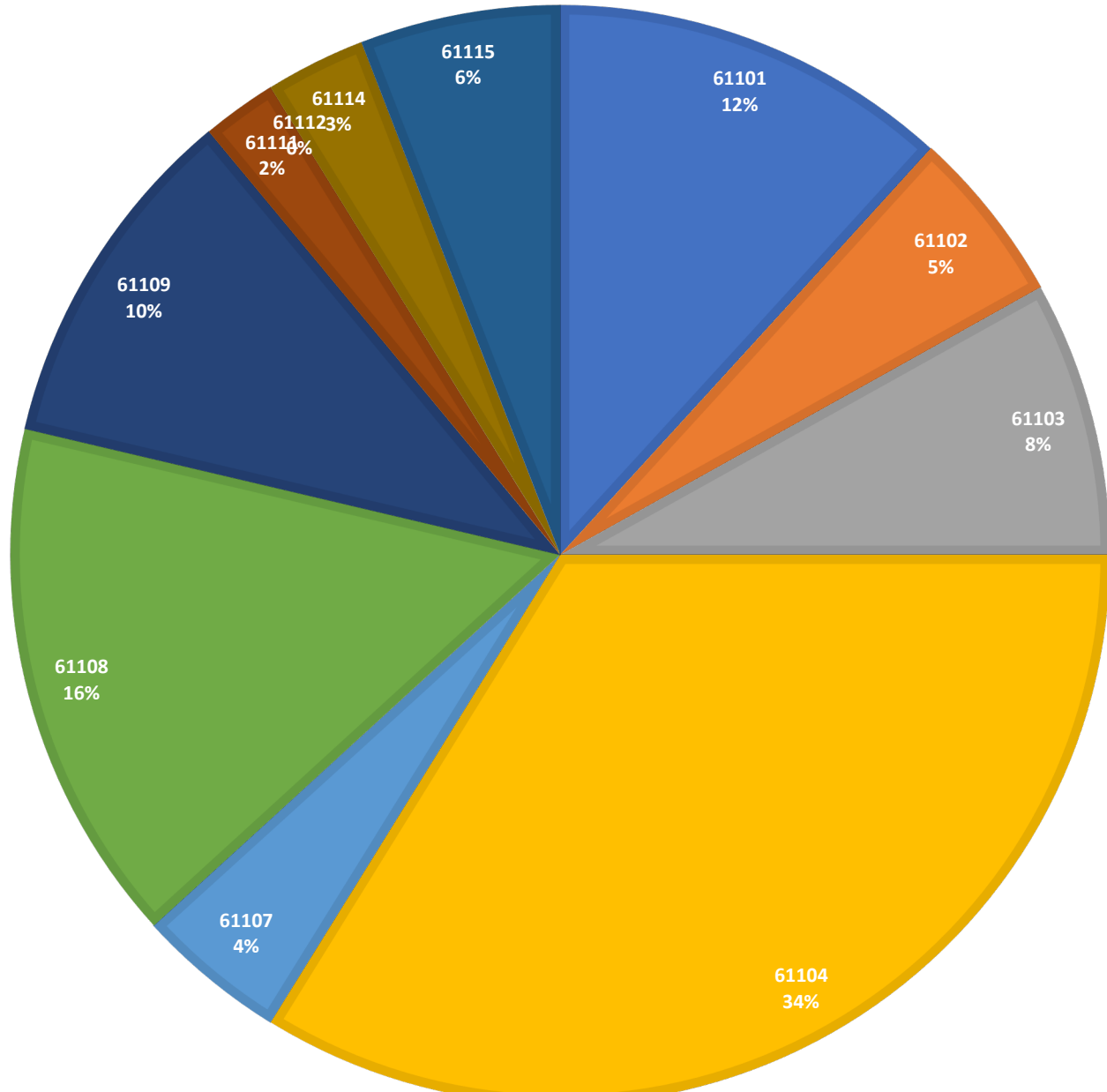


| | January | February | March | April | May | June | July | August | September | October | November | December |
|--------------------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|
| ■ Caucasian | 5 | 10 | 9 | 9 | 2 | 6 | 8 | 6 | 8 | 6 | 1 | 1 |
| ■ African American | 7 | 7 | 5 | 2 | 3 | 1 | 5 | 4 | 3 | 1 | 1 | 1 |
| ■ Hispanic | 1 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 1 | 3 | | |
| ■ Asian | | 1 | | | | | | | | | | |

■ Caucasian
 ■ African American
 ■ Hispanic
 ■ Asian

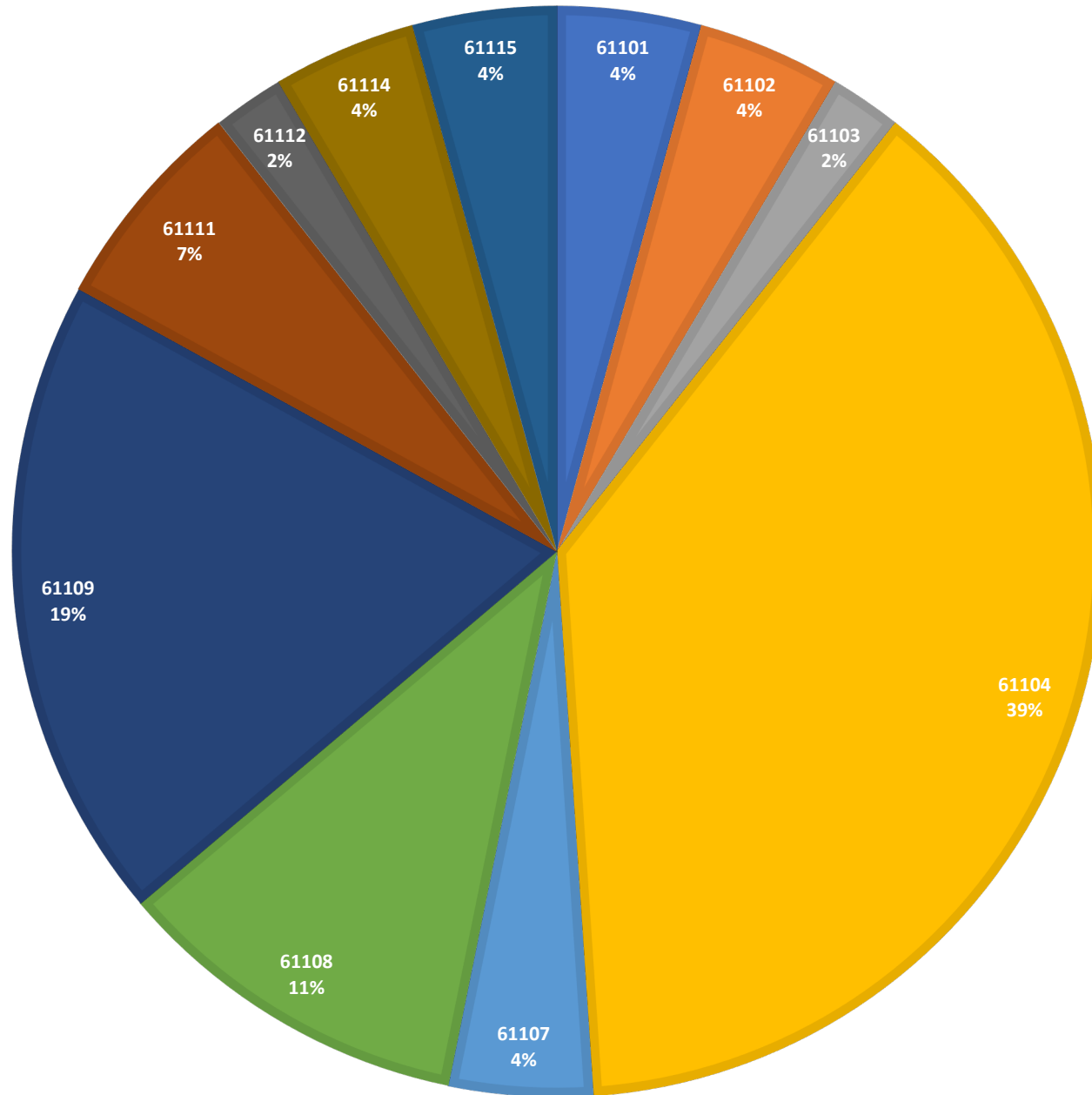
ZIP C ODES 2022

61101 61102 61103 61104 61107 61108 61109 61111 61112 61114 61115



ZIP CODES 2023

■ 61101 ■ 61102 ■ 61103 ■ 61104 ■ 61107 ■ 61108 ■ 61109 ■ 61111 ■ 61112 ■ 61114 ■ 61115 ■



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

For The Month Ended September 30, 2023

| | FY 2021 Actual <i>(Audited)</i> | FY 2022 Actual <i>(Audited)</i> | FY 2023 Revised Annual Budget | FY 2023 Actual <i>(Unaudited)</i> | Variance with Budget <i>Over (Under)</i> | % of Budget <i>(Target 100.00%)</i> |
|---|------------------------------------|------------------------------------|-------------------------------------|---|--|---|
| Revenues | | | | | | |
| Taxes | | | | | | |
| Property, net | 15,701,751 | 18,326,521 | 16,491,000 | 15,563,455 | (927,545) | 94.4% |
| Sales tax | 3,755,060 | 4,612,532 | 4,200,000 | 4,458,986 | 258,986 | 106.2% |
| Quarter-cent sales tax | 9,837,936 | 10,404,621 | 9,743,750 | 10,651,838 | 908,088 | 109.3% |
| Use tax | 2,535,562 | 2,291,346 | 2,605,000 | 2,284,964 | (320,036) | 87.7% |
| Other | 478,663 | 578,354 | - | - | - | - |
| Total taxes | 32,308,972 | 36,213,374 | 33,039,750 | 32,959,243 | (80,507) | 99.8% |
| Intergovernmental | | | | | | |
| State income tax allotments | 7,620,637 | 6,748,581 | 5,305,901 | 6,651,381 | 1,345,480 | 125.4% |
| Replacement tax allotments | 6,405,578 | 15,533,875 | 9,200,000 | 13,969,444 | 4,769,444 | 151.8% |
| Other | 7,597,229 | 9,610,777 | 9,277,091 | 8,596,404 | (680,687) | 92.7% |
| Total intergovernmental | 21,623,444 | 31,893,233 | 23,782,992 | 29,217,229 | 5,434,237 | 122.8% |
| Other | | | | | | |
| Charges for services | 11,877,437 | 7,244,320 | 7,541,742 | 6,740,514 | (801,228) | 89.4% |
| Fines and forfeitures | 3,409,627 | 3,250,854 | 2,078,655 | 3,091,366 | 1,012,711 | 148.7% |
| Licenses and permits | 863,555 | 714,201 | 662,000 | 934,586 | 272,586 | 141.2% |
| Investment income | 13,733 | 215,613 | 75,000 | 2,427,790 | 2,352,790 | 3237.1% |
| Other | 159,348 | 385,715 | 118,990 | 161,431 | 42,441 | 135.7% |
| Total other | 16,323,700 | 11,810,703 | 10,476,387 | 13,355,687 | 2,879,300 | 127.5% |
| Total revenues | 70,256,116 | 79,917,310 | 67,299,129 | 75,532,159 | 8,233,030 | 112.2% |
| Expenditures, current | | | | | | |
| Personnel | 40,545,628 | 42,902,424 | 47,959,455 | 44,830,857 | (3,128,598) | 93.5% |
| Supplies and services | 15,034,320 | 14,412,380 | 15,844,606 | 14,118,892 | (1,725,714) | 89.1% |
| Other | - | - | - | - | - | - |
| Total expenditures, current | 55,579,948 | 57,314,804 | 63,804,061 | 58,949,749 | (4,854,312) | 92.4% |
| Debt Service | | | | | | |
| Principal | 262,485 | 258,044 | 263,180 | 263,179 | (1) | 100.0% |
| Interest | 447,242 | 32,385 | 433,309 | 433,309 | - | 100.0% |
| Capital outlay | 113,034 | 932,557 | 275,000 | 204,142 | (70,858) | 74.2% |
| Total expenditures | 56,402,709 | 58,537,790 | 64,775,550 | 59,850,379 | (4,925,171) | 92.4% |
| Excess of revenues over (under) expenditures | 13,853,407 | 21,379,520 | 2,523,579 | 15,681,780 | | |
| Other financing sources (uses) | | | | | | |
| Property sales | 12,155 | - | - | 40,309 | 40,309 | |
| Issuance of debt | - | - | - | - | - | |
| Transfers in | 1,181,834 | 1,116,099 | 2,589,690 | 2,289,432 | (300,258) | 88.4% |
| Transfers (out) | (19,611) | (2,003,314) | (11,962,539) | (11,661,078) | 301,461 | 97.5% |
| Net change in fund balance | 15,027,785 | 20,492,305 | (6,849,270) | 6,350,443 | | |
| Fund balance, beginning of period (audited) | 26,870,423 | 41,898,208 | | 62,390,513 | | |
| Restatement | - | - | | - | | |
| Fund balance, end of period | 41,898,208 | 62,390,513 | | 68,740,956 | | |

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

For The Month Ended September 30, 2023

| | FY 2021 Actual (Audited) | FY 2022 Actual (Audited) | FY 2023 Revised Annual Budget | FY 2023 Actual (Unaudited) | Variance with Budget Over (Under) | % of Budget (Target 100.00%) |
|---------------------------------|-----------------------------|-----------------------------|-------------------------------------|----------------------------------|---|------------------------------------|
| General Government | | | | | | |
| Board of Review | 87,295 | 90,382 | 91,580 | 91,503 | (77) | 99.9% |
| Building Maintenance | 4,453,783 | 4,465,017 | 5,371,539 | 4,998,093 | (373,446) | 93.0% |
| City Election | 142,786 | 146,755 | 151,156 | 151,156 | - | 100.0% |
| County Auditor | 194,158 | 194,756 | 200,112 | 200,138 | 26 | 100.0% |
| County Board/Chairman | 103,040 | 161,757 | 219,291 | 185,681 | (33,610) | 84.7% |
| County Board/Administrator | 445,298 | 496,490 | 531,893 | 500,964 | (30,929) | 94.2% |
| County Board/Board | 182,841 | 179,612 | 202,120 | 202,120 | - | 100.0% |
| County Clerk | 914,054 | 856,034 | 1,184,381 | 1,006,669 | (177,712) | 85.0% |
| Miscellaneous County | 2,691,040 | 4,592,216 | 4,888,056 | 3,085,413 | (1,802,643) | 63.1% |
| Finance | 619,871 | 647,103 | 804,783 | 804,780 | (3) | 100.0% |
| Human Resources | 266,266 | 261,184 | 333,684 | 245,795 | (87,889) | 73.7% |
| Information Technology | 1,000,987 | 1,454,564 | 1,512,660 | 1,493,551 | (19,109) | 98.7% |
| Purchasing | 198,681 | 234,764 | 308,298 | 300,463 | (7,835) | 97.5% |
| Planning | 650,336 | 750,356 | 870,442 | 822,318 | (48,124) | 94.5% |
| Recorder of Deeds | 404,375 | 289,746 | 329,973 | 259,525 | (70,448) | 78.7% |
| Superintendent of Education | 371,413 | 406,114 | 422,743 | 423,383 | 640 | 100.2% |
| Supervisor of Assessment | 575,734 | 633,589 | 873,091 | 755,397 | (117,694) | 86.5% |
| Treasurer | 414,524 | 425,696 | 497,455 | 477,163 | (20,292) | 95.9% |
| Non-departmental | 1,415,258 | 1,418,074 | 1,424,928 | 1,445,654 | 20,726 | 101.5% |
| Total General Government | 15,131,740 | 17,704,209 | 20,218,185 | 17,449,766 | (2,768,419) | 86.3% |
| Public Safety | | | | | | 370.2% |
| 911 Center | 1,325,255 | 1,385,029 | 1,841,445 | 1,502,391 | (339,054) | 81.6% |
| County Jail | 8,856,182 | - | - | - | - | - |
| Chief Probation Office | 3,535,572 | 3,698,661 | 4,225,933 | 3,876,372 | (349,561) | 91.7% |
| Civil Defense | 128,695 | 139,898 | 221,911 | 148,077 | (73,834) | 66.7% |
| Dependent Children | 39,061 | 113,376 | 165,000 | 110,921 | (54,079) | 67.2% |
| Sheriff's Office | 9,113,780 | 15,908,266 | 18,720,423 | 17,512,112 | (1,208,311) | 93.5% |
| Public Safety Building Costs | 538,830 | 563,226 | 552,761 | 569,451 | 16,690 | 103.0% |
| Non-departmental | 2,490,344 | 3,304,514 | 3,256,979 | 3,326,143 | 69,164 | 102.1% |
| Installment note-principal | 262,485 | 258,045 | 263,180 | 263,179 | (1) | 100.0% |
| Installment note-interest | 447,242 | 32,385 | 27,250 | 27,250 | - | 100.0% |
| Total Public Safety | 26,737,446 | 25,403,400 | 29,274,882 | 27,335,896 | (1,938,986) | 93.4% |
| Judicial | | | | | | |
| State's Attorney | 3,419,654 | 3,566,452 | 3,459,657 | 3,456,361 | (3,296) | 99.9% |
| Clerk of the Circuit Court | 3,122,741 | 3,631,430 | 3,867,804 | 3,859,912 | (7,892) | 99.8% |
| Circuit Court | 2,565,183 | 2,536,216 | 2,449,040 | 2,321,867 | (127,173) | 94.8% |
| Coroner | 1,196,694 | 1,280,798 | 1,482,139 | 1,458,120 | (24,019) | 98.4% |
| Jury Commission | 319,251 | 399,517 | 463,934 | 428,892 | (35,042) | 92.4% |
| Public Defender | 1,634,878 | 1,698,491 | 1,456,445 | 1,429,961 | (26,484) | 98.2% |
| Non-departmental | 2,275,122 | 2,317,277 | 2,103,466 | 2,109,604 | 6,138 | 100.3% |
| Total Judicial | 14,533,523 | 15,430,181 | 15,282,485 | 15,064,717 | (217,768) | 98.6% |
| Transfers out (Capital) | - | - | 708,000 | 708,000 | | |
| Transfers out (Bond Defeasance) | - | - | 5,917,539 | 5,616,078 | | |
| Transfers out (Other) | 19,611 | 2,003,314 | 5,337,000 | 5,337,000 | | |
| Total Expenditures | 56,422,320 | 60,541,104 | 76,738,091 | 71,511,457 | (4,925,173) | 93.2% |

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

For The Month Ended September 30, 2023

| | FY 2021 Actual <i>(Audited)</i> | FY 2022 Actual <i>(Audited)</i> | FY 2023 Revised Annual Budget | FY 2023 Actual <i>(Unaudited)</i> | Variance with Budget Over (Under) | % of Budget <i>(Target 100.00%)</i> |
|---|------------------------------------|------------------------------------|-------------------------------------|---|---|---|
| Revenues | | | | | | |
| Taxes | 33,161,006 | 36,727,199 | 35,000,000 | 37,510,289 | 2,510,289 | 107.2% |
| Intergovernmental revenues | 7,203 | 40,185 | 50,000 | 83,562 | 33,562 | 167.1% |
| Charges for services | - | 4,910,649 | 4,950,085 | 3,660,698 | (1,289,387) | 74.0% |
| Fines and forfeitures | - | 150,890 | 148,365 | 165,650 | 17,285 | |
| Investment income | 3,015 | 23,165 | 10,000 | 371,062 | 361,062 | 3710.6% |
| Other | - | 6,599 | 56,497 | 89,518 | 33,021 | 158.4% |
| Total revenues | 33,171,224 | 41,858,687 | 40,214,947 | 41,880,779 | 1,665,832 | 104.1% |
| Expenditures | | | | | | |
| Personnel | 19,901,210 | 19,522,934 | 25,650,024 | 22,688,833 | (2,961,191) | 88.5% |
| Supplies and services | 1,589,123 | 4,522,169 | 6,123,666 | 5,017,886 | (1,105,780) | 81.9% |
| Debt Service | 115,574 | 194,247 | 115,574 | - | (115,574) | 0.0% |
| Capital outlay | - | - | - | - | - | - |
| Total expenditures | 21,605,907 | 24,239,350 | 31,889,264 | 27,706,719 | (4,182,545) | 86.9% |
| Excess of revenues over (under) expenditures | 11,565,317 | 17,619,337 | 8,325,683 | 14,174,060 | 5,848,377 | |
| Other financing sources (uses) | | | | | | |
| Transfers in | - | 56,540 | 14,000 | 86,268 | 1,665,832 | 6.16 |
| Transfers (out) | (5,066,478) | (5,070,778) | (12,126,011) | (11,916,613) | 209,398 | 98.3% |
| Proceeds from capital lease | - | - | - | - | - | |
| Net change in fund balance | 6,498,839 | 12,605,099 | (3,786,328) | 2,343,715 | (1,248,159) | |
| Fund balance, beginning of period (audited) | 451,948 | 6,950,787 | | 19,555,886 | | |
| Fund balance, end of period | 6,950,787 | 19,555,886 | | 21,899,601 | | |

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

For The Month Ended September 30, 2023

| | FY 2021 Actual <i>(Audited)</i> | FY 2022 Actual <i>(Audited)</i> | FY 2023 Revised Annual Budget | FY 2023 Actual <i>(Unaudited)</i> | Variance with Budget Over (Under) | % of Budget <i>(Target 100.00%)</i> |
|------------------------------------|------------------------------------|------------------------------------|-------------------------------------|---|---|---|
| General Government | | | | | | |
| Contingency budget | - | - | 1,911,304 | - | (1,911,304) | |
| Debt Service Transfer (Annual) | 5,066,478 | 5,070,778 | 3,257,350 | 3,257,350 | - | 100.0% |
| Debt Service Transfer (Defeasance) | - | - | 3,607,019 | 3,607,019 | - | 100.0% |
| CIP Transfer | - | - | 5,261,642 | 5,052,244 | (209,398) | 96.0% |
| Total General Government | 5,066,478 | 5,070,778 | 14,037,315 | 11,916,613 | (2,120,702) | 84.9% |
| Public Safety | | | | | | |
| County Jail | 7,886,533 | 16,770,500 | 18,228,793 | 17,838,759 | (390,034) | 97.9% |
| Chief Probation Office | 614,362 | 654,076 | 923,880 | 826,906 | (96,974) | 89.5% |
| Sheriff's Office | 5,329,759 | - | - | - | - | |
| Crim Justice Initiatives Ofc | 38,678 | 96,445 | 126,390 | 114,278 | (12,112) | 90.4% |
| Non-departmental | 3,748,809 | 2,791,207 | 2,985,037 | 2,811,125 | (173,912) | 94.2% |
| Installment note-principal | 115,574 | 194,247 | 198,181 | - | (198,181) | 0.0% |
| Installment note-interest | - | - | - | - | - | |
| Total Public Safety | 17,733,715 | 20,506,475 | 22,462,281 | 21,591,068 | (871,213) | 96.1% |
| Judicial | | | | | | |
| State's Attorney | 1,456,132 | 1,337,433 | 2,415,321 | 1,920,237 | (495,084) | 79.5% |
| Clerk of the Circuit Court | - | - | 346,136 | 333,446 | (12,690) | 96.3% |
| Circuit Court | 421,366 | 412,460 | 1,236,429 | 1,046,552 | (189,877) | 84.6% |
| Drug Court | 228,703 | 249,642 | 277,283 | 240,945 | (36,338) | 86.9% |
| Public Defender | 909,322 | 945,717 | 1,663,612 | 1,447,523 | (216,089) | 347.4% |
| Alternative Programs | 206,891 | 204,900 | 371,120 | 255,207 | (115,913) | 68.8% |
| Non-departmental | 649,778 | 582,723 | 1,205,778 | 871,739 | (334,039) | 72.3% |
| Total Judicial | 3,872,192 | 3,732,875 | 7,515,679 | 6,115,649 | (1,400,030) | 81.4% |
| Total Expenditures | 26,672,385 | 29,310,128 | 44,015,275 | 39,623,330 | (4,391,945) | 90.0% |



Resolution Executive Summary

Prepared By: Lafakeria S. Vaughn
Committee: Finance Committee
Committee Date: January 18, 2024
Resolution Title: Resolution Authorizing Execution of the Charter Communications Cable Television Franchise Agreement Amendment
County Code: Not Applicable
Board Meeting Date: January 25, 2024

Budget Information:

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

Background Information: Spectrum Mid-America, LLC, an indirect subsidiary of Charter Communications, LLC (Charter Communications) currently provides cable video programming services within unincorporated Winnebago County, Illinois pursuant to a cable television franchise granted by the County of Winnebago, Illinois (“County”) in June, 2013.

The County executed a renewal of its cable franchise agreement with Charter Communications on June 28, 2023 (“Franchise”). The Franchise includes provisions that were not subject to negotiation and thus the Franchise requires modifications and amendment. The prior Franchise agreement which expired by its terms on June 30, 2023, after a mutual sixty (60) day extension, has remained in full force and effect until approval of this Amendment.

Recommendation: Staff concurs

Legal Review: Legal review conducted by the State’s Attorney’s Office

Follow-Up: On behalf of the County, the Winnebago County Board Chairman will execute the Franchise amendment.

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

2024 CR _____

SUBMITTED BY: FINANCE COMMITTEE

SPONSORED BY: JOHN BUTITTA

**RESOLUTION AUTHORIZING EXECUTION OF THE CHARTER
COMMUNICATIONS CABLE TELEVISION FRANCHISE AGREEMENT
AMENDMENT**

WHEREAS, Spectrum Mid-America, LLC, an indirect subsidiary of Charter Communications, LLC (“Charter Communications”) currently provides cable video programming services within unincorporated Winnebago County, Illinois pursuant to a cable television franchise granted by the County of Winnebago, Illinois (“County”) in June, 2013; and

WHEREAS, the County executed a renewal of its cable franchise agreement with Charter Communications, on June 28, 2023 (“Franchise”); and

WHEREAS, the Franchise includes provisions that were not subject to negotiation and thus the Franchise requires modifications and amendment; and

WHEREAS, the prior Franchise agreement which expired by its terms on June 30, 2023, after a mutual sixty (60) day extension, has remained in full force and effect until approval of certain modifications and amendments (“Franchise Amendment”); and

WHEREAS, the County and Charter Communications agree to the Franchise Amendment.

NOW, THEREFORE, BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois, that Joseph V. Chiarelli, the Winnebago County Board Chairman is hereby authorized and directed to execute the Charter Communications Cable Television Franchise Agreement Amendment by and between the County of Winnebago, Illinois and Spectrum Mid-America, LLC, an indirect subsidiary of Charter Communications, LLC, in substantially the same form as set forth in Exhibit A, attached hereto.

BE IT FURTHER RESOLVED, that this Resolution shall be in full force and effect immediately upon its adoption.

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

CHARTER COMMUNICATIONS
CABLE TELEVISION FRANCHISE AGREEMENT AMENDMENT

WHEREAS, cable providers are required to negotiate an agreement for use of public right-of-way with the County of Winnebago, Illinois (“Grantor”); and

WHEREAS, the Grantor executed a renewal of its cable franchise agreement with Spectrum Mid-America, LLC, an indirect subsidiary of Charter Communications, LLC (“Grantee”), on June 28, 2023 (“Franchise”); and

WHEREAS, the Franchise includes provisions that were not subject to negotiation and thus the Franchise requires modifications and amendment prior to Grantee’s acceptance; and

WHEREAS, the prior Franchise agreement which expired by its terms on June 30, 2023, after a mutual sixty (60) day extension, has remained in full force and effect until approval of certain modifications and amendments (“Franchise Amendment”); and

WHEREAS, Grantor and Grantee agree to the following Franchise Amendment;

NOW, THEREFORE, THE FOLLOWING AMENDMENTS ARE MADE:

First, in Section 1 of the Franchise, the definition of “Grantee” is replaced with the following:

“Grantee” shall mean Spectrum Mid-America, LLC.

In addition, the following term shall be added to Section 1 of the Franchise:

“Effective Date” of the Franchise and Franchise Amendment will take effect and be in full force from such date of acceptance by Grantee recorded on the signature page of this Franchise Amendment.

Second, Sections 2.2, 4.6, 4.7, 6.1 and 7.2 of the Franchise are deleted and replaced with the following:

Section 2.2 Term of Franchise. The term of the Franchise granted hereunder shall terminate on June 27, 2033, unless the Franchise is renewed or is lawfully terminated in accordance with the terms of this Franchise Agreement and/or applicable law. Upon passage and approval of this Franchise Agreement, the Parties acknowledge that this Franchise Agreement is intended to replace all existing franchise agreements – including the prior Franchise with the Grantee, regardless of whether said prior Franchise or franchise agreements are in effect.

Section 4.6 Service to School Buildings and Governmental Facilities. Grantee shall comply with complimentary service provisions of 220 ILCS 5/22-501(f) and any other applicable federal laws.

Section 4.7 Emergency Alerts. Grantee shall comply with 47 U.S.C. 544(g) and all regulations issued pursuant thereto with respect to an Emergency Alert System (“EAS”).

Section 6.1 Transfer of Cable System or Franchise or Control of Grantee. The Franchise granted hereunder shall not be assigned, other than by operation of law or to an entity controlling, controlled by, or under common control with the Grantee, without the prior consent of the Grantor, such consent not to be unreasonably withheld or delayed. No such consent shall be required, however, for a transfer in trust, by mortgage, by other hypothecation, or by assignment of any rights, title, or interest of the Grantee in the Franchise or Cable System to secure indebtedness. Within thirty (30) days of receiving a request for transfer, the Grantor shall notify the Grantee in writing of any additional information it reasonably requires to determine the legal, financial and technical qualifications of the transferee. If the Grantor has not taken action on the Grantee’s request for transfer within one hundred twenty (120) days after receiving such request, consent by the Grantor shall be deemed given.

Section 7.2 Indemnification. The Grantee shall, by acceptance of the Franchise granted herein, defend the Grantor, its officers, elected officials, boards, commissions, agents, and employees for all claims for injury or damages to any Person or property caused by the Grantee in the construction or operation of the Cable System and in the event of a determination of liability shall indemnify and hold Grantor, its officers, elected officials, boards, commissions, agents, and employees harmless from any and all liabilities, claims, demands, or judgments growing out of any injury or damages to any Person or property arising out of the Grantee’s construction, repair, extension, maintenance, operation or removal of its wires, poles or other equipment of any kind or character used in connection with the operation of the Cable System, provided that the Grantor shall give the Grantee reasonably prompt written notice of its obligation to indemnify the Grantor at least ten (10) days prior to the deadline for the response or if no such deadline exists not later than thirty (30) days of receipt of a claim or action pursuant to this section. In the event any such claim arises, the Grantor shall tender the defense thereof to the Grantee and the Grantee shall have the right to defend, settle or compromise any claims arising hereunder and the Grantor shall cooperate fully herein. If the Grantor determines in good faith that its interests cannot be represented by the Grantee, the Grantee shall be excused from any obligation to represent the Grantor. Notwithstanding the foregoing, the Grantee shall not be obligated to indemnify the Grantor for any damages, liability or claims resulting from the willful misconduct or negligence of the Grantor, its officers, elected officials, boards, commissions, agents, and employees or for the Grantor’s use of the Cable System. Nothing herein shall be construed to limit the Grantee’s duty to indemnify the Grantor by reference to the limits of insurance coverage described in this Agreement.

Third, Sections 7.2.1 and 7.2.2 are deleted in their entirety.

Fourth, Section 8 is deleted in its entirety.

All other sections of the Franchise are approved and accepted by the Grantor and Grantee and shall take effect as of the Effective Date.

APPROVED this ____ day of _____, 2024

County of Winnebago, Illinois

By: _____

Print Name: Joseph V. Chiarelli

Title: Chairman of the County Board
of the County of Winnebago, Illinois

ACCEPTED this ____ day of _____, 2024

Spectrum Mid-America, LLC

By: Charter Communications Inc., its Manager

By: _____

Print Name: Paul Abbott

Title: Vice President, Local Government Affairs &
Franchising
Charter Communications, Inc.

CABLE TELEVISION FRANCHISE AGREEMENT
BY AND BETWEEN
THE COUNTY OF WINNEBAGO, ILLINOIS
And
CHARTER COMMUNICATIONS

This Cable Television Franchise Agreement (hereinafter, the “Agreement” or “Franchise Agreement”) is made between the County of Winnebago, Illinois (hereinafter, the “County”) and Spectrum Mid-America, LLC, locally known as Charter Communications, (hereinafter, “Grantee”) this _____ day of _____, 2023 (the “Effective Date”).

The County, having determined that the financial, legal, and technical abilities of the Grantee are reasonably sufficient to provide the services, facilities, and equipment necessary to meet the future cable-related needs of the community, desires to enter into this Franchise Agreement with the Grantee for the construction, operation and maintenance of a Cable System on the terms and conditions set forth herein.

This agreement is entered into by and between the parties under the authority of and shall be governed by the Cable Act.

SECTION 1: Definition of Terms

For the purpose of this Franchise Agreement, capitalized terms, phrases, words, and abbreviations shall have the meanings ascribed to them in the Cable Act, unless otherwise defined herein.

"Cable Act" or "Act" means the Cable Communications Policy Act of 1984, as amended by the Cable Consumer Protection and Competition Act of 1992 and the Telecommunications Act of 1996, 47 U.S.C. §§ 521 et seq., as the same may be amended from time to time.

"Cable Service" or “Service” means the one-way transmission to Subscribers of Video Programming or Other Programming Service and Subscriber interaction, if any, which is required for the selection or use of such Video Programming or other programming service.

“Cable System” or “System,” has the meaning set forth in 47 U.S.C. § 522 of the Cable Act, and means Grantee's facilities, consisting of a set of closed transmission paths and associated signal generation, reception and control equipment, that is designed to provide Cable Service which includes Video Programming and which is provided to multiple Subscribers within the Franchise Area, but such term does not include (i) a facility that serves only to re-transmit the television signals of one or more television

broadcast stations; (ii) a facility that serves Subscribers without using any public right-of-way, (iii) a facility of a common carrier which is subject, in whole or in part, to the provisions of Title II of the Communications Act of 1934, as amended, except that such a facility shall be considered a Cable System (other than for purposes of section 621(c) of the Cable Act) to the extent such facility is used in the transmission of Video Programming directly to Subscribers, unless the extent of such use is solely to provide Interactive On-Demand Services; (iv) an open video system that complies with section 653 of the Cable Act; or (v) any facilities of any electric utility used solely for operating its electric utility systems.

“Channel” or “Cable Channel” means a portion of the electromagnetic frequency spectrum which is used in a cable system and which is capable of delivering a television channel as a television channel is defined by the Federal Communications Commission by regulation.

“County” means the County of Winnebago, Illinois or the lawful successor, transferee, designee, or assignee thereof.

“Customer” means a Person who lawfully receives and pays for Cable Service with the Grantee’s express permission.

“FCC” means the Federal Communications Commission, or successor governmental entity thereto.

“Franchise” means the initial authorization, or renewal thereof, issued by the County, whether such authorization is designated as a franchise, agreement, permit, license, resolution, contract, certificate, ordinance or otherwise, which authorizes the construction and operation of the Cable System.

“Franchise Agreement” or “Agreement” shall mean this Agreement and any amendments or modifications hereto.

“Franchise Area” means the unincorporated areas within the present legal boundaries of the County as of the Effective Date, and shall also include any additions thereto, by annexation or other legal means as provided in this Agreement.

“Grantee” shall mean Charter Cable Partners, LLC.

“Gross Revenue” means the Cable Service revenue received by the Grantee from the operation of the Cable System in the Franchise Area to provide Cable Services, calculated in accordance with generally accepted accounting principles. Cable Service revenue includes monthly basic, premium and pay-per-view video fees, advertising and home shopping revenue, installation fees, equipment rental fees, and late fees. Gross revenues shall also include such other revenue sources directly related to Cable Service delivered over the Cable System as may hereafter develop, provided that such revenues, fees, receipts, or charges are deemed lawful and to be included in the gross revenue base for purposes of computing the Franchising Authority’s permissible franchise fee under the Cable Act, as amended from time to time. Gross Revenue shall not include

refundable deposits, bad debt, investment income, programming launch support payments, advertising sales commissions and third party agency fees, nor any taxes, fees or assessments imposed or assessed by any governmental authority. Gross Revenues shall include amounts collected from Subscribers for Franchise Fees pursuant to *County of Dallas, Texas v. F.C.C.*, 118 F.3d 393 (5th Cir. 1997), and amounts collected from non-Subscriber revenues in accordance with the Court of Appeals decision resolving the case commonly known as the "Pasadena Decision," *County of Pasadena, California et. al., Petitions for Declaratory Ruling on Franchise Fee Pass Through Issues*, CSR 5282-R, *Memorandum Opinion and Order*, 16 FCC Rcd. 18192 (2001), and *In re: Texas Coalition of Cities for Utility Issues v. F.C.C.*, 324 F.3d 802 (5th Cir. 2003).

"Initial Franchise Service Area" means that portion of the Franchise Area served by the Grantee's Cable System as of the Effective Date of this Franchise Agreement.

"Person" means any natural person or any association, firm, partnership, joint venture, corporation, or other legally recognized entity, whether for-profit or not-for-profit, but shall not mean the County.

"Public Way" shall mean the surface of, and the space above and below, any public street, highway, freeway, bridge, land path, alley, court, boulevard, sidewalk, way, lane, public way, drive, circle or other public right-of-way, including, but not limited to, public utility easements, dedicated utility strips, or easements dedicated for compatible uses and any temporary or permanent fixtures or improvements located thereon now or hereafter held by the County in the Franchise Area, which shall entitle the County and the Grantee to the use thereof for the purpose of installing, operating, repairing, and maintaining the Cable System. Public Way shall also mean any easement now or hereafter held by the County within the Franchise Area for the purpose of public travel, or for utility or public service use dedicated for compatible uses, and shall include other easements or rights-of-way as shall within their proper use and meaning entitle the County and the Grantee to the use thereof for the purposes of installing, operating, and maintaining the Grantee's Cable System over poles, wires, cables, conductors, ducts, conduits, vaults, manholes, amplifiers, appliances, attachments, and other property as may be ordinarily necessary and pertinent to the Cable System.

SECTION 2: Grant of Authority

2.1. The County hereby grants to the Grantee a nonexclusive Franchise authorizing the Grantee to construct and operate a Cable System in the Public Ways within the Franchise Area, and for that purpose to erect, install, construct, repair, replace, reconstruct, maintain, or retain in any Public Way such poles, wires, cables, conductors, ducts, conduits, vaults, manholes, pedestals, amplifiers, appliances, attachments, and other related property or equipment as may be necessary or appurtenant to the Cable System, and to provide such services over the Cable System as may be lawfully allowed.

2.2. Term of Franchise. The term of the Franchise granted hereunder shall be ten (10) years from the Effective Date, unless the Franchise is renewed or is lawfully terminated in accordance with the terms of this Franchise Agreement and/or applicable law. Upon passage and approval of this Franchise Agreement, the Parties acknowledge that this Franchise Agreement is intended to replace all existing franchise agreements – including the prior Franchise with the Grantee, regardless of whether said prior Franchise or franchise agreements are in effect.

2.3. Renewal. Any renewal of this Franchise shall be governed by and comply with the provisions of Section 626 of the Cable Act, as amended.

2.4. Police Powers. Nothing in this Franchise Agreement shall be construed as an abrogation by the County of any of its police powers to adopt and enforce generally applicable ordinances deemed necessary for the health, safety, and welfare of the public, and the Grantee shall comply with all generally applicable laws and ordinances enacted by the County pursuant to such police power.

2.5 Reservation of Authority. Nothing in this Franchise Agreement shall (A) abrogate the right of the County to perform any public works or public improvements of any description, (B) be construed as a waiver of any codes or ordinances of general applicability promulgated by the County, or (C) be construed as a waiver or release of the rights of the County in and to the Public Ways.

2.6. Competitive Equity.

2.6.1. No cable system shall be allowed to occupy or use the public right-of-way of the Franchise Area or be allowed to operate without a Franchise.

2.6.2. In the event the County grants an additional Franchise to use and occupy the public right-of-way for the purposes of operating a Cable System, the additional Franchise shall only be granted in accordance with the Illinois Level Playing Field Statute, 55 ILCS 5/5-1095.

2.6.3. In the event an application for a new cable television franchise or other similar authorization is filed with the County proposing to serve the Franchise Area, in whole or in part, the County shall serve or require to be served a copy of such application upon any existing Company or incumbent cable operator by registered or certified mail or via nationally recognized overnight courier service.

2.6.4. During the term of this Franchise Agreement and any extension or renewal thereof, no application fee or Security Fund shall be required of the Grantee for any permit required by the County, provided that Grantee shall have timely made all payments to the County pursuant to Section 5.1 of this Franchise Agreement.

2.6.5. Provided that appropriate vehicle safety markings have been deployed, Grantee's vehicles shall be exempt from parking restrictions of the County while used in the course of installation, repair and maintenance work on the Cable System.

SECTION 3: Construction and Maintenance of the Cable System

3.1. Except as may be otherwise provided in this Franchise Agreement, Grantee shall comply with all generally applicable rules and regulations, including amendments thereto, as established by the Winnebago County Highway Department pertaining to the occupancy and use of the Public Way that are generally applicable to all occupants and users of the Public Way. Grantee shall be a member of the Joint Utility Location Information for Underground Excavator (J.U.L.I.E.).

3.2. Aerial and Underground Construction. At the time of Cable System construction, if all of the transmission and distribution facilities of all of the respective public or municipal utilities in any area of the Franchise Area are underground, the Grantee shall place its Cable Systems' transmission and distribution facilities underground, provided that such underground locations are actually capable of accommodating the Grantee's cable and other equipment without technical degradation of the Cable System's signal quality. Where the transmission or distribution facilities of the respective public or municipal utilities are both aerial and underground, the Grantee shall have the discretion to construct, operate, and maintain all of its transmission and distribution facilities, or any part thereof, aurally or underground. Nothing in this Section shall be construed to require the Grantee to construct, operate, or maintain underground any ground-mounted appurtenances such as customer taps, line extenders, system passive devices, amplifiers, power supplies, pedestals, or other related equipment.

3.3. Undergrounding and Beautification Projects. In the event all users of the Public Way relocate aerial facilities underground as part of an undergrounding or neighborhood beautification project, Grantee shall participate in the planning for relocation of its aerial facilities contemporaneously with other utilities. Grantee's relocation costs shall be included in any computation of necessary project funding by the municipality or private parties. Grantee shall be entitled to reimbursement of its relocation costs from public or private funds raised for the project and made available to other users of the Public Way. Grantee shall be entitled to reimbursement of its relocation costs from public or private funds, or payment in advance from private funds, allocated for the project to the same extent as such funds are made available to other users of the Rights-of-Way, provided that any utility's exercise of authority granted under its tariff to charge consumers for the cost of the project shall not be considered to be public or private funds.

3.4. The Grantee shall not be required to relocate its facilities unless it has been afforded at least sixty (60) days notice of the necessity to relocate its facilities. Upon adequate notice the Grantee shall provide a written estimate of the cost associated with the work necessary to relocate its facilities. In instances where a third party is seeking the relocation of the Grantee's facilities or where the Grantee is entitled to reimbursement pursuant to the preceding Section, the Grantee shall not be required to perform the relocation work until it has received payment for the relocation work.

SECTION 4: Service Obligations

4.1. General Service Obligation. It shall be Grantee's policy to make Cable Service available beyond the Initial Franchise Service Area to every residential dwelling unit within the Franchise Area where the minimum density is at least thirty (30) dwelling units per mile and within one (1) mile of the existing Cable System's technically feasible connection point. Subject to the density requirement, Grantee shall offer Cable Service to all new homes or previously unserved homes located within 125 feet of the Grantee's distribution cable. Notwithstanding the foregoing, the Grantee (a) shall have the right, but not the obligation, to extend the Cable System into any portion of the Franchise Area where another operator is providing Cable Service, and (b) shall not be obligated to provide Cable Service to any area which is financially or technically infeasible.

4.1.1. The Grantee may elect to provide Cable Service to areas not meeting the above density and distance standards. The Grantee may impose an additional charge in excess of its regular installation charge for any service installation requiring a drop in or line extension in excess of the above standards. Any such additional charge shall be computed on a time plus materials basis plus a reasonable rate of return.

4.2. Programming. The Grantee agrees to provide cable programming services in the following broad categories:

| | | |
|-----------------------------------|-----------------------|-----------------|
| Children's | General Entertainment | Family Oriented |
| Ethnic/Minority | Sports | Weather |
| Arts, Culture and Performing Arts | News & Information | Educational |

Pursuant and subject to federal law, all Video Programming decisions, excluding PEG Access Programming, are at the sole discretion of the Grantee.

4.3. Technical Standards. The Grantee shall comply with all applicable technical standards of the FCC as published in 47 C.F.R., Part 76, Subpart K, as amended from time to time.

4.4. New Developments. The County shall provide the Grantee with written notice of the issuance of building or development permits within the Franchise Area for projects requiring undergrounding of cable facilities at the time of notice to all other utilities or like occupants of the County's rights-of-way. The County agrees to require the builder or developer, as a condition of issuing the permit, to give the Grantee access to open trenches for deployment of cable facilities and at least sixty (60) business days written notice of the date of availability of open trenches.

4.5. Annexations. The County shall notify the Grantee of any and all planned developments within the Franchise Area or those located in areas expected to be annexed. Such notices shall be provided at the time of notice to all other utilities or like occupants of the County's rights-of-way. The County shall provide summaries of all planned developments in the County or the areas expected to be annexed. Said notice is to allow the Grantee sufficient foresight into the future demands on its design, engineering,

construction and capital resources. Should the County fail to provide advance notice of such developments the Grantee shall be allowed an adequate time to prepare, plan and provide a detailed report as to the timeframe for it to construct its facilities and provide the services required under this Franchise.

4.6. Service to School Buildings and Governmental Facilities.

4.6.1. The County may request that Grantee provide Cable Service and the corresponding equipment to the location(s) specified in Attachment A and shall specify the requested level of services and number of outlets for each location. Upon written notice to Grantee, the County may unilaterally amend Attachment A to add or remove locations provided any additional locations are “eligible” under 220 ILCS. 5/22 501(f). The County shall notify Grantee in writing whether it wishes to be invoiced at standard rates as disclosed by Grantee for these services and equipment or to have the charges deducted from the franchise fee payment due pursuant to this franchise (consistent with the Federal Communications Commission’s (FCC) Third 621 Report and Order, 84 Fed. Reg. 44,725-01). Eligible buildings shall not include buildings leased to non-governmental third parties or buildings such as storage facilities at which government employees are not regularly stationed.

4.6.2. Long Drops. The Grantee may impose an additional charge in excess of its regular installation charge for any service installation requiring a drop or line extension in excess of a Standard Installation. Any such additional charge shall be computed on a time plus materials basis to be calculated on that portion of the installation that exceeds a Standard Installation.

4.7. Emergency Alerts. At all times during the term of this Franchise Agreement, the Grantee shall provide and maintain an “Emergency Alert System” (“EAS”) consistent with applicable Federal law and regulation – including 47 C.F.R., Part 11 and the State of Illinois “Emergency Alert System” plan, as it may be amended from time to time. The County agrees to indemnify and hold the Grantee harmless from any damages or penalties arising solely out of the negligence of the County, its employees or agents in using such system.

4.8. Customer Service Obligations. The County and Grantee acknowledge that the customer service standards and customer privacy protections are set forth in the Cable and Video Customer Protection Law, 220 ILCS 5/22-501 *et seq.*, and enforcement of such requirements and standards and the penalties for non-compliance with such standards shall be consistent with the Cable and Video Customer Protection Law, 220 ILCS 5/22-501 *et seq.*

SECTION 5: Oversight and Regulation by County

5.1. Franchise Fees. The Grantee shall pay to the County a Franchise Fee in an amount equal to five percent (5%) of annual Gross Revenues received from the operation

of the Cable System to provide Cable Service in the Franchise Area; provided, however, that Grantee shall not be compelled to pay any higher percentage of fees than any other video service provider providing service in the Franchise Area. The payment of Franchise Fees shall be made on a quarterly basis and shall be due forty-five (45) days after the close of each calendar quarter. If mailed, the Franchise Fee shall be considered paid on the date it is postmarked. Each Franchise Fee payment shall be accompanied by a report prepared by a representative of the Grantee showing the basis for the computation of the franchise fees paid during that period. Any undisputed Franchise Fee payment which remains unpaid in whole or in part, after the date specified herein, shall be delinquent. For any delinquent Franchise Fee payments, Grantee shall make such payments including interest at the prime lending rate as quoted by Chase Bank U.S.A or its successor, from the time of the discovery of the delinquent payment until the date paid. Any undisputed overpayments made by Grantee to the County shall be returned or credited upon discovery of such overpayment and shall be payable within thirty (30) days of the receipt of written notice from Grantee.

5.1.1. Change in Amount. The Parties acknowledge that, at present, the Cable Act limits the County to collection of a maximum permissible Franchise Fee of five percent (5%) of Gross Revenues. If, during the term of this Agreement, the Cable Act is modified so that the County would otherwise be authorized to collect a Franchise fee at a rate greater than five percent (5%) of Gross Revenues, the County may unilaterally amend this Agreement to increase the required percentage to be paid by the Grantee to the County up to the amount permitted by the Cable Act, provided that: (i) such amendment is competitively neutral; (ii) the County conducts a public hearing on the proposed amendment; (iii) the County approves the amendment by ordinance; and (iv) the County notifies Grantee at least ninety (90) days prior to the effective date of such an amendment. In the event a change in state or federal law reduces the maximum permissible franchise fee percentage that may be collected, the parties agree the Grantee shall reduce the percentage of franchise fees collected to the lower of: (i) the maximum permissible franchise fee percentage; (ii) the lowest franchise fee percentage paid by than any other cable provider granted a cable franchise by the County pursuant to Title 47; or, (iii) such franchise fee percentage as may be approved by the County, provided that: (a) such amendment is competitively neutral; (b) the amendment is in compliance with the change in state or federal law; (c) the County approves the amendment by ordinance; and (d) the County notifies Grantee at least ninety (90) days prior to the effective date of such an amendment.

5.1.2. Taxes Not Included. The Grantee acknowledges and agrees that the term "Franchise Fee" does not include any tax, fee, or assessment of general applicability (including any such tax, fee, or assessment imposed on both utilities and Cable Operators on their services but not including a tax, fee, or assessment which is unduly discriminatory against Cable Operators or Cable Subscribers).

5.2. Franchise Fees Subject to Audit. The County and Grantee acknowledge that the audit standards are set forth in the Illinois Counties Code at 55 ILCS 5/5-1095.1 (County Franchise Fee Review; Requests For Information). Any audit shall be conducted in accordance with generally applicable auditing standards.

5.2.1 In accordance with 55 ILCS 5/5-1095.1 the County shall provide on an annual basis, a complete list of addresses within the corporate limits of the County. If an address is not included in the list or if no list is provided, the Grantee shall be held harmless for any franchise fee underpayments (including penalty and interest) from siting errors if it used a reasonable methodology to assign the address or addresses to the County.

5.3. Proprietary Information. Notwithstanding anything to the contrary set forth in this Agreement, the Grantee shall not be required to disclose information which it reasonably deems to be proprietary or confidential in nature, with the exception of the information directly related to an audit of Franchise Fees as set forth in Section 5.2. The County agrees to treat any information disclosed by the Grantee as confidential and only to disclose it to those employees, representatives, and agents of the County that have a need to know in order to enforce this Franchise Agreement and who agree to maintain the confidentiality of all such information. For purposes of this Section, the terms “proprietary or confidential” include, but are not limited to, information relating to the Cable System design, customer lists, marketing plans, financial information unrelated to the calculation of Franchise Fees or rates pursuant to FCC rules, or other information that is reasonably determined by the Grantee to be competitively sensitive. Grantee may make proprietary or confidential information available for inspection but not copying or removal by the Franchise Authority’s representative. In the event that the County has in its possession and receives a request under the Illinois Freedom of Information Act (5 ILCS 140/1 *et seq.*), or similar law for the disclosure of information the Grantee has designated as confidential, trade secret or proprietary, the County shall notify Grantee of such request and cooperate with Grantee in opposing such request. Grantee shall indemnify and defend the County from and against any claims arising from the County’s opposition to disclosure of any information Grantee designates as proprietary or confidential. Compliance by the County with an opinion or directive from the Illinois Public Access Counselor or the Illinois Attorney General under the Illinois Freedom of Information Act, 5 ILCS 140/1 *et seq.*, or with a decision or order of a court with jurisdiction over the County, shall not be a violation of this Section.

SECTION 6: Transfer of Cable System or Franchise or Control of Grantee

6.1. Neither the Grantee nor any other Person may transfer the Cable System or the Franchise without the prior written consent of the County, which consent shall not be unreasonably withheld or delayed. No transfer of control of the Grantee, defined as an acquisition of fifty-one percent (51%) or greater ownership interest in Grantee, shall take place without the prior written consent of the County, which consent shall not be unreasonably withheld or delayed. No consent shall be required, however, for (i) a transfer in trust, by mortgage, hypothecation, or by assignment of any rights, title, or interest of the Grantee in the Franchise or in the Cable System in order to secure indebtedness, or (ii) a transfer to an entity directly or indirectly owned or controlled by Charter Cable Partners, LLC. Within thirty (30) days of receiving a request for consent, the County shall, in accordance with FCC rules and regulations, notify the Grantee in

writing of the additional information, if any, it requires to determine the legal, financial and technical qualifications of the transferee or new controlling party. If the County has not taken final action on the Grantee's request for consent within one hundred twenty (120) days after receiving such request, consent shall be deemed granted.

SECTION 7: Insurance and Indemnity

7.1. **Insurance.** Throughout the term of this Franchise Agreement, the Grantee shall, at its own cost and expense, maintain Commercial General Liability Insurance and provide the County certificates of insurance designating the County and its officers, boards, commissions, councils, elected officials, agents and employees as additional insureds and demonstrating that the Grantee has obtained the insurance required in this Section. Such policy or policies shall be in the minimum amount of one million dollars (\$1,000,000.00) for bodily injury or death to any one person, and two million dollars (\$2,000,000.00) for bodily injury or death of any two or more persons resulting from one occurrence, and one million dollars (\$1,000,000.00) for property damage resulting from any one accident. Such policy or policies shall be non-cancelable except upon thirty (30) days prior written notice to the County. The Grantee shall provide workers' compensation coverage in accordance with applicable law. The Grantee shall indemnify and hold harmless the County from any workers compensation claims to which the Grantee may become subject during the term of this Franchise Agreement.

7.2. **Indemnification.** The Grantee shall indemnify, defend and hold harmless the County, its officers, employees, and agents (the "Indemnitees") from and against any injuries, claims, demands, judgments, damages, losses and expenses, including reasonable attorney's fees and costs of suit or defense (the "Indemnification Events"), arising in the course of the Grantee constructing, operating, maintaining, and/or removing its Cable System within the County. The Grantee's obligation with respect to the Indemnitees shall apply to Indemnification Events which may occur during the term of this Agreement, provided that the claim or action is initiated within the applicable statute of limitations, notwithstanding that the claim may be made or action filed subsequent to the termination or expiration of this Agreement. The County shall give the Grantee timely written notice of its obligation to indemnify and defend the County after the County's receipt of a claim or action pursuant to this Section. For purposes of this Section, the word "timely" shall mean within a time period that does not cause prejudice to the respective positions of the Grantee and/or the County. If the County elects in its own discretion to employ additional counsel, the costs for such additional counsel for the County shall be the responsibility of the County.

7.2.1. The Grantee shall not indemnify the County for any liabilities, damages, costs or expense resulting from the willful misconduct or negligence of the County, its officers, employees and agents; nor for the County's use of the Cable System, including PEG channels.

7.2.2. Nothing herein shall be construed to limit the Grantee's duty to indemnify the County by reference to the limits of insurance coverage described in this Agreement.

SECTION 8: Public, Educational and Governmental (PEG) Access

8.1. PEG Capacity. The Grantee shall provide capacity for the County's noncommercial public, educational and governmental ("PEG") programming through Grantee's Cable System consistent with the requirements set forth herein. As of the Effective Date of this Agreement, the County does not utilize a PEG Channel. To the extent Grantee currently provides playback of PEG programming (e.g., playback of the video coverage of the County's board meetings), the Grantee shall continue to cablecast the meetings for which video coverage is provided by the County. In the event the Grantee decides to cease providing playback of PEG programming, if any, the Grantee shall notify the County.

Upon written request by the County, the Grantee shall provide the County with one (1) PEG Channel within one hundred eighty (180) days of that request, as provided for herein. The Grantee agrees to submit a cost estimate to establish an Origination Point and activate a PEG Channel within a reasonable period of time after the County's request. The County may accept or decline Grantee's cost estimate in the County's sole discretion. After an agreement to reimburse the Grantee the costs of establishing an Origination Point and activating the PEG Channel, the Grantee shall proceed to activate the PEG Channel within the number of days set forth above. If no agreement is reached between Grantee and County, Grantee is not obligated to establish an Origination Point and activate the PEG Channel. Unless otherwise agreed to by the County and the Grantee to the extent required by applicable law, the PEG Channel shall be carried on the Grantee's basic digital service tier. The County's PEG programming shall be provided consistent with Section 611 of the Cable Act, as amended from time to time.

8.2. The Grantee does not relinquish its ownership of or ultimate right of control over a channel by designating it for PEG use. However, the PEG channel is, and shall be, operated by the County, and the County may at any time allocate or reallocate the usage of the PEG channel among and between different non-commercial uses and Users.

8.3. Origination Point. At such time that the County determines that it wants to establish capacity to allow its residents who subscribe to Grantee's Cable Service to receive PEG access programming originated from County facilities; or at such time that the County determines that it wants to change or upgrade a location from which PEG access programming is originated; the County will give the Grantee written notice detailing the point of origination and the capability sought by the County. The Grantee agrees to submit a cost estimate to implement the County's plan within a reasonable period of time. After an agreement to reimburse the Grantee for its expenditure, the

Grantee will implement any necessary system changes within a reasonable period of time.

8.4. PEG Signal Quality. Provided PEG signal feeds are delivered by the County to the designated signal input point without material degradation, the PEG channel delivery system from the designated signal input point shall meet the same FCC technical standards as the remainder of the Cable System set forth in this Agreement.

8.5. PEG Capital Support. At its sole discretion, the County may designate PEG access capital projects to be funded by the County. The County shall send written notice of the County's desire for Grantee to collect as an external charge a PEG Capital Fee of up to thirty-five cents (\$0.35) per customer per month charge to be passed on to each Subscriber pursuant Section 622(g)(2)(C) of the Cable Act (47 U.S.C. §542(g)(2)(C)). The Grantee shall collect the external charge over a period of twelve (12) months, unless some other period is mutually agreed upon in writing, and shall make the PEG capital payments from such sums at the same time and in the same manner as Franchise Fee payments. The notice shall include a detailed and itemized description of the intended utilization of the PEG Capital Fee for PEG Access Channel facilities and/or equipment (which may include the establishment of an Origination Point and activation of a PEG Channel), and the Grantee shall have the opportunity to review and make recommendations upon the County's plan prior to agreeing to collect and pay to the County the requested amount. The capital payments shall be expended for capital costs associated with PEG access. Consistent with the description of the intended utilization of the PEG Capital Fee, the County shall be permitted to hold all or a portion of the PEG Capital Fee from year to year as a designated fund to permit the County to make large capital expenditures, if necessary, as long as the County spends the entire amount collected by the end of the term of this Agreement. Moreover, if the County chooses to borrow from itself or a financial institution revenue for large PEG capital purchases or capital expenditures, the County shall be permitted to make periodic repayments using the PEG Capital Fee. Said PEG Capital Fee shall be imposed within one hundred twenty days (120) of the County's written request.

8.5.1. For any payments owed by Grantee in accordance with this Section 8.5 which are not made on or before the due dates, Grantee shall make such payments including interest at an annual rate of the prime lending rate as quoted by Chase Bank U.S.A. or its successor, computed from time due until paid. Any undisputed overpayments made by the Grantee to the County shall be credited upon discovery of such overpayment until such time when the full value of such credit has been applied to the Franchise Fee liability otherwise accruing under this section.

8.5.2. Grantee and County agree that the capital obligations set forth in this Section are not "Franchise Fees" within the meaning of 47 U.S.C. § 542.

8.6. Grantee Use of Unused Time. Because the County and Grantee agree that a blank or under utilized Access Channel is not in the public interest, in the event the County does not completely program a Channel, Grantee may utilize the Channel for its own purposes. Grantee may program unused time on the Channel subject to reclamation

from the County upon no less than sixty (60) days notice. Except as otherwise provided herein, the programming of the Access Channel with text messaging or playback of previously aired programming shall not constitute unused time. Text messaging containing out of date or expired information for a period of thirty (30) days shall be considered unused time. A programming schedule that contains playback of previously aired programming that has not been updated for a period of ninety (90) days shall be considered unused time. Unused time shall be considered to be a period of time, in excess of six (6) hours, where no community produced programming of any kind can be viewed on an access Channel. Unused time shall not include periods of time where programming cannot be viewed that are caused by technical difficulties, transition of broadcast media, signal testing, replacement or repair of equipment, or installation or relocation of facilities.

SECTION 9: Enforcement of Franchise

9.1. Notice of Violation or Default. In the event the County believes that the Grantee has not complied with the material terms of the Franchise, it shall notify the Grantee in writing with specific details regarding the exact nature of the alleged noncompliance or default.

9.2. Grantee's Right to Cure or Respond. The Grantee shall have forty-five (45) days from the receipt of the County's written notice: (A) to respond to the County, contesting the assertion of noncompliance or default; or (B) to cure such default; or (C) in the event that, by nature of the default, such default cannot be cured within the forty-five (45) day period, initiate reasonable steps to remedy such default and notify the County of the steps being taken and the projected date that the cure will be completed.

9.3. Enforcement. Subject to applicable federal and state law, and pursuant to the provisions of 9.2 herein, in the event the County determines that the Grantee is in default of any material provision of the Franchise, the County may seek specific performance of any provision that reasonably lends itself to such remedy as an alternative to damages, or seek other equitable relief.

9.4. Technical Violation. The County agrees that it is not its intention to subject the Grantee to penalties, fines, forfeitures or revocation of the Franchise for so-called "technical" breach(es) or violation(s) of the Franchise, which shall include, but not be limited, to the following:

9.4.1. in instances or for matters where a violation or a breach of the Franchise by the Grantee was good faith error that resulted in no or minimal negative impact on the Customers within the Franchise Area; or

9.4.2. where there existed circumstances reasonably beyond the control of the Grantee and which precipitated a violation by the Grantee of the Franchise, or which were deemed to have prevented the Grantee from complying with a term or condition of the Franchise.

SECTION 10: Miscellaneous Provisions

10.1. Force Majeure. The Grantee shall not be held in default under, or in noncompliance with, the provisions of the Franchise, nor suffer any enforcement or penalty relating to noncompliance or default (including termination, cancellation or revocation of the Franchise), where such noncompliance or alleged defaults occurred or were caused by strike, riot, war, earthquake, flood, tidal wave, unusually severe rain or snow storm, hurricane, tornado or other catastrophic act of nature, labor disputes, failure of utility service necessary to operate the Cable System, governmental, administrative or judicial order or regulation or other event that is reasonably beyond the Grantee's ability to anticipate or control. This provision also covers work delays caused by waiting for utility providers to service or monitor their own utility poles on which the Grantee's cable or equipment is attached, as well as unavailability of materials or qualified labor to perform the work necessary.

10.2. Notice. Any notification that requires a response or action from a party to this Franchise within a specific time-frame, or that would trigger a timeline that would affect one or both parties' rights under this Franchise, shall be in writing and shall be sufficiently given and served upon the other party by hand delivery, first class mail, registered or certified, return receipt requested, postage prepaid, or by reputable overnight courier service and addressed as follows:

To the County:

County of Winnebago, Illinois
404 Elm Street
Rockford, Illinois 61101
Attn: County Board Chairman
Email: BoardOffice@admin.wincoil.gov

To the Grantee:

Charter Communications
Attn: Director of Government Affairs
3030 Roosevelt Avenue
Indianapolis, IN 46218
Email: LeeAnn.Herrera@charter.com

With a copy to:

Charter Communications
Attn: Vice President of Gov't Affairs
601 Massachusetts Avenue NW,
Suite 400W
Washington, DC 20001

Recognizing the widespread usage and acceptance of electronic forms of communication, emails and faxes will be acceptable as formal notification related to the conduct of general business amongst the parties to this contract, including but not limited to programming and price adjustment communications. Such communication should be addressed and directed to the person of record as specified above.

10.3. Entire Agreement. This Franchise Agreement embodies the entire understanding and agreement of the County and the Grantee with respect to the subject matter hereof and supersedes all prior and contemporaneous agreements, ordinances,

understandings, negotiations and communications, whether written or oral. All ordinances or parts of ordinances that are in conflict with or otherwise impose obligations different from the provisions of this Franchise Agreement are superseded by this Franchise Agreement.

10.3.1. The County may adopt a cable television/video service provider regulatory ordinance that complies with applicable law, provided the provisions of any such ordinance adopted subsequent to the Effective Date of this Franchise Agreement shall not apply to the Grantee during the term of this Franchise Agreement.

10.4. Severability. If any section, subsection, sentence, clause, phrase, or other portion of this Franchise Agreement is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body, or other authority of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent portion. Such declaration shall not affect the validity of the remaining portions hereof, which other portions shall continue in full force and effect.

10.5. Governing Law. This Franchise Agreement shall be deemed to be executed in the State of Illinois, and shall be governed in all respects, including validity, interpretation and effect, and construed in accordance with, the laws of the State of Illinois and/or Federal law, as applicable.

10.6. Modification. No provision of this Franchise Agreement shall be amended or otherwise modified, in whole or in part, except by an instrument, in writing, duly executed by the County and the Grantee, which amendment shall be authorized on behalf of the County through the adoption of an appropriate resolution or order by the County, as required by applicable law.

10.7. No Third-Party Beneficiaries. Nothing in this Franchise Agreement is intended to confer third-party beneficiary status on any person, individual, corporation or member of the public to enforce the terms of this Franchise Agreement.

10.8. No Waiver of Rights. Nothing in this Franchise Agreement shall be construed as a waiver of any rights, substantive or procedural, Grantee may have under Federal or state law unless such waiver is expressly stated herein.

IN WITNESS WHEREOF, this Franchise Agreement has been executed by the duly authorized representatives of the parties as set forth below, as of the date set forth below:

<signature page follows>

For the County of Winnebago, Illinois:

For Spectrum Mid-America, LLC, locally known as Charter Communications:

By: Joseph V. Chiarelli

By: _____

Name: JOSEPH V. CHIARELLI

Name: _____

Title: WINNEBAGO COUNTY BOARD CHAIRMAN

Title: _____

Date: 6/28/2023

Date: _____



Ordinance Executive Summary

Prepared By: Steve Schultz - Chief Financial Officer
Committee: Finance Committee
Committee Date: January 18, 2024
Resolution Title: Ordinance to Abate the 2012C State Income Tax Alternate Bond Property Tax Levy for the year 2023 Payable 2024
County Code: Not Applicable
Board Meeting Date: January 25, 2024

Budget Information:

| | |
|---|---|
| Was item budgeted? Yes | Appropriation Amount: Not Applicable |
| If not, explain funding source: Not Applicable | |
| ORG/OBJ/Project Code: Not Applicable | Budget Impact: None |

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2023 payable 2024. The abatements must pass on or before tax extensions are done by the County Clerk. The dollar amount changes every year.

Recommendation: Approval of the ordinance abating the 2012C State Income Tax Alternate Bond Property Tax Levy for the year 2023 payable 2024.

Contract/ Agreement: Not Applicable

Legal Review: Yes, conducted by the State's Attorney's Office.

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

Sponsored by: John Butitta, Committee Chairman

Submitted by: Finance Committee

2024 CO

**ORDINANCE TO ABATE THE 2012C STATE INCOME TAX ALTERNATE BOND
PROPERTY TAX LEVY FOR THE YEAR 2023 PAYABLE 2024**

WHEREAS, on June 12, 2003 the County Board of the County of Winnebago passed Ordinance No. 2003-CO-54 which gave the County of Winnebago the authority to sell Alternative Bonds in an amount not to exceed \$1,340,000 for the purpose of capital improvements to certain County owned buildings; and

WHEREAS, on August 14, 2003 the County Board of the County of Winnebago passed Ordinance No. 2003-CO-85 which the Board ordained to issue \$1,340,000; and

WHEREAS, on February 23, 2006 the County Board of the County of Winnebago passed Ordinance No. 2006-CO-20 which gave the County of Winnebago the authority to sell Alternate Bonds in an amount not to exceed \$3,500,000 to raise money for the purpose of defraying the cost of capital improvements to certain County buildings; and

WHEREAS, on April 27, 2006 the County Board of the County of Winnebago passed Ordinance No. 2006-CO-58 (hereinafter referred to as "Alternate Bond Ordinance") which the Board ordained to issue \$3,500,000 in Alternate Bonds authorized in 2006-CO-20; and

WHEREAS, on April 26, 2012 the County Board of the County of Winnebago adopted Ordinance No. 2012-CO-031, which provides for the issuance and sale of \$3,285,000 General Obligation Refunding Bonds, Series 2012C to refund all of the \$710,000 Outstanding Bonds of Series 2003D and a portion of the \$2,800,000 Outstanding Bonds of Series 2012C; and

WHEREAS, the Alternate Bond Ordinance provides that the principal and interest payments on the aforesaid Alternate Bonds shall be made from State Income Tax Dollars (Pledged Revenues), which have been pledged towards the payment of the Bonds; and

WHEREAS, the Alternate Bond Ordinance provides the County shall also levy an annual 2012C State Income Tax Alternate Bond Property Tax in an amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due for each year in which any of the Bonds are outstanding; and

WHEREAS, the County ordained to levy a 2023 payable 2024, 2012C State Income Tax Alternate Bond Property Tax sufficient to produce the sum of \$272,950 the amount needed to make all principal and interest payments on the outstanding Alternate Bonds through December 30, 2024; and

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance, it is no longer necessary for the County to levy a 2012C State Income Tax Alternate Bond Property Tax for the 2023 payable 2024 tax year.

NOW, THEREFORE, BE IT ORDAINED, by the County Board for the County of Winnebago, Illinois that the 2012C State Income Tax Alternate Bond Property Tax Levy in the amount of \$272,950 for the tax year 2023 payable 2024 is hereby abated in its entirety.

BE IT FURTHER ORDAINED that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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

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



Ordinance Executive Summary

Prepared By: Steve Schultz - Chief Financial Officer
Committee: Finance Committee
Committee Date: January 18, 2024
Resolution Title: Ordinance to Abate the 2016E Public Safety Sales Tax Alternative Bond Property Tax Levy for the Year 2023 Payable 2024
County Code: Not Applicable
Board Meeting Date: January 25, 2024
Budget Information:

| | |
|---|---|
| Was item budgeted? Yes | Appropriation Amount: Not Applicable |
| If not, explain funding source: Not Applicable | |
| ORG/OBJ/Project Code: Not Applicable | Budget Impact: None |

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2022 payable 2023. The abatements must pass on or before tax extensions are done by the County Clerk. The dollar amount changes every year.

Recommendation: Approval of the ordinance abating the 2016E Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2023 payable 2024.

Contract/ Agreement: Not Applicable

Legal Review: Yes, conducted by the State's Attorney's Office.

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

Sponsored by: John Butitta, Committee Chairman

Submitted by: Finance Committee

2024 CO

**ORDINANCE TO ABATE THE 2016E PUBLIC SAFETY SALES TAX
ALTERNATIVE BOND PROPERTY TAX LEVY FOR THE YEAR 2023 PAYABLE 2024**

WHEREAS, on May 22, 2003 the County Board of the County of Winnebago passed Ordinance No. 2003 CO-44 which gave the County of Winnebago the authority to sell Alternate Bonds in an amount not to exceed \$115,000,000 to raise money for the purpose of paying the expenses of acquisition of land, and construction of a new Criminal Justice Center; and

WHEREAS, on September 4, 2003 the County Board of the County of Winnebago passed Ordinance No. 2003-CO-I 06 (hereinafter referred to as "Alternate Bond Ordinance") which the Board ordained to issue \$25,000,000 in Alternate Bonds; and

WHEREAS, the County Board determined that it was necessary and in the best interest of the County to obtain net present value interest savings and to restructure the indebtedness represented by the Series 2003E Bonds and to refund the portion of the Bonds of the outstanding Series 2003E Bonds maturing in each of the years 2020 to 2022 inclusive; and

WHEREAS, the County Board adopted Ordinance No. 2006-CO-143 on November 21, 2006 authorizing the issuance, and providing for the sale of, the County's General Obligation Refinancing Alternate Bonds (Public Safety Sales Tax Alternate Revenue Source) Series 2006E in the amount of \$18,765,000; and

WHEREAS, the County Board approved Ordinance No. 2016-CO-I 19 on November 10, 2016 authorizing and providing for the issuance and sale of \$18,515,000 General Obligation Alternate Refunding Bonds, Series 2016E of the County of Winnebago, Illinois for the purpose of currently refunding and restructuring a portion of the outstanding General Obligation Alternate Refunding Bonds 2016E; and

WHEREAS, Section 20 of the Alternate Bond Ordinance provides the County shall also levy an annual 2016E Public Safety Sales Tax Alternate Bond Property Tax in an amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due, for each year in which any of the Bonds are outstanding; and

WHEREAS, in said Section 20, the County ordained to levy a 2023 payable 2024, 2016E Public Safety Sales Tax Alternate Bond Property Tax sufficient to produce the sum of \$656,450 the amount needed to make all principal and interest payments on the outstanding Alternate Bonds through December 30, 2024; and

WHEREAS, Section 22 of the Alternate Bond Ordinance authorizes the County Board to abate each annual 2016E Public Safety Sales Tax Alternate Bond Tax Levy provided there are sufficient funds on deposit in the Pledge Revenues Subaccount of the Principal and Interest Account of the 2016E Public Safety Sales Tax Alternate Bond Fund to fully pay the Alternate Bond Debt Service otherwise payable from each such Tax Levy; and

WHEREAS, there is presently at least \$656,450 in the aforesaid Pledged Revenues Subaccount, which is sufficient to fully make all principal and interest payments on the aforementioned outstanding Alternate Bonds through December 30, 2024; and

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance, it is no longer necessary for the County to levy a 2016E Public Safety Sales Tax Alternate Bond Property Tax for the 2023 payable 2024 tax year.

NOW, THEREFORE, BE IT ORDAINED, by the County Board for the County of Winnebago, Illinois that the 2016E Public Safety Sales Tax Alternate Bond Property Tax Levy in the amount of \$656,450 for the 2023 payable 2024 tax year is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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

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



Ordinance Executive Summary

Prepared By: Steve Schultz - Chief Financial Officer
Committee: Finance Committee
Committee Date: January 18, 2024
Resolution Title: Ordinance to Abate the 2017C Tort Property Tax and Quarter Cent Sales Tax Alternative Bond Property Tax Levy for the Year 2023 Payable 2024
County Code: Not Applicable
Board Meeting Date: January 25, 2024
Budget Information:

| | |
|---|---|
| Was item budgeted? Yes | Appropriation Amount: Not Applicable |
| If not, explain funding source: Not Applicable | |
| ORG/OBJ/Project Code: Not Applicable | Budget Impact: None |

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2023 payable 2024. The abatements must pass on or before tax extensions are done by the County Clerk. The dollar amount changes every year.

Recommendation: Approval of the ordinance abating the 2017C Public Safety Sales Tax Alternate Bond Property Tax Levy for the Year 2023 payable 2024.

Contract/ Agreement: Not Applicable

Legal Review: Yes, conducted by the State's Attorney's Office.

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

Sponsored by: John Butitta, Committee Chairman

Submitted by: Finance Committee

2024 CO

**ORDINANCE TO ABATE THE 2017C TORT PROPERTY TAX AND
QUARTER CENT SALES TAX ALTERNATIVE BOND PROPERTY TAX LEVY
FOR THE YEAR 2023 PAYABLE 2024**

WHEREAS, on December 22, 2009 the County Board of the County of Winnebago, Illinois passed Ordinance No. 2009-CO-87 (hereinafter referred to as "Alternate Bond Ordinance") which gave the County the authority to sell Alternate Bonds for the purpose of paying expenses associated with certain tort obligations in excess of insurance coverage; and

WHEREAS, on March 12, 2010 the County of Winnebago, pursuant to the Alternate Bond Ordinance, sold Alternate Bonds having an aggregate face value of \$13,000,000; and

WHEREAS, on April 27, 2017, the County Board of the County of Winnebago, Illinois approved Ordinance No. 2017-CO-046 which authorizes and provides for the issuance and sale of up to \$10,250,000 General Obligation Alternate Refunding Bonds (Tort Fund Property Tax Alternate Revenue Sources) Series 2017C of the County of Winnebago, Illinois for the purpose of advance refunding a portion of the Outstanding Aggregate Principal Amount of General Obligation Alternate Bonds (Tort Fund Property Tax Alternate Revenue Source), Series 2010A; and

WHEREAS, the Alternate Bond Ordinance provides the principal and interest payments on the aforementioned Alternate Bonds shall be made from the Tort Fund Property Tax; and

WHEREAS, Section 20 of the Alternate Bond Ordinance provides the County shall also levy an annual Property Tax in an amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due, for each year in which any of the aforementioned Bonds are outstanding; and

WHEREAS, in Section 20 of the Alternate Bond Ordinance the County ordained to levy a 2023 payable 2024 Property Tax sufficient to produce the sum of \$975,750 (the amount needed to make all principal and interest payments on the outstanding Alternate Bonds through December 30, 2024); and

WHEREAS, Section 22 of the Alternate Bond Ordinance provides, that the County Treasurer shall deposit Pledged Revenues into the Pledged Revenues subaccount of the Bond Fund in an amount necessary to provide for the payment of interest and principal coming due on the Series 2017C Bonds in the following year and upon the deposit of such monies for such year, the County may abate the Alternate Bond Property Tax Levy for that year; and

WHEREAS, there is at least \$975,750 in the aforesaid Pledged Revenues Subaccount to fully make all principal and interest payments on the aforementioned outstanding Alternate Bond Fund through December 30, 2024; and

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance it is no longer necessary for the County to levy a 2017C Alternate Bond Property Tax for the 2023 payable 2024 tax year; and

WHEREAS, it is in the best interest of the people of the County of Winnebago, Illinois that the 2017C Alternate Bond Property Tax Levy be abated in the total amount of \$975,750.

NOW, THEREFORE, BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, that the 2017C Alternate Bond Property Tax Levy for the 2023 payable 2024 tax year in the amount of \$975,750 is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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

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



Ordinance Executive Summary

Prepared By: Steve Schultz - Chief Financial Officer
Committee: Finance Committee
Committee Date: January 18, 2024
Resolution Title: Ordinance to Abate the tax hereto levied for the year 2023 payable 2024 to pay the principal of and interest on Taxable General Obligation Bonds (Alternative Revenue Source) Series 2018 of Winnebago County, Illinois
County Code: Not Applicable
Board Meeting Date: January 25, 2024
Budget Information:

| | |
|---|---|
| Was item budgeted? Yes | Appropriation Amount: Not Applicable |
| If not, explain funding source: Not Applicable | |
| ORG/OBJ/Project Code: Not Applicable | Budget Impact: None |

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2023 payable 2024. The abatements must pass on or before tax extensions are done by the County Clerk. The dollar amount changes every year.

Recommendation: Approval of the ordinance abating the 2018 General Obligation Bonds Property Tax Levy for the Year 2023 payable 2024.

Contract/ Agreement: Not Applicable

Legal Review: Yes, conducted by the State's Attorney's Office.

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

Sponsored by: John Butitta, Committee Chairman

Submitted by: Finance Committee

2024 CO

**ORDINANCE TO ABATE THE TAX HERETO LEVIED FOR THE YEAR 2023 PAYABLE
2024 TO PAY THE PRINCIPAL OF AND INTEREST ON TAXABLE GENERAL
OBLIGATION BONDS (ALTERNATIVE REVENUE SOURCE)
SERIES 2018 OF WINNEBAGO COUNTY, ILLINOIS**

WHEREAS, the County Board of Winnebago County, Illinois, by an ordinance adopted on the 25th day of October 2018, (as amended and supplemented, the "Bond Ordinance"), did provide the (i) the issue of Taxable General Obligation Bonds (Alternate Revenue Source), Series 2018 (the "Bonds"), (ii) the pledge of taxes levied upon all taxable property in the County for IMRF purposes (the "Pledged Revenues") to the payment of principal of and interest on the Bonds and (iii) the levy of a direct annual tax sufficient to pay such principal of and interest ("Pledged Taxes") if the Pledged Revenues are insufficient to make such payment; and

WHEREAS, the Board has levied taxes for IMRF purposes for levy year 2023 payable 2024 (the "IMRF Levy") and filed the same with the County Clerk of the County (the "County Clerk"); and

WHEREAS, the County has received notice from the County Clerk that the tax rate for the IMRF Levy for levy year 2023 payable 2024 does not exceed the County's "limiting rate" for levy year 2023 payable 2024 calculated by the County Clerk in accordance with the provisions of the Property Tax Extension Limitation Law, as amended; and

WHEREAS, the IMRF Levy for levy year 2023 payable 2024 is not less than the amount of principal of and interest on the Bonds otherwise payable from Pledged Taxes levied for the year 2023 payable 2024; and

WHEREAS, it is necessary and in the best interests of the County that the Pledged Taxes levied for the year 2023 payable 2024 to pay the principal of and interest on the Bonds be abated.

NOW THEREFORE BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, as follows: Section J. Abatement of Tax. The Pledged Taxes levied for the year 2023 payable 2024 in the Bond Ordinance are hereby abated in their entirety in the amount of \$2,212,891.

BE IT FURTHER ORDAINED, upon the adoption of this Ordinance, a certified copy hereof shall be filed with the County Clerk, and it shall be the duty of the County Clerk to abate the Pledged Taxes levied for the year 2023 payable 2024 in accordance with the provisions hereof.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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

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



Ordinance Executive Summary

Prepared By: Steve Schultz - Chief Financial Officer
Committee: Finance Committee
Committee Date: January 18, 2024
Resolution Title: Ordinance to Abate the 2020A Alternative Revenue Bond Property Tax Levy for the Year 2023 Payable 2024
County Code: Not Applicable
Board Meeting Date: January 25, 2024
Budget Information:

| | |
|---|---|
| Was item budgeted? Yes | Appropriation Amount: Not Applicable |
| If not, explain funding source: Not Applicable | |
| ORG/OBJ/Project Code: Not Applicable | Budget Impact: None |

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2023 payable 2024. The abatements must pass on or before tax extensions are done by the County Clerk. The dollar amount changes every year.

Recommendation: Approval of the ordinance abating the 2020A Alternate Revenue Bond Property Tax Levy for the Year 2023 payable 2024.

Contract/ Agreement: Not Applicable

Legal Review: Yes, conducted by the State's Attorney's Office.

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

Sponsored by: John Butitta, Committee Chairman

Submitted by: Finance Committee

2024 CO

**ORDINANCE TO ABATE THE 2020A ALTERNATIVE REVENUE BOND
PROPERTY TAX LEVY FOR THE YEAR 2023 PAYABLE 2024**

WHEREAS, on January 23, 2020 the County Board of the County of Winnebago, Illinois adopted Ordinance No. 2020-CO-007 (the Authorizing Ordinance) authorizing the issuance of General Obligation Bonds (Matching Tax and Motor Fuel Tax Alternate Revenue Source) Series 2020A as provided in the Act, in an amount not to exceed \$4,000,000; and

WHEREAS, on May 14, 2020 the County Board of the County of Winnebago adopted Ordinance No. 2020-CO-039 (hereinafter referred to as "Alternate Bond Ordinance") which authorized and provided for the issuance of not to exceed \$4,000,000; and

WHEREAS, the Alternate Bond Ordinance gave the County the authority to sell Alternate Bonds for the purpose of constructing, maintaining and improving County highways, roads and bridges; and

WHEREAS, the Alternate Bond Ordinance provides the principal and interest payments on the aforementioned Alternate Bonds shall be made from Matching Tax monies and Motor Fuel taxes which have been pledged towards the payment of the Bonds; and

WHEREAS, the Alternate Bond Ordinance also provides that the County shall levy and Alternate Bond Property Tax each year until the Bonds are fully paid, in an amount sufficient to fully make principal and interest payments on the Alternate Bonds as such payments come are; and,
WHEREAS, on June 3, 2020 the County of Winnebago sold Alternate Bonds having a face value of \$2,590,000; and

WHEREAS, the County of Winnebago issued a Direction for Abatement of Taxes to abate from the taxes levied in the Bond Ordinance that amount representing the reduction to the County resulting from the sale of the Bonds in the amount and bearing interest at the rates as hereinabove referred to, the amount of such abatement and the remainder of such taxes so levied which is to be extended for collection; and

WHEREAS, Section 13 of the Alternate Bond Ordinance provides that when funds are available and on deposit in the Bond Fund in an amount necessary to provide for the payment of interest and principal coming due on the Series 2020A Bonds in the following year and upon the deposit of said monies for said year, the County may abate the Alternate Bond Property Tax Levy for that year; and

WHEREAS, there is at least \$399,500 in the aforesaid Bond Fund to fully make all principal and interest payments on the aforementioned outstanding Alternate Bond Fund through December 30, 2023; and

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance it is no longer necessary for the County to levy a 2020A Alternate Bond Property Tax for the 2023 payable 2024 tax year; and

WHEREAS, it is in the best interest of the people of the County of Winnebago, Illinois that the 2020A Alternate Bond Property Tax Levy be abated in the total amount of \$401,000.

NOW, THEREFORE, BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, that the 2020A Alternate Bond Property Tax Levy for the 2023 payable 2024 tax year in the amount of \$401,000 is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this Tax Abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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

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



Ordinance Executive Summary

Prepared By: Steve Schultz - Chief Financial Officer
Committee: Finance Committee
Committee Date: January 18, 2024
Resolution Title: Ordinance to Abate the 2020B Alternative Revenue Bond Property Tax Levy for the Year 2023 Payable 2024
County Code: Not Applicable
Board Meeting Date: January 25, 2024
Budget Information:

| | |
|---|---|
| Was item budgeted? Yes | Appropriation Amount: Not Applicable |
| If not, explain funding source: Not Applicable | |
| ORG/OBJ/Project Code: Not Applicable | Budget Impact: None |

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2023 payable 2024. The abatements must pass on or before tax extensions are done by the County Clerk. The dollar amount changes every year.

Recommendation: Approval of the ordinance abating the 2020B Alternate Revenue Bond Property Tax Levy for the Year 2023 payable 2024.

Contract/ Agreement: Not Applicable

Legal Review: Yes, conducted by the State's Attorney's Office.

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

Sponsored by: John Butitta, Committee Chairman

Submitted by: Finance Committee

2024 CO

**ORDINANCE TO ABATE THE 2020B ALTERNATIVE REVENUE BOND
PROPERTY TAX LEVY FOR THE YEAR 2023 PAYABLE 2024**

WHEREAS, on July 22, 2010 the County Board of the County of Winnebago, Illinois passed Ordinance No. 2010-CO-59 (hereinafter referred to as "Alternate Bond Ordinance") which gave the County the authority to sell Alternate Bonds for the purpose of buying real property and paying the expenses associated with certain renovation/remodeling of the building; and

WHEREAS, on September 16, 2010 the County of Winnebago, pursuant to the Alternate Bond Ordinance, sold Alternate Bonds having an aggregate face value of \$4,000,000; and

WHEREAS, the Alternate Bond Ordinance provides the principal and interest payments on the aforementioned Alternate Bonds shall be made from lease revenues from the Health Department and the Quarter Cent Sales Tax; and

WHEREAS, on May 14, 2020 the County Board of the County of Winnebago, Illinois approved Ordinance 2020-CO-040 which authorizes the issuance of not to exceed \$2,600,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2020B of the County of Winnebago, Illinois, for the purpose of refunding certain outstanding Alternate Bonds of said County entitled Series 2010C Bonds; and

WHEREAS, Section 11 of the 2020B Alternate Bond Ordinance provides the County shall also levy an annual Property Tax in an amount sufficient to make the principal and interest payments on the outstanding Alternate Bonds as such payments become due, for each year in which any of the aforementioned Bonds are outstanding; and

WHEREAS, on June 3, 2020 the County of Winnebago sold Alternate Bonds having a face value of \$2,020,000, and

WHEREAS, the County of Winnebago issued a Certificate of Reduction of Taxes heretofore levied for the payment of Bonds on June 3, 2020 to abate the taxes levied in the Bond Ordinance that amount representing the reduction to the County resulting from the sale of the Bonds in the amount and bearing interest at the rates as herein above referred to, the amount of such abatement and the remainder of such taxes so levied which is to be extended for

collection; and, of such abatement and the remainder of such taxes so levied which is to be extended for collection; and

WHEREAS, Section 13 of the Alternate Bond Ordinance provides, that when funds are available and on deposit in the Bond Fund in an amount necessary to provide for the payment of interest and principal coming due on the Series 2020B Bonds in the following year and upon the deposit of said monies for said year, the County may abate the Alternate Bond Property Tax Levy for that year; and

WHEREAS, there is at least \$256,500 in the aforesaid Bond Account to fully make all principal and interest payments on the aforementioned outstanding Alternate Bond Fund through December 30, 2024; and

WHEREAS, pursuant to the terms of the Alternate Bond Ordinance it is no longer necessary for the County to levy a 2020B Alternate Bond Property Tax for the 2023 payable 2024 tax year; and

WHEREAS, it is in the best interest of the people of the County of Winnebago, Illinois that the 2020B Alternate Bond Property Tax Levy be abated in the total amount of \$256,500.

NOW THEREFORE, BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, that the 2020B Alternate Bond Property Tax Levy for the 2023 payable 2024 tax year in the amount of \$256,500 is hereby abated in its entirety.

BE IT FURTHER ORDAINED, that this Ordinance shall be in full force and effect immediately upon its adoption.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized and directed to file a certified copy of this tax abatement Ordinance in the office of the Winnebago County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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

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



Ordinance Executive Summary

Prepared By: Steve Schultz - Chief Financial Officer
Committee: Finance Committee
Committee Date: January 18, 2024
Resolution Title: Ordinance to abate the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A Bond Property Tax Levy for the Year 2023 Payable 2024
County Code: Not Applicable
Board Meeting Date: January 25, 2024
Budget Information:

| | |
|---|---|
| Was item budgeted? Yes | Appropriation Amount: Not Applicable |
| If not, explain funding source: Not Applicable | |
| ORG/OBJ/Project Code: Not Applicable | Budget Impact: None |

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2023 payable 2024. The abatements must pass on or before tax extensions are done by the County Clerk. The dollar amount changes every year.

Recommendation: Approval of the ordinance abating the 2021A General Obligation Refunding Bonds (Alternative Revenue Source) Tax Levy for the Year 2023 payable 2024.

Contract/ Agreement: Not Applicable

Legal Review: Yes, conducted by the State's Attorney's Office.

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

Sponsored by: John Butitta, Committee Chairman

Submitted by: Finance Committee

2024 CO

**ORDINANCE TO ABATE THE GENERAL OBLIGATION REFUNDING BONDS
(ALTERNATE REVENUE SOURCE), SERIES 2021A BOND
PROPERTY TAX LEVY FOR THE YEAR 2023 PAYABLE 2024**

WHEREAS, the County had issued General Obligation Bonds (Alternate Revenue Source), Series 2012F (the "Prior Bonds"); and

WHEREAS, the Prior Bonds were issued to pay the costs of constructing water system and associated capital improvements within the I-39/Baxter Road Service Area (the "Area"); and

WHEREAS, the Prior Bonds were refinanced and retired on March 25, 2021; and

WHEREAS, \$3,485,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A, of The County of Winnebago, Illinois, for the purpose of refunding certain outstanding alternate bonds of said County, the pledge of certain revenues to the payment of principal and interest on said bonds and the levy of a direct annual tax sufficient to pay such principal and interest if the pledged revenues are insufficient to make such payment; and

WHEREAS, the Board has levied taxes for the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A and filed the same with the County Clerk of the County (the "County Clerk"); and

WHEREAS, the County has received notice from the County Clerk that the tax rate for the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A Bonds for levy year 2023 payable 2024 calculated by the County Clerk in accordance with the provisions of the Property Tax Extension Limitation Law, as amended; and

WHEREAS, the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A Bond Levy for levy year 2023 payable 2024 is not less than the amount of principal of and interest on the Bonds otherwise payable from Pledged Taxes levied for the year 2023 payable 2024; and

WHEREAS, it is necessary and in the best interests of the County that the Pledged Taxes levied for the year 2023 payable 2024 to pay the principal of and interest on the Bonds be abated; and

WHEREAS, there is at least \$399,200 in the aforesaid Bond Fund to fully make all principal and interest payments on the aforementioned outstanding Alternate Bond Fund through December 30, 2024.

NOW THEREFORE BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, as follows: In accordance with Section 11. Abatement of Tax. The Pledged Taxes levied for the year 2023 payable 2024 for the General Obligation Refunding Bonds (alternate revenue source), series 2021A Bond are hereby abated in their entirety in the amount of \$399,200.

BE IT FURTHER ORDAINED, upon the adoption of this Ordinance, a certified copy hereof shall be filed with the County Clerk, and it shall be the duty of the County Clerk to abate the Pledged Taxes levied for the year 2023 payable 2024 in accordance with the provisions hereof.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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

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



Ordinance Executive Summary

Prepared By: Steve Schultz - Chief Financial Officer
Committee: Finance Committee
Committee Date: January 18, 2024
Resolution Title: Ordinance to abate the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021B Bond Property Tax Levy for the Year 2023 Payable 2024
County Code: Not Applicable
Board Meeting Date: January 25, 2024
Budget Information:

| | |
|---|---|
| Was item budgeted? Yes | Appropriation Amount: Not Applicable |
| If not, explain funding source: Not Applicable | |
| ORG/OBJ/Project Code: Not Applicable | Budget Impact: None |

Background Information:

The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2023 payable 2024. The abatements must pass on or before tax extensions are done by the County Clerk. The dollar amount changes every year.

Recommendation: Approval of the ordinance abating the 2021B General Obligation Refunding Bonds (Alternative Revenue Source) Tax Levy for the Year 2023 payable 2024.

Contract/ Agreement: Not Applicable

Legal Review: Yes, conducted by the State's Attorney's Office.

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

Sponsored by: John Butitta, Committee Chairman

Submitted by: Finance Committee

2024 CO

**ORDINANCE TO ABATE THE GENERAL OBLIGATION REFUNDING BONDS
(ALTERNATE REVENUE SOURCE), SERIES 2021B BOND
PROPERTY TAX LEVY FOR THE YEAR 2023 PAYABLE 2024**

WHEREAS, the County had issued General Obligation Bonds (Alternate Revenue Source), Series 2012G (the "Prior Bonds"); and

WHEREAS, the Prior Bonds were issued to pay the costs of constructing improvements along Baxter Road and acquisition of a waterworks system from the Village of Cherry Valley (the "water system"); and

WHEREAS, the Prior Bonds were refinanced and retired on March 25, 2021; and

WHEREAS, \$1,365,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021B, of The County of Winnebago, Illinois, for the purpose of refunding certain outstanding alternate bonds of said County, the pledge of certain revenues to the payment of principal and interest on said bonds and the levy of a direct annual tax sufficient to pay such principal and interest if the pledged revenues are insufficient to make such payment; and

WHEREAS, the Board has levied taxes for the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021B and filed the same with the County Clerk of the County (the "County Clerk"); and

WHEREAS, the County has received notice from the County Clerk that the tax rate for the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021B Bonds for levy year 2023 payable 2024 calculated by the County Clerk in accordance with the provisions of the Property Tax Extension Limitation Law, as amended; and

WHEREAS, the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021B Bond Levy for levy year 2023 payable 2024 is not less than the amount of principal of and interest on the Bonds otherwise payable from Pledged Taxes levied for the year 2023 payable 2024; and

WHEREAS, it is necessary and in the best interests of the County that the Pledged Taxes levied for the year 2023 payable 2024 to pay the principal of and interest on the Bonds be abated; and

WHEREAS, there is at least \$158,050 in the aforesaid Bond Fund to fully make all principal and interest payments on the aforementioned outstanding Alternate Bond Fund through December 30, 2024.

NOW THEREFORE BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, as follows: In accordance with Section 11. Abatement of Tax. The Pledged Taxes levied for the year 2023 payable 2024 for the General Obligation Refunding Bonds (alternate revenue source), series 2021B Bond are hereby abated in their entirety in the amount of \$158,050.

BE IT FURTHER ORDAINED, upon the adoption of this Ordinance, a certified copy hereof shall be filed with the County Clerk, and it shall be the duty of the County Clerk to abate the Pledged Taxes levied for the year 2023 payable 2024 in accordance with the provisions hereof.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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

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



Ordinance Executive Summary

Prepared By: Steve Schultz - Chief Financial Officer
Committee: Finance Committee
Committee Date: January 18, 2024
Resolution Title: Ordinance to Abate the General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2022 Bonds Property Tax Levy for the Year 2023 Payable 2024
County Code: Not Applicable
Board Meeting Date: January 25, 2024
Budget Information:

| | |
|---|---|
| Was item budgeted? Yes | Appropriation Amount: Not Applicable |
| If not, explain funding source: Not Applicable | |
| ORG/OBJ/Project Code: Not Applicable | Budget Impact: None |

Background Information: The County has issued a number of alternate bonds which have tax levies filed with the County Clerk. The abatement ordinances abate the tax levies filed for the alternate bonds for tax year 2023 payable 2024. The abatements must pass on or before tax extensions are done by the County Clerk. The dollar amount changes every year.

Recommendation: Approval of an ordinance to abate the General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2022 Bonds Property Tax Levy for the Year 2023 Payable 2024.

Contract/ Agreement: Not Applicable

Legal Review: Yes, conducted by the State's Attorney's Office.

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

Sponsored by: John Butitta, Committee Chairman

Submitted by: Finance Committee

2024 CO

**ORDINANCE TO ABATE THE GENERAL OBLIGATION ALTERNATE REFUNDING
BONDS (PUBLIC SAFETY SALES TAX ALTERNATE REVENUE SOURCE), SERIES 2022
BONDS PROPERTY TAX LEVY FOR THE YEAR 2023 PAYABLE 2024**

WHEREAS, the County of Winnebago, Illinois (County) had issued and had outstanding General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2013A (the "2013A Bonds"); and, these Prior Bonds were refinanced and retired on August 11, 2022 reference Ordinance No. 2022-CO-057 and \$12,500,000 General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source) Series 2022 Bonds (the "2022 Bonds") were issued; and

WHEREAS, the revenue source that is pledged to the payment of the principal of and interest on the 2022 Bonds are revenues received by the County from the special county retailers' occupation tax and service occupation tax for public safety purposes (the "Pledged Revenues"); and

WHEREAS, the County Board of the County of Winnebago, Illinois has levied taxes for the General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source) Series 2022 Bonds and filed the same with the County Clerk of the County (the "County Clerk"); and

WHEREAS, the County has received notice from the County Clerk that the tax rate for the General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source) Series 2022 Bonds for levy year 2023 payable 2024 calculated by the County Clerk in accordance with the provisions of the Property Tax Extension Limitation Law, as amended; and

WHEREAS, the General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source) Series 2022 Levy for levy year 2023 payable 2024 is not less than the amount of principal of and interest on the Bonds otherwise payable from Pledged Taxes levied for the year 2023 payable 2024; and

WHEREAS, in accordance with Section 11. Abatement of Pledged Tax. Whenever the pledged revenues or other lawfully funds are available and on deposit in the Bond Fund in an amount necessary to pay any principal of or interest coming due on the Series 2022 Bonds in the

following year and upon the deposit of said monies for said year, the County may abate the Alternate Bond Property Tax Levy for that year, with proper notification of such abatement filed with the County Clerk; and

WHEREAS, there is at least \$3,397,250 in the aforesaid Bond Account to fully make all principal and interest payments on the aforementioned outstanding General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source) Series 2022 Bonds through December 30, 2024; and

WHEREAS, it is necessary and in the best interests of the County that the Pledged Taxes levied for the year 2023 payable 2024 to pay the principal of and interest on the Bonds be abated.

NOW THEREFORE BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, as follows: In accordance with Section 11. Abatement of Pledged Tax. The Pledged Taxes levied for the year 2023 payable 2024 for the General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source) Series 2022 Bonds are hereby abated in their entirety in the amount of \$3,397,250.

BE IT FURTHER ORDAINED, upon the adoption of this Ordinance, a certified copy hereof shall be filed with the County Clerk, and it shall be the duty of the County Clerk to abate the Pledged Taxes levied for the year 2023 payable 2024 in accordance with the provisions hereof.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

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

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



Ordinance Executive Summary

Prepared By: Steve Schultz - Chief Financial Officer
Committee: Finance Committee
Committee Date: January 18, 2024
Resolution Title: Ordinance to Abate Special Tax Roll for 2023 Levy Year for Properties within the Special Service Area for the I-39/Baxter Road County Water District Project
County Code: Not Applicable
Board Meeting Date: January 25, 2024
Budget Information:

| | |
|---|---|
| Was item budgeted? Yes | Appropriation Amount: Not Applicable |
| If not, explain funding source: Not Applicable | |
| ORG/OBJ/Project Code: Not Applicable | Budget Impact: None |

Background Information:

The 139/Baxter Road Water District included a Special Service Area as part of the project. The County Board approved a Special Tax Roll assessing a special tax against each property within the SSA for the administration and maintenance of the SSA and for the payment of principal and interest on the County's General Obligation Bonds. The Special Tax Roll for the SSA for levy year 2023 totaled \$399,200. There are sufficient funds in the Special Tax Allocation Fund from the URL tax increment to make the payments on the bonds for June 30, 2024 and December 30, 2024. Based on sufficient funds being on hand the County Board can abate the Special Tax Roll for levy year 2023 payable 2024. The dollar amount changes each year.

Recommendation: Approval of the Ordinance Abating the Special Tax Roll for 2023 Levy Year Payable 2024.

Contract/ Agreement: Not Applicable

Legal Review: Yes, conducted by the State's Attorney's Office.

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

Sponsored by: John Butitta, Committee Chairman

Submitted by: Finance Committee

2024 CO

**ORDINANCE TO ABATE SPECIAL TAX ROLL FOR 2023 LEVY
YEAR FOR PROPERTIES WITHIN THE SPECIAL SERVICE AREA FOR
THE 1-39/BAXTER ROAD COUNTY WATER DISTRICT PROJECT**

WHEREAS, on August 9, 2012, the County Board of the County of Winnebago, Illinois, by Ordinance Number 2012-CO-056, approved establishing a Special Service Area ("SSA") for the I-39/Baxter Road County Water District Project; and

WHEREAS, on October 25, 2012, the County Board of the County of Winnebago, Illinois, by Ordinance Number 2012-CO-072, approved an amendment to said establishing Ordinance, which enacted a Special Tax Roll assessing a special tax against each property lying within the SSA for the administration and maintenance of the SSA and for the payment of principal and interest on the County's General Obligation Bonds (Alternate Revenue Source), Series 2012F, issued pursuant to the establishing Ordinance for the purpose of financing a part of the cost of construction and formation of said County Water District Project; and

WHEREAS, on March 25, 2021, the County Board of the County of Winnebago, Illinois, by Ordinance Number 2021-CO-033, providing for (1) the issue of approximately \$3,725,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A, for the purpose of refunding the County's Series 2012F Bonds, (2) the pledge of certain revenues to the payment of principal and interest on the bonds and the levy of a direct annual tax sufficient to pay such principal and interest if the pledged revenues are insufficient to make such payment and (3) the sale of the bonds to the purchaser thereof; and

WHEREAS, pursuant to an Intergovernmental Cooperation Agreement ("Agreement") between the County of Winnebago, Village of Cherry Valley and the Village of New Milford, dated June 6, 2012, the parties determined that the area in and around the Baxter Road interchange on 1-39 is appropriate for the formation of an Industrial Park Conservation Area to spur private investments and development defined in the Industrial Jobs Recovery Law ("URL"); and

WHEREAS, pursuant to the Agreement, the Special Tax Allocation Fund ("STAF" as defined in the URL), created with the tax increment financing will be placed under the control of Winnebago County to be administered for the length of the project; and

WHEREAS, funds deposited in the STAF generated from the URL District shall be used to pay for the payments on the SSA Bonds as first priority; and

WHEREAS, the Special Tax Roll for the SSA for levy year 2023 totaled \$399,200; and

WHEREAS, there is sufficient funds from the URL increment in the STAF fund as of December 22, 2023, to make the payments on the bonds for June 30, 2024 and December 30, 2024.

NOW, THEREFORE BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois that the County Board hereby abate the Special Tax Roll for levy year 2023 payable 2024 in the following amounts:

| Parcel Number | Amount |
|---------------|---------------|
| 16-28-300-021 | 10,900.91 |
| 16-28-300-027 | 53,349.67 |
| 16-28-300-028 | 9,457.31 |
| 16-28-300-029 | 8,858.75 |
| 16-28-400-019 | 27,041.01 |
| 16-28-400-022 | 11,534.68 |
| 16-28-400-023 | 56,687.54 |
| 16-28-400-024 | 29,942.29 |
| 16-33-100-009 | 81,630.06 |
| 16-33-200-009 | 109,797.78 |
| Total | \$ 399,200.00 |

BE IT FURTHER ORDAINED that this Ordinance shall be in full force and effect forthwith immediately upon its adoption.

BE IT FURTHER ORDAINED that the Clerk of the County Board shall deliver certified copies of this Ordinance to the Winnebago County Clerk, the Chief Financial Officer and the Winnebago County Director of Finance.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

MICHAEL THOMPSON

MICHAEL THOMPSON

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

Winnebago, Illinois this _____ day of _____ 2024.

ATTESTED BY:

JOSEPH 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