

FINANCE COMMITTEE AGENDA

Called by: John Butitta, Chairman
Members: Paul Arena, Joe Hoffman,
Keith McDonald, Jaime Salgado,
John F. Sweeney, Christina Valdez

DATE: THURSDAY, APRIL 17, 2025
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 April 3, 2025 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. Fiscal Year 2024 Audited Financial Statements Presentation – Baker Tilly
- F. Ordinance for Approval of Budget Amendment for Avenu Contract
- G. Discussion Item – Juvenile Detention Center, Debbie Jarvis
- H. Resolution Authorizing Wage Increases for Non-Bargaining Unit Employees of the County of Winnebago, Illinois
- I. Closed Session to Discuss Pending Litigation
- J. Resolution Authorizing Settlement of a Claim Against the County of Winnebago Entitled Thomas Morrison versus Winnebago County
- K. Other Matters
- L. Adjournment

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

Thursday, April 3, 2025

Immediately following the Operations & Administrative Committee Meeting

Present:

John Butitta, **Chairperson**
Jaime Salgado, **Vice Chairperson**
Paul Arena
Keith McDonald
John F. Sweeney
Christina Valdez

Others Present:

Patrick Thompson, County Administrator
Steve Schultz, Chief Financial Officer
Lafakeria Vaughn, Civil Bureau Chief, State's Attorney's Office
Chris Dornbush, Chief Operations Officer

Absent:

Joe Hoffman

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of March 20, 2025 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 that 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 acknowledgment by the Chairman, please stand and state your name. Thank you.
- E. Ordinance for a Budget Amendment for State's Attorney VOCA Grant Renewal
- F. Closed Session to Discuss Pending Litigation
- G. Resolution Authorizing Settlement of a Claim Against the County of Winnebago Entitled Thomas Morrison versus Winnebago County
- H. Other Matters
- I. Adjournment

Call to Order

Chairperson Butitta called the meeting to order at 5:40 PM.

Roll Call

Chairperson Butitta yes, Mr. Arena yes, Mr. McDonald yes, Mr. Salgado yes, Mr. Sweeney yes.

Approval of March 20, 2025 Minutes

Motion: Chairperson Butitta. Second: Mr. Salgado.
Chairperson Butitta called for discussion.

The motion was passed by a unanimous voice vote.

Ms. Valdez arrived to attend the Finance Committee meeting.

Public Comment

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

Ordinance for a Budget Amendment for State's Attorney VOCA Grant Renewal

Motion: Chairperson Butitta. Second: Mr. Salgado.

Chairperson Butitta called for discussion.

- Discussion followed.

The motion was passed by a unanimous voice vote.

Closed Session to Discuss Pending Litigation

Motion: Chairperson Butitta. Second: Mr. Arena.

The motion passed by a unanimous voice vote.

Roll Call

Chairperson Butitta yes, Mr. Arena yes, Mr. McDonald yes, Mr. Salgado yes, Mr. Sweeney yes, Ms. Valdez yes.

No action was taken in Closed Session.

Resolution Authorizing Settlement of a Claim Against the County of Winnebago Entitled Thomas Morrison versus Winnebago County

The attorney was not in attendance. The Resolution will be carried over to the next Finance Committee Agenda and meeting on April 17, 2025.

Other Matters

- None reported.

Adjournment

Motion: Chairperson Butitta. Second: Mr. Sweeney.

The motion was passed by a unanimous voice vote.

Respectfully submitted,

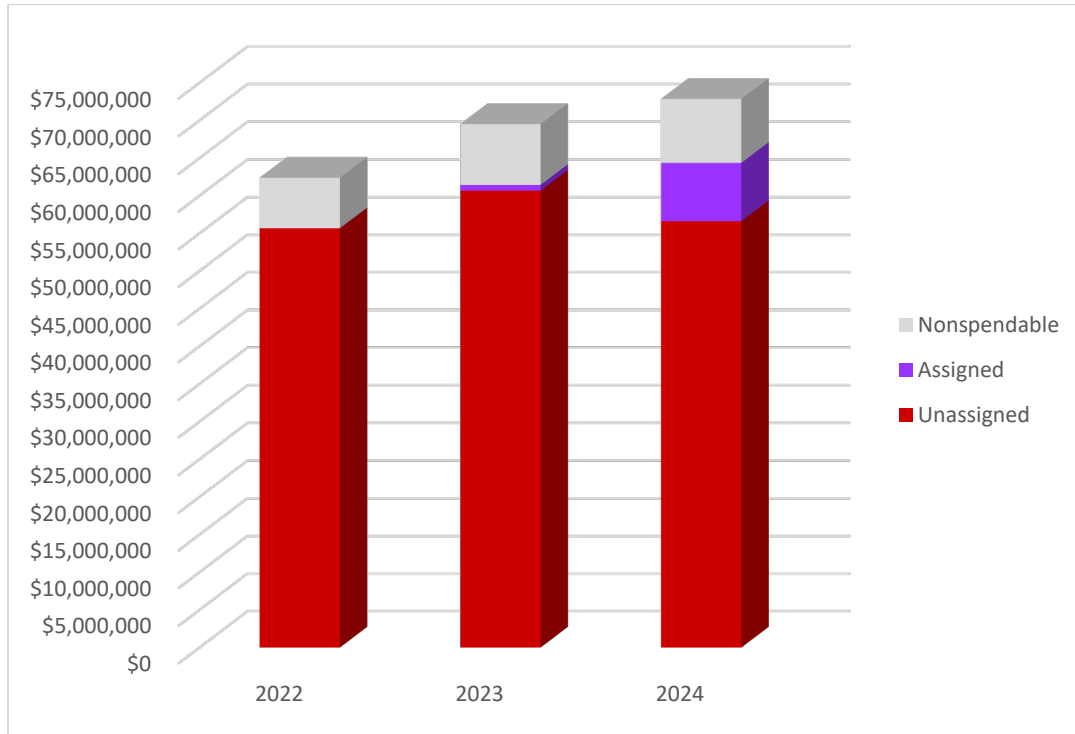
Nancy Bleile
Executive Assistant

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

	<u>Actual</u>	<u>Final Amended Budget</u>	<u>Variance</u>
Revenues and other financing sources	\$ 81,588,004	\$ 79,994,047	\$ 1,593,957
Expenditures and other financing uses	<u>(78,254,339)</u>	<u>(81,079,402)</u>	<u>2,825,063</u>
Net change in fund balance	3,333,665	<u>\$ (1,085,355)</u>	<u>\$ 4,419,020</u>
Fund balance – beginning of year	<u>69,522,911</u>		
Fund balance – end of year	<u>\$ 72,856,576</u>		

Financial Results

General Fund Balance History (ACFR page 3)



	2022	2023	2024
Fund Balance Components			
Unassigned	\$ 55,677,359	\$ 60,675,753	\$ 56,621,803
Assigned	-	763,000	7,740,021
Nonspendable	6,713,154	8,084,158	8,494,752
Total	\$ 62,390,513	\$ 69,522,911	\$ 72,856,576

MINIMUM FUND BALANCE POLICY

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

		General Fund	Public Safety Sales Tax Fund
2024 Expenditures		\$ 64,616,718	\$ 30,616,167
Minimum	25%	16,154,180	7,654,042
Actual		56,621,803	24,816,910
Surplus		\$ 40,467,623	\$ 17,162,868

Financial Results

Financial Results – Other Governmental Funds (ACFR page 5 and 76)

	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability	Mental Health Tax Fund	American Rescue Plan	Nonmajor Governmental Funds
Revenues	\$ 42,139,090	\$ 6,219,209	\$ 4,960,066	\$ 20,814,949	\$ 13,605,727	\$ 77,347,591
Expenditures	(30,616,167)	(2,392,425)	(4,469,074)	(20,379,643)	(3,138,713)	(81,469,470)
Other financing sources (uses)	<u>(8,464,746)</u>	<u>(2,213,716)</u>	<u>(976,575)</u>	-	<u>(10,467,014)</u>	<u>24,095,650</u>
Net change in fund balances	3,058,177	1,613,068	(485,583)	434,851	-	19,973,771
Fund balance – beginning of year	<u>21,758,733</u>	<u>6,743,753</u>	<u>750,305</u>	<u>36,486,405</u>	-	<u>70,179,852</u>
Fund balance – end of year	<u>\$ 24,816,910</u>	<u>\$ 8,356,821</u>	<u>\$ 264,722</u>	<u>\$ 36,921,256</u>	<u>\$ -</u>	<u>\$ 90,153,623</u>

Nonmajor Funds

Special revenue funds	\$ 55,910,571
Debt service funds	6,980,946
Capital projects	<u>27,262,106</u>
Total	<u>\$ 90,153,623</u>

Financial Results

Financial Results – Proprietary funds (ACFR page 8)

	River Bluff Nursing Home Fund	555 North Court Operations Fund	Internal Services Funds
Revenues	18,503,586	\$ 27,375	\$ 20,991,312
Expenditures	(18,028,522)	(540,045)	(24,191,012)
Nonoperating revenues (expenses)	2,838,448	20,408	332,041
Income (loss) before transfers	3,313,512	(492,262)	(2,867,659)
Transfers	29,992	(74,863)	2,134,263
Net increase (decrease) in net position	3,343,504	(567,125)	(733,396)
Net position (deficit) – beginning of year	<u>(3,610,586)</u>	<u>2,475,432</u>	<u>6,864,719</u>
Net position (deficit) – end of year	<u>\$ (267,082)</u>	<u>\$ 1,908,307</u>	<u>\$ 6,131,323</u>

Financial Results

Legal Debt Margin (ACFR page 227)

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

Equalized Value		\$	5,416,071,091
Debt Margin Percentage			5.75%
Legal Debt Limit			311,424,088
Outstanding General Obligation Debt	\$	72,295,000	
Less amount excluded from long-term debt		(68,255,000)	
Total Amount of Debt Applicable to Debt Margin			4,040,000
Legal Debt Margin		\$	307,384,088
Percentage of Debt Capacity Used			1.30%
Prior Year			1.89%

Debt Service Compared to Governmental Expenditures (ACFR page 5)

<u>Governmental Funds</u>			
Principal		\$	8,900,808
Interest			3,304,698
Debt service expenditures			12,205,506
Total governmental expenditures	\$	207,082,210	
Less: Capitalized outlay expenditures		(20,638,353)	
Non-capital governmental expenditures			186,443,857
Percentage of debt service compared to non-capital governmental expenditures			7%
Prior Year			11%



Ordinance Executive Summary

Prepared By: Finance Department

Committee: Finance

Committee Date: April 17, 2025

Resolution Title: Ordinance for Approval of Budget Amendment for Avenu Contract

County Code: Winnebago County Annual Appropriation Ordinance

Board Meeting Date: April 24, 2025

Budget Information:

Was item budgeted? No	Appropriation Amount: \$0
If not, explain funding source: General Fund Fund balance and \$300,000 transfer from Court Automation Fee Fund	
ORG/OBJ/Project Code: 82400-43167	
FY2025 Budget Impact: \$1,562,000	

Background Information: The Winnebago County Court and Case Management Committee, through the Winnebago County Circuit Clerk's Office, is establishing the project initiation payment, in addition to an additional maintenance payment per the proposed contract.

Recommendation:

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: The CCM Committee will submit a signed contract after the official review is complete.

2025 Fiscal Year

Finance: April 17, 2025

Lay Over: April 24, 2025

Sponsored by:

Final Vote: May 8, 2025

John Butitta, Finance Committee Chairman

2025 CO

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

The Winnebago County Finance Committee presents the following Ordinance amending the Annual Appropriation Ordinance for the fiscal year ending September 30, 2025 and recommends its adoption.

Ordinance for Approval of Budget Amendment for Avenu Contract

WHEREAS, the Winnebago County court system has historically used a software management system that has reached its end of life. A team of stakeholders was formed that represented the County court system. The team has evaluated various vendors and has determined Avenu Insights & Analytics would meet the needs for future court-case management system; and

WHEREAS, the Winnebago County Board adopted the “Annual Budget and Appropriation Ordinance” for the fiscal year ending September 30, 2025 at its September 26, 2024 meeting; and,

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

NOW, THEREFORE, BE IT ORDAINED, that the County Board deems that pursuant to provisions as set forth in 55ILCS 5/6-1003(2014), certain conditions have occurred in connection with the operations of the County which are deemed to be immediate emergencies; therefore, the increases detailed per the attached Request for Budget Amendment are hereby authorized for Amendment **#25-015 Court-Case Management System**.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIR

JOHN BUTITTA, CHAIR

JAIME SALGADO, VICE CHAIR

JAIME SALGADO, VICE CHAIR

PAUL ARENA

PAUL ARENA

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

CHRISTINA VALDEZ

CHRISTINA VALDEZ

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

Winnebago, Illinois this _____ day of _____ 2025.

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

2025
WINNEBAGO COUNTY
 FINANCE COMMITTEE
 REQUEST FOR BUDGET AMENDMENT

DATE SUBMITTED:		4/9/2025			AMENDMENT NO: 2025-015			
DEPARTMENT:		Court & Case Management			SUBMITTED BY: Tom Lawson			
FUND#:		0752-2024 Court-Case Mgmt Proj 0107-Court Automation Fee Fund			82400 - Court & Case Mgmt DEPT. BUDGET NO. 40700 - Court Automation Fee			
Department Org Number	Object (Account) Number	Project Number	Object (Account) Description	Adopted Budget	Amendments Previously Approved	Revised Approved Budget	Increase (Decrease)	Revised Budget after Approved Budget Amendment
Expenditures								
	82400	43167	Software Subscription	\$0	\$0	\$0	\$1,562,000	\$1,562,000
	40700	49110	Transfer to Court-Case Mgmt Fund	\$0	\$0	\$0	\$300,000	\$300,000
Revenue								
	82400	39110	Transfer from Court Automation Fund	\$0	\$0	\$0	(300,000)	(\$300,000)
TOTAL ADJUSTMENT:							\$1,562,000	
Reason budget amendment is required:								
The amendment is required to establish the software subscription for the project initiation and a move to cloud storage for Avenu Court.								
Potential alternatives to budget amendment:								
None								
Impact to fiscal year 2025 budget:								
Revenue Source: \$300K from Automation Fund Balance, Balance from General Fund for now								

**DISCUSSION ITEM – JUVENILE
DETENTION CENTER,
DEBBIE JARVIS**



Resolution Executive Summary

Prepared By: Steve Schultz
Committee: Finance Committee
Committee Date: April 17, 2025
Resolution Title: Resolution Authorizing Wage Increases for Non-Bargaining Unit Employees of The County of Winnebago, Illinois
County Code: Not Applicable
Board Meeting Date: April 24, 2025

Budget Information:

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

Background Information: The Administration for the County of Winnebago, Illinois (County), has determined that wage increases for County non-bargaining unit employees is appropriate. It is recommended that the Finance Committee and County Board accept and approve the across the board increases for non-bargaining unit employees of the County of Winnebago, Illinois equal to the annual increase in CPI-U for the year ending May 2025 not to exceed 3.5% effective on January 1, 2026.

Recommendation: Staff concurs.

Contract/Agreement: N/A

Legal Review: Yes.

Follow-Up: N/A

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

2025 CR _____

SUBMITTED BY: FINANCE COMMITTEE

**RESOLUTION AUTHORIZING WAGE INCREASES FOR NON-BARGAINING UNIT
EMPLOYEES OF THE COUNTY OF WINNEBAGO, ILLINOIS**

WHEREAS, the Administration for the County of Winnebago, Illinois (County), has determined that wage increases for County non-bargaining unit employees is appropriate; and

WHEREAS, the Finance Committee of the County Board of Winnebago County, Illinois recommends the full County Board accept and approve across the board wage increases for County non-bargaining unit employees equal to the annual increase in CPI-U for the year ending May 2025 not to exceed 3.5% effective on January 1, 2026; and

WHEREAS, the Finance Committee and County Board values providing consistent wage increases for represented and non-represented employees.

NOW, THEREFORE, BE IT RESOLVED, that the County Board of the County of Winnebago, Illinois does hereby approve the across the board increases for non-bargaining unit employees of the County of Winnebago, Illinois equal to the annual increase in CPI-U for the year ending May 2025 not to exceed 3.5% effective on January 1, 2026.

BE IT FURTHER RESOLVED, that this Resolution shall be in full force and effective immediately upon its adoption and the Clerk of the County Board is hereby authorized to prepare and deliver certified copies of this Resolution to the Winnebago County Finance Department and Director of Human Resources.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

PAUL ARENA

PAUL ARENA

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

CHRISTINA VALDEZ

CHRISTINA VALDEZ

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this _____ day of _____ 2025.

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

**CLOSED SESSION TO
DISCUSS PENDING
LITIGATION**



Resolution Executive Summary

Prepared By: Tanya Harris

Committee: Finance Committee

Committee Date: April 17, 2025

Resolution Title: Resolution authorizing settlement of a claim against the County of Winnebago entitled Thomas Morrison versus Winnebago County

Board Meeting Date: April 24, 2025

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$51,856.90
If not, explain funding source:	Budget Impact: \$51,856.90
ORG/OBJ/Project Code: 49400-43535	Tort Judgement Fund/Worker's Comp Claims

Background Information: Settlement for Thomas Morrison in the amount of \$51,856.90.

Recommendation: The Finance Committee, chaired by John Butitta, has reviewed the settlements presented to the Board. The Board is asked to approve this settlement in favor of the Committee's recommendations at its April 24, 2025 meeting.

Contract/Agreement:

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

Follow-Up: N/A

RESOLUTION
of the

COUNTY BOARD OF THE COUNTY OF WINNEBAGO, ILLINOIS

Sponsored by: John Butitta

Submitted by: Finance Committee

2025 CR

**RESOLUTION AUTHORIZING SETTLEMENT OF A CLAIM
AGAINST THE COUNTY OF WINNEBAGO ENTITLED
THOMAS MORRISON VERSUS WINNEBAGO COUNTY**

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

WHEREAS, the Plaintiff has offered to settle the above claims against the County of Winnebago for consideration payable in the amount of \$51,856.90 for the settlement funding for his Workers Compensation case; and,

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

NOW, THEREFORE, BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that it does hereby authorize settlement of the claim entitled Thomas Morrison versus County of Winnebago for injuries allegedly sustained by Thomas Morrison while in the employment of the Sheriff's Department by payment of the amount of \$51,856.90 for the settlement for permanent disability for a Workers Compensation case.

BE IT FURTHER RESOLVED, that this Resolution for Thomas Morrison in the amount of \$51,856.90 shall be in full force and effect immediately upon its adoption.

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

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

JAIME SALGADO, VICE CHAIRMAN

PAUL ARENA

PAUL ARENA

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN F. SWEENEY

JOHN F. SWEENEY

CHRISTINA VALDEZ

CHRISTINA VALDEZ

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

Winnebago, Illinois this _____ day of _____ 2025.

ATTESTED BY:

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

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