

FINANCE COMMITTEE AGENDA

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

DATE: THURSDAY, MAY 15, 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 17, 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. Second Quarter FY25 Financial Report
- F. Closed Session to Discuss Closed Session Minutes
- G. Approval of Minutes of Closed Session Meetings
- H. Other Matters
- I. Adjournment

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

Thursday, April 17, 2025

Immediately following the Operations & Administrative Committee Meeting

Present:

John Butitta, Chairperson
Paul Arena
Keith McDonald
John F. Sweeney
Christina Valdez

Absent:

Joe Hoffman
Jaime Salgado, Vice Chairperson

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
Hope Edwards, Director, Purchasing
Debbie Jarvis, Director of Court Services, 17th Judicial Circuit
Julie McCray-Grotto, Juvenile Detention
Kim Kovanda, State's Attorney's Office
Tom Lawson, Chief Deputy Circuit Clerk
Carol Hartline, Attorney, Williams McCarthy LLP
Dominick Barcellona, Retired Deputy Chief WCSO

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 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. Fiscal Year 2024 Audited Financial Statements Presentation – Baker Tilly
- F. Resolution Awarding Court and Case Management Software Agreement to Avenu Insights and Analytics, LLC (Avenu)
- G. Ordinance for Approval of Budget Amendment for Avenu Contract [Court and Case Management Software]
- H. Discussion Item – Juvenile Detention Center, Debbie Jarvis
- I. Resolution Authorizing Wage Increases for Non-Bargaining Unit Employees of the County of Winnebago, Illinois
- J. Closed Session to Discuss Pending Litigation
- K. Resolution Authorizing Settlement of a Claim Against the County of Winnebago Entitled Thomas Morrison versus Winnebago County
- L. Other Matters
- M. Adjournment

Call to Order

Chairperson Butitta called the meeting to order at 6:05 PM.

Roll Call

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

A quorum is present.

Approval of April 3, 2025 Minutes

Motion: Chairperson Butitta. Second: Ms. Valdez.

Chairperson Butitta called for discussion.

The motion was passed by a unanimous voice vote.

Public Comment

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

Fiscal Year 2024 Audited Financial Statements Presentation – Baker Tilly

The Baker Tilly representatives reviewed the 2024 Fiscal Year Audited Financial Statements.

- Discussion followed.

Mr. Schultz mentioned that Molly Terrinoni, the Finance Director, was responsible for the financial audit quality and her contributions to the Finance Department.

Resolution Awarding Court and Case Management Software Agreement to Avenu Insights and Analytics, LLC (Avenu)

Motion: Chairman Butitta. Second: Mr. McDonald.

Mr. Lawson reviewed the resolution with committee members and called for comments.

- Discussion followed.

Chairperson Butitta called for a vote to approve the resolution.

The motion was passed by a unanimous voice vote.

Ordinance for Approval of Budget Amendment for Avenu Contract [Court and Case Management Software

Motion: Chairperson Butitta. Second: Mr. Arena.

Chairperson Butitta called for any discussion.

Chairperson Butitta called for a vote to approve the resolution.

The motion was passed by a unanimous voice vote.

Discussion Item – Juvenile Detention Center, Debbie Jarvis

Debbie Jarvis presented on the Space Needs Study, the three phases of the Juvenile Detention Center expansion project, and the next steps.

- Discussion followed.

Resolution Authorizing Wage Increases for Non-Bargaining Unit Employees of the County of Winnebago, Illinois

Motion: Chairperson Butitta. Second: Mr. Sweeney.

- Discussion followed.

Chairperson Butitta called for a vote to approve the resolution.

The motion was passed by a unanimous voice vote.

Closed Session to Discuss Pending Litigation

Motion: Chairperson Butitta. Second: Ms. Valdez.
The motion was passed by a unanimous voice vote.

Roll Call

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

Motion: Chairman Butitta. Second: Mr. Arena.
Chairperson Butitta called for a vote to approve the resolution.
The motion was passed by a unanimous voice vote.

Other Matters

- None reported.

Adjournment

Motion: Chairperson Butitta. Second: Ms. Valdez.
The motion was passed by a unanimous voice vote.

Respectfully submitted,

Nancy Bleile
Executive Assistant

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

For The Month Ended March 31, 2025

	FY 2023 Actual <i>(Audited)</i>	FY 2024 Actual <i>(Audited)</i>	FY 2025 Revised Annual Budget	FY 2025 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 50.0%)</i>
Revenues						
Taxes						
Property, net	15,563,455	15,821,441	15,124,500	6,886,538	(8,237,962)	45.5%
Sales tax	4,458,986	4,314,957	4,100,000	1,140,433	(2,959,567)	27.8% *
Quarter-cent sales tax	10,651,838	11,175,447	11,200,000	3,142,929	(8,057,071)	28.1% *
Use tax	2,284,964	2,162,151	2,200,000	534,925	(1,665,075)	24.3% *
Other	-	-	-	-	-	-
Total taxes	32,959,243	33,473,996	32,624,500	11,704,825	(20,919,675)	35.9%
Intergovernmental						
State income tax allotments	6,651,381	7,714,344	8,056,520	3,066,264	(4,990,256)	38.1%
Replacement tax allotments	13,969,444	7,299,199	5,083,493	1,958,213	(3,125,280)	38.5% **
Other	9,182,274	10,857,622	10,589,212	3,883,908	(6,705,304)	36.7%
Total intergovernmental	29,803,099	25,871,165	23,729,225	8,908,385	(14,820,840)	37.5%
Other						
Charges for services	6,836,010	5,471,688	5,385,805	2,404,980	(2,980,825)	44.7%
Fines and forfeitures	2,994,915	2,614,510	2,327,000	1,106,351	(1,220,649)	47.5%
Licenses and permits	934,586	733,286	676,000	342,429	(333,571)	50.7%
Investment income	2,427,790	3,472,406	3,057,000	806,073	(2,250,927)	26.4%
Other	239,303	246,783	128,300	51,831	(76,469)	40.4%
Total other	13,432,604	12,538,673	11,574,105	4,711,664	(6,862,441)	40.7%
Total revenues	76,194,946	71,883,834	67,927,830	25,324,874	(42,602,956)	37.3%
Expenditures, current						
Personnel	44,832,513	47,892,947	54,720,096	25,838,158	(28,881,938)	47.2%
Supplies and services	14,185,353	15,684,154	18,809,147	8,015,074	(10,794,073)	42.6%
Other	-	-	-	-	-	-
Total expenditures, current	59,017,866	63,577,101	73,529,243	33,853,232	(39,676,011)	46.0%
Debt Service						
Principal	263,179	268,417	201,758	273,758	72,000	135.7%
Interest	433,309	602,386	16,671	16,671	-	100.0%
Capital outlay	204,142	168,987	359,852	100,926	(258,926)	28.0%
Total expenditures	59,918,496	64,616,891	74,107,524	34,244,587	(39,862,937)	46.2%
Excess of revenues over (under) expenditures	16,276,450	7,266,943	(6,179,694)	(8,919,713)		
Other financing sources (uses)						
Property sales	40,309	20,720	20,000	-	(20,000)	0.0%
Issuance of debt	-	-	-	-	-	0.0%
Transfers in	2,476,713	9,683,624	4,133,200	352,134	(3,781,066)	8.5%
Transfers (out)	(11,661,078)	(13,637,621)	(5,713,527)	(5,713,527)	-	100.0%
Net change in fund balance	7,132,394	3,333,666	(7,740,021)	(14,281,106)		
Fund balance, beginning of period (audited)	62,390,513	69,522,907		72,856,573		
Restatement	-	-		-		
Fund balance, end of period	69,522,907	72,856,573		58,575,467		

* State revenues are recorded and recognized based on liability month. As of 03/31/25, the target % for this revenue is 25%.

** PPRT revenues are recorded and recognized based on liability month. As of 03/31/25, the target % for this revenue is 37.5%.

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

For The Month Ended March 31, 2025

	FY 2023 Actual <i>(Audited)</i>	FY 2024 Actual <i>(Audited)</i>	FY 2025 Revised Annual Budget	FY 2025 Actual <i>(Unaudited)</i>	Variance with Budget Over <i>(Under)</i>	% of Budget <i>(Target 50.0%)</i>
General Government						
Board of Review	91,503	99,440	103,111	47,198	(55,913)	45.8%
Building Maintenance	4,998,215	5,835,456	5,900,966	2,839,506	(3,061,460)	48.1%
City Election	151,156	151,877	165,600	78,887	(86,713)	47.6%
Community Development	822,318	847,032	1,028,020	465,109	(562,911)	45.2%
County Auditor	200,138	221,555	231,004	117,882	(113,122)	51.0%
County Board/Chairman	185,681	471,795	593,524	263,051	(330,473)	44.3%
County Board/Administrator	500,964	622,780	603,889	292,230	(311,659)	48.4%
County Board/Board	202,120	210,602	220,443	112,347	(108,096)	51.0%
County Clerk	1,006,669	968,312	2,130,663	685,138	(1,445,525)	32.2%
Miscellaneous County	3,085,577	2,958,565	3,963,963	1,332,752	(2,631,211)	33.6%
Finance	804,780	876,019	1,005,662	379,383	(626,279)	37.7%
Human Resources	245,795	303,999	454,901	141,554	(313,347)	31.1%
Information Technology	1,493,551	1,408,216	1,727,497	784,176	(943,321)	45.4%
Purchasing	300,463	278,014	343,795	159,916	(183,879)	46.5%
Recorder of Deeds	259,525	302,395	368,913	136,439	(232,474)	37.0%
Superintendent of Education	423,383	439,171	510,255	149,197	(361,058)	29.2%
Supervisor of Assessment	755,397	706,647	835,515	408,046	(427,469)	48.8%
Treasurer	477,163	504,822	538,349	240,396	(297,953)	44.7%
Non-departmental	1,445,654	1,558,255	1,645,540	857,045	(788,495)	52.1%
Total General Government	17,450,052	18,764,952	22,371,610	9,490,252	(12,881,358)	42.4%
Public Safety						
911 Center	1,502,391	1,889,205	2,352,653	1,148,560	(1,204,093)	48.8%
Chief Probation Office	3,876,372	4,232,325	4,568,495	2,192,285	(2,376,210)	48.0%
Civil Defense (ESDA)	148,346	180,505	101,227	46,274	(54,953)	45.7%
Dependent Children	110,921	35,105	195,000	2,480	(192,520)	1.3%
Sheriff's Office	17,577,636	19,013,843	20,984,380	10,191,990	(10,792,390)	48.6%
Public Safety Building Costs	569,451	597,574	484,011	357,350	(126,661)	73.8%
Non-departmental	3,326,143	3,478,082	3,974,019	1,911,394	(2,062,625)	48.1%
Installment note-principal	263,179	268,417	201,758	273,758	72,000	135.7%
Installment note-interest	27,250	22,013	16,671	16,671	-	100.0%
Total Public Safety	27,401,689	29,717,069	32,878,214	16,140,762	(16,737,452)	49.1%
Judicial						
State's Attorney	3,456,361	3,654,318	4,411,440	2,015,531	(2,395,909)	45.7%
Clerk of the Circuit Court	3,859,912	3,817,155	3,945,832	1,923,967	(2,021,865)	48.8%
Circuit Court	2,321,889	3,038,594	3,783,600	1,582,250	(2,201,350)	41.8%
Coroner	1,458,120	1,454,702	1,712,287	736,359	(975,928)	43.0%
Jury Commission	428,892	493,808	511,316	158,054	(353,262)	30.9%
Public Defender	1,429,961	1,449,116	2,015,953	977,558	(1,038,395)	48.5%
Non-departmental	2,111,620	2,227,177	2,477,272	1,219,854	(1,257,418)	49.2%
Total Judicial	15,066,755	16,134,870	18,857,700	8,613,573	(10,244,127)	45.7%
Transfers out (Capital)	708,000	13,637,621	5,713,527	5,713,527	-	100.0%
Transfers out (Bond Defeasance)	5,616,078	-	-	-	-	0.0%
Transfers out (Other)	5,337,000	-	-	-	-	0.0%
Total Expenditures	71,579,574	78,254,512	79,821,051	39,958,114	(39,862,937)	50.1%

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

For The Month Ended March 31, 2025

	FY 2023 Actual <i>(Audited)</i>	FY 2024 Actual <i>(Audited)</i>	FY 2025 Revised Annual Budget	FY 2025 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 50.0%)</i>
Revenues						
Taxes	37,510,289	38,353,582	38,750,000	10,800,752	(27,949,248)	27.9% *
Intergovernmental revenues	83,562	87,496	6,000	5,684	(316)	94.7%
Charges for services	3,660,698	2,991,893	3,515,700	1,245,796	(2,269,904)	35.4%
Fines and forfeitures	165,650	22,910	27,000	5,500	(21,500)	20.4%
Investment income	371,062	632,561	456,608	282,127	(174,481)	61.8%
Other	89,518	50,648	49,250	5,775	(43,475)	11.7%
Total revenues	41,880,779	42,139,090	42,804,558	12,345,634	(30,458,924)	28.8%
Expenditures						
Personnel	22,688,833	25,062,773	26,765,757	13,007,434	(13,758,323)	48.6%
Supplies and services	5,100,493	5,437,819	7,076,459	2,641,765	(4,434,694)	37.3%
Debt Service	115,574	115,574	-	-	-	0.0%
Capital outlay	-	-	-	-	-	-
Total expenditures	27,904,900	30,616,166	33,842,216	15,649,199	(18,193,017)	46.2%
Excess of revenues over (under) expenditures	13,975,879	11,522,924	8,962,342	(3,303,565)	(12,265,907)	
Other financing sources (uses)						
Transfers in	143,578	76,201	45,450	-	(45,450)	-
Transfers (out)	(11,916,613)	(8,540,947)	(14,586,466)	(11,401,266)	3,185,200	78.2%
Proceeds from capital lease	-	-	-	-	-	-
Net change in fund balance	2,202,844	3,058,178	(5,578,674)	(14,704,831)	(1,248,159)	
Fund balance, beginning of period (audited)	19,555,887	21,758,731		24,816,909		
Fund balance, end of period	21,758,731	24,816,909		10,112,078		

* State revenues are recorded and recognized based on liability month. As of 03/31/25, the target % for this revenue is 25%.

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 March 31, 2025

	FY 2023 Actual <i>(Audited)</i>	FY 2024 Actual <i>(Audited)</i>	FY 2025 Revised Annual Budget	FY 2025 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 50.0%)</i>
General Government						
Contingency budget	-	-	500,000	-	(500,000)	-
Debt Service Transfer (Annual)	3,257,350	4,257,125	8,829,550	5,644,350	(3,185,200)	63.9%
Debt Service Transfer (Defeasance)	3,607,019	-	-	-	-	0.0%
CIP Transfer	5,052,244	3,406,400	5,756,916	5,756,916	-	100.0%
Health Ins Fund Transfer	-	877,422	-	-	-	0.0%
Total General Government	11,916,613	8,540,947	15,086,466	11,401,266	(3,685,200)	75.6%
Public Safety						
County Jail	17,838,759	19,681,451	20,767,940	9,967,817	(10,800,123)	48.0%
Chief Probation Office	826,906	850,359	1,037,189	472,057	(565,132)	45.5%
Crim Justice Initiatives Ofc	114,278	86,090	133,609	52,657	(80,952)	39.4%
Non-departmental	2,811,125	2,712,574	3,050,000	1,475,081	(1,574,919)	48.4%
Installment note-principal	115,574	115,574	127,672	-	(127,672)	0.0%
Installment note-interest	82,607	86,737	-	-	-	0.0%
Total Public Safety	21,789,249	23,532,785	25,116,410	11,967,612	(13,148,798)	47.6%
Judicial						
State's Attorney	1,920,237	2,424,289	2,862,445	1,373,660	(1,488,785)	48.0%
Clerk of the Circuit Court	333,447	417,985	524,715	227,521	(297,194)	43.4%
Circuit Court	1,046,552	1,083,436	1,249,455	500,326	(749,129)	40.0%
Drug Court	240,945	254,728	280,665	105,870	(174,795)	37.7%
Public Defender	1,447,524	1,685,629	2,066,406	851,716	(1,214,690)	41.2%
Alternative Programs	255,207	272,090	371,120	61,584	(309,536)	16.6%
Non-departmental	871,739	945,224	871,000	560,910	(310,090)	64.4%
Total Judicial	6,115,651	7,083,381	8,225,806	3,681,587	(4,544,219)	44.8%
Total Expenditures	39,821,513	39,157,113	48,428,682	27,050,465	(21,378,217)	55.9%

**Closed Session to Discuss
Closed Session Minutes**

**Approval of Minutes
of Closed Session Meetings**