

FINANCE COMMITTEE AGENDA

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

DATE: THURSDAY, AUGUST 28, 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 July 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. Ordinance for a Budget Amendment for Probation Emergency Boiler Replacement
- F. Ordinance for a Budget Amendment for Circuit Court Year-End Adjustments
- G. Ordinance Amending the Winnebago County Code of Ordinances by the Addition of Article VIII to Chapter 78, Imposing a County Grocery Retailers' Occupation Tax and County Grocery Service Occupation Tax
- H. Annual Appropriation Ordinance Fiscal Year 2026
- I. Discussion—Camera Project Amendment
- J. Third Quarter FY25 Finance Report
- K. Closed Session to Discuss Pending Litigation
- L. Resolution Authorizing Settlement of a Claim Against the County of Winnebago Entitled Jason Ferro versus Winnebago County
- M. Resolution Approving the Purdue Pharma, L.P. Bankruptcy Plan and Execution of the Governmental Entity Settlement Agreement Sackler Release (Opioid Litigation)

- N. Resolution Authorizing the County of Winnebago, Illinois's Participation in Eight Defendant Settlements (Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun Pharma and Zydus) (Opioid Litigation)
- O. Budget Update
- P. Other Matters
- Q. Adjournment

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

Thursday, July 17, 2025

Immediately following the Operations & Administrative Committee Meeting

Present:

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

Others Present:

Patrick Thompson, County Administrator
Steve Schultz, Chief Financial Officer
Lafakeria Reuter, Civil Bureau Chief, State's Attorney's Office
Chris Dornbush, Chief Operations Officer
Hope Edwards, Director, Purchasing
Shawn Franks, Director, Facilities

Absent:

Joe Hoffman
Keith McDonald

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of June 5, 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. Resolution Authorizing an Increase in the Salary of the Winnebago County Public Defender
- F. Ordinance for a Budget Amendment for Public Defender Funding
- G. Ordinance for a Budget Amendment for CJC Elevator Rebuild
- H. Closed Session to Discuss Pending Litigation
- I. Budget Update
- J. Other Matters
- K. Adjournment

Call to Order

Chairperson Butitta called the meeting to order at 6:25 PM.

Roll Call

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

A quorum is present.

Approval of June 5, 2025 Minutes

Motion: Chairperson Butitta. Second: Ms. Valdez.

Chairperson Butitta called for any discussion.

Chairperson Butitta called for a vote to approve the minutes of June 5, 2025.

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.

Resolution Authorizing an Increase in the Salary of the Winnebago County Public Defender

Motion: Chairperson Butitta. Second: Mr. Sweeney.

Chairperson Butitta called for any discussion.

- Discussion followed.

Chairperson Butitta called for a vote to approve the resolution.

The motion was passed by a unanimous voice vote.

Ordinance for a Budget Amendment for Public Defender Funding

Motion: Chairperson Butitta. Second: Ms. Valdez.

Chairperson Butitta called for any discussion.

- Discussion followed.

Chairperson Butitta called for a vote to approve the ordinance.

The motion was passed by a unanimous voice vote.

Ordinance for a Budget Amendment for CJC Elevator Rebuild

Motion: Chairperson Butitta. Second: Ms. Valdez.

Chairperson Butitta called for any discussion.

- Discussion followed.

Chairperson Butitta called for a vote to approve the ordinance.

The motion was passed by a unanimous voice vote.

Budget Update

Mr. Schultz discussed the FY26 Budget, CIP FY26 Budget, and long-term CIP Budget. Mr. Schultz shared highlights of the River Bluff Health & Rehabilitation Budget. The Meeting of the Whole is scheduled for August 14, 2025. There will be no Finance Committee meeting on August 21, 2025. The Ordinance will be brought to the Finance Committee on August 28, 2025, for approval. The Budget will go into a three-week layover on September 4, 2025, at the County Board meeting.

Chairperson Butitta called for any questions.

- Discussion followed.

Chairperson Butitta called for any additional discussion.

Mr. Dornbush will follow up on the matter of continuing the Illinois state grocery sales tax. To ensure the local tax takes effect on January 1, 2026, an ordinance must be passed and submitted to the Illinois Department of Revenue before October 1, 2025.

Closed Session to Discuss Pending Litigation

Chairperson Butitta called for a motion to enter a Closed Session.

Motion: Mr. Arena. Second: Ms. Valdez.

Chairperson Butitta called for a vote to enter a Closed Session.

The motion was passed by a unanimous voice vote.

Roll Call

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

No action was taken in the Closed Session.

Other Matters

None reported.

Adjournment

Chairperson Butitta called for a motion to adjourn the meeting.

Motion: Chairperson Butitta. Second: Ms. Valdez.

The motion was passed by a unanimous voice vote.

The meeting was adjourned.

Respectfully submitted,

Nancy Bleile

Executive Assistant



Ordinance Executive Summary

Prepared By: Steve Schultz
Committee: Finance Committee
Committee Date: August 28, 2025
Ordinance Title: Ordinance for a Budget Amendment for Probation Emergency Boiler Replacement
Board Meeting Date: September 4, 2025

Budget Information:

Was item budgeted? No	Appropriation Amount: \$0
If not, explain funding source: CIP Fund Balance	
ORG/OBJ/Project Code: 82200 (CIP)/46320/C2529	
FY2025 Budget Impact: \$31,920	

Background Information: The Winnebago County Facilities Department has determined an emergency need to replace a boiler at the Adult Probation Center. The current boiler's heat exchange is cracked and leaking. It has been isolated and cannot be used. The boiler will need to be replaced prior to the start of cold weather. The solicitation for bid went out May 2025 and a mandatory vendor meeting was conducted in June 2025 with seven (7) attendees representing six companies. The IFB #25B-2413 received three (3) bid submissions (See Exhibit A).

***One vendor was a late submission; however, their numbers were used for competitive price comparison.

Recommendation: Finance Department recommends approval

Contract/Agreement: Not applicable

Legal Review: Not applicable

Follow-Up: Not applicable

2025 Fiscal Year

Finance: August 28, 2025

Lay Over: September 4, 2025

Sponsored by:

Final Vote: September 25, 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 a Budget Amendment for Probation Emergency Boiler Replacement

WHEREAS, the Winnebago County Facilities Department has determined an emergency need to replace a boiler at the Adult Probation Center. The current boiler's heat exchange is cracked and leaking. It has been isolated and cannot be used. The boiler will need to be replaced prior to the start of cold weather; 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 **#25-022 Probation Emergency Boiler Replacement**.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIR

JOHN BUTITTA, CHAIR

PAUL ARENA

PAUL ARENA

VALERIE HANSERD

VALERIE HANSERD

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN SWEENEY

JOHN 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



WINNEBAGO COUNTY

ILLINOIS

BID TAB

25B-2413 BOILER #3 REPLACEMENT AT ADULT PROBATION CENTER - 526 W. STATE STREET, ROCKFORD IL 61101

BID OPENING - JUNE 30, 2025 at 11:00 AM

VENDOR NAME	Miller Engineering Company	LM Sheet Metal	Area Mechanical Non-Responsive
PRICE FOR PARTS/MATERIALS	\$22,620	\$13,700	\$12,751
PRICE FOR LABOR	\$21,325	\$18,220	\$41,373
TOTAL PRICE TO COMPLETE PROJECT	\$43,945	\$31,920	\$57,000
NUMBER OF DAYS TO COMPLETE WORK	8 days	5-10 days	12 days

Winnebago County Purchasing Department
404 Elm St, Rm 202, Rockford, IL 61101 | www.wincoil.gov
Phone: (815) 319- 4380 | Email: purchasing@purchasing.wincoil.gov

2025
WINNEBAGO COUNTY
FINANCE COMMITTEE
REQUEST FOR BUDGET AMENDMENT

DATE SUBMITTED:		8/12/2025		AMENDMENT NO: 2025-022	
DEPARTMENT:		CIP		SUBMITTED BY: Finance	
FUND#:		0743-CIP Fund		DEPT. BUDGET NO. 82200-CIP	

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								
82200	46320	C2529	Building Improvements	\$0	\$0	\$0	\$31,920	\$31,920
Revenue								
TOTAL ADJUSTMENT:							\$31,920	
Reason budget amendment is required:								
The Winnebago County Facilities Department has determined an emergency need to replace a boiler at the Adult Probation Center. The current boiler's heat exchange is cracked and leaking. It has been isolated and cannot be used. The boiler will need to be replaced prior to the start of cold weather.								
Potential alternatives to budget amendment:								
None								
Impact to fiscal year 2025 budget: \$31,920								
Revenue Source: CIP Fund balance								



Ordinance Executive Summary

Prepared By: Circuit Court – Thomas Jakeway
Committee: Finance Committee
Committee Date: August 28, 2025
Ordinance Title: Ordinance for a Budget Amendment for Circuit Court Year-End Adjustments
Board Meeting Date: September 4, 2025

Budget Information:

Was item budgeted? No	Appropriation Amount: \$292,000
If not, explain funding source: Proportional Revenue Increase	
ORG/OBJ/Project Code: 32000-32240, 43190, 41110 & 43140	
FY2025 Budget Impact: \$292,000	

Background Information: Language access service expenditures within the FY25 budget category of Other Professional Services have continued to rise at an unprecedented pace, resulting in total expenses exceeding the original appropriation. These services are essential to ensuring meaningful access to the courts for individuals with limited English proficiency and are reimbursable through the Illinois Supreme Court’s Language Access Program. The County may now project it will secure approximately \$497,000 in state reimbursement for eligible language access expenses in FY25. In light of this revised estimate, a budget amendment is proposed to increase appropriations for Other Professional Services by \$292,000, along with a corresponding \$292,000 increase in anticipated revenue. This adjustment results in no net increase to the overall County budget.

Furthermore, our Legal line item is projected to fall short by approximately \$60,000 in meeting anticipated obligations through the remainder of FY25. While related line items—specifically Legal Juvenile and Civil Legal Services—may ultimately generate sufficient surpluses to offset this overage, this amendment seeks to proactively address the projected shortfall by transferring \$60,000 from anticipated surplus in Regular Salary appropriations to Legal Expenses. This transfer reallocates existing budget authority and does not increase the overall budget.

Recommendation: Finance Department recommends approval

Contract/Agreement: Not applicable

Legal Review: Not applicable

Follow-Up: Not applicable

2025 Fiscal Year

Finance: August 28, 2025

Lay Over: September 4, 2025

Sponsored by:

Final Vote: September 25, 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 a Budget Amendment for Circuit Court Year-End Adjustments

WHEREAS, the Winnebago County Circuit Court language access services have increased at an unprecedented pace and the Illinois Supreme Court increased the minimum payment for attorneys appointed to represent indigent parties; 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 **#25-023 Circuit Court Year-End Adjustments**.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIR

JOHN BUTITTA, CHAIR

PAUL ARENA

PAUL ARENA

VALERIE HANSERD

VALERIE HANSERD

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN SWEENEY

JOHN 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:		8/12/2025		AMENDMENT NO: 2025-023	
DEPARTMENT:		Circuit Court		SUBMITTED BY: Thomas Jakeway	
FUND#:		0001-General Fund		DEPT. BUDGET NO. 32000-Circuit Court	

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								
32000	43190		Other Professional Service	\$300,000	\$0	\$300,000	\$292,000	\$592,000
32000	41110		Regular Salary	\$1,560,000	\$0	\$1,560,000	(\$60,000)	\$1,500,000
32000	43140		Legal	\$530,000	\$0	\$530,000	\$60,000	\$590,000
Revenue								
32000	32240		Expense Reimbursement-State	(\$305,000)	\$0	(\$305,000)	(292,000)	(\$597,000)
TOTAL ADJUSTMENT:							\$0	
Reason budget amendment is required:								
<p>Language access service expenditures within the FY25 budget category of Other Professional Services have continued to rise at an unprecedented pace, resulting in total expenses exceeding the original appropriation. These services are essential to ensuring meaningful access to the courts for individuals with limited English proficiency and are reimbursable through the Illinois Supreme Court's Language Access Program. The County may now project it will secure approximately \$497,000 in state reimbursement for eligible language access expenses in FY25. In light of this revised estimate, a budget amendment is proposed to increase appropriations for Other Professional Services by \$292,000, along with a corresponding \$292,000 increase in anticipated revenue. This adjustment results in no net increase to the overall County budget. Furthermore, our Legal line item is projected to fall short by approximately \$60,000 in meeting anticipated obligations through the remainder of FY25. While related line items—specifically Legal Juvenile and Civil Legal Services—may ultimately generate sufficient surpluses to offset this overage, this amendment seeks to proactively addresses the projected shortfall by transferring \$60,000 from anticipated surplus in Regular Salary appropriations to Legal Expenses. This transfer reallocates existing budget authority and does not increase the overall budget.</p>								
Potential alternatives to budget amendment:								
None								
Impact to fiscal year 2025 budget: \$292,000								
Revenue Source: Proportional revenue increase								



Ordinance Executive Summary

Committee Date: Thursday, August 28, 2025

Committee: Finance

Prepared By: Chris Dornbush

Document Title: Ordinance Amending The Winnebago County Code Of Ordinances By The Addition Of Article VIII To Chapter 78, Imposing A County Grocery Retailers' Occupation Tax And County Grocery Service Occupation Tax

County Code: Chapter 78 - Taxation

Board Meeting Date: Thursday, September 4, 2025

Budget Information:

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

Background Information:

Winnebago County is seeking the continued participation in the County Grocery Retailers' Occupation Tax and County Grocery Service Occupation Tax. This tax would impose a 1% sales tax (low rate per IL Dept. of Revenue) on qualifying food and drugs being sold only in Unincorporated Winnebago County. The following are entities (7) within the County who have approved the tax; Durand, Loves Park, Machesney Park, New Milford, Rockford, Rockton, and Winnebago. The Village of Cherry Valley and Pecatonica are reviewing this item at their Board Meeting on August 19, 2025. Only 2 entities (South Beloit, Roscoe) have opted-out of collecting this. While the Department of Revenue collects the funds, the revenue amount for the County is unclear from their data, whoever it would not be considered a main revenue source.

Recommendation:

Winnebago County has historically supported and received the Grocery Sales Tax. This would allow the continuation of the collection of the tax in portions of Unincorporated Winnebago County for items that fall within the criteria. Currently the municipalities

Contract/Agreement:

Legal Review:

Yes

Follow-Up:

Staff can follow-up as requested by Committee or County Board.

County Board Office

404 Elm Street, Rm 533, Rockford, IL 61101 | wincoil.gov
Phone: (815) 319- 4225 | E-mail: boardoffice@admin.wincoil.gov

ORDINANCE
of the
COUNTY BOARD OF THE COUNTY OF WINNEBAGO, ILLINOIS

SUBMITTED BY: FINANCE COMMITTEE

2025 CO _____

**ORDINANCE AMENDING THE WINNEBAGO COUNTY CODE OF ORDINANCES
BY THE ADDITION OF ARTICLE VIII TO CHAPTER 78, IMPOSING A COUNTY
GROCERY RETAILERS' OCCUPATION TAX AND COUNTY GROCERY SERVICE
OCCUPATION TAX**

WHEREAS, the County of Winnebago, Illinois (hereinafter, "County") is a "unit of local government" as defined in Article 7, Section 1 of the Constitution of the State of Illinois and is a "public agency" as defined in Section 2 of the Act; and

WHEREAS, the County has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and that protect the public health, safety and welfare of its citizens; and

WHEREAS, this Ordinance is adopted pursuant to the provisions of the County Grocery Occupation Tax Law, 55 ILCS 5/5-1006.9 (Act); and

WHEREAS, this Ordinance is intended to impose the tax authorized by the Act providing for a county grocery occupation tax which will be collected by the Illinois Department of Revenue.

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

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

Section 2. Adoption of Tax. Chapter 78 of the Winnebago County Code of Ordinances of the County of Winnebago, Illinois ("Winnebago County Code") is hereby amended by the addition of Article VIII- County Grocery Retailers' Occupation Tax and County Grocery Service Occupation Tax to read as follows:

ARTICLE VIII. County Grocery Retailers' Occupation Tax and County Grocery Service Occupation Tax

Section 3. Tax imposed. A tax is hereby imposed upon all persons engaged in the business of selling groceries, as defined in the County Grocery Occupation Tax Law, at retail in this county, but outside of any municipality, at the rate of 1% of the gross receipts from such sales made in the course of such business while this Ordinance is in effect; and a tax is hereby imposed upon all persons engaged in this county, but outside of any municipality, in the business of making sales of service, at the rate of 1% of the selling price of all groceries, as defined in the County Grocery Occupation Tax Law, transferred by such serviceman as an incident to a sale of service.

The imposition of these taxes is in accordance with and subject to the provisions of the County Grocery Occupation Tax Law (55 ILCS 5/5-1006.9).

Section 4. Illinois Department of Revenue to administer. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 5. Clerk to file Ordinance with Illinois Department of Revenue. The County Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue on or before **October 1, 2025**.

Section 6. Effective date. The taxes imposed by this Ordinance shall take effect on the later of (i) January 1, 2026; (ii) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding April 1st or (iii) the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

Section 7. Repeal of conflicting provisions. All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

BE IT FURTHER ORDAINED, that the Clerk of the County Board is hereby authorized to prepare and deliver a certified copy of this Ordinance to the Winnebago County Chief Operating Officer, County Chief Financial Officer, County, County Administrator, the County Auditor, and the County Finance Director.

Respectfully submitted,
Finance Committee

AGREE

DISAGREE

JOHN BUTITTA, CHAIR

JOHN BUTITTA, CHAIR

PAUL ARENA

PAUL ARENA

VALERIE HANSERD

VALERIE HANSERD

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN SWEENEY

JOHN 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:

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

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

ADMINISTRATIVE CODE

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE
PART 130 RETAILERS' OCCUPATION TAX
SECTION 130.310 FOOD, SOFT DRINKS AND CANDY

Section 130.310 Food, Soft Drinks and Candy

- a) Food. *Until July 1, 2022 and beginning again on July 1, 2023, with respect to food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, candy and food that has been prepared for immediate consumption), the tax is imposed at the rate of 1%. Beginning on July 1, 2022 and until July 1, 2023, with respect to food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, candy, and food that has been prepared for immediate consumption), the tax is imposed at the rate of 0%. [35 ILCS 120/2-10] Prescription and nonprescription medicines and drugs, however, shall continue to be taxed at the rate of 1% during the period beginning on July 1, 2022 and until July 1, 2023. "Food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks, candy, and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine. Beginning September 1, 2009, "food for human consumption that is to be consumed off the premises where it is sold" does not include candy. [35 ILCS 120/2-10] For further information on the definition and taxation of soft drinks, see subsection (d)(6). For further information regarding the definition and taxation of candy, see subsection (d)(7).*
- b) The manner in which food is taxed depends upon 2 distinct factors that must both be considered in determining if food is taxed at the high rate as "food prepared for immediate consumption" or the low rate as "food prepared for consumption off the premises where sold".
- 1) The first factor is whether the retailer selling the food provides premises for consumption of food. If so, a rebuttable presumption is created that all sales of food by that retailer are considered to be prepared for immediate consumption and subject to tax at the high rate. As a result of this presumption, even bulk food could potentially be taxable at the high rate. However, this presumption is rebutted if a retailer demonstrates that:
- A) the area for on-premises consumption is physically separated or otherwise distinguishable from the area where food not for immediate consumption is sold; and

- B) the retailer has a separate means of recording and accounting for collection of receipts from sales of both high and low rate foods. For purposes of this subsection (b)(1)(B), the phrase "separate means of recording and accounting for collection of receipts" includes cash registers that separately identify high rate and low rate sales, separate cash registers, and any other methods by which the tax on high and low rate sales are recorded at the time of collection.
 - 2) The second factor is the nature of the food item being sold. As provided in subsection (c), some foods, such as hot foods, are always considered to be "food prepared for immediate consumption", and thus subject to the high rate of tax.
 - 3) Numerous examples applying these factors to different types of food and food retailers are provided in subsection (d)(4)(A) through (I).
- c) Definitions
 - 1) "Food". Food is any solid, liquid, powder or item intended by the seller primarily for human internal consumption, whether simple, compound or mixed, including foods such as condiments, spices, seasonings, vitamins, bottled water and ice.
 - 2) "Food Prepared for Immediate Consumption". Food prepared for immediate consumption means food that is prepared or made ready by a retailer to be eaten without substantial delay after the final stage of preparation by the retailer.
 - A) Food prepared for immediate consumption includes, but is not limited to, the following:
 - i) all hot foods, whether sold in a restaurant, delicatessen, grocery store, discount store, concession stand, bowling alley, vending machine or any other location. At a grocery store, hot foods subject to the high rate of tax include, but are not limited to, pizza, soup, rotisserie or fried chicken and coffee; other examples of food prepared for immediate consumption include popcorn or nachos sold at a movie concession stand; hot dogs sold by a street vendor; and hot precooked meals sold to customers, such as a Thanksgiving dinner. For purposes of this Section, "hot" means any temperature that is greater than room temperature;
 - ii) sandwiches, either hot or cold, prepared by a retailer to the individual order of a customer;
 - iii) salad, olive or sushi bars offered by a retailer at which individuals prepare their own salads (hot or cold);
 - iv) all coffee, tea, cappuccino and other drinks prepared by a retailer for individual consumption, whether hot or cold, are subject to the high rate of tax;
 - v) all food sold for consumption on the premises where sold.

- B) "Food prepared for immediate consumption" does not include:
- i) doughnuts, cookies, bagels or other bakery items prepared by a retailer and sold either individually or in another quantity selected by the customer, provided they are for consumption off the premises where sold;
 - ii) whole breads, pies and cakes prepared by a retailer, even when prepared to the individual order of a customer;
 - iii) sandwiches that are prepared by a retailer and placed in a deli case or other storage unit;
 - iv) cold salads, jellios, stuffed vegetables or fruits sold by weight or by quart, pint or other quantity by a retailer;
 - v) cheese, fruit, vegetable or meat trays prepared by a retailer, either to the individual order of a customer or premade and set out for sale;
 - vi) food items sold by a retailer that are not prepared or otherwise manufactured by that retailer, such as pre-packaged snacks or chips, unless these items will be consumed on the premises where sold (e.g., in a sandwich shop). For grocers, such items include, but are not limited to, fruits, vegetables, meats, milk, canned goods and yogurt. In addition, effective September 1, 2009, all sales of "candy", as defined in subsection (d)(7), are subject to the high rate of tax.
- C) The provisions of subsection (c)(2)(B) are subject to the rebuttable presumption described in subsection (d). That is, the items listed in subsection (c)(2)(B) are taxable at the low rate only if the retailer had a separate means of recording and accounting for high and low rate sales, and the retailer provides no on-premises facilities for consumption of the food or, if the retailer does provide such facilities, they are physically separated or otherwise distinguishable from the area where food not for immediate consumption is sold.
- 3) "Premises". Premises is that area over which the retailer exercises control, whether by lease, contract, license or otherwise, and, in addition, the area in which facilities for eating are provided, including areas designated for, or devoted to, use in conjunction with the business engaged in by the vendor. Vendor premises include eating areas provided by employers for employees and common or shared eating areas in shopping centers or public buildings if customers of food vendors adjacent to those areas are permitted to use them for consumption of food products.
- 4) "Adult use cannabis". *"Adult use cannabis" means cannabis subject to tax under the Cannabis Cultivation Privilege Tax Law and the Cannabis Purchaser Excise Tax Law and does not include cannabis subject to tax under the Compassionate Use of Medical Cannabis Program Act [410 ILCS 130].*

- d) Test to Determine Applicable Rate. The rate at which food is taxable is determined as follows:
- 1) If retailers provide seating or facilities for on-premises consumption of food, all food sales are presumed to be taxable at the high rate as "food prepared for immediate consumption". However, this presumption can be rebutted by evidence that:
 - A) the area for on-premises consumption is physically separated or otherwise distinguishable from the area where food not for immediate consumption is sold; and
 - B) the retailer utilizes a means of recording and accounting for collection of receipts from the sales of food prepared for immediate consumption (high rate) and the sales of food that are not prepared for immediate consumption (low rate).
 - 2) If a retailer does not provide seating or facilities for on-premises consumption of food, then the low rate of tax will be applied to all food items except for "food prepared for immediate consumption by the retailer" as provided in subsection (b) and soft drinks, candy and alcoholic beverages. However, in order for the low rate of tax to apply, retailers that sell both food prepared for immediate consumption and food for consumption off the premises where sold must utilize means of recording and accounting for collection of receipts from the sales of food prepared for immediate consumption (high rate) and the sales of food that are not prepared for immediate consumption (low rate). If these receipts are not maintained, all sales will be presumed to be at the high rate of tax.
 - 3) Illustration C is a decision tree to assist in making high rate/low rate determinations.
 - 4) EXAMPLES:
 - A) Grocery Store – On-premises Facilities for Consumption of Food. Provided that the requirements of subsection (d)(1) are met, examples of high rate items include, but are not limited to, hot foods (soup, pizza, rotisserie or fried chicken, stuffed potatoes, hot dogs); all sandwiches, either hot or cold, that are prepared to the individual order of a customer; salads prepared by customers at a salad/olive/sushi bar; and all food sold for consumption on the premises. Also included are hot precooked meals sold to customers, such as a Thanksgiving dinner; however, if precooked meals are sold in an unheated state of preparation, they are considered to be low rate. Meal packages sold by a grocer (e.g., 2 or more pieces of fried chicken with choice of two sides and dinner rolls sold at one price) that include at least 1 hot food item are taxable at the high rate, even if some foods in the package, sold alone, would be taxable at the low rate. Low rate items would include, but are not limited to, doughnuts (regardless of quantity), bagels, rolls and whole breads or bakery items prepared by the retailer; sandwiches that are premade by the retailer and set out for sale to customers; cold pizzas prepared by the retailer and set out for sale to customers; stuffed olives or peppers prepared by the retailer and set out for sale in individual sized

containers; and deli items sold by the retailer to customers by size or weight (prepared salads, e.g., potato, pasta, bean or fruit salads; jello; pudding; stuffed olives).

- B) Grocery Store – No On-premises Facilities for Consumption of Food. Provided that the requirements of subsection (d)(2) are met, examples of high rate items would include, but are not limited to, hot foods (soup, pizza, rotisserie or fried chicken, hot dogs); all sandwiches, either hot or cold, that are prepared to the individual order of a customer; and salads that are made by customers at a salad/olive/sushi bar. In addition, effective September 1, 2009, all sales of "candy", as defined in subsection (d)(7), are subject to the high rate of tax. Also included are hot precooked meals sold to customers, such as a Thanksgiving dinner. If precooked meals are sold in an unheated state of preparation, however, they are considered to be low rate. Low rate items would include, but are not limited to, doughnuts (regardless of quantity), bagels, rolls and whole breads or bakery items prepared by the retailer; sandwiches that are premade by the retailer and set out for sale to customers; cold pizzas prepared by the retailer and set out for sale to customers; stuffed olives or peppers prepared by the retailer and set out for sale in individual sized containers; and deli items sold by the retailer to customers by size or weight.
- C) Restaurants and Cafeterias. All foods sold by a restaurant or a cafeteria are considered food prepared for immediate consumption. Such food can either be prepared to the individual order of a customer or premade and set out for selection by the customer. However, if a restaurant or cafeteria also sells whole pies, cakes or individual pastries for sale, these items are taxable at the low rate, as long as the requirements of subsection (d)(1) are met.
- D) Bakery. Provided that the requirements of either subsection (d)(1) or (d)(2) are met, the following items are taxable at the low rate: doughnuts, cookies or individual pastries, regardless of quantity, sold for consumption off the premises where sold, and whole cakes or pies, such as wedding or special occasion cakes. Food sold for consumption on the premises, such as doughnuts and coffee, are subject to the high rate of tax.
- E) Delicatessen. Provided that the requirements of either subsection (d)(1) or (d)(2) are met, meat, cheese and prepared salads sold by weight or volume are taxable at the low rate. Individual sandwiches prepared to the individual order of a customer are high rate, as well as other food sold for consumption on the premises.
- F) Ice Cream Store. Ice cream items in individual sizes, either prepared to the individual order of a customer or premade and offered for sale by a retailer, constitute "food prepared for immediate consumption" and are subject to the high rate of tax. These items include ice cream cones, cups of ice cream, sundaes, shakes and premade ice cream sandwiches, bars or cookies. However, provided that the requirements of either subsection (d)(1) or (d)(2) are met, ice cream

cakes or rolls or ice cream packaged in premeasured containers, such as a pint, quart or gallon, are subject to tax at the low rate.

- G) **Food Sold at Food Courts.** All hot food and food prepared to the individual order of a customer by a retailer at a food court is subject to the high rate of tax. In addition, all other food sold for consumption on the premises of a food court is subject to the high rate of tax.
 - H) **Convenience Stores.** Provided that the requirements of either subsection (d)(1) or (d)(2) are met, prepackaged food items not prepared by a convenience store retailer are subject to the low rate of tax. These items include, but are not limited to, chips, snacks, bread products and cookies. The sale of hot food items, such as hot dogs, nachos or pretzels, are subject to the high rate of tax, as well as other food sold for consumption on the premises. In addition, effective September 1, 2009, all sales of "candy", as defined in subsection (d)(7), are subject to the high rate of tax.
 - I) **Coffee Shops.** Provided that the requirements of either subsection (d)(1) or (d)(2) are met, coffee, latte, cappuccino and tea (prepared either hot or cold) and food sold for consumption on the premises (e.g., pastries, cookies, snacks) are subject to the high rate of tax. Bulk coffees (beans or grounds, for instance) and teas, or pastries that are not consumed on the premises, are subject to the low rate of tax.
- 5) **Alcoholic Beverages.** The reduced rate does not extend to alcoholic beverages. An alcoholic beverage is any beverage subject to the tax imposed under Article VIII of the Liquor Control Act of 1934 [235 ILCS 5/Art. VIII].
 - 6) **Soft Drinks.** The reduced rate does not extend to soft drinks. Soft drinks are taxed at the State sales tax rate of 6.25%. Soft drinks are taxable at the high rate regardless of the type of establishment where they are sold, e.g., a grocery store, restaurant or vending machine.
 - A) Until September 1, 2009, the term "soft drinks" means any *complete, finished, ready-to-use, non-alcoholic drink, whether carbonated or not, including but not limited to soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed bottle, can, carton, or container regardless of size. "Soft drinks" does not include coffee, tea, non-carbonated water, infant formula, milk or milk products as defined in Section 3(a)(2) and (4) of the Grade A Pasteurized Milk and Milk Products Act [410 ILCS 635], or drinks containing 50% or more natural fruit or vegetable juice.* (Section 2-10 of the Act)
Frozen concentrated fruit juice, dry powdered drink mixes and fruit juices that are reconstituted to natural strength are not soft drinks.
 - B) *On and after September 1, 2009, the term "soft drinks" means non-alcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" do not include beverages that contain milk or milk*

products, soy, rice or similar milk substitutes, or greater than 50% of vegetable or fruit juice by volume. (Section 2-10 of the Act)

- C) Natural and artificial sweeteners include, but are not limited to, corn syrup, high fructose corn syrup, invert sugar, dextrose, sucrose, fructose, lactose, saccharose, fruit juice concentrates, molasses, evaporated cane juice, rice syrup, barley malt, honey, Rebaudioside A (Reb A), erythritol, xylitol, aspartame, saccharin, acesulfame K, sucralose and sorbitol. Beverages that list in the ingredient list natural and/or artificial sweeteners including, but not limited to, those listed in this subsection (d)(6)(C), meet the definition of "soft drinks". (Note, for purposes of this Section, natural and artificial sweeteners do not include natural or artificial flavors.)
- D) Examples of soft drinks include, but are not limited to:
- i) soda pop;
 - ii) carbonated and noncarbonated water that contains natural or artificial sweeteners;
 - iii) root beer;
 - iv) sport or energy drinks;
 - v) sweetened tea or coffee (without milk or milk products; see subsection (d)(6)(E));
 - vi) non-alcoholic beer;
 - vii) fruit drinks containing 50% or less fruit juice; and
 - viii) "ready-to-use" non-alcoholic beverage mixers containing 50% or less vegetable or fruit juice by volume, e.g., ready-to-use margarita mixes.
- E) Examples of products that are not considered soft drinks include, but are not limited to:
- i) beverage powders or dry mixes;
 - ii) concentrates, e.g., frozen concentrate lemonade;
 - iii) ground or whole bean coffee and loose leaf tea or tea bags;
 - iv) carbonated and noncarbonated water that does not contain natural or artificial sweeteners;
 - v) carbonated and noncarbonated water that does not contain natural or artificial sweeteners but does contain natural or artificial flavor;
 - vi) vegetable or fruit juices containing greater than 50% vegetable or fruit juice, even if these beverages contain

natural or artificial sweeteners;

- vii) any drinks that contain milk or milk products, soy, rice or similar milk substitutes; and
- viii) brewed unsweetened black coffee or tea. (Note, even though brewed unsweetened black coffee and tea are not considered soft drinks, hot coffee or hot tea, regardless of whether they contain natural or artificial sweeteners or milk or milk products, are subject to tax at the 6.25% rate because they are considered to be "food prepared for immediate consumption". (See subsection (c)(2)(A)(iv).))

7) Candy. On and after September 1, 2009, the reduced rate does not extend to "candy". Candy is taxed at the State sales tax rate of 6.25%.

A) *"Candy" means a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops, or pieces. "Candy" does not include any preparation that contains flour or requires refrigeration.* (Section 2-10 of the Act) To meet the definition of candy, the item must be analyzed by using four factors, as explained in subsections (d)(7)(B) through (E).

B) Flour: Products whose ingredient list contain the word "flour", regardless of the type of flour (e.g., wheat, rice) are not candy. A product does not contain flour unless the product label specifically lists flour as an ingredient. Ingredients such as soy or whey that may be used in place of, or as a substitute for, flour are not considered to be flour for purposes of determining if the item qualifies as candy unless they are specifically labeled as flour in the ingredient list.

i) Items that are not considered candy because they list flour as one of the ingredients on the label include, but are not limited to, certain licorice, certain candy bars, cookies and chocolate covered pretzels.

ii) Snack mixes that contain both candy and non-candy items, such as trail mix that contains products with flour or bags of individually wrapped candy bars in which some candy bars contain flour and others do not, are not candy if the ingredient list on the bag lists flour as an ingredient of any of the items.

C) Refrigeration: Items that require refrigeration are not considered to be candy. For example, popsicles and ice cream bars are not candy. Items that otherwise qualify as candy and do not require refrigeration are candy even if they are sold refrigerated or frozen, e.g., a candy bar that has been frozen. Merely suggesting that the product be refrigerated (e.g., to ensure product quality, please keep this package stored in a cool place, at or below 65°F) is insufficient to meet the refrigeration requirement.

D) Sweeteners: Candy is limited to products that contain sugar, honey or other natural or artificial sweeteners. Examples of natural or

artificial sweeteners include, but are not limited to, corn syrup, high fructose corn syrup, invert sugar, dextrose, sucrose, fructose, lactose, saccharose, fruit juice concentrates, molasses, evaporated cane juice, rice syrup, barley malt, honey, Rebaudioside A (Reb A), erythritol, xylitol, aspartame, saccharin, acesulfame K, sucralose, sorbitol.

- E) Bars, drops or pieces: Items must be in the form of bars, drops or pieces to be considered candy.
 - i) Examples of items that are not in the form of bars, drops or pieces and are not candy include, but are not limited to, jars of honey, syrups, peanut butter, preserves or jams, cans of fruit in syrup, cans or tubes of cake frosting and cereals.
 - ii) Examples of items that are in the form of bars, drops or pieces and are candy include, but are not limited to, sweetened cooking or baking bars or chips, sweetened coconut flakes, honey glazed peanuts, baking sprinkles, caramel-coated popcorn (does not include un-popped popcorn), artificially flavored candy mints, caramel or candied apples and almond bark.
- F) Examples of items that are considered candy (provided that they meet all the requirements of subsections (d)(7)(B) through (D)) include, but are not limited to:
 - i) chocolate bars, including sweet or semi-sweet bars or bits;
 - ii) chocolate molded items (e.g., bunny, snowman);
 - iii) chocolate covered or dipped strawberries, chocolate or carob covered raisins or nuts;
 - iv) chocolate covered potato chips;
 - v) chocolate covered bacon;
 - vi) caramel-coated popcorn (does not include un-popped popcorn), caramel apples, caramel corn or rice cakes;
 - vii) almond bark, peanut brittle;
 - viii) marshmallows;
 - ix) breath mints;
 - x) chewing gum;
 - xi) fruit roll-ups;
 - xii) glazed dried apricots;
 - xiii) trail mixes that contain candy ingredients, e.g., sweetened nuts;

- xiv) granola bars;
 - xv) any type of nut that is sweetened with any natural or artificial sweetener, e.g., if the ingredient list contains any natural or artificial sweetener.
- G) Examples of items that are not considered candy because they do not meet the requirements of subsections (d)(7)(B) through (D) include, but are not limited to (note, if some of the items listed below, such as popcorn, are covered or dipped in chocolate, caramel or other candy coating, they may be considered candy):
 - i) cakes, pies, cookies, pastry;
 - ii) ice cream, ice cream bars, frozen yogurt, popsicles, hot fudge ice cream topping;
 - iii) pretzels;
 - iv) corn chips, potato chips, popcorn and beef jerky;
 - v) chocolate milk, strawberry milk, fruit juice, soft drinks;
 - vi) powdered hot chocolate cocoa mix and other drink mixes;
 - vii) food coloring;
 - viii) unsweetened chocolate;
 - ix) cereals; and
 - x) licorice and candy bars that contain flour as an ingredient.
- 8) Adult Use Cannabis. The reduced rate does not extend to adult use cannabis. All adult use cannabis (e.g., cannabis flower, concentrate, cannabis-infused products) is taxed at the State rate of 6.25%.
- e) Reporting
 - 1) The retailer must keep an actual record of all sales and must report tax at the applicable rates, based on sales as reflected in the retailer's records. Books and records must be maintained in sufficient detail so that all receipts reported with respect to food can be supported.
 - 2) A retailer who finds it difficult to maintain detailed records of receipts from sales of food at the reduced rate, as well as detailed records of receipts from all other sales of tangible personal property at the full rate, may request the use of a formula. The request must be made to the Department in writing, must state the reasons that a formula method is necessary, and must outline the proposed formula in detail. Included in the request must be a description of how the method can be audited by the Department. Upon a finding that the formula can be audited and will produce results that will reasonably approximate the actual taxable receipts in each category, the Department

may issue its approval for use of the formula. If approval is granted, the Department reserves the right to withdraw approval or require a change in procedure at any time.

(Source: Amended at 47 Ill. Reg. 6068, effective April 12, 2023)

West's Smith-Hurd Illinois Compiled Statutes Annotated
Chapter 55. Counties
Act 5. Counties Code (Refs & Annos)
Article 5. Powers and Duties of County Boards
Division 5-1. In General

55 ILCS 5/5-1006.9

5/5-1006.9. County Grocery Occupation Tax Law

Currentness

<Text of section effective until Jan. 1, 2026. See, also, text of section 55 ILCS 5/5-1006.9, effective Jan. 1, 2026.>

§ 5-1006.9. County Grocery Occupation Tax Law.

(a) The corporate authorities of any county may, by ordinance or resolution that takes effect on or after January 1, 2026, impose a tax upon all persons engaged in the business of selling groceries at retail in the county, but outside of any municipality, on the gross receipts from those sales made in the course of that business. If imposed, the tax shall be at the rate of 1% of the gross receipts from these sales.

The tax imposed by a county under this subsection and all civil penalties that may be assessed as an incident of the tax shall be collected and enforced by the Department. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable under any ordinance or resolution enacted under this subsection without registering separately with the Department under that ordinance or resolution or under this subsection.

The Department shall have full power to administer and enforce this subsection; to collect all taxes and penalties due under this subsection; to dispose of taxes and penalties so collected in the manner provided in this Section and under rules adopted by the Department; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection.

In the administration of, and compliance with, this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12 and 13 of the Retailers' Occupation Tax Act and all of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth in this Section.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their seller's tax liability hereunder by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that sellers are required to collect under the Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

(b) If a tax has been imposed under subsection (a), then a service occupation tax must also be imposed at the same rate upon all persons engaged, in the county but outside of a municipality, in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries, as defined in this Section, as an incident to a sale of service.

The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act or the Service Occupation Tax Act shall permit the registrant to engage in a business that is taxable under any ordinance or resolution enacted pursuant to this subsection without registering separately with the Department under the ordinance or resolution or under this subsection.

The Department shall have full power to administer and enforce this subsection, to collect all taxes and penalties due under this subsection, to dispose of taxes and penalties so collected in the manner provided in this Section and under rules adopted by the Department, and to determine all rights to credit memoranda arising on account of the erroneous payment of a tax or penalty under this subsection.

In the administration of and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure as are set forth in Sections 2, 2c, 3 through 3-50 (in respect to all provisions contained in those Sections other than the State rate of tax), 4, 5, 7, 8, 9 (except as to the disposition of taxes and penalties collected), 10, 11, 12, 13, 15, 16, 17, 18, 19, and 20 of the Service Occupation Tax Act and all provisions of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth in this Section.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their serviceman's tax liability by separately stating the tax as an additional charge, which may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, pursuant to any bracketed schedules set forth by the Department.

(c) The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected under this Section. Those taxes and penalties shall be deposited into the County Grocery Tax Trust Fund, a trust fund created in the State treasury. Except as otherwise provided in this Section, moneys in the County Grocery Tax Trust Fund shall be used to make payments to counties and for the payment of refunds under this Section.

Moneys deposited into the County Grocery Tax Trust Fund under this Section are not subject to appropriation and shall be used as provided in this Section. All deposits into the County Grocery Tax Trust Fund shall be held in the County Grocery Tax Trust Fund by the State Treasurer, ex officio, as trustee separate and apart from all public moneys or funds of this State.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the County Grocery Tax Trust Fund.

(d) As soon as possible after the first day of each month, upon certification of the Department, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, if any, as defined in the Innovation Development and Economy Act, collected under this Section.

After the monthly transfer to the STAR Bonds Revenue Fund, if any, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named counties, the

counties to be those from which retailers have paid taxes or penalties under this Section to the Department during the second preceding calendar month. The amount to be paid to each county shall be the amount (not including credit memoranda) collected under this Section during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such county, and not including any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the county, and not including any amounts that are transferred to the STAR Bonds Revenue Fund. Within 10 days after receipt by the Comptroller of the disbursement certification to the counties provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the amounts in accordance with the directions contained in the certification.

(e) Nothing in this Section shall be construed to authorize a county to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

(f) Except as otherwise provided in this subsection, an ordinance or resolution imposing or discontinuing the tax hereunder or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing, or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

(g) When certifying the amount of a monthly disbursement to a county under this Section, the Department shall increase or decrease the amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

(h) As used in this Section, "Department" means the Department of Revenue.

For purposes of the tax authorized to be imposed under subsection (a), "groceries" has the same meaning as "food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, candy, and food that has been prepared for immediate consumption)", as further defined in Section 2-10 of the Retailers' Occupation Tax Act.

For purposes of the tax authorized to be imposed under subsection (b), "groceries" has the same meaning as "food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, candy, and food that has been prepared for immediate consumption)", as further defined in Section 3-10 of the Service Occupation Tax Act.

For purposes of the tax authorized to be imposed under subsection (b), "groceries" also means food prepared for immediate consumption and transferred incident to a sale of service subject to the Service Occupation Tax Act or the Service Use Tax Act by an entity licensed under the Hospital Licensing Act, the Nursing Home Care Act, the Assisted Living and Shared Housing Act, the ID/DD Community Care Act, the MC/DD Act, the Specialized Mental Health Rehabilitation Act of 2013, or the Child Care Act of 1969, or an entity that holds a permit issued pursuant to the Life Care Facilities Act.

(i) This Section may be referred to as the County Grocery Occupation Tax Law.

Credits

[P.A. 86-962, Art. 5, § 5-1006.9](#), added by [P.A. 103-781, § 25](#), eff. Aug. 5, 2024.

55 I.L.C.S. 5/5-1006.9, IL ST CH 55 § 5/5-1006.9

Current through P.A. 104-41 of the 2025 Reg. Sess. Some statute sections may be more current, see credits for details

End of Document

© 2025 Thomson Reuters. No claim to original U.S. Government Works.



Resolution Executive Summary

Prepared By: Finance Department
Committee: Finance Committee
Committee Date: August 28, 2025
Resolution Title: Annual Appropriation Ordinance Fiscal Year 2026
County Code: Winnebago County Code Sec 2 -38 Accounting and Financial Reporting Policies

Board Meeting Date: September 4, 2025

Budget Information:

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

Background Information:

Annually the county is required to pass a budget. Said budget must comply with Governmental Accounting Standards Board (GASB) pronouncements. The Proposed Fiscal Year 2026 Winnebago County Budget provides the financial detail to the Annual Appropriation Ordinance. Please note, the Annual Appropriation Ordinance and the Proposed Fiscal Year 2026 Budget are and should be considered parts of the same document. This executive summary, the Annual Appropriations Ordinance along with its supporting Fiscal Year 2026 Budget is or will be available no later than 9-11-2025 in electronic format and hard copy by contacting the Winnebago County Clerk. Also, from 9-11-2025 until 9-25-2025 this document will be on public display in the Winnebago County Clerk's Office.

Recommendation:

This is the recommended budget based on communication with county board members and members of the Finance Committee.

Contract/Agreement:

N/A

2025 CO

ANNUAL APPROPRIATION ORDINANCE FISCAL YEAR 2026

WHEREAS, the herein contained annual budget has been prepared in accordance with “An Act in Relation to the Budgets of Counties Not Required by Law to Pass an Annual Appropriation Bill”, as amended; and,

WHEREAS, The Finance Committee of the County Board of the County of Winnebago, State of Illinois, has received the herein contained estimated revenues, expenditure budgets and appropriations for the various departments and funds for the fiscal year beginning October 1, 2025 and ending September 30, 2026; and,

WHEREAS, said schedule of appropriations which specified the several objects and purposes of each item of expense is to be known as the Annual Appropriation Ordinance. Also, said Annual Appropriation Ordinance applies to the various Federal and State Grants that are approved by the County Board or County Health Board and appropriate funding agency.

NOW, THEREFORE, BE IT ORDAINED, by the County Board of the County of Winnebago, Illinois, that the amounts and purposes herein specified, or so much thereof as may be authorized by law, as may be needed, be and the same are hereby appropriated from the following funds: General Fund, Public Safety Sales Tax Fund, Marriage and Civil Union Fund, Document Storage Fund, Treasurer Delinquent Tax Fund, Vital Records Fee Fund, Recorder’s Document Fee Fund, Court Automation Fund, Court Security Fee Fund, Victim Impact Panel Fee Fund, Child Support & Collection Fee Fund, Children’s Waiting Room Fund, Recorder’s Rental Housing Fee Fund, Drug Enforcement Fund (Sheriff), 9-1-1 Operations Fund (ETSB), Probation Service Fee Fund, Host Fee Fund, Neutral Site Custody Exchange Fee Fund, Coroner’s Office Fee Fund, Hotel/Motel Tax Fund, Federal Forfeiture Fund (State’s Attorney), State Drug Forfeiture Fund (State’s Attorney), Check Offender Program Fund (State’s Attorney), Law Library Fund, Jail Medical Cost Fund, State’s Attorney Automation Fund, County Automation Fund, Detention Home Fund, WinGIS (County Share) Fund, Mortgage Foreclosure Mediation Fund, Specialty Courts Fund, Sheriff Electronic Citation Fee Fund, Sheriff’s Commissary Fund, CJC Fitness Fund, Historical Museum Fund, Circuit Clerk Electronic Citation Fund, Circuit Clerk Operations and Administration Fund, Children’s Advocacy Project Fund, CASA Fund, County Highway Fund, County Bridge & Improvement Fund, Federal Aid Matching Fund, Motor Fuel Tax Fund, Veteran’s Assistance Fund, Health Insurance Fund, Employer Social Security Fund, Illinois Municipal Retirement Fund, Tort Judgment and Liability Insurance Fund, Mental Health Tax Fund, 2013C Debt Certificates Fund, 2013E Debt Certificates Fund, Baxter Road Special Tax Allocation Fund, 2016E Refunding Bond Fund, 2017C Refunding Bond Fund, 2018 Pension Obligation Bonds Fund, 2020A GO Bond Fund, 2021A Refunding Bonds Fund, 2021B Refunding Bonds Fund, 2022 Series Go Refunding Bonds, Public Health/Grants Fund, Sheriff’s Department Grant Fund, State’s Attorney Grants Fund, Probation Grants Fund, Community Development Loan Fund, Circuit Court Grants Fund, City Election Fund, American Rescue Plan Act Fund, Office of Criminal Justice Initiatives Grants Fund, Opioid Settlement Fund, Rural Transit District Fund, River Bluff Nursing Home Fund, Animal Services Fund, 555 North Court Street Operations Fund, Water System–Baxter Road Fund, Internal Services Fund, Animal Services Donation Fund,

Capital Projects Fund, Regional Police Training Center Fund, 2024 Court-Case Management Project Fund for the fiscal year beginning October 1, 2025 and ending September 30, 2026; and,

BE IT FURTHER ORDAINED, that the object classifications to be used to identify the objects of expenditures within the various appropriations shall be known as personnel; supplies and services, capital outlays; debt service; transfers;

BE IT FURTHER ORDAINED, that the clerk of the County Board of the County of Winnebago, Illinois shall deliver a certified copy of this Ordinance to the County Clerk.

Respectfully Submitted,
FINANCE COMMITTEE

(AGREE)

(DISAGREE)

JOHN BUTITTA, CHAIR

JOHN BUTITTA, CHAIR

PAUL ARENA

PAUL ARENA

VALERIE HANSERD

VALERIE HANSERD

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH McDONALD

JOHN SWEENEY

JOHN 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

DISCUSSION – CAMERA PROJECT AMENDMENT

THIRD QUARTER FY25 FINANCE REPORT

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

For The Month Ended June 30, 2025

	FY 2023 Actual (Audited)	FY 2024 Actual (Audited)	FY 2025 Revised Annual Budget	FY 2025 Actual (Unaudited)	Variance with Budget Over (Under)	% of Budget (Target 75.0%)
Revenues						
Taxes						
Property, net	15,563,455	15,821,441	15,124,500	10,335,997	(4,788,503)	68.3%
Sales tax	4,458,986	4,314,957	4,100,000	2,239,007	(1,860,993)	54.6% *
Quarter-cent sales tax	10,651,838	11,175,447	11,200,000	6,102,469	(5,097,531)	54.5% *
Use tax	2,284,964	2,162,151	2,200,000	647,455	(1,552,545)	29.4% *
Other	-	-	-	-	-	-
Total taxes	32,959,243	33,473,996	32,624,500	19,324,928	(13,299,572)	59.2%
Intergovernmental						
State income tax allotments	6,651,381	7,714,344	8,056,520	6,371,035	(1,685,485)	79.1%
Replacement tax allotments	13,969,444	7,299,199	5,083,493	4,023,405	(1,060,088)	79.1% **
Other	9,182,274	10,857,622	10,589,212	7,120,382	(3,468,830)	67.2%
Total intergovernmental	29,803,099	25,871,165	23,729,225	17,514,822	(6,214,403)	73.8%
Other						
Charges for services	6,836,010	5,471,688	5,385,805	3,996,254	(1,389,551)	74.2%
Fines and forfeitures	2,994,915	2,614,510	2,327,000	1,803,496	(523,504)	77.5%
Licenses and permits	934,586	733,286	676,000	493,847	(182,153)	73.1%
Investment income	2,427,790	3,472,406	3,057,000	1,413,683	(1,643,317)	46.2%
Other	239,303	246,783	128,300	75,976	(52,324)	59.2%
Total other	13,432,604	12,538,673	11,574,105	7,783,256	(3,790,849)	67.2%
Total revenues	76,194,946	71,883,834	67,927,830	44,623,006	(23,304,824)	65.7%
Expenditures, current						
Personnel	44,832,513	47,892,947	54,720,096	39,819,458	(14,900,638)	72.8%
Supplies and services	14,185,353	15,684,154	18,809,147	13,249,423	(5,559,724)	70.4%
Other	-	-	-	-	-	-
Total expenditures, current	59,017,866	63,577,101	73,529,243	53,068,881	(20,460,362)	72.2%
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	149,116	(210,736)	41.4%
Total expenditures	59,918,496	64,616,891	74,107,524	53,508,426	(20,599,098)	72.2%
Excess of revenues over (under) expenditures	16,276,450	7,266,943	(6,179,694)	(8,885,420)		
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	3,743,024	(390,176)	90.6%
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)	(10,855,923)		
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		62,000,650		

* State revenues are recorded and recognized based on liability month. As of 06/30/25, the target % for this revenue is 50%.

** PPRT revenues are recorded and recognized based on liability month. As of 06/30/25, the target % for this revenue is 75%.

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

For The Month Ended June 30, 2025

	FY 2023 Actual (Audited)	FY 2024 Actual (Audited)	FY 2025 Revised Annual Budget	FY 2025 Actual (Unaudited)	Variance with Budget Over (Under)	% of Budget (Target 75.0%)
General Government						
Board of Review	91,503	99,440	103,111	74,156	(28,955)	71.9%
Building Maintenance	4,998,215	5,835,456	5,900,966	4,569,145	(1,331,821)	77.4%
City Election	151,156	151,877	165,600	121,511	(44,089)	73.4%
Community Development	822,318	847,032	1,028,020	715,751	(312,269)	69.6%
County Auditor	200,138	221,555	231,004	177,785	(53,219)	77.0%
County Board/Chairman	185,681	471,795	593,524	388,414	(205,110)	65.4%
County Board/Administrator	500,964	622,780	603,889	448,499	(155,390)	74.3%
County Board/Board	202,120	210,602	220,443	161,477	(58,966)	73.3%
County Clerk	1,006,669	968,312	2,130,663	1,136,161	(994,502)	53.3%
Miscellaneous County	3,085,577	2,958,565	3,963,963	2,273,245	(1,690,718)	57.3%
Finance	804,780	876,019	1,005,662	792,415	(213,247)	78.8%
Human Resources	245,795	303,999	454,901	225,327	(229,574)	49.5%
Information Technology	1,493,551	1,408,216	1,727,497	1,192,821	(534,676)	69.0%
Purchasing	300,463	278,014	343,795	248,815	(94,980)	72.4%
Recorder of Deeds	259,525	302,395	368,913	219,840	(149,073)	59.6%
Superintendent of Education	423,383	439,171	510,255	233,484	(276,771)	45.8%
Supervisor of Assessment	755,397	706,647	835,515	618,213	(217,302)	74.0%
Treasurer	477,163	504,822	538,349	402,868	(135,481)	74.8%
Non-departmental	1,445,654	1,558,255	1,645,540	1,363,695	(281,845)	82.9%
Total General Government	17,450,052	18,764,952	22,371,610	15,363,622	(7,007,988)	68.7%
Public Safety						
911 Center	1,502,391	1,889,205	2,352,653	1,737,279	(615,374)	73.8%
Chief Probation Office	3,876,372	4,232,325	4,568,495	3,322,806	(1,245,689)	72.7%
Civil Defense (ESDA)	148,346	180,505	101,227	72,229	(28,998)	71.4%
Dependent Children	110,921	35,105	195,000	9,215	(185,785)	4.7%
Sheriff's Office	17,577,636	19,013,843	20,984,380	15,354,813	(5,629,567)	73.2%
Public Safety Building Costs	569,451	597,574	484,011	500,753	16,742	103.5%
Non-departmental	3,326,143	3,478,082	3,974,019	2,986,690	(987,329)	75.2%
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	24,274,214	(8,604,000)	73.8%
Judicial						
State's Attorney	3,456,361	3,654,318	4,411,440	3,130,313	(1,281,127)	71.0%
Clerk of the Circuit Court	3,859,912	3,817,155	3,945,832	2,963,625	(982,207)	75.1%
Circuit Court	2,321,889	3,038,594	3,783,600	2,848,662	(934,938)	75.3%
Coroner	1,458,120	1,454,702	1,712,287	1,109,502	(602,785)	64.8%
Jury Commission	428,892	493,808	511,316	293,894	(217,422)	57.5%
Public Defender	1,429,961	1,449,116	2,015,953	1,603,033	(412,920)	79.5%
Non-departmental	2,111,620	2,227,177	2,477,272	1,921,561	(555,711)	77.6%
Total Judicial	15,066,755	16,134,870	18,857,700	13,870,590	(4,987,110)	73.6%
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	59,221,953	(20,599,098)	74.2%

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 June 30, 2025

	FY 2023 Actual (Audited)	FY 2024 Actual (Audited)	FY 2025 Revised Annual Budget	FY 2025 Actual (Unaudited)	Variance with Budget Over (Under)	% of Budget (Target 75.0%)
Revenues						
Taxes	37,510,289	38,353,582	38,750,000	21,009,155	(17,740,845)	54.2% *
Intergovernmental	83,562	87,496	6,000	5,684	(316)	94.7%
Charges for services	3,660,698	2,991,893	3,515,700	1,904,231	(1,611,469)	54.2%
Fines and forfeitures	165,650	22,910	27,000	9,450	(17,550)	35.0%
Investment income	371,062	632,561	456,608	377,006	(79,602)	82.6%
Other	89,518	50,648	49,250	58,735	9,485	119.3%
Total revenues	41,880,779	42,139,090	42,804,558	23,364,261	(19,440,297)	54.6%
Expenditures						
Personnel	22,688,833	25,062,773	26,765,757	20,140,217	(6,625,540)	75.2%
Supplies and services	5,100,493	5,437,819	7,076,459	4,634,980	(2,441,479)	65.5%
Debt Service	115,574	115,574	-	-	-	0.0%
Capital outlay	-	-	-	-	-	-
Total expenditures	27,904,900	30,616,166	33,842,216	24,775,197	(9,067,019)	73.2%
Excess of revenues over (under) expenditures	13,975,879	11,522,924	8,962,342	(1,410,936)	(10,373,278)	
Other financing sources (uses)						
Transfers in	143,578	76,201	45,450	41,984	(3,466)	92.4%
Transfers (out)	(11,916,613)	(8,540,947)	(14,586,466)	(14,586,466)	-	100.0%
Proceeds from capital lease	-	-	-	-	-	
Net change in fund balance	2,202,844	3,058,178	(5,578,674)	(15,955,418)	(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		8,861,491		

* State revenues are recorded and recognized based on liability month. As of 06/30/25, the target % for this revenue is 50%.

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 June 30, 2025

	FY 2023 Actual (Audited)	FY 2024 Actual (Audited)	FY 2025 Revised Annual Budget	FY 2025 Actual (Unaudited)	Variance with Budget Over (Under)	% of Budget (Target 75.0%)
General Government						
Contingency budget	-	-	500,000	-	(500,000)	-
Debt Service Transfer (Annual)	3,257,350	4,257,125	8,829,550	8,829,550	-	100.0%
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	14,586,466	(500,000)	96.7%
Public Safety						
County Jail	17,838,759	19,681,451	20,767,940	15,854,735	(4,913,205)	76.3%
Chief Probation Office	826,906	850,359	1,037,189	745,766	(291,423)	71.9%
Crim Justice Initiatives Ofc	114,278	86,090	133,609	123,986	(9,623)	92.8%
Non-departmental	2,811,125	2,712,574	3,050,000	2,340,777	(709,223)	76.7%
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	19,065,264	(6,051,146)	75.9%
Judicial						
State's Attorney	1,920,237	2,424,289	2,862,445	2,122,905	(739,540)	74.2%
Clerk of the Circuit Court	333,447	417,985	524,715	333,479	(191,236)	63.6%
Circuit Court	1,046,552	1,083,436	1,249,455	764,673	(484,782)	61.2%
Drug Court	240,945	254,728	280,665	170,037	(110,628)	60.6%
Public Defender	1,447,524	1,685,629	2,066,406	1,298,606	(767,800)	62.8%
Alternative Programs	255,207	272,090	371,120	134,119	(237,001)	36.1%
Non-departmental	871,739	945,224	871,000	886,114	15,114	101.7%
Total Judicial	6,115,651	7,083,381	8,225,806	5,709,933	(2,515,873)	69.4%
Total Expenditures	39,821,513	39,157,113	48,428,682	39,361,663	(9,067,019)	81.3%

**CLOSED SESSION TO
DISCUSS PENDING
LITIGATION**



Resolution Executive Summary

Prepared By: Tanya Harris

Committee: Finance Committee

Committee Date: August 28, 2025

Resolution Title: Resolution authorizing settlement of a claim against the County of Winnebago entitled Jason Ferro versus Winnebago County

Board Meeting Date: September 4, 2025

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$45,449.93
If not, explain funding source:	Budget Impact: \$45,449.93
ORG/OBJ/Project Code: 49400-43535	Tort Judgement Fund/Worker's Comp Claims

Background Information: Settlement for Jason Ferro in the amount of \$45,449.93.

Recommendation: The Finance Committee, chaired by John Butitta, has reviewed the settlements presented to the Board. The Board is asked to approve this settlement in favor of the Committee's recommendations at its September 4, 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
JASON FERRO VERSUS WINNEBAGO COUNTY**

WHEREAS, the County of Winnebago, Illinois, is involved in having a claim asserted against it by Jason Ferro for injuries allegedly sustained while in the employment of the Highway Department, and,

WHEREAS, the Plaintiff has offered to settle the above claims against the County of Winnebago for consideration payable in the amount of \$45,449.93 for the settlement funding for his Workers Compensation case; and,

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

NOW, THEREFORE, BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that it does hereby authorize settlement of the claim entitled Jason Ferro versus County of Winnebago for injuries allegedly sustained by Jason Ferro while in the employment of the Highway Department by payment of the amount of \$45,449.93 for the settlement for permanent disability for a Workers Compensation case.

BE IT FURTHER RESOLVED, that this Resolution for Jason Ferro in the amount of \$45,449.93 shall be in full force and effect immediately upon its adoption.

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

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JOHN BUTITTA, CHAIRMAN

JOHN BUTITTA, CHAIRMAN

PAUL ARENA

PAUL ARENA

VALERIE HANSERD

VALERIE HANSERD

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



Resolution Executive Summary

Prepared By: Lafakeria S. Reuter
Committee: Finance Committee
Committee Date: August 28, 2025
Resolution Title: Resolution Approving the Purdue Pharma, L.P. Bankruptcy Plan and Execution of the Governmental Entity Settlement Agreement Sackler Release (Opioid Litigation)
County Code: Not Applicable
Board Meeting Date: September 4, 2025

Budget Information:

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

Background Information: The County of Winnebago, Illinois is one of many governmental agencies represented by the National Prescription Opioids Litigation Consortium (National Consortium), who have filed proofs of claims in the Chapter 11 Bankruptcy Plan of Reorganization in connection with In Re Purdue Pharma, L.P. and its affiliates. The recommendation is to vote on approval of the Purdue plan and execute the Governmental Entity Settlement Agreement ("GESA") Sackler release.

Recommendation: Staff concurs

Legal Review: The State's Attorney's Office and outside counsel.

Follow-Up: The SAO will submit the vote on the plan to the National Consortium and execute the release.

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

2025 CR _____

SUBMITTED BY: FINANCE COMMITTEE

SPONSORED BY: JOHN BUTITTA

**RESOLUTION APPROVING THE PURDUE PHARMA, L.P. BANKRUPTCY PLAN
AND EXECUTION OF THE GOVERNMENTAL ENTITY SETTLEMENT
AGREEMENT SACKLER RELEASE (OPIOID LITIGATION)**

WHEREAS, the County of Winnebago, Illinois is one of many governmental agencies represented by the National Prescription Opioids Litigation Consortium (National Consortium), who have filed proofs of claims in the Chapter 11 Bankruptcy Plan of Reorganization in connection with *In Re Purdue Pharma, L.P.* and its affiliates; and

WHEREAS, all creditors are eligible to vote on approval of Purdue's proposed bankruptcy plan and execute the Governmental Entity Settlement Agreement ("GESA") Sackler release; and

WHEREAS, upon recommendation of the National Consortium, the Finance Committee recommends approval of the plan and the release, which it believes, is a fair and equitable resolution of opioid-related claims against Purdue and Sackler.

NOW, THEREFORE BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that the County of Winnebago, Illinois is hereby authorized to submit a vote of approval of the Purdue Pharma, L.P. Bankruptcy Plan.

BE IT FURTHER RESOLVED, that the Winnebago County Board Chairman is hereby authorized to execute the Governmental Entity Settlement Agreement ("GESA") Sackler release.

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, CHAIR

JOHN BUTITTA, CHAIR

PAUL ARENA

PAUL ARENA

VALERIE HANSERD

VALERIE HANSERD

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 Finance Committee 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 V. CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS



Resolution Executive Summary

Prepared By: Lafakeria S. Reuter
Committee: Finance Committee
Committee Date: August 28, 2025
Resolution Title: Resolution Authorizing the County of Winnebago, Illinois's Participation in Eight Defendant Settlements (Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun Pharma and Zydus) (Opioid Litigation)
County Code: Not Applicable
Board Meeting Date: September 4, 2025

Budget Information:

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

Background Information: The County of Winnebago, Illinois is one of many governmental entities represented by the National Prescription Opioids Litigation Consortium, involving the opioid crisis. Eight additional defendants (Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun Pharma and Zydus) have agreed to move forward in the settlement process. The recommendation is to have the County of Winnebago, Illinois participate in the eight settlements.

Recommendation: Staff concurs

Legal Review: The State's Attorney's Office and outside counsel.

Follow-Up: N/A

County Board Meeting: September 4, 2025

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

2025 CR _____

SUBMITTED BY: FINANCE COMMITTEE

SPONSORED BY: JOHN BUTITTA

**RESOLUTION AUTHORIZING THE COUNTY OF WINNEBAGO, ILLINOIS'S
PARTICIPATION IN EIGHT DEFENDANT SETTLEMENTS (ALVOGEN, AMNEAL,
APOTEX, HIKMA, INDIVIOR, MYLAN, SUN PHARMA AND ZYDUS) (OPIOID
LITIGATION)**

WHEREAS, the County of Winnebago, Illinois is one of many governmental entities represented by the National Prescription Opioids Litigation Consortium, involving the opioid crisis; and

WHEREAS, eight additional defendants (Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun Pharma and Zydus) have agreed to move forward in the settlement process; and

WHEREAS, the Finance Committee, having conferred with the Winnebago County State's Attorney's Office and our outside legal counsel, recommend the County of Winnebago, Illinois participate in the eight additional defendants' opioid settlements and has further determined it is in the best interests of the County.

NOW, THEREFORE BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that it concurs with the recommendation of outside counsel and the Winnebago County State's Attorney's Office and authorizes the County of Winnebago, Illinois's participation in the eight additional defendants' (Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun Pharma and Zydus) opioid settlements.

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, CHAIR

JOHN BUTITTA, CHAIR

PAUL ARENA

PAUL ARENA

VALERIE HANSERD

VALERIE HANSERD

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 Finance Committee 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 V. CHIARELLI
CHAIRMAN OF THE COUNTY BOARD
OF THE COUNTY OF WINNEBAGO, ILLINOIS