



# WINNEBAGO COUNTY

— ILLINOIS —

## COMMITTEE OF THE WHOLE AGENDA

Winnebago County Courthouse  
400 West State Street, Rockford, IL 61101  
County Board Room, 8<sup>th</sup> Floor

Thursday, August 19, 2021  
5:30 p.m.

1. Call to Order .....Chairman Joseph Chiarelli
2. Roll Call .....Clerk Lori Gummow
3. Invocation and Pledge..... Board Member Keith McDonald
4. Public Comment ..... Registered Speakers  
*Members of the public may address the Board by submitting their request no later than 2 hours prior to the start of the meeting. Contact [www.wincoil.us](http://www.wincoil.us) or (815) 319-4225 for guidelines.*
5. Budget Presentation by David J. Rickert, Chief Financial Officer
6. Adjournment

Preliminary 2022 Budget  
&  
2021 Budget Projections  
For  
General Fund  
Public Safety Sales Tax Fund  
River Bluff Nursing Home

**GENERAL FUND REVENUE AND EXPENSE  
SUMMARY BY DEPARTMENT**

GENERAL FUND / DEPARTMENT	2020 ACTUAL AMOUNT	2021 AMENDED BUDGET	2021 YEAR END PROJECTED	2022 PROPOSED BUDGET	% CHANGE 2021-2022 BUDGETS
<b>0001 GENERAL FUND</b>					
<b>REVENUE</b>	<b>55,363,133</b>	<b>57,702,952</b>	<b>65,062,517</b>	<b>56,462,779</b>	<b>-2%</b>
<b><u>Taxes</u></b>					
Property Taxes	14,176,774	15,925,000	15,904,944	16,495,000	4%
Sales Taxes (net of debt transfers)	9,257,711	9,640,000	12,230,351	10,939,250	13%
Use Tax	2,448,054	2,210,000	2,085,795	1,800,000	-19%
Cannabis Excise Tax	31,872	60,000	63,000	63,000	5%
Video Gaming Tax	263,099	300,000	400,000	300,000	0%
<b>Total Taxes</b>	<b>26,177,510</b>	<b>28,135,000</b>	<b>30,684,090</b>	<b>29,597,250</b>	<b>5%</b>
<b><u>Intergovernmental</u></b>					
State Income Tax (Net of Debt Transfers)	3,931,903	3,820,343	5,004,033	5,024,260	32%
Replacement Tax Allotments	2,849,083	2,200,000	3,600,000	3,000,000	36%
Other Intergovernmental	9,271,468	8,286,609	7,916,245	7,703,659	-7%
<b>Total Intergovernmental</b>	<b>16,052,454</b>	<b>14,306,952</b>	<b>16,520,278</b>	<b>15,727,919</b>	<b>10%</b>
<b><u>Other Revenues</u></b>					
Charges for services	7,638,300	8,703,000	10,869,707	6,138,310	-29%
Fine and forfeitures	3,283,190	3,582,000	3,528,060	3,140,000	-12%
Licenses and permits	600,560	615,000	750,000	650,000	6%
Investment income	332,255	75,000	282,000	75,000	0%
Miscellaneous Other	278,986	123,000	117,255	103,300	-16%
Other Financing Sources	999,878	2,163,000	2,311,127	1,031,000	-52%
<b>Total Other Revenues</b>	<b>13,133,169</b>	<b>15,261,000</b>	<b>17,858,149</b>	<b>11,137,610</b>	<b>-27%</b>
<b>EXPENSES</b>	<b>49,232,968</b>	<b>58,091,012</b>	<b>55,094,067</b>	<b>60,965,674</b>	<b>5%</b>
11000 County Auditor	189,022	193,041	191,621	194,630	1%
11500 City Election	138,761	142,157	142,157	139,038	-2%
12000 Building Maintenance	4,207,106	4,525,433	3,961,308	4,835,789	7%
12501 County Board/Chairman	98,770	104,448	108,303	226,060	116%
12502 County Board/Administrator	306,207	493,170	435,620	499,950	1%
12503 County Board/Board	176,920	182,027	181,841	181,000	-1%
13000 County Clerk	862,164	1,473,086	965,510	1,237,684	-16%
13500 Administrative	9,076,512	9,427,139	9,056,845	9,497,828	1%
14000 Human Resources	201,138	322,337	242,337	279,553	-13%
14500 Purchasing Department	189,797	180,276	191,426	200,561	11%
15000 Regional Planning & Economic Development	651,559	731,623	643,242	801,416	10%
15500 Recorder of Deeds	497,526	437,829	406,472	330,051	-25%
16000 Regional Office of Education	387,097	396,185	335,649	418,834	6%
16500 Supervisor of Assessments	578,363	618,550	547,935	728,034	18%
16600 Board of Review	88,036	88,933	89,594	91,580	3%
17000 County Treasurer	389,117	437,539	396,506	436,887	0%
18000 Finance Department	559,749	672,068	614,633	721,487	7%
19500 Information Technology	1,193,365	1,022,169	983,776	1,493,033	46%
21000 County Jail*	3,045,192	7,567,546	7,601,425	-	-100%
21500 Probation	3,645,746	3,759,832	3,541,157	3,912,155	4%
22000 ESDA	121,721	154,108	126,336	154,123	0%
22500 Dependent Children	39,768	150,000	40,015	165,000	10%
24000 County Sheriff*	8,921,076	10,298,841	10,413,123	16,361,436	59%
26500 911 Center	1,170,511	1,455,076	1,335,323	1,571,778	8%
27000 Public Safety Building Costs	601,690	484,011	420,000	484,011	0%
31000 States Attorney	3,504,076	3,789,923	3,359,437	3,843,471	1%
31500 Circuit Clerk	3,202,831	3,410,824	3,156,177	3,409,295	0%
32000 Circuit Court	2,149,846	2,193,151	2,530,120	2,425,290	11%
32500 Coroner	1,065,143	1,155,682	1,152,896	1,145,767	-1%
33500 Jury Commission	305,572	417,537	272,588	423,796	1%
34000 Public Defender	1,647,186	1,774,471	1,618,695	1,831,533	3%
Transfers to Other Funds	21,401	32,000	32,000	2,924,604	9039%
<b>Net Revenue/(Loss)</b>	<b>6,130,165</b>	<b>(388,060)</b>	<b>9,968,450</b>	<b>(4,502,895)</b>	

\*The Jail and Sheriff were moved completely to the PSST and GF respectively for tracking purposes

**PUBLIC SAFETY SALES TAX  
SUMMARY BY DEPARTMENT**

GENERAL FUND / DEPARTMENT	2020 ACTUAL AMOUNT	2021 AMENDED BUDGET	2021 YEAR END PROJECTED	2022 PROPOSED BUDGET	% CHANGE 2021- 2022 BUDGETS
<b>0101 1% PUBLIC SAFETY SALES TAX</b>					
<b>REVENUE</b>	<b>27,106,580</b>	<b>27,810,000</b>	<b>29,754,304</b>	<b>33,264,128</b>	<b>20%</b>
<b><u>Taxes</u></b>					
1% Public Safety Sales Tax	27,001,246	27,810,000	29,731,304	28,000,000	1%
<b>Total Taxes</b>	<b>27,001,246</b>	<b>27,810,000</b>	<b>29,731,304</b>	<b>28,000,000</b>	<b>1%</b>
<b><u>Other Revenues</u></b>					
Intergovernmental	80,287	-	-	88,328	
Charges for services	-	-	20,000	4,815,500	
Fine and forfeitures	-	-	-	138,300	
Investment Income	25,047	-	3,000	5,000	
Transfers from Other Funds	-	-	-	217,000	
<b>Total Other Revenues</b>	<b>105,334</b>	<b>-</b>	<b>23,000</b>	<b>5,264,128</b>	
<b>EXPENSES</b>	<b>32,083,511</b>	<b>26,797,280</b>	<b>28,318,206</b>	<b>33,295,829</b>	<b>24%</b>
40100 Public Safety Sales Tax	4,423,270	4,413,599	4,337,107	5,705,248	29%
40101 PSST Funded-State's Attorney	1,530,257	1,281,124	1,478,531	1,337,433	4%
40102 PSST Funded-Public Defender	953,979	965,590	897,448	974,114	1%
40104 PSST Funded-Circuit Clerk	-	684	-	-	-100%
40109 PSST Funded-Circuit Court	389,896	494,529	447,679	519,238	5%
40110 PSST Funded-Probation	656,533	681,751	552,300	685,444	1%
40115 PSST Funded-County Jail	13,118,727	9,269,448	9,577,972	18,276,433	97%
40116 PSST Funded-Sheriff	5,141,509	3,925,637	5,286,949	-	-100%
40120 PSST Funded-Drug Court	238,531	271,076	268,951	277,267	2%
40122 PSST Funded-Alternative Programs	372,131	371,120	371,120	371,120	0%
40128 Criminal Justice Coordinating Counsel	-	56,244	33,671	78,744	40%
Transfers To Other Funds	5,258,678	5,066,478	5,066,478	5,070,788	0%
<b>Net Revenue/(Loss)</b>	<b>(4,976,931)</b>	<b>1,012,720</b>	<b>1,436,098</b>	<b>(31,701)</b>	

**GENERAL FUND & PUBLIC SAFETY SALES TAX COMBINED DEPARTMENTS  
SUMMARY BY DEPARTMENT**

GENERAL FUND / DEPARTMENT	2020 ACTUAL AMOUNT	2021 AMENDED BUDGET	2021 YEAR END PROJECTED	2022 PROPOSED BUDGET	% CHANGE 2021- 2022 BUDGETS
<b>EXPENSES</b>	<b>44,704,023.00</b>	<b>46,001,843.00</b>	<b>47,304,835.46</b>	<b>50,166,547.03</b>	<b>9%</b>
State's Attorney	5,034,333.00	5,071,047.00	4,837,967.60	5,180,904.27	2%
Public Defender	2,601,165.00	2,740,061.00	2,516,143.29	2,805,646.76	2%
Circuit Court	2,539,742.00	2,687,680.00	2,977,798.57	2,944,528.00	10%
Probation	4,302,279.00	4,441,583.00	4,093,457.00	4,597,599.00	4%
County Jail	16,163,919.00	16,836,994.00	17,179,397.00	18,276,433.00	9%
Sheriff	14,062,585.00	14,224,478.00	15,700,072.00	16,361,436.00	15%

**GENERAL FUND & PUBLIC SAFETY SALES TAX REVENUE AND EXPENSES COMBINED  
SUMMARY BY DEPARTMENT**

GENERAL FUND / DEPARTMENT	2020 ACTUAL AMOUNT	2021 AMENDED BUDGET	2021 YEAR END PROJECTED	2022 PROPOSED BUDGET	% CHANGE 2021- 2022 BUDGETS
<b>0001 GENERAL FUND &amp; 0101 PUBLIC SAFETY SALES TAX</b>					
<b>REVENUE</b>	<b>82,364,379</b>	<b>85,512,952</b>	<b>94,793,821</b>	<b>89,726,907</b>	<b>5%</b>
<b><u>Taxes</u></b>					
Property Taxes	14,176,774	15,925,000	15,904,944	16,495,000	4%
Sales Taxes (net of debt transfers)	9,257,711	9,640,000	12,230,351	10,939,250	13%
Use Tax	2,448,054	2,210,000	2,085,795	1,800,000	-19%
Cannabis Excise Tax	31,872	60,000	63,000	63,000	5%
Video Gaming Tax	263,099	300,000	400,000	300,000	0%
1% Public Safety Sales Tax	27,001,246	27,810,000	29,731,304	28,000,000	1%
<b>Total Taxes:</b>	<b>53,178,756</b>	<b>55,945,000</b>	<b>60,415,394</b>	<b>57,597,250</b>	<b>3%</b>
<b><u>Intergovernmental</u></b>					
State Income Tax (Net of Debt Transfers)	3,931,903	3,820,343	5,004,033	5,024,260	32%
Replacement Tax Allotments	2,849,083	2,200,000	3,600,000	3,000,000	36%
Other Intergovernmental	9,271,468	8,286,609	7,916,245	7,791,987	-6%
<b>Total Intergovernmental</b>	<b>16,052,454</b>	<b>14,306,952</b>	<b>16,520,278</b>	<b>15,816,247</b>	<b>11%</b>
<b><u>Other Revenues</u></b>					
Charges for services	7,638,300	8,703,000	10,869,707	10,953,810	26%
Fine and forfeitures	3,283,190	3,582,000	3,528,060	3,278,300	-8%
Licenses and permits	600,560	615,000	750,000	650,000	6%
Investment income	332,255	75,000	282,000	80,000	7%
Miscellaneous Other	278,986	123,000	117,255	103,300	-16%
Other Financing Sources	999,878	2,163,000	2,311,127	1,248,000	-42%
<b>Total Other Revenues</b>	<b>13,133,169</b>	<b>15,261,000</b>	<b>17,858,149</b>	<b>16,313,410</b>	<b>7%</b>
<b>EXPENSES</b>	<b>81,316,479.00</b>	<b>84,888,292.29</b>	<b>83,412,272.51</b>	<b>94,261,503.03</b>	<b>11%</b>
County Auditor	189,022.00	193,041.00	191,621.00	194,630.00	1%
City Election	138,761.00	142,157.00	142,157.00	139,038.00	-2%
Building Maintenance	4,207,106.00	4,525,433.00	3,961,308.00	4,835,789.00	7%
County Board/Chairman	98,770.00	104,448.00	108,303.00	226,060.00	116%
County Board/Administrator	306,207.00	493,170.00	435,620.00	499,950.00	1%
County Board/Board	176,920.00	182,027.00	181,841.00	181,000.00	-1%
County Clerk	862,164.00	1,473,086.00	965,510.00	1,237,684.00	-16%
Administrative	9,076,512.00	9,427,139.00	9,056,845.00	9,497,828.00	1%
Human Resources	201,138.00	322,337.00	242,337.00	279,553.00	-13%
Purchasing Department	189,797.00	180,276.00	191,426.00	200,561.00	11%
Regional Planning & Economic Development	651,559.00	731,623.00	643,242.00	801,416.00	10%
Recorder of Deeds	497,526.00	437,829.00	406,472.00	330,051.00	-25%
Regional Office of Education	387,097.00	396,185.00	335,649.00	418,834.00	6%
Supervisor of Assessments	578,363.00	618,550.00	547,935.00	728,034.00	18%
Board of Review	88,036.00	88,933.00	89,594.00	91,580.00	3%
County Treasurer	389,117.00	437,539.00	396,506.00	436,887.00	0%
Finance Department	559,749.00	672,068.00	614,633.00	721,487.00	7%
Information Technology	1,193,365.00	1,022,169.00	983,776.00	1,493,033.00	46%
County Jail	16,163,919.00	16,836,994.00	17,179,397.00	18,276,433.00	9%
Probation	4,302,279.00	4,441,583.00	4,093,457.00	4,597,599.00	4%
ESDA	121,721.00	154,108.00	126,336.00	154,123.00	0%
Dependent Children	39,768.00	150,000.00	40,015.00	165,000.00	10%
County Sheriff	14,062,585.00	14,224,478.00	15,700,072.00	16,361,436.00	15%
911 Center	1,170,511.00	1,455,076.00	1,335,323.00	1,571,778.00	8%
Public Safety Building Costs	601,690.00	484,011.00	420,000.00	484,011.00	0%
States Attorney	5,034,333.00	5,071,047.00	4,837,967.60	5,180,904.27	2%
Circuit Clerk	3,202,831.00	3,411,508.00	3,156,177.00	3,409,295.00	0%
Circuit Court	2,539,742.00	2,687,680.00	2,977,798.57	2,944,528.00	10%
Coroner	1,065,143.00	1,155,682.00	1,152,896.00	1,145,767.00	-1%
Jury Commission	305,572.00	417,537.00	272,588.00	423,796.00	1%
Public Defender	2,601,165.00	2,740,061.00	2,516,143.29	2,805,646.76	2%
Public Safety Sales Tax	4,423,270.00	4,413,599.00	4,337,107.00	5,705,248.00	29%
PSST Funded-Drug Court	238,531.00	271,076.29	268,951.00	277,267.00	2%
PSST Funded-Alternative Programs	372,131.00	371,120.00	371,120.00	371,120.00	0%
Criminal Justice Coordinating Counsel	-	56,244.00	33,671.05	78,744.00	40%
Transfers to Other Funds	5,280,079.00	5,098,478.00	5,098,478.00	7,995,392.00	57%
<b>Net Revenue/(Loss)</b>	<b>1,047,900.00</b>	<b>624,659.71</b>	<b>11,381,548.49</b>	<b>(4,534,596.28)</b>	

**RIVER BLUFF REVENUE AND EXPENSES  
SUMMARY BY DEPARTMENT**

GENERAL FUND / DEPARTMENT	2020 ACTUAL AMOUNT	2021 AMENDED BUDGET	2021 YEAR END PROJECTED	2022 PROPOSED BUDGET	% CHANGE 2021- 2022 BUDGETS
<b>0401 RIVER BLUFF</b>					
<b>REVENUE</b>	<b>14,219,383</b>	<b>13,140,000</b>	<b>14,122,075</b>	<b>17,156,507</b>	<b>31%</b>
Property Taxes	1,828,087	1,900,000	1,843,000	1,900,000	0%
Charges for Services	12,391,296	11,240,000	12,279,075	13,256,507	18%
Transfer in from General Fund	-	-	-	2,000,000	
<b>EXPENSES</b>	<b>17,551,849</b>	<b>17,460,017</b>	<b>14,357,555</b>	<b>17,554,388</b>	<b>1%</b>
70500 ADMINISTRATION & BUSINESS OFFICE	5,145,481	3,709,736	3,731,086	3,774,596	2%
71000 ACTIVITIES	256,075	314,391	299,702	344,366	10%
71500 SOCIAL SERVICES	193,851	210,120	217,290	259,936	24%
72000 DIETARY	828,065	975,175	838,410	977,175	0%
72020 DIETARY FOOD SERV SUPERV	163,835	146,835	149,863	152,243	4%
72021 DIETARY- COOKS	182,659	159,620	125,615	253,181	59%
72023 DIETARY-DISHWASHER/TRAY AIDS	592,230	662,900	549,618	629,835	-5%
72500 DAILY SERVICES	7,940,351	7,948,131	5,149,656	7,551,071	-5%
72530 DAILY SERVICES-UNIT ATTENDANT	348,671	339,245	399,329	418,369	23%
72532 DAILY SERVICES-UNIT CLERKS	203,329	201,970	219,405	221,901	10%
72533 DAILY SERVICES-PHYSICAL THERA	298,564	336,000	258,444	300,000	-11%
72534 DAILY SERVICES-OCCUPAT THER	139,901	180,000	130,000	150,000	-17%
72535 DAILY SERVICES-SPEECH THERAPY	101,839	120,000	60,000	80,000	-33%
72537 DAILY SERVICES-PHRMCMY MEDICAR	58,038	60,000	72,042	70,000	17%
72539 DAILY SERVICES-MEDICAL DIR	17,400	17,400	17,400	17,400	0%
72540 DAILY SERVICES-PASTORAL CARE	3,000	3,000	3,000	3,000	0%
72543 DAILY SERVICES- XRAY	2,621	1,500	3,000	3,000	100%
72544 DAILY SERVICES URI & TUBE FEE	7,659	8,440	11,000	11,000	30%
73000 HOUSEKEEPING	476,963	502,122	519,549	537,782	7%
73500 LAUNDRY	481,828	474,583	457,791	474,583	0%
74000 NURSING ADMINISTRATION	109,489	1,088,850	1,145,355	1,324,950	22%
<b>Net Revenue/(Loss)</b>	<b>(3,332,466.38)</b>	<b>(4,320,017.28)</b>	<b>(235,480.25)</b>	<b>(397,881.47)</b>	

### Proposed Net Revenue Allocation

Net Revenue/(Loss)	9,968,450.00
General Fund Budget Offset	(4,502,895.25)
PSST 2022 Budget Offset	(31,701.03)
RBNH Budget Offset	(397,881.47)
Capital Reserve	(3,000,000.00)
General Fund Reserve	(2,035,972.25)
Net Balance	-



**GENERAL FUND & PUBLIC SAFETY SALES TAX REVENUE AND EXPENSES COMBINED  
SUMMARY BY DEPARTMENT FIVE YEAR PROJECTION**

GENERAL FUND / DEPARTMENT	2020 ACTUAL AMOUNT	2021 YEAR END PROJECTED	2022 PROPOSED BUDGET	2023 Projected Budget	2024 Projected Budget	2025 Projected Budget
<b>0001 GENERAL FUND &amp; 0101 PUBLIC SAFETY SALES TAX</b>						
<b>REVENUE</b>	<b>82,364,379</b>	<b>94,793,821</b>	<b>89,726,907</b>	<b>93,418,714</b>	<b>96,221,275</b>	<b>99,107,914</b>
<b>Taxes</b>						
Property Taxes	14,176,774	15,904,944	16,495,000	16,989,850	17,499,546	18,024,532
Sales Taxes (net of debt transfers)	9,257,711	12,230,351	10,939,250	11,267,428	11,605,450	11,953,614
Use Tax	2,448,054	2,085,795	1,800,000	1,854,000	1,909,620	1,966,909
Cannabis Excise Tax	31,872	63,000	63,000	64,890	66,837	68,842
Video Gaming Tax	263,099	400,000	300,000	309,000	318,270	327,818
1% Public Safety Sales Tax	27,001,246	29,731,304	28,000,000	28,840,000	29,705,200	30,596,356
<b>Total Taxes:</b>	<b>53,178,756</b>	<b>60,415,394</b>	<b>57,597,250</b>	<b>59,325,168</b>	<b>61,104,923</b>	<b>62,938,070</b>
<b>Intergovernmental</b>						
State Income Tax (Net of Debt Transfers)	3,931,903	5,004,033	5,024,260	5,174,988	5,330,237	5,490,145
Replacement Tax Allotments	2,849,083	3,600,000	3,000,000	3,090,000	3,182,700	3,278,181
Other Intergovernmental	9,271,468	7,916,245	7,791,987	8,025,746	8,266,519	8,514,514
<b>Total Intergovernmental</b>	<b>16,052,454</b>	<b>16,520,278</b>	<b>15,816,247</b>	<b>16,290,734</b>	<b>16,779,456</b>	<b>17,282,840</b>
<b>Other Revenues</b>						
Charges for services	7,638,300	10,869,707	10,953,810	11,282,424	11,620,897	11,969,524
Fine and forfeitures	3,283,190	3,528,060	3,278,300	3,376,649	3,477,948	3,582,287
Licenses and permits	600,560	750,000	650,000	669,500	689,585	710,273
Investment income	332,255	282,000	80,000	82,400	84,872	87,418
Miscellaneous Other	278,986	117,255	103,300	1,106,399	1,139,591	1,173,779
Other Financing Sources	999,878	2,311,127	1,248,000	1,285,440	1,324,003	1,363,723
<b>Total Other Revenues</b>	<b>13,133,169</b>	<b>17,858,149</b>	<b>16,313,410</b>	<b>17,802,812</b>	<b>18,336,897</b>	<b>18,887,004</b>
<b>EXPENSES</b>	<b>81,316,479</b>	<b>83,412,273</b>	<b>94,261,503</b>	<b>96,054,094</b>	<b>98,719,717</b>	<b>101,465,309</b>
County Auditor	189,022	191,621	194,630	200,469	206,483	212,677
City Election	138,761	142,157	139,038	143,209	147,505	151,931
Building Maintenance	4,207,106	3,961,308	4,835,789	4,980,863	5,130,289	5,284,197
County Board/Chairman	98,770	108,303	226,060	232,842	239,827	247,022
County Board/Administrator	306,207	435,620	499,950	514,949	530,397	546,309
County Board/Board	176,920	181,841	181,000	186,430	192,023	197,784
County Clerk	862,164	965,510	1,237,684	1,274,815	1,313,059	1,352,451
Administrative	9,076,512	9,056,845	9,497,828	9,782,763	10,076,246	10,378,533
Human Resources	201,138	242,337	279,553	287,940	296,578	305,475
Purchasing Department	189,797	191,426	200,561	206,578	212,775	219,158
Regional Planning & Economic Development	651,559	643,242	801,416	825,458	850,222	875,729
Recorder of Deeds	497,526	406,472	330,051	339,953	350,151	360,656
Regional Office of Education	387,097	335,649	418,834	431,399	444,341	457,671
Supervisor of Assessments	578,363	547,935	728,034	749,875	772,371	795,542
Board of Review	88,036	89,594	91,580	94,327	97,157	100,072
County Treasurer	389,117	396,506	436,887	449,994	463,493	477,398
Finance Department	559,749	614,633	721,487	743,132	765,426	788,388
Information Technology	1,193,365	983,776	1,493,033	1,537,824	1,583,959	1,631,477
County Jail	16,163,919	17,179,397	18,276,433	18,824,726	19,389,468	19,971,152
Probation	4,302,279	4,093,457	4,597,599	4,735,527	4,877,593	5,023,921
ESDA	121,721	126,336	154,123	158,747	163,509	168,414
Dependent Children	39,768	40,015	165,000	169,950	175,049	180,300
County Sheriff	14,062,585	15,700,072	16,361,436	16,852,279	17,357,847	17,878,583
911 Center	1,170,511	1,335,323	1,571,778	1,618,931	1,667,499	1,717,524
Public Safety Building Costs	601,690	420,000	484,011	498,531	513,487	528,892
States Attorney	5,034,333	4,837,968	5,180,904	5,336,331	5,496,421	5,661,314
Circuit Clerk	3,202,831	3,156,177	3,409,295	3,511,574	3,616,921	3,725,429
Circuit Court	2,539,742	2,977,799	2,944,528	3,032,864	3,123,850	3,217,565
Coroner	1,065,143	1,152,896	1,145,767	1,180,140	1,215,544	1,252,011
Jury Commission	305,572	272,588	423,796	436,510	449,605	463,093
Public Defender	2,601,165	2,516,143	2,805,647	2,889,816	2,976,511	3,065,806
Public Safety Sales Tax	4,423,270	4,337,107	5,705,248	5,876,405	6,052,698	6,234,279
PSST Funded-Drug Court	238,531	268,951	277,267	285,585	294,153	302,977
PSST Funded-Alternative Programs	372,131	371,120	371,120	382,254	393,721	405,533
Criminal Justice Coordinating Counsel	-	33,671	78,744	81,106	83,540	86,046
Transfers to Other Funds	5,280,079	5,098,478	7,995,392	7,200,000	7,200,000	7,200,000
<b>Net Revenue/(Loss)</b>	<b>1,047,900</b>	<b>11,381,548</b>	<b>(4,534,596)</b>	<b>(2,635,380)</b>	<b>(2,498,442)</b>	<b>(2,357,395)</b>
Beginning Balance	23,671,000	24,718,900	36,100,448	31,565,852	28,930,472	26,432,030
Net Revenue/(Loss)	1,047,900	11,381,548	(4,534,596)	(2,635,380)	(2,498,442)	(2,357,395)
Ending Balance	24,718,900	36,100,448	31,565,852	28,930,472	26,432,030	24,074,635

**Assumptions:**

Revenues increase by 3% per year  
Expenses increase by 3% per year

**Miscellaneous Other** increase of \$1,000,000 starting in 2023 for casino revenue

**Transfers to Other Funds** levels off at \$7,200,000 River Bluff Nursing Home fiscal recovery