

FINANCE COMMITTEE

AGENDA

Called by: Jaime Salgado, Chairman
Members: Steve Schultz, John Butitta, Paul Arena, Joe Hoffman, Jean Crosby, Keith McDonald

DATE: THURSDAY, APRIL 7, 2022
TIME: IMMEDIATELY FOLLOWING
OPERATIONS & ADMINISTRATIVE
COMMITTEE

LOCATION: ROOM 303
COUNTY ADMINISTRATION BLDG
404 ELM STREET
ROCKFORD, IL 61101

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of January 6 and 20, 2022 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. Thank you.
- E. Discussion Item River Bluff Nursing Home Pro Forma Financial Statements
- F. Resolution Adopting the Fiscal Year 2023 Budget Policy
- G. Resolution Awarding Elevator Electrical Services Modernization for the Administration Building
- H. Resolution Awarding Purchase of Patrol Vehicles and Related Equipment
- I. Resolution to Purchase Capital Assets Module for Munis ERP
- J. Closed Session to Discuss Labor Negotiations and Pending Litigation
- K. Resolution Authorizing Settlement of a Claim Against the County of Winnebago Entitled James Fletcher Versus Winnebago County
- L. Resolution Authorizing Settlement of Pending Litigation (Penny Bamberger et al v Winnebago County Sheriff et al)
- M. Other Matters
- N. Adjournment

Approval of Minutes

**Winnebago County Board
Finance Committee Meeting**
County Administration Building
404 Elm Street, Room 510
Rockford, IL 61101

Thursday, January 6, 2022
Immediately Following Operations and Administrative Committee

Present:

Jaime Salgado, **Chairman**
Steve Schultz
John Butitta
Paul Arena
Joe Hoffman
Jean Crosby
Keith McDonald

Others Present:

Pat Thompson, County Administrator
Dave Rickert, Chief Financial Officer
Lafakeria Vaughn, State's Attorney's Office
Ann Johns, Purchasing Director
Shawn Franks, Facilities
Chris Petrus, IT Department

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of September 23, 2021 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. Thank you.
- E. Closed Session to Discuss Pending Litigation
- F. Resolution Authorizing Settlement of Litigation (Radiance Parker et al V. Bradley Kaiser et al)
- G. Review of Finance Committee Closed Session Minutes
- H. Other Matters
- I. Adjournment

Chairman Salgado called the meeting to order at 4:49 PM.

Motion to approve the minutes of September 23, 2021

Moved: Mr. Hoffman, Seconded: Mr. Schultz.

Motion passed by unanimous voice vote.

Public Comment

Chairman Salgado omitted reading the Public Comment section of the Agenda due to no one present to speak.

Closed Session to Discuss Pending Litigation

Motion by Mr. Hoffman and Seconded by Mr. Schultz.

Roll call: Mr. Salgado yes, Mr. Schultz yes, Mr. Butitta yes, Mr. Arena yes, Mr. Hoffman yes, Ms. Crosby yes and Mr. McDonald yes.

Mr. Salgado – No action was taken in closed session.

Resolution Authorizing Settlement of Litigation (Radiance Parker et al V. Bradley Kaiser et al)

Motion by Mr. Hoffman and Seconded by Mr. Schultz.

Motion passed by unanimous voice vote.

Review of Finance Committee Closed Session Minutes

- At the December 16th Finance meeting, six sets of minutes were reviewed but not approved in open session. Ms. Vaughn recommends that the closed minutes be opened and released to the public for the meetings of July 18, 2019, October 24, 2019, November 21, 2019, December 12, 2019, February 20, 2020 and January 7, 2021.

Motion by Mr. Salgado to release the closed session minutes as indicated by Ms. Vaughn.

Seconded by Mr. Schultz.

- A discussion followed.

Motion passed by unanimous voice vote.

Other Matters

- Mr. Rickert gave an overview of where Winnebago County stands with the American Rescue Plan. He also provided an activity report on River Bluff Nursing Home regarding actual spending versus the budget.
- Mr. Arena spoke about ARP budgets and host fees.
- Ms. Crosby spoke about host fees.
- Mr. Arena, Ms. Crosby and Mr. McDonald spoke about a Resolution to opt out of the State's tax abatement for low income housing.

Motion to adjourn. Moved: Mr. Schultz, Seconded: Ms. Crosby.

Motion passed by unanimous voice vote.

Respectfully submitted,

Amy Ferling
Administrative Assistant

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

Thursday, January 20, 2022
5:30 PM

Present:

Jaime Salgado, **Chairman**
Steve Schultz
John Butitta
Paul Arena
Joe Hoffman
Jean Crosby
Keith McDonald

Others Present:

Pat Thompson, County Administrator
Dave Rickert, Chief Financial Officer
Lafakeria Vaughn, State's Attorney's Office
Dan Magers, IT Department
Carlos Molina, Highway Department
Pat McDiarmid, River Bluff Nursing Home
Mark Lofgren, River Bluff Nursing Home

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of October 7, 2021 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. Thank you.
- E. Closed Session to Discuss Pending Litigation
- F. Resolution Authorizing Settlement of Property Damage Claim (Gene Viel)
- G. Resolution Awarding Elevator Modernization for the Administration Building
- H. Resolution for Cyber Security and Private Cloud Backup
- I. Discussion Item, River Bluff Nursing Home 5 year projection (Mark Lofgren)
- J. Other Matters
- K. Adjournment

Chairman Salgado called the meeting to order at 5:29 PM.

Motion to approve the minutes of October 7, 2021

Moved: Mr. Hoffman, Seconded: Mr. Schultz.

Motion passed by unanimous voice vote.

Public Comment

Chairman Salgado omitted reading the Public Comment section of the Agenda due to no one present to speak.

Closed Session to Discuss Pending Litigation

Motion by Mr. Butitta and Seconded by Ms. Crosby.

Roll call: Mr. Salgado yes, Mr. Schultz yes, Mr. Butitta yes, Mr. Arena yes, Mr. Hoffman yes, Ms. Crosby yes and Mr. McDonald yes.

Mr. Salgado – No action was taken in closed session.

Resolution Authorizing Settlement of Property Damage Claim (Gene Viel)

Motion by Mr. Schultz and Seconded by Mr. Hoffman.

- A discussion followed.

Motion passed by unanimous voice vote.

Resolution Awarding Elevator Modernization for the Administration Building

Motion by Mr. Schultz and Seconded by Ms. Crosby.

- A discussion followed.

Motion by Mr. Salgado to table until the next Finance meeting and Seconded by Mr. Schultz and Mr. Butitta.

Motion passed by unanimous voice vote.

Resolution for Cyber Security and Private Cloud Backup

Motion by Mr. Schultz and Seconded by Ms. Crosby.

- A discussion followed.

Motion passed by unanimous voice vote.

Discussion Item, River Bluff Nursing Home 5 year projection (Mark Lofgren)

- A discussion followed.

Other Matters

None

Motion to adjourn. Moved: Mr. Schultz, Seconded: Mr. Arena.

Motion passed by unanimous voice vote.

Respectfully submitted,

Amy Ferling
Administrative Assistant



Resolution Executive Summary

Prepared By: David J. Rickert
Committee: Finance Committee
Committee Date: 4-7-2022
Resolution Title: Resolution Adopting the Fiscal Year 2023 Budget Policy
County Code: N\A
Board Meeting Date: 4-14-2022

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's budget process is governed by Illinois Compiled Statutes (55 ILCS 5/6) and Winnebago County Board Policies. In addressing concerns for maintaining financial strength while protecting the interest of the taxpayer, the County Board is implementing the following directives for the development of the fiscal year 2023 budget

Recommendation: Administration supports this resolution

Contract/Agreement: N/A

Legal Review: N/A

Follow-Up: N/A

2022 Fiscal Year

Sponsored by:
Jaime Salgado, Finance Committee Chairman

Finance: April 7, 2021
Lay Over: April 14, 2021
Final Vote: April 28, 2021

2022 CO

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

RESOLUTION ADOPTING FISCAL YEAR 2023 BUDGET POLICY

WHEREAS, the County Board wishes to adopt a budgetary process for use in the 2023 fiscal year; and

WHEREAS, the County Administration has created a process based on sound financial principals for use in the 2023 fiscal year.

NOW, THEREFORE, BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that it adopts the budgetary process presented by the County Administration for the 2023 fiscal year, a copy of which policy is attached to this Resolution as Exhibit A.

BE IT FURTHER RESOLVED that this Resolution 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 Board Chairman and all County department heads.

Respectfully Submitted,
FINANCE COMMITTEE

(AGREE)

(DISAGREE)

JAIME SALGADO,
FINANCE CHAIRMAN

JAIME SALGADO,
FINANCE CHAIRMAN

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

PAUL ARENA

PAUL ARENA

STEVE SCHULTZ

STEVE SCHULTZ

KEITH McDONALD

KEITH McDONALD

JOHN BUTITTA

JOHN BUTITTA

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

Winnebago, Illinois this ____ day of _____ 2022.

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

ATTESTED BY:

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

Exhibit A

Winnebago County Fiscal Year 2023 Budget Policy

Winnebago County Government operates on policies designed to protect the County's assets and taxpayers' interests, provide guidance to employees, and serve the public efficiently. It is the intent that the policy statements be used to avoid conflicting goals or activities, which may have a negative impact on the overall financial position of the County. The County's system of internal accounting controls is designed to provide reasonable assurance that the financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations.

The County's budget process is governed by Illinois Compiled Statutes (55 ILCS 5/6) and Winnebago County Board Policies. In addressing concerns for maintaining financial strength while protecting the interest of the taxpayer, the County Board is implementing the following directives for the development of the fiscal year 2023 budget:

Financial Strength

The County has been significantly impacted financially by the COVID-19 crisis. Revenues have been and will be reduced due to stay at home orders, business closings, unemployment and other factors. ~~While the~~The fund balances in the General Fund are above ~~-and 1% Public Safety Sales Tax Funds are below~~ the 90 day reserve amount in fiscal year 2022, the 1% Public Safety Sales Tax is not when bond transfers are taken into consideration. Fund balances in other non-general funds have also seen significant reductions due to the COVID crisis and will be impacted in future years as well.

Budget Submittal

Elected Officials and Department Heads shall be provided budget worksheets with existing levels of funding. Based on revenue estimates for the current and next fiscal year, funding levels may be reduced from the current year's appropriations. Elected Officials and Department Heads are encouraged to analyze all services and programs for the cost of the programs, citizen demand, and mandated by Federal, State or County law. Elected Officials and Department Heads must provide position descriptions and corresponding wages to support the salary line items included in the budget worksheet. There is no guarantee staffing will remain at current levels.

Supplemental Requests

Due to anticipated revenue shortfalls in the 2023 budget year no additional funding will be provided during the budget preparation process. Exceptions may be considered by the County Administrator on a case by case basis. Departments with contractual agreements may be required to make budget adjustments in order to meet contractual obligations.

Federal and State Funded Programs

In the event of loss of Federal or State funding and/or reimbursement for specific services, it is understood that Department/Elected Official will be expected to either reduce funded services or identify other reductions/revenue increases to offset the losses. Exceptions will be addressed on a case by case basis.

User Fees and Charges

All user fees and charges should be reviewed by County Administration, Elected Officials and Appointed Department Heads on an annual basis to ensure the fee collected is covering the cost of service provided (subject to State Statutes).

The County charges user fees for items and services which benefit a specific user more than the general public. State statutes or an indirect cost study determines user fees. Fee studies based on costs are conducted as needed to determine the level of fees needed to equal the total cost of providing the service.

Revenue Estimations

The County will project annual revenues on a conservative analytical basis to protect it from short-run fluctuations in any one revenue source. In instances where the County is providing non-mandated services and the revenue stream(s) is/are not covering the costs of said services, direction will be requested by County Administration from the reporting Liaison Committee (and if necessary the full County Board) on whether said service should be allowed to continue and supplemented with County funds.

Nonrecurring (one-time) revenue sources will be used for operations unless directed for a specific use by the County Board.

Consumer Price Index

Winnebago County is mandated to follow the Illinois Property Tax Extension Limitation Law (PTELL) by the State of Illinois. PTELL allows governing bodies the ability to cover the costs of inflationary increases incurred in their day to day operations by increasing their previous year's extension by the CPI or 5%, whichever is smallest. For fiscal year 2023 the CPI is **X.X**%. During the budget process, County Administration will present the increases available if the County Board chooses to capture new growth and/or to utilize the CPI increase authorized under PTELL in the calculation of property tax revenues when developing the fiscal year 2023 budget. The Finance Committee will inform the Chief Financial Officer of the amount of the levy to include in the budget document.

Fund Reserves

It shall be the intent of the County Board to maintain an unrestricted (total of unassigned) fund balance equal to three months of budgeted operating expenditures.

Given the impact of the COVID-19 in fiscal year 202~~1~~⁰ and 2022 fund balances have dropped below the 90 day (3 month) reserve level in the Public Safety Sales Tax Fund. It should be the objective of the 2023 Budget Policy to increase the fund balance back to the 90 day reserve level.

Alternative Service Delivery & Outsourcing

Many forms of government are looking at new methodologies in providing needed services while controlling costs. The County Board is requesting all Department Heads and Elected Officials to review the cost of service delivery within their departments and to consider other cost saving options. Below is a brief narrative of methods being considered:

- Outsourcing - The organization utilizes an outside contractor to provide the service. Costs still exist for the organization, but if done correctly should be lower than providing the service with in-house employees.
- Privatization - The organization sells the operation's assets and walks away from the service responsibility. Eliminates all future cost to the organization.

Wage Adjustments

The Finance Committee will provide the County Administrator the non-union employee wage increase rate to include in the budget document. The Finance

Committee will make a recommendation no later than the 1st Finance Committee meeting in June.

Priorities

Direction is hereby given to the County Administrator to create the fiscal year 2023 budget with the following priorities:

1. Debt service payments required
2. Contractual payments based on lease agreements, software agreements and other contractual agreements
3. Mandated services at affordable funding levels
4. All operating necessities (Utilities, IMRF, Health Insurance, Liability Insurance)
5. General operating costs to provide services
6. Non-Union employee compensation
7. Capital needs of the organization
8. Meeting the 25% unrestricted reserve requirement of the General Fund and PSST Fund
9. Outside agency funding to include non-obligated Host Fee Grants and local matching grants

The pages that follow provide further definitions and guidelines for the development of the fiscal year 2023 budget, and should be considered as directives from the County Board.

Accounting/ Auditing

State statutes require an annual audit by independent certified public accountants (55 ILCS 5/6-31003). A Comprehensive Annual Financial Report shall be prepared according to the criteria set by the Government Finance Officers Association (GFOA). The County follows Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

Accounting and Financial Reporting Policies

The accounting policies of the County of Winnebago, Illinois will conform to generally accepted accounting principles as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB). It shall be the intent of the County to maintain a self-balancing set of accounts on an on-going basis to be closed quarterly. The general ledger will be closed by the Finance department no later than 45 days after month end. The books shall remain open 90 days after the fiscal year end.

It shall be the intent of the County to maintain a program of internal controls to safeguard all assets and ensure effective and efficient use of all assets. It shall be the responsibility of the Finance Director to establish a formal set of "best practice" internal controls. In addition, the County Auditor shall ensure that all departments comply with those controls.

It shall also be the intent for the independent auditor to review the system of internal controls and report any weaknesses detected to the Board as part of the annual audit.

It shall be the intent of the County to utilize fund accounting principles and generally accepted accounting practices in the recording of all financial transactions. The general ledger shall be maintained on a cash basis, with the intent to move to an accrual basis on a quarterly basis. The Finance Committee will be provided with budget versus actual revenue and expenditure reports on a quarterly basis.

It shall be the intent of the County to prepare annually a Comprehensive Annual Financial Report to be presented to the Board no later than 180 days after year-end. The Comprehensive Annual Financial Report should be audited by an independent CPA firm experienced in governmental auditing. It shall be the further intent of the County to present its Comprehensive Annual Financial Report to the Government Finance Officers Association to receive the Certificate of Excellence award in financial reporting. If at any time the County will not receive an unqualified opinion from the CPA firm, the CPA firm and the Finance Director will notify the Board prior to the issuance of the report.

It shall be the intent of the County to maintain a capital asset ledger of all permanent assets acquired. The Finance department will maintain these asset records on an on-going basis to ensure proper controls and report annually regarding these records to the Board. No asset will be considered fixed unless its value or component value exceeds \$12,000 dollars or in the case of infrastructure assets purchased or acquired with an original cost of \$50,000 or more.

Depreciation will be charged on all capital assets. This policy is consistent with the requirements of GASB Statement No. 34. Depreciation will be recorded on a straight-line basis over the normal useful life of the asset.

It shall be the intent of the County to manage all accounts receivable. Accounts receivable are created by operations in certain departments and offices. In general, they arise at the renewal of a permit or license from departments such as Health, River Bluff Nursing Home or Transportation. The department or office that is responsible for the billing is responsible for collections and managing receivables. Consistent with good financial management, each department and office will age their receivables. Departments and Offices shall continue collection efforts.

It is the intent of the County to comply with the modified accrual basis of accounting, in which revenues are recorded when they are both measurable and available. The County considers revenue to be available if they are collected within 60 days of the end of the current fiscal period for property taxes, 180 days of the end of the current fiscal period for certain health department and County reimbursable grants, and 90 days of the end of the current fiscal period for all other amounts.

Appropriation

All operating funds are appropriated in the "Official Budget". Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend.

Balanced Budget by Fund

The intent of the Finance Committee is the budget must balance expenditures against available revenues and fund balance by fund.

Budget Presentation

When an Elected Official/Department Head has completed the required budget forms, a meeting will be scheduled (if necessary) with the County Administrator and Chief Financial Officer to review and ensure budget policy compliance. Concerns and or issues should be addressed by the Department Head/Elected Official at this time. Upon review by County Administrator and Chief Financial Officer, the budget will be scheduled for presentation to the Finance Committee. Meetings will be scheduled with the Finance Committee (if necessary) for individual departments/Elected Official to address the Finance Committee regarding their individual budget requests.

Once the Finance Committee has reviewed departmental budgets, and the recommended supplemental requests have been approved, the budget is moved to the

whole board to be placed on public display for a minimum of fifteen (15) days prior to final approval.

Capital Budget - Long Term

Each Department Head/Elected Official will submit a list of capital needs for the next three years. Funding for a capital plan will be reviewed in conjunction with the annual budget. Submittal of capital needs does not guarantee funding. ~~It should be noted that this budgetary requirement has already been completed for this year in conjunction with the Capital Improvement Plan (CIP).~~

Fiscal Year

The County's fiscal year is October 1st through September 30th. (Set by County Board per 55 ILCS 5/6-1-001).

Grants

The importance of preparing and implementing a proper grant budget cannot be overstated. To inform the County Board of the value of a new grant program, the Board must have full knowledge of the total cost of the program and its funding sources. Too often, grant programs contain hidden costs.

- The County Board's definition of a new grant is:
 1. A grant that has not been awarded in the previous year
 2. A current grant (or renewal grant) whose financial terms have changed (grant award has increased, decreased, or added a local match, etc.)
 3. A grant whose local match financial requirements have changed
- Departments who apply for grants that require a local match must find the local match within their budgets.
- Upon notification of a grant award, departments will submit a budget amendment to the Chief Financial Officer to amend the respective budget.
- A 2/3rd vote of all members constituting the County Board is required to amend department budgets to reflect grant revenues and expenses (55 ILCS 5/6-1003).

- The term "grant" includes any form of funding or reimbursement for County Services from the State, Federal or third party agencies.

- Grants will be controlled at the operating budget level based on the County's fiscal year.

- The grant "operating-budget" will be periodically reviewed by the County Administrator and Finance Director to assure that the revenues and expenditures are consistent with the grant award.

- Revenue grants will be reviewed during the budget process.

- Grants will be reviewed semi-annually by the County Administrator or Finance of Director with the Department Head/Elected Official.

Investment Policy

The County Treasurer is responsible for the investing of all Winnebago County funds (55 ILCS 5/3-11006). It is always prudent for any public unit to have an Investment Policy in place for the purpose of safeguarding funds, equitably distributing the investments, and maximizing income of the governmental unit. The following policy is adopted for the Winnebago County Treasurer's Office.

Scope of Investment Policy

This Investment Policy applies to the investment activities of all funds under the jurisdiction of the Winnebago County Treasurer. This Investment Policy will also apply to any new funds or temporary funds placed under the jurisdiction of the Winnebago County Treasurer. The Illinois Compiled Statutes will take precedence except where this policy is more restrictive, wherein this policy will take precedence.

Objectives

The purpose of this Investment Policy of the Winnebago County Treasurer is to establish cash management and investment guidelines for the stewardship of public

funds under the jurisdiction of the Winnebago County Treasurer. The specific objectives of this investment policy will be as follows:

1. Safety of Principal.
2. Diversity of investment to avoid unreasonable risks.
3. The portfolio shall remain sufficiently liquid to meet all operating costs, which may be reasonably anticipated.
4. The highest interest rate available will always be the objective of this policy, combined with safety of principal. The Winnebago County Treasurer will require full collateralization of any deposits.
5. In maintaining its investment portfolio, the Winnebago County Treasurer shall avoid any transaction that might impair public confidence in the Winnebago County Treasurer's Office.
6. The Winnebago County Treasurer will give consideration to the financial institutions positive community involvement when consideration is given to the financial institution to be used as a depository.
7. All funds will be invested for a period of one day or longer, depending on the requirement for the disbursement of funds.
8. All funds shall be deposited within two working days at prevailing rates or better, in accordance with Illinois Compiled Statutes.

Responsibility

All investment of funds under the control of the Winnebago County Treasurer is the direct responsibility of the Winnebago County Treasurer. The Winnebago County Treasurer shall be responsible for all transactions and shall establish a system of controls of the activities of all subordinates who are directly involved in the assistance of such investment activities.

Prudence

The standard of prudence to be used by investment officials shall be the "prudent person," and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for any individual securities credit risk or market price changes, provided that deviations from expectation are reported in a timely fashion, and appropriate action is taken to control adverse developments.

Accounting

All investment transactions shall be recorded by the Winnebago County Treasurer or the Winnebago County Treasurer's staff. A report will be generated, at least monthly, listing all active investments, including information regarding securities in portfolio by class or type, book value, interest earned and market value as of report date. This report will be made available to the Winnebago County Board and Winnebago County Treasurer.

Financial Institutions

The Winnebago County Treasurer will have the sole responsibility to select which financial institutions will be depositories for Winnebago County Treasurer funds. The Winnebago County Treasurer will take into consideration security, size, location, condition, service, fees and the community relations involvement of the financial institution when choosing a financial institution.

At no time will the Winnebago County Treasurer investments exceed 65% of the financial institution's capital and surplus.

All financial institutions having any type of financial relationships: deposit investments, loans, etc., are required to provide a complete and current "Call Report," required by their appropriate regulatory authority each calendar quarter within 30 days of the "Call" request date.

Investment Vehicles

The Winnebago County Treasurer will use investments approved for governmental units as set forth in the most current issue of the Illinois Compiled Statutes.

Collateral

In order to protect the funds of Winnebago County, it will be a standard practice of the Winnebago County Treasurer to require that all deposits in financial institutions be collateralized. Collateral shall be held under the name of Winnebago County. During the term of the deposit, at least 102% collateralization will be required whenever deposits exceed the insured limits of FDIC. The Winnebago County Treasurer will require a signed

Pledge Agreement between Winnebago County, the Financial Institution, and the Holding Company to be on file at all times.

102% of collateralization of the deposit will be required. Only the following collateral will be accepted:

- U.S. Government direct securities
- Obligations of Federal Instrumentalities
- Obligations of the State of Illinois
- Obligations of the County of Winnebago
- Obligations of municipalities located within the County of Winnebago, subject to acceptance by the Winnebago County Treasurer
- Acceptable Collateral as identified in the Illinois Compiled Statutes for use by the Treasurer of the State of Illinois

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

The above standard is established as the standard for professional responsibility and shall be applied in the context of managing the Winnebago County Treasurer's portfolio, pursuant to the Public Funds Investment Act at 30 Illinois Compiled Statutes 235/2.5 and other provisions included in that Act, along with all other Statutes and Constitutional provisions regarding conflicts of interest and ethical considerations.

Security Controls

Only the Winnebago County Treasurer is authorized to establish financial accounts for the office of Winnebago County Treasurer. At all times either the Winnebago County Treasurer, singly or signatories as designated by the Winnebago County Treasurer, should be authorized to sign on financial accounts of the office of the Winnebago County Treasurer.

Adoption

This investment policy or similar policy has been in effect since January 1, 2022. Last revision March 12, 2022.

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Risk Management

The County has an established program for unemployment, liability and workers compensation. To forecast expenditures, the County considers claims, retention levels, fixed costs, and fund reserves.

FISCAL YEAR 2023 BUDGET CALENDAR

Budget Task	Date
Chief Financial Officer and Finance Department to review budget process, refine budget requirements, determine budget calendar and prepare preliminary budget guidelines	Feb 1 st to March 10 th
Finance Committee to review Budget Calendar	March 17 th
Finance Committee to approve 2023 Budget Policy & Guidelines	April 7 th
County Board to approve 2023 Budget Policy & Guidelines	April 14 th
Budget preparation materials are distributed to departments	May 2 nd
Initial forecast of Fiscal Years 2022 and 2023 with tax levy options to be presented to the Finance Committee	June 16 th
Departments to submit all budget documents to the Chief Financial Officer	June 17 th
Departments to submit Budget & Outcome Goals to the Chief Financial Officer	June 20 th
Chief Financial Officer and Administrator to review all preliminary budgets with Departments	June 22 nd – 30 th
Recommended budgets are provided to Department Heads/Elected Officials	July 6 th
Finance Committee will review department budget presentations (1-2)	July 7 th
Finance Committee will review department budget presentations (2-2) (if necessary)	July 21 st
Budget to be reviewed by Chairman, Administrator and Chief Financial Officer	July 25 th
County Administrator to present recommended budget to the Committee of the Whole	Aug 4 th
<u>Committee of the Whole immediately following the County Board Meeting to address budget issues (if necessary)</u>	<u>Aug 11th</u>

Finance Committee to make recommended budget changes (if necessary)	Aug 18 th
Truth in Taxation Hearing (if needed)	Aug 18 th
County Board to place balanced Proposed Budget on public display	Sept Aug 25 th
County Board to adopt the appropriation and tax levy ordinance/budget	Sept 29 th 2nd

Prior to adoption but after the County Board places the budget draft on public display, the draft budget may be amended in the following way:

It is recommended that all requests for amendment to the draft budget be submitted to the Chief Financial Officer, in writing, no less than ten (10) days prior to the County Board meeting scheduled to adopt the budget. The Chief Financial Officer will review the amendment to the draft budget to ensure it is presented in a clear and appropriate manner. The amendment to the draft budget will be provided to the Finance Committee for their recommendation. The Finance Committee recommendations will be presented to the County Board prior to the adoption of the budget.

Budget Amendment process (after adoption by the Board):

All requests for budget amendments must start with a completed Budget Amendment Form (accessed on the Finance Department page of the County website) submitted to the Chief Financial Officer, who upon review will work with the requesting department head in preparing an ordinance (if required) in the County Board approved format for committee and board presentation.

- The County Board must approve all transfers of budgets between departments or funds by a 2/3rd majority vote (14) of the County Board. (Transfers may not be made from certain special purpose funds to other funds).
- Additional (emergency) appropriations must also be approved by a 2/3rd majority vote (14) of the County Board.
- Line item transfers between object-class-level, which is the budgetary level of control over expenditures, may be approved by the Chief Financial Officer,

provided the total amount appropriated by the County Board for the respective department (org code) is not exceeded.

- The Chief Financial Officer and the County Administrator during the normal course of the budget preparation process may make budget revisions prior to the final board approval of the budget. It should be noted that budget revisions made after the first reading but before final passage shall be posted both in the County Clerks and on the county's website. These revisions shall also include a version number and date of revision.

Winnebago County Fiscal Year 2023 Budget Policy

Winnebago County Government operates on policies designed to protect the County's assets and taxpayers' interests, provide guidance to employees, and serve the public efficiently. It is the intent that the policy statements be used to avoid conflicting goals or activities, which may have a negative impact on the overall financial position of the County. The County's system of internal accounting controls is designed to provide reasonable assurance that the financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations.

The County's budget process is governed by Illinois Compiled Statutes (55 ILCS 5/6) and Winnebago County Board Policies. In addressing concerns for maintaining financial strength while protecting the interest of the taxpayer, the County Board is implementing the following directives for the development of the fiscal year 2023 budget:

Financial Strength

The County has been significantly impacted financially by the COVID-19 crisis. Revenues have been and will be reduced due to stay at home orders, business closings, unemployment and other factors. While the balances in the General Fund are above the 90 day reserve amount in fiscal year 2022, the 1% Public Safety Sales Tax is not when bond transfers are taken into consideration. Fund balances in other non-general funds have also seen significant reductions due to the COVID crisis and will be impacted in future years as well.

Budget Submittal

Elected Officials and Department Heads shall be provided budget worksheets with existing levels of funding. Based on revenue estimates for the current and next fiscal year, funding levels may be reduced from the current year's appropriations. Elected Officials and Department Heads are encouraged to analyze all services and programs for the cost of the programs, citizen demand, and mandated by Federal, State or County law. Elected Officials and Department Heads must provide position descriptions and corresponding wages to support the salary line items included in the budget worksheet. There is no guarantee staffing will remain at current levels.

Supplemental Requests

Due to anticipated revenue shortfalls in the 2023 budget year no additional funding will be provided during the budget preparation process. Exceptions may be considered by the County Administrator on a case by case basis. Departments with contractual agreements may be required to make budget adjustments in order to meet contractual obligations.

Federal and State Funded Programs

In the event of loss of Federal or State funding and/or reimbursement for specific services, it is understood that Department/Elected Official will be expected to either reduce funded services or identify other reductions/revenue increases to offset the losses. Exceptions will be addressed on a case by case basis.

User Fees and Charges

All user fees and charges should be reviewed by County Administration, Elected Officials and Appointed Department Heads on an annual basis to ensure the fee collected is covering the cost of service provided (subject to State Statutes).

The County charges user fees for items and services which benefit a specific user more than the general public. State statutes or an indirect cost study determines user fees. Fee studies based on costs are conducted as needed to determine the level of fees needed to equal the total cost of providing the service.

Revenue Estimations

The County will project annual revenues on a conservative analytical basis to protect it from short-run fluctuations in any one revenue source. In instances where the County is providing non-mandated services and the revenue stream(s) is/are not covering the costs of said services, direction will be requested by County Administration from the reporting Liaison Committee (and if necessary the full County Board) on whether said service should be allowed to continue and supplemented with County funds.

Nonrecurring (one-time) revenue sources will be used for operations unless directed for a specific use by the County Board.

Consumer Price Index

Winnebago County is mandated to follow the Illinois Property Tax Extension Limitation Law (PTELL) by the State of Illinois. PTELL allows governing bodies the ability to cover

the costs of inflationary increases incurred in their day to day operations by increasing their previous year's extension by the CPI or 5%, whichever is smallest. For fiscal year 2023 the CPI is X.X%. During the budget process, County Administration will present the increases available if the County Board chooses to capture new growth and/or to utilize the CPI increase authorized under PTELL in the calculation of property tax revenues when developing the fiscal year 2023 budget. The Finance Committee will inform the Chief Financial Officer of the amount of the levy to include in the budget document.

Fund Reserves

It shall be the intent of the County Board to maintain an unrestricted (total of unassigned) fund balance equal to three months of budgeted operating expenditures.

Given the impact of the COVID-19 in fiscal year 2021 and 2022 fund balances have dropped below the 90 day (3 month) reserve level in the Public Safety Sales Tax Fund. It should be the objective of the 2023 Budget Policy to increase the fund balance back to the 90 day reserve level.

Alternative Service Delivery & Outsourcing

Many forms of government are looking at new methodologies in providing needed services while controlling costs. The County Board is requesting all Department Heads and Elected Officials to review the cost of service delivery within their departments and to consider other cost saving options. Below is a brief narrative of methods being considered:

- Outsourcing - The organization utilizes an outside contractor to provide the service. Costs still exist for the organization, but if done correctly should be lower than providing the service with in-house employees.
- Privatization - The organization sells the operation's assets and walks away from the service responsibility. Eliminates all future cost to the organization.

Wage Adjustments

The Finance Committee will provide the County Administrator the non-union employee wage increase rate to include in the budget document. The Finance Committee will make a recommendation no later than the 1st Finance Committee meeting in June.

Priorities

Direction is hereby given to the County Administrator to create the fiscal year 2023 budget with the following priorities:

1. Debt service payments required
2. Contractual payments based on lease agreements, software agreements and other contractual agreements
3. Mandated services at affordable funding levels
4. All operating necessities (Utilities, IMRF, Health Insurance, Liability Insurance)
5. General operating costs to provide services
6. Non-Union employee compensation
7. Capital needs of the organization
8. Meeting the 25% unrestricted reserve requirement of the General Fund and PSST Fund
9. Outside agency funding to include non-obligated Host Fee Grants and local matching grants

The pages that follow provide further definitions and guidelines for the development of the fiscal year 2023 budget, and should be considered as directives from the County Board.

Accounting/ Auditing

State statutes require an annual audit by independent certified public accountants (55 ILCS 5/6-31003). A Comprehensive Annual Financial Report shall be prepared according to the criteria set by the Government Finance Officers Association (GFOA). The County follows Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

Accounting and Financial Reporting Policies

The accounting policies of the County of Winnebago, Illinois will conform to generally accepted accounting principles as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB). It shall be the intent of the County to maintain a self-balancing set of accounts on an on-going basis to be closed quarterly. The general ledger will be closed by the Finance department no later than 45 days after month end. The books shall remain open 90 days after the fiscal year end.

It shall be the intent of the County to maintain a program of internal controls to safeguard all assets and ensure effective and efficient use of all assets. It shall be the responsibility of the Finance Director to establish a formal set of "best practice" internal controls. In addition, the County Auditor shall ensure that all departments comply with those controls.

It shall also be the intent for the independent auditor to review the system of internal controls and report any weaknesses detected to the Board as part of the annual audit.

It shall be the intent of the County to utilize fund accounting principles and generally accepted accounting practices in the recording of all financial transactions. The general ledger shall be maintained on a cash basis, with the intent to move to an accrual basis on a quarterly basis. The Finance Committee will be provided with budget versus actual revenue and expenditure reports on a quarterly basis.

It shall be the intent of the County to prepare annually a Comprehensive Annual Financial Report to be presented to the Board no later than 180 days after year-end. The Comprehensive Annual Financial Report should be audited by an independent CPA firm experienced in governmental auditing. It shall be the further intent of the County to present its Comprehensive Annual Financial Report to the Government Finance Officers Association to receive the Certificate of Excellence award in financial reporting. If at any time the County will not receive an unqualified opinion from the CPA firm, the CPA firm and the Finance Director will notify the Board prior to the issuance of the report.

It shall be the intent of the County to maintain a capital asset ledger of all permanent assets acquired. The Finance department will maintain these asset records on an on-going basis to ensure proper controls and report annually regarding these records to the Board. No asset will be considered fixed unless its value or component value exceeds \$12,000 dollars or in the case of infrastructure assets purchased or acquired with an original cost of \$50,000 or more.

Depreciation will be charged on all capital assets. This policy is consistent with the requirements of GASB Statement No. 34. Depreciation will be recorded on a straight-line basis over the normal useful life of the asset.

It shall be the intent of the County to manage all accounts receivable. Accounts receivable are created by operations in certain departments and offices. In general, they arise at the renewal of a permit or license from departments such as Health, River Bluff Nursing Home or Transportation. The department or office that is responsible for the billing is responsible for collections and managing receivables. Consistent with good financial management, each department and office will age their receivables. Departments and Offices shall continue collection efforts.

It is the intent of the County to comply with the modified accrual basis of accounting, in which revenues are recorded when they are both measurable and available. The County considers revenue to be available if they are collected within 60 days of the end of the current fiscal period for property taxes, 180 days of the end of the current fiscal period for certain health department and County reimbursable grants, and 90 days of the end of the current fiscal period for all other amounts.

Appropriation

All operating funds are appropriated in the "Official Budget". Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend.

Balanced Budget by Fund

The intent of the Finance Committee is the budget must balance expenditures against available revenues and fund balance by fund.

Budget Presentation

When an Elected Official/Department Head has completed the required budget forms, a meeting will be scheduled (if necessary) with the County Administrator and Chief Financial Officer to review and ensure budget policy compliance. Concerns and or issues should be addressed by the Department Head/Elected Official at this time. Upon review by County Administrator and Chief Financial Officer, the budget will be scheduled for presentation to the Finance Committee. Meetings will be scheduled with the Finance Committee (if necessary) for individual departments/Elected Official to address the Finance Committee regarding their individual budget requests.

Once the Finance Committee has reviewed departmental budgets, and the recommended supplemental requests have been approved, the budget is moved to the whole board to be placed on public display for a minimum of fifteen (15) days prior to final approval.

Capital Budget - Long Term

Each Department Head/Elected Official will submit a list of capital needs for the next three years. Funding for a capital plan will be reviewed in conjunction with the annual budget. Submittal of capital needs does not guarantee funding. **Fiscal Year**

The County's fiscal year is October 1st through September 30th. (Set by County Board per 55 ILCS 5/6-1-001).

Grants

The importance of preparing and implementing a proper grant budget cannot be overstated. To inform the County Board of the value of a new grant program, the Board must have full knowledge of the total cost of the program and its funding sources. Too often, grant programs contain hidden costs.

- The County Board's definition of a new grant is:
 1. A grant that has not been awarded in the previous year
 2. A current grant (or renewal grant) whose financial terms have changed (grant award has increased, decreased, or added a local match, etc.)
 3. A grant whose local match financial requirements have changed
- Departments who apply for grants that require a local match must find the local match within their budgets.
- Upon notification of a grant award, departments will submit a budget amendment to the Chief Financial Officer to amend the respective budget.
- A 2/3rd vote of all members constituting the County Board is required to amend department budgets to reflect grant revenues and expenses (55 ILCS 5/6-1003).
- The term "grant" includes any form of funding or reimbursement for County Services from the State, Federal or third party agencies.

- Grants will be controlled at the operating budget level based on the County's fiscal year.
- The grant "operating-budget" will be periodically reviewed by the County Administrator and Finance Director to assure that the revenues and expenditures are consistent with the grant award.
- Revenue grants will be reviewed during the budget process.
- Grants will be reviewed semi-annually by the County Administrator or Finance of Director with the Department Head/Elected Official.

Investment Policy

The County Treasurer is responsible for the investing of all Winnebago County funds (55 ILCS 5/3-11006). It is always prudent for any public unit to have an Investment Policy in place for the purpose of safeguarding funds, equitably distributing the investments, and maximizing income of the governmental unit. The following policy is adopted for the Winnebago County Treasurer's Office.

Scope of Investment Policy

This Investment Policy applies to the investment activities of all funds under the jurisdiction of the Winnebago County Treasurer. This Investment Policy will also apply to any new funds or temporary funds placed under the jurisdiction of the Winnebago County Treasurer. The Illinois Compiled Statutes will take precedence except where this policy is more restrictive, wherein this policy will take precedence.

Objectives

The purpose of this Investment Policy of the Winnebago County Treasurer is to establish cash management and investment guidelines for the stewardship of public funds under the jurisdiction of the Winnebago County Treasurer. The specific objectives of this investment policy will be as follows:

1. Safety of Principal.
2. Diversity of investment to avoid unreasonable risks.

3. The portfolio shall remain sufficiently liquid to meet all operating costs, which may be reasonably anticipated.
4. The highest interest rate available will always be the objective of this policy, combined with safety of principal. The Winnebago County Treasurer will require full collateralization of any deposits.
5. In maintaining its investment portfolio, the Winnebago County Treasurer shall avoid any transaction that might impair public confidence in the Winnebago County Treasurer's Office.
6. The Winnebago County Treasurer will give consideration to the financial institutions positive community involvement when consideration is given to the financial institution to be used as a depository.
7. All funds will be invested for a period of one day or longer, depending on the requirement for the disbursement of funds.
8. All funds shall be deposited within two working days at prevailing rates or better, in accordance with Illinois Compiled Statutes.

Responsibility

All investment of funds under the control of the Winnebago County Treasurer is the direct responsibility of the Winnebago County Treasurer. The Winnebago County Treasurer shall be responsible for all transactions and shall establish a system of controls of the activities of all subordinates who are directly involved in the assistance of such investment activities.

Prudence

The standard of prudence to be used by investment officials shall be the "prudent person," and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for any individual securities credit risk or market price changes, provided that deviations from expectation are reported in a timely fashion, and appropriate action is taken to control adverse developments.

Accounting

All investment transactions shall be recorded by the Winnebago County Treasurer or the Winnebago County Treasurer's staff. A report will be generated, at least monthly, listing all active investments, including information regarding securities in portfolio by class or type, book value, interest earned and market value as of report date. This

report will be made available to the Winnebago County Board and Winnebago County Treasurer.

Financial Institutions

The Winnebago County Treasurer will have the sole responsibility to select which financial institutions will be depositories for Winnebago County Treasurer funds. The Winnebago County Treasurer will take into consideration security, size, location, condition, service, fees and the community relations involvement of the financial institution when choosing a financial institution.

At no time will the Winnebago County Treasurer investments exceed 65% of the financial institution's capital and surplus.

All financial institutions having any type of financial relationships: deposit investments, loans, etc., are required to provide a complete and current "Call Report," required by their appropriate regulatory authority each calendar quarter within 30 days of the "Call" request date.

Investment Vehicles

The Winnebago County Treasurer will use investments approved for governmental units as set forth in the most current issue of the Illinois Compiled Statutes.

Collateral

In order to protect the funds of Winnebago County, it will be a standard practice of the Winnebago County Treasurer to require that all deposits in financial institutions be collateralized. Collateral shall be held under the name of Winnebago County. During the term of the deposit, at least 102% collateralization will be required whenever deposits exceed the insured limits of FDIC. The Winnebago County Treasurer will require a signed

Pledge Agreement between Winnebago County, the Financial Institution, and the Holding Company to be on file at all times.

102% of collateralization of the deposit will be required. Only the following collateral will be accepted:

- U.S. Government direct securities
- Obligations of Federal Instrumentalities
- Obligations of the State of Illinois

- Obligations of the County of Winnebago
- Obligations of municipalities located within the County of Winnebago, subject to acceptance by the Winnebago County Treasurer
- Acceptable Collateral as identified in the Illinois Compiled Statutes for use by the Treasurer of the State of Illinois

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

The above standard is established as the standard for professional responsibility and shall be applied in the context of managing the Winnebago County Treasurer's portfolio, pursuant to the Public Funds Investment Act at 30 Illinois Compiled Statutes 235/2.5 and other provisions included in that Act, along with all other Statutes and Constitutional provisions regarding conflicts of interest and ethical considerations.

Security Controls

Only the Winnebago County Treasurer is authorized to establish financial accounts for the office of Winnebago County Treasurer. At all times either the Winnebago County Treasurer, singly or signatories as designated by the Winnebago County Treasurer, should be authorized to sign on financial accounts of the office of the Winnebago County Treasurer.

Adoption

This investment policy or similar policy has been in effect since January 1, 2022. Last revision March 12, 2022.

Risk Management

The County has an established program for unemployment, liability and workers compensation. To forecast expenditures, the County considers claims, retention levels, fixed costs, and fund reserves.

FISCAL YEAR 2023 BUDGET CALENDAR

Budget Task	Date
Chief Financial Officer and Finance Department to review budget process, refine budget requirements, determine budget calendar and prepare preliminary budget guidelines	Feb 1 st to March 10 th
Finance Committee to review Budget Calendar	March 17 th
Finance Committee to approve 2023 Budget Policy & Guidelines	April 7 th
County Board to approve 2023 Budget Policy & Guidelines	April 14 th
Budget preparation materials are distributed to departments	May 2 nd
Initial forecast of Fiscal Years 2022 and 2023 with tax levy options to be presented to the Finance Committee	June 16 th
Departments to submit all budget documents to the Chief Financial Officer	June 17 th
Departments to submit Budget & Outcome Goals to the Chief Financial Officer	June 20 th
Chief Financial Officer and Administrator to review all preliminary budgets with Departments	June 22 nd – 30 th
Recommended budgets are provided to Department Heads/Elected Officials	July 6 th
Finance Committee will review department budget presentations (1-2)	July 7 th
Finance Committee will review department budget presentations (2-2) (if necessary)	July 21 st
Budget to be reviewed by Chairman, Administrator and Chief Financial Officer	July 25 th
County Administrator to present recommended budget to the Committee of the Whole	Aug 4 th
Committee of the Whole immediately following the County Board Meeting to address budget issues (if necessary)	Aug 11 th
Finance Committee to make recommended budget changes (if necessary)	Aug 18 th
Truth in Taxation Hearing (if needed)	Aug 18 th
County Board to place balanced Proposed Budget on public display	Sept 8 th
County Board to adopt the appropriation and tax levy ordinance/budget	Sept 29 th

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It is recommended that all requests for amendment to the draft budget be submitted to the Chief Financial Officer, in writing, no less than ten (10) days prior to the County Board meeting scheduled to adopt the budget. The Chief Financial Officer will review the amendment to the draft budget to ensure it is presented in a clear and appropriate manner. The amendment to the draft budget will be provided to the Finance Committee for their recommendation. The Finance Committee recommendations will be presented to the County Board prior to the adoption of the budget.

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Resolution Executive Summary

Prepared By: Purchasing Department for Facilities
Committee: Finance Committee
Committee Date: April 7, 2022
Resolution Title: Resolution Awarding Elevator Electrical Services Modernization for the Administration Building
County Code: Winnebago County Purchasing Ordinance
Board Meeting Date: April 14, 2022

Budget Information:

Was item budgeted? Yes - CIP Funded	Appropriation Amount: \$63,525.00
If not, explain funding source:	
ORG/OBJ/Project Code: 82200-46430-C2102	Budget Impact: N/A

Background Information:

In May 2021, the Winnebago County board passed a Capital Improvement Plan, which included modernizing the two elevators in the County Administration Building. Many aspects of the elevators and electrical components are obsolete, or not in code compliance.

Exhibit A is a detail quote of all electrical requirements needed before the elevators can be upgraded by the Schumacher Elevator Company. The Board approved their proposal last month.

The electrical costs for both elevators is \$60,500 plus a small 5% contingency (\$3,025) for a total of \$63,525

NOTE: Any contingency funds will only be allowed, if Shawn Franks approves, in advance and the PO is revised with a County Change Order.

Recommendation: Shawn Franks - Facilities Engineer

Contract/Agreement: See Exhibit A for details

Legal Review: N/A

Follow-Up: Purchasing Department will obtain the Chairman's signature on the vendor's quote and issue a County Purchase Order to Wilson Electric Co.

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

Sponsored by: Jaime Salgado, Committee Chairman
Submitted by: Finance Committee

2022 CR

**Resolution Awarding Elevator Electrical Services Modernization for the
Administration Building**

WHEREAS, the County Administration Building is owned and operated by the County of Winnebago, who is also responsible for the maintenance of the building; and

WHEREAS, in May 2021, Winnebago County Board passed a Capital Improvement Plan which included modernizing the two elevators in the County Administration Building; and

WHEREAS, the Finance Committee of the County Board for the County of Winnebago, Illinois, has reviewed the proposal for the aforementioned electrical service and recommends awarding agreements; and

NOW, THEREFORE, BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois, that the County Board Chairman is authorized to issue, on behalf of the County of Winnebago, a Purchase Order to WILSON ELECTRIC CO., 113 SOUTH MADISON STREET, ROCKFORD, ILLINOIS 61104, in the dollar amount of up to SIXTY THREE THOUSAND FIVE HUNDRED TWENTY-FIVE DOLLARS (\$63,525.00).

BE IT FURTHER RESOLVED, that this Resolution shall be in full force and effective immediately upon its adoption and the Clerk of the County Board is hereby authorized to prepare and deliver certified copies of this Resolution to Facilities Engineer, Director of Purchasing, Finance Director, County Board Office, and County Auditor.

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAUL ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

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

Phone: (815) 963-0431



113 South Madison Street

Fax: (815) 963-0435

Rockford, Illinois 61104

01/07/2022

Winnebago County Facilities

Reference: Admin building elevator upgrade

Quote # FT-WEC-2022002

Shawn,

Thank you for the opportunity to quote the above referenced project. We propose to furnish all necessary labor, equipment, materials, and supervision to complete the scope of work that is outlined below.

SCOPE OF WORK ELECTRICAL CONTRACTOR:

- Furnish and install new elevator pit lights
- Reconfigure electrical piping in pit to meet new codes
- Furnish and install new lights in mechanical room to meet code requirements
- Furnish and install new GFI's in mechanical room to meet code requirements
- Furnish and install (2) new elevator disconnects
- Provide temp power for elevator installation
- Relocate telephone line within mechanical room
- Reconfigure generator signal within mechanical room to new elevator disconnects
- Install new pipe for smoke detectors required in elevator mechanical room
- Furnish and install new light fixtures within vestibules to meet code requirements
- Provide engineered drawings for project

ASSUMPTIONS / CLARIFICATIONS:

NOTICE: THIS PROPOSAL IS CONTINGENT ON A LACK OF IMPACT BY THE CORONAVIRUS NATIONAL EMERGENCY. Given the existence of the coronavirus pandemic, Wilson Electric Co will use its best efforts to staff and supply this project to be able to hit the scheduled completion date but reserves its right to seek an excusable extension of time if Wilson Electric Co or its subcontractors and suppliers are unable to maintain planned crew sizes due to the illness, supply shortages or governmental restraints on business, travel and/or assembly. To the extent that the project is suspended pursuant to the terms of the proposed [Contract/Subcontract], we intend to seek additional costs associated with the suspension.

Many Wilson Electric partners have advised that until further notice they reserve the right to amend the delivery date, the price, the scope, or quantity of supply and/or other terms and conditions set out in their offer or quotation to the extent affected by the COVID-19 pandemic. Be advised that Wilson Electric considers any COVID-19 related changes imposed by manufacturers as outside its reasonable control and subject to Force Majeure provisions, thus Wilson may adjust the quoted amount post award.

*Skilled and responsible electrical contractors since 1919*www.wilsonelectricco.com

Phone: (815) 963-0431



113 South Madison Street

Fax: (815) 963-0435

Rockford, Illinois 61104

- NO WORK OUTSIDE OF SCOPE LISTED ABOVE IS INCLUDED IN THIS QUOTE
- Unforeseen existing conditions or changes to original scope of work will be evaluated on a T & M basis
- All work to be performed during normal working hours 7am-3:30pm
- All work will be concurrent and if breaks in workflow are incurred the cost of remobilizing will be on a T&M basis and discussed prior to resuming work
- Taxes are not included
- Permit cost are NOT included
- Utility fees are NOT included
- Quote Valid for 15 days

TOTAL COST LABOR AND MATERIALS

\$ 60,500.00

CUSTOMER APPROVAL: _____

We appreciate the opportunity to quote this project.

Sincerely:

A handwritten signature in black ink, appearing to read "Francesco Tarara", is enclosed in a thin black rectangular box.

Francesco Tarara

Project Manager | Estimator

Wilson Electric Co.

113 S. Madison St. Rockford IL 61004

ftarara@wilsonelectricco.com

M: 815-222-1760 | O: 815-847-6269 | F: 815-963-0436



Skilled and responsible electrical contractors since 1919



www.wilsonelectricco.com



Resolution Executive Summary

Prepared By: Winnebago County Sheriff's Office
Committee: Finance Committee
Committee Date: April 7, 2022
Resolution Title: RESOLUTION AWARDING PURCHASE OF PATROL VEHICLES AND RELATED EQUIPMENT
County Code: Winnebago County Purchasing Ordinance
Board Meeting Date: April 14, 2022
Budget Information:

Was item budgeted?	Yes - ARP Funded	Appropriation Amount: \$990,580.00
Baker-Tilly ARP Compliance Review: completed and approved		
ORG/OBJ/Project Code:	61300 46410 RP006	Budget Impact: None - using ARP funds

Background Information:

The Sheriff's Office is requesting to replace 17 vehicles (16 marked squads, and 1 Administrative vehicle). The vehicles are equipped with safety equipment, radios, laptops, in-car video cameras, lights and sirens. They provide transportation for police services, and are authorized for emergency response and pursuit activities.

The current vehicles were purchased in 2017, and are used 24 hours a day, 7 days a week. They are not equipped to deal with pandemic risks, such as COVID 19. The Sheriff's Office responds to approximately 85,000 calls for service per year. All the new vehicles will have the CLN Heated Interior COVID Sanitation Software installed in them.

First responders are on the front lines protecting all of us. They are exposed to the virus and are in need of protective measures.

Recommendation: Sheriff Caruana has approved the request to purchase the vehicles.

Baker Tilly: Baker Tilly has approved this purchase as ARP compliant.

Follow-Up:

Vehicles and equipment will be ordered. We have been told by the dealership it will be approximately 26 to 28 weeks (or more) for delivery. This is dependent on supply chain issues.

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

Sponsored by: Jaime Salgado, Committee Chairman

Submitted by: Finance Committee

2022 CR

RESOLUTION AWARDING PURCHASE OF PATROL VEHICLES AND RELATED EQUIPMENT

WHEREAS, the Winnebago County Sheriff wants to replace 17 of the Sheriff's Department's vehicles which, due to their age and high mileage, and are at the end of their useful life; and

WHEREAS, the Finance Committee of the County Board for the County of Winnebago, Illinois, has reviewed the quotes received for the aforementioned service and recommends awarding an agreement; and

WHEREAS, the Finance Committee has determined that the funding for the aforementioned purchase shall be paid as follows:

61300 – 46410 – RP006

NOW, THEREFORE, BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that the County is authorized to execute, on behalf of the County of Winnebago, an Agreement and/or Purchase Order, to the list of vendors according to the listed dollar amounts, as set forth in Resolution Exhibit A.

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

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAUL ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of
Winnebago, Illinois this _____ day of _____, 2022.

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

Resolution Exhibit A

Number of NEW VEHICLES	YEAR/MODEL	NOTES	EST. COST	EST. TOTAL	ACTUAL COST
1	2022 Ford Explorer	Admin Vehicles. 2021 Ford Explorer. (Morrow Brothers) All standard equipment. Emergency lighting and mobile Star com radio installation	\$37,500.00	\$37,500.00	
16	2022/ Ford Explorer Utility AWD	All standard equipment, black exterior, backup cameras with beeps, all emergency lighting and siren equipment, traffic lighting preemption device, front prisoner partition, rear prisoner seat w/cargo barrier and installation, Sync system, rear locks/windows/handles inoperative, fleet keyed, window bars in rear passenger w heated mirrors, Sheriff License, Title, and Delivery, AR weapon rack, , Computer Mount/charge guard, install customer supplied police radio, antennas, radar, Axon Cameras and printer (Vendor: Morrow Brothers; IL government Contract)	\$48,755.00	\$780,080.00	
			SUBTOTAL:	\$817,580.00	\$0.00
NEW CAR CAMERAS	ITEM	NOTES	EST. COST	EST. TOTAL	ACTUAL COST
16	Axon Car Camera	Axon Cameras hardware costs only (licensing and storage are extra and asked for in 2022 budget (other cameras are from existing cars))	\$3,000.00	\$48,000.00	
			SUBTOTAL:	\$48,000.00	\$0.00
NUMBER OF NEW CPU's and Docking stations	ITEM	NOTES	EST. COST	EST. TOTAL	ACTUAL COST
16	Getac S410 Semi-Rugged 14" Notebook, Antenna, Vehicle Adapter, and Docking station	Intel i5(11th Gen) i5-1135G7, Windows 10 Pro 16GB-256GB SSD- Sunlight readable (LCD+TS)- membrane backlit keyboard- IEEE 802.11ax wireless LAN standard (3 year warranty bumper to bumper), vehicle adapter 12V DC, 24VDC input, Getac Vehicle Dock w/o RF, Getac Antenna (Cellular network, Wireless Data Network, GPS, Satellite Communication) Black 27 verizon card yearly service fees requested in 2022 Budget. All 19 patrol vehicles (Vendor: Entre Computer Solutions) National Cooperative Purchasing Alliance (NCPA)	\$5,000.00	\$80,000.00	
			SUBTOTAL:	\$80,000.00	\$0.00
DECALS	ITEM	NOTES	EST. COST	EST. TOTAL	ACTUAL COST
16	Reflective Graphic Kits	Reflective Graphic kits for Black Ford Utility, with Star, Sheriff for hood/rear and website; www.winnebagoheriff.com, number TBD, and Emergency 911 for rear Quarter panels, and accreditation seal for c-pillars (3 of the 19 patrol vehicles are unmarked, 2 are K9) (Vendor: Grafix Shoppe)	\$400.00	\$6,400.00	
1	Shipping	cost to ship 16 reflective graphics kits	\$300.00	\$300.00	
16	Installation	Installation of graphics (Vendor: Auto Beautifiers)	\$300.00	\$4,800.00	
			SUBTOTAL:	\$11,500.00	\$0.00
NUMBER OF NEW RADARS	ITEM	NOTES	EST. COST	EST. TOTAL	ACTUAL COST
18	Stalker Radar Unit	tuning forks, front and rear antennas, antenna cables, DSR manual kit, deck and dash mounts, power cable, hard case, display sun shield, 24 month warranty. For all 19 vehicles (Vendor: Applied Concepts)	\$1,750.00	\$31,500.00	
			SUBTOTAL:	\$31,500.00	\$0.00
Radio Programming	ITEM	NOTES	EST. COST	EST. TOTAL	ACTUAL COST

EXHIBIT A

[illegible]



Resolution Executive Summary

Prepared By: David J. Rickert
Committee: Finance Committee
Committee Date: April 7, 2022
Resolution Title: Resolution to Purchase Capital Assets Module for Munis ERP
County Code: N/A
Board Meeting Date: April 14, 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$82,880
If not, explain funding source:	
ORG/OBJ/Project Code: 61300-42491	Budget Impact: N/A

Background Information: Currently Finance uses a stand-alone software package to track and depreciate capital assets. The additional module added to the current Munis ERP package will identify and integrate capital asset information at invoice entry and track assets purchased with federal funds to remain compliant with federal regulations.

Recommendation: Staff concurs

Contract/Agreement: See attachment

Legal Review: N/A

Follow-Up: CFO will obtain the Chairman's signature on agreement and notify Baker Tilly and the Tax Agent.

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

Sponsored by: Jaime Salgado, Committee Chairman
Submitted by: Finance Committee

2022 CR

Resolution Awarding Purchase of Capital Assets Module for Munis

WHEREAS, the County uses the Munis (Tyler Technologies) ERP system for financial reporting and recordkeeping and Sage Fixed Assets for asset management; and

WHEREAS, in May 2021, Winnebago County Board received funds through the American Rescue Plan which created a need for a more integrated system for managing and recording assets with the current ERP system; and

WHEREAS, the Finance Committee of the County Board for the County of Winnebago, Illinois, has reviewed the proposal for the aforementioned service and recommends awarding an agreement; and

NOW, THEREFORE, BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois, that the County Board Chairman is authorized to execute, on behalf of the County of Winnebago, a contract agreement with TYLER TECHNOLOGIES, 5101 TENNYSON PARKWAY, PLANO, TEXAS 75024, in the dollar amount of EIGHTY-TWO THOUSAND, EIGHT HUNDRED EIGHTY DOLLARS (\$88,880.00).

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

Respectfully Submitted,
FINANCE COMMITTEE

AGREE

DISAGREE

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois this ____ day of _____ 2022.

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

Munis Capital Assets



Fulfills auditor's requirements and fully reflects your capital asset investments.



Assists with replacement and/or enhancement of capital assets.



Track items transferred, missing, not in use, and due for maintenance or replacement.

Munis® Capital Assets helps you manage the accounting and reporting of all your capital assets. With full integration to purchasing, accounts payable, and the general ledger, new purchases of assets and any posting to the GL for activation and depreciation are automatically handled. Plus, integration to the Tyler CAFR Statement Builder™ allows for simplified processes to create your Government Accounting Standards Board (GASB) and Comprehensive Annual Financial Report (CAFR) reporting.

TRACKING AND REPORTING

Munis Capital Assets provides a complete set of financial statements, both to fulfill auditor's requirements and to fully reflect your investment in capital assets, and can also assist with capital planning (replacement/enhancement of assets). Additionally, Munis Capital Assets helps you track items transferred, missing, not in use, or those due for maintenance or replacement.

Munis Capital Assets can be integrated to barcode tracking systems, which gives you the ability to:

- Convert existing asset numbers to barcode numbered tags without re-loading the data
- Automate asset updates, eliminating the need for manual reconciliation
- Automate inventory counts

- Capital Asset information includes:
 - » Description, class, quantity, model
 - » Serial number, tag number, parcel number
 - » Location, room, department, custodian
 - » Acquisition method, date, cost, PO, vendor
 - » Improvement, insurance, maintenance
 - » Transfer, adjustment, retirement history
- Standard reports also include:
 - » Asset list by location, department, class, and account
 - » Assets due for replacement
 - » Insured value report
 - » Depreciation journal
 - » Depreciation schedule: report on current year for a specific period; report order can include class, department, and asset type information with subtotals for each item
 - » Missing/not in use report
 - » Transaction audit trail
 - » Detailed activity report
 - » Lists of retirements, transfers, additions, adjustments, etc.

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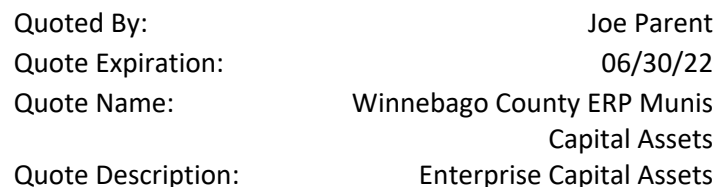
For more information visit tylertech.com

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- Define custom reports with Microsoft® SQL Server Reporting Services (SSRS)
- Interfaces to optional Tyler ACFR Statement Builder (available separately)
 - » Supports GASB reports, such as activities and net assets

OTHER FEATURES

- Flexibility to decide how much to maintain, what to depreciate, and when to generate reports
- Ability to calculate depreciation by selective methods, including composite rate
- Optional integration to barcode tracking system for automated updates and counts
- Mass-change insurance carriers for a user-defined group of assets
- Integrated with Munis
 - » Purchase Orders and Accounts Payable applications, so that purchases may be flagged as assets by the purchasing department. Master and subsidiary assets can be noted right on the purchase order
 - » General Ledger which updates appropriate asset and depreciation accounts when activating, transferring, adjusting, depreciating, or retiring assets; provides ability to drill down to asset details from journal entries
 - » Asset Management™ allows connection to all necessary enterprise assets that have an accounting or reporting requirement (e.g. depreciation or GASB)



Winnebago County
404 Elm St Ste 104
Administration Building
Rockford IL 61101-1244
Phone: +1 (815) 319-4303

Description	Qty	License	Hours	Module Total	Year One Maintenance
Financial Management					
Capital Assets	1	\$ 46,200	112	\$ 46,200	\$ 9,240
TOTAL		\$ 46,200	112	\$ 46,200	\$ 9,240

Description	Quantity	Unit Price	Extended Price	Maintenance
Project Management	12	\$ 185	\$ 2,220	\$ 0
Conversions			\$ 4,500	\$ 0
Remote Implementation	112	\$ 185	\$ 20,720	\$ 0
TOTAL			\$ 27,440	\$ 0

Summary	One Time Fees	Recurring Fees
Total Tyler Software	\$ 46,200	\$ 9,240
Total Annual	\$ 0	\$ 0
Total Tyler Services	\$ 27,440	\$ 0
Total Third-Party Hardware, Software, Services	\$ 0	\$ 0
Summary Total	\$ 73,640	\$ 9,240
Contract Total	\$ 82,880	

Unless otherwise indicated in the contract or amendment thereto, pricing for optional items will be held
For six (6) months from the Quote date or the Effective Date of the Contract, whichever is later.

Customer Approval: _____ Date: _____

Print Name: _____ P.O.#: _____

All Primary values quoted in US Dollars

Detailed Breakdown of Conversions (Included in Summary Total)

Description	Qty	Unit Price	Unit Discount	Extended Price
Capital Assets				
CA Std Master	1	\$ 4,500	\$ 0	\$ 4,500
TOTAL				\$ 4,500

Comments

Client agrees that items in this sales quotation are, upon Client's signature or approval of same, hereby added to the existing agreement ("Agreement") between the parties and subject to its terms. Additionally, payment for said items, as applicable but subject to any listed assumptions herein, shall conform to the following terms:

- License fees for Tyler and third party software are invoiced upon the earlier of (i) deliver of the license key or (ii) when Tyler makes such software available for download by the Client;
- Fees for hardware are invoiced upon delivery;
- Fees for year one of hardware maintenance are invoiced upon delivery of the hardware;
- Annual Maintenance and Support fees, SaaS fees, Hosting fees, and Subscription fees are first payable when Tyler makes the software available for download by the Client (for Maintenance) or on the first day of the month following the date this quotation was signed (for SaaS, Hosting, and Subscription), and any such fees are prorated to align with the applicable term under the Agreement, with renewals invoiced annually thereafter in accord with the Agreement.
- Fees for services included in this sales quotation shall be invoiced as indicated below.
 - Implementation and other professional services fees shall be invoiced as delivered.
 - Fixed-fee Business Process Consulting services shall be invoiced 50% upon delivery of the Best Practice Recommendations, by module, and 50% upon delivery of custom desktop procedures, by module.
 - Fixed-fee conversions are invoiced 50% upon initial delivery of the converted data, by conversion option, and 50% upon Client acceptance to load the converted data into Live/Production environment, by conversion option. Where conversions are quoted as estimated, Tyler will invoice Client the actual services delivered on a time and materials basis.
 - Except as otherwise provided, other fixed price services are invoiced upon complete delivery of the service. For the avoidance of doubt, where "Project Planning Services" are provided, payment shall be invoiced upon delivery of the Implementation Planning document. Dedicated Project Management services, if any, will be invoiced monthly in arrears, beginning on the first day of the month immediately following initiation of project planning.
 - If Client has purchased any change management services, those services will be invoiced in accordance with the Agreement.
 - Notwithstanding anything to the contrary stated above, the following payment terms shall apply to services fees specifically for migrations: Tyler will invoice Client 50% of any Migration Fees listed above upon Client approval of the product suite migration schedule. The remaining 50%, by line item, will be billed upon the go-live of the applicable product suite. Tyler will invoice Client for any Project Management Fees listed above upon the go-live of the first product suite. Unless otherwise indicated on this Sales quotation, annual services will be invoiced in advance, for annual terms commencing on the date this sales quotation is signed by the Client. If listed annual service(s) is an addition to the same service presently existing under the Agreement, the first term of the added annual service will be prorated to expire coterminous with the existing annual term for the service, with renewals to occur as indicated in the Agreement.
- Expenses associated with onsite services are invoiced as incurred.

Tyler's quote contains estimates of the amount of services needed, based on our preliminary understanding of the scope, level of engagement, and timeline as defined in the Statement of Work (SOW) for your project. The actual amount of services required may vary, based on these factors.

Tyler's pricing is based on the scope of proposed products and services contracted from Tyler. Should portions of the scope of products or services be altered by the Client, Tyler reserves the right to adjust prices for the remaining scope accordingly.

Unless otherwise noted, prices submitted in the quote do not include travel expenses incurred in accordance with Tyler's then-current Business Travel Policy.

Tyler's prices do not include applicable local, city or federal sales, use excise, personal property or other similar taxes or duties, which you are responsible for determining and remitting. Installations are completed remotely but can be done onsite upon request at an additional cost.

In the event Client cancels services less than two (2) weeks in advance, Client is liable to Tyler for (i) all non-refundable expenses incurred by Tyler on Client's behalf; and (ii) daily fees associated with the cancelled services if Tyler is unable to re-assign its personnel.

The Implementation Hours included in this quote assume a work split effort of 70% Client and 30% Tyler.

Implementation Hours are scheduled and delivered in four (4) or eight (8) hour increments.

Tyler provides onsite training for a maximum of 12 people per class. In the event that more than 12 users wish to participate in a training class or more than one occurrence of a class is needed, Tyler will either provide additional days at then-current rates for training or Tyler will utilize a Train-the-Trainer approach whereby the client designated attendees of the initial training can thereafter train the remaining users.

Standard Project Management responsibilities include project plan creation, initial stakeholder presentation, bi-weekly status calls, updating of project plan task statuses, and go-live planning activities.



Resolution Executive Summary

Prepared By: Tanya Harris

Committee: Finance Committee

Committee Date: April 7, 2022

Resolution Title: Resolution authorizing settlement of a claim against the County of Winnebago entitled James Fletcher Versus Winnebago County

Budget Information:

Was item budgeted? Yes	Appropriation Amount:
If not, explain funding source:	
ORG/OBJ/Project Code: 49400-43535	Budget Impact:

Background Information: Settlement for James Fletcher in the amount of \$22,693.97.

Recommendation: The Finance Committee, chaired by Jaime Salgado, to approve this settlement.

Contract/Agreement: N/A

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

Follow-Up: N/A

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

Sponsored by: Jaime Salgado
Submitted by: Finance Committee

2022 CR

**RESOLUTION AUTHORIZING SETTLEMENT OF A CLAIM
AGAINST THE COUNTY OF WINNEBAGO ENTITLED
JAMES FLETCHER VERSUS WINNEBAGO COUNTY**

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

WHEREAS, the Plaintiff has offered to settle the above claim against the County of Winnebago for consideration payable in the amount of \$22,693.97 for the settlement funding for a 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 claim 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 James Fletcher versus County of Winnebago for injuries allegedly sustained by James Fletcher while in the employment of the Highway Department by payment of the amount of \$22,693.97 for the settlement for permanent disability for a Workers Compensation case.

BE IT FURTHER RESOLVED, that this Resolution for James Fletcher in the amount of \$22,693.97 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

JAIME SALGADO, CHAIRMAN

JAIME SALGADO, CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

STEVE SCHULTZ, VICE CHAIRMAN

PAUL ARENA

PAULA ARENA

JOHN BUTITTA

JOHN BUTITTA

JEAN CROSBY

JEAN CROSBY

JOE HOFFMAN

JOE HOFFMAN

KEITH McDONALD

KEITH MC DONALD

The above and foregoing Resolution was adopted by the County Board of the County of
Winnebago, Illinois this ____ day of _____ 2022.

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



Resolution Executive Summary

Prepared By: Lafakeria S. Vaughn
Committee: Finance Committee
Committee Date: April 7, 2022
Resolution Title: Resolution Authorizing Settlement of Pending Litigation (Penny Bamberger et al. v. Winnebago County Sheriff et al.)
County Code: Not Applicable
Board Meeting Date: April 14, 2022

Budget Information:

Was item budgeted? Yes	Appropriation Amount: \$2,250,000
If not, explain funding source: N/A	
ORG/OBJ/Project Code:	Budget Impact: Within budgeted amount

Background Information: Settlement of claims by the Plaintiff against the County of Winnebago.

Recommendation: Staff concurs

Contract/Agreement: N/A

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

Follow-Up: N/A

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

2022 CR _____

SUBMITTED BY: FINANCE COMMITTEE

SPONSORED BY: JAIME SALGADO

RESOLUTION AUTHORIZING SETTLEMENT OF PENDING LITIGATION (*Penny Bamberger et al. v. Winnebago County Sheriff et al.*)

WHEREAS, *Penny Bamberger et al. v. Winnebago County Sheriff et al.* is a pending civil action against the County of Winnebago and Sheriff Office Defendants, filed in the Seventeenth Judicial Circuit, Winnebago County, Illinois, as case number 2020-L-316; and

WHEREAS, the Plaintiff therein has agreed to settle all claims she has against the County of Winnebago and all officials, agents and employees, for the sum of Two Million Two Hundred Fifty Thousand Dollars (\$2,250,000.00);and

WHEREAS, the Finance Committee, after having reviewed the facts and circumstances of the aforementioned case and after having conferred with the Winnebago County State's Attorney, through his assistant, has determined it is in the best interests of the citizens of Winnebago County to settle this case on the terms set forth above.

NOW, THEREFORE BE IT RESOLVED, by the County Board of the County of Winnebago, Illinois that the Winnebago County State's Attorney is hereby authorized to settle the aforementioned lawsuit by paying the Plaintiff therein the sum of Two Million Two Hundred Fifty Thousand Dollars (\$2,250,000.00).

BE IT FURTHER RESOLVED, that the Winnebago County Treasurer, Winnebago County Clerk, and Winnebago County Finance Department are authorized and directed to prepare and deliver to the Winnebago County State's Attorney one or more County Warrants totaling Two Million Two Hundred Fifty Thousand Dollars (\$2,250,000.00); payable as directed by the State's Attorney.

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

Respectfully submitted,

FINANCE COMMITTEE

AGREE

Jaime Salgado, Chairman

Steve Schultz

John Butitta

Paul Arena

Joe Hoffman

Jean Crosby

Keith McDonald

DISAGREE

Jaime Salgado, Chairman

Steve Schultz

John Butitta

Paul Arena

Joe Hoffman

Jean Crosby

Keith McDonald

The above and foregoing Resolution was adopted by the County Board of the County of Winnebago, Illinois, this ____ day of _____, 2022.

Joseph V. Chiarelli, Chairman of the
County Board of the
County of Winnebago, Illinois

ATTEST:

Lori Gummow, Clerk of the
County Board of the
County of Winnebago, Illinois