

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

For The Quarter Ended March 31, 2018

	FY 2016 Actual <i>(Audited)</i>	FY 2017 Actual <i>(Audited)</i>	FY 2018 Revised Annual Budget	FY 2018 Actual <i>(6 months)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 50%)</i>
<b>Revenues</b>						
<b>Taxes</b>						
Property, net	12,380,696	12,435,717	12,663,000	6,152,031	(6,510,969)	48.6%
Sales tax	1,073,391	1,088,068	1,030,000	655,915	(374,085)	63.7%
Quarter-cent sales tax	8,106,791	8,213,978	7,813,287	3,979,609	(3,833,678)	50.9%
Use tax	1,528,312	1,512,357	1,510,000	607,950	(902,050)	40.3%
Other	267,789	263,066	271,500	163,920	(107,580)	60.4%
<b>Total taxes</b>	<b>23,356,979</b>	<b>23,513,186</b>	<b>23,287,787</b>	<b>11,559,425</b>	<b>(11,728,362)</b>	<b>49.6%</b>
<b>Intergovernmental</b>						
State income tax allotments	4,071,352	5,554,867	2,595,231	1,337,045	(1,258,186)	51.5%
Replacement tax allotments	1,814,670	2,945,831	1,140,000	709,108	(430,892)	62.2%
Other	6,410,806	4,792,444	7,328,468	3,465,536	(3,862,932)	47.3%
<b>Total intergovernmental</b>	<b>12,296,828</b>	<b>13,293,142</b>	<b>11,063,699</b>	<b>5,511,689</b>	<b>(5,552,010)</b>	<b>49.8%</b>
<b>Other</b>						
Charges for services	7,156,194	7,210,933	5,752,000	3,666,909	(2,085,091)	63.8%
Fines and forfeitures	3,891,114	4,769,396	3,767,385	1,701,155	(2,066,230)	45.2%
Licenses and permits	486,479	823,853	830,000	185,357	(644,643)	22.3%
Investment income	77,629	97,565	60,000	11,422	(48,578)	19.0%
Other	1,313,607	2,027,430	1,470,000	491,701	(978,299)	33.4%
<b>Total other</b>	<b>12,925,023</b>	<b>14,929,177</b>	<b>11,879,385</b>	<b>6,056,544</b>	<b>(5,822,841)</b>	<b>51.0%</b>
<b>Total revenues</b>	<b>48,578,830</b>	<b>51,735,505</b>	<b>46,230,871</b>	<b>23,127,658</b>	<b>12,380,696</b>	<b>50.0%</b>
<b>Expenditures, current</b>						
Personnel	34,309,631	35,999,286	32,837,168	16,670,587	(16,166,581)	50.8%
Supplies and services	14,542,781	14,960,205	13,283,043	6,258,456	(7,024,587)	47.1%
Other	-	-	-	-	-	
<b>Total expenditures, current</b>	<b>48,852,412</b>	<b>50,959,491</b>	<b>46,120,211</b>	<b>22,929,043</b>	<b>(23,191,168)</b>	<b>49.7%</b>
<b>Debt Service</b>						
Principal	384,412	17,865	278,000	9,251	(268,749)	3.3%
Interest	2,117	999	-	181	181	
<b>Capital outlay</b>	<b>188,802</b>	<b>106,531</b>	<b>970,667</b>	<b>364,027</b>	<b>(606,640)</b>	<b>37.5%</b>
<b>Total expenditures</b>	<b>49,427,743</b>	<b>51,084,886</b>	<b>47,368,878</b>	<b>23,302,502</b>	<b>(24,066,376)</b>	<b>49.2%</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(848,913)</b>	<b>650,619</b>	<b>(1,138,007)</b>	<b>(174,844)</b>		
<b>Other financing sources (uses)</b>						
Transfers in	812,876	832,635	1,466,000	170,950	(1,295,050)	
Transfers (out)	(177,859)	(874,908)	-	-	-	
<b>Net change in fund balance</b>	<b>(213,896)</b>	<b>608,346</b>	<b>327,993</b>	<b>(3,894)</b>		
<b>Fund balance, beginning of period (audited)</b>	<b>12,928,234</b>	<b>12,714,338</b>		<b>13,322,684</b>		
<b>Fund balance, end of period</b>	<b>12,714,338</b>	<b>13,322,684</b>		<b>13,318,790</b>		

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

For The Quarter Ended March 31, 2018

	FY 2016 Actual <i>(Audited)</i>	FY 2017 Actual <i>(Audited)</i>	FY 2018 Revised Annual Budget	FY 2018 Actual <i>(6 months)</i>	Variance with Budget <i>Over (Under)</i>	% of Budget <i>(Target 50%)</i>
<b>General Government</b>						
Board of Review	-	-	105,791	43,000	(62,791)	40.6%
Building Maintenance	4,136,401	3,841,577	4,412,151	2,062,796	(2,349,355)	46.8%
City Election	125,898	131,549	130,000	64,995	(65,005)	50.0%
County Auditor	200,799	252,489	191,294	91,575	(99,719)	47.9%
County Board	573,904	791,218	698,669	346,523	(352,146)	49.6%
County Clerk	867,599	1,030,482	678,859	443,723	(235,136)	65.4%
Finance	291,106	240,780	262,530	96,816	(165,714)	36.9%
Miscellaneous County	3,118,591	3,430,027	8,779,963	3,734,820	(5,045,143)	42.5%
Human Resources	412,957	321,125	330,696	167,611	(163,085)	50.7%
Information Technology	-	-	1,227,890	515,225	(712,665)	42.0%
Purchasing	148,286	166,873	179,844	90,598	(89,246)	50.4%
Planning	808,698	776,665	670,597	311,881	(358,716)	46.5%
Recorder of Deeds	611,435	576,391	480,667	226,287	(254,380)	47.1%
Superintendent of Education	426,477	440,458	386,741	196,951	(189,790)	50.9%
Supervisor of Assessment	915,248	935,945	683,581	328,066	(355,515)	48.0%
Treasurer	511,750	487,299	449,241	195,253	(253,988)	43.5%
Non-departmental	-	312,352	-	-	-	
<b>Total General Government</b>	<b>13,149,149</b>	<b>13,735,230</b>	<b>19,668,514</b>	<b>8,916,120</b>	<b>(10,752,394)</b>	<b>45.3%</b>
<b>Public Safety</b>						
911 Center	2,177,656	2,093,391	931,278	866,535	(64,743)	93.0%
County Jail	4,677,616	4,269,140	3,240,070	1,803,245	(1,436,825)	55.7%
Chief Probation Office	4,118,257	4,272,804	3,464,061	1,719,673	(1,744,388)	49.6%
Civil Defense	116,358	56,258	147,520	82,174	(65,346)	55.7%
Dependent Children	59,688	33,778	124,892	38,957	(85,935)	31.2%
Sheriff's Office	11,868,972	11,963,602	8,418,956	4,616,981	(3,801,975)	54.8%
Public Safety Building Costs	122,747	505,350	860,086	307,365	(552,721)	35.7%
Non-departmental	-	567,699	-	-	-	
Installment note-principal	384,412	17,865	278,000	9,251	(268,749)	3.3%
Installment note-interest	2,117	999	-	181	181	
<b>Total Public Safety</b>	<b>23,527,823</b>	<b>23,780,886</b>	<b>17,464,863</b>	<b>9,444,362</b>	<b>(8,020,501)</b>	<b>54.1%</b>
<b>Highway and Streets</b>						
Non-departmental	-	148,081	-	-	-	
<b>Total Highway and Streets</b>	<b>-</b>	<b>148,081</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Health and Welfare</b>						
Non-departmental	-	194,630	-	-	-	
<b>Total Health and Welfare</b>	<b>-</b>	<b>194,630</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Judicial</b>						
State's Attorney	4,293,394	3,873,620	3,170,431	1,495,232	(1,675,199)	47.2%
Clerk of the Circuit Court	2,746,222	2,705,405	2,036,511	1,059,362	(977,149)	52.0%
Circuit Court	2,157,735	2,190,106	1,969,447	935,080	(1,034,367)	47.5%
Coroner	1,217,781	1,130,257	962,977	510,064	(452,913)	53.0%
Jury Commission	509,063	453,012	471,052	205,837	(265,215)	43.7%
Public Defender	1,826,576	1,997,992	1,625,083	736,445	(888,638)	45.3%
Non-departmental	-	875,667	-	-	-	
<b>Total Judicial</b>	<b>12,750,771</b>	<b>13,226,059</b>	<b>10,235,501</b>	<b>4,942,020</b>	<b>(5,293,481)</b>	<b>48.3%</b>
<b>Total Expenditures</b>	<b>49,427,743</b>	<b>51,084,886</b>	<b>47,368,878</b>	<b>23,302,502</b>	<b>(24,066,376)</b>	<b>49.2%</b>

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

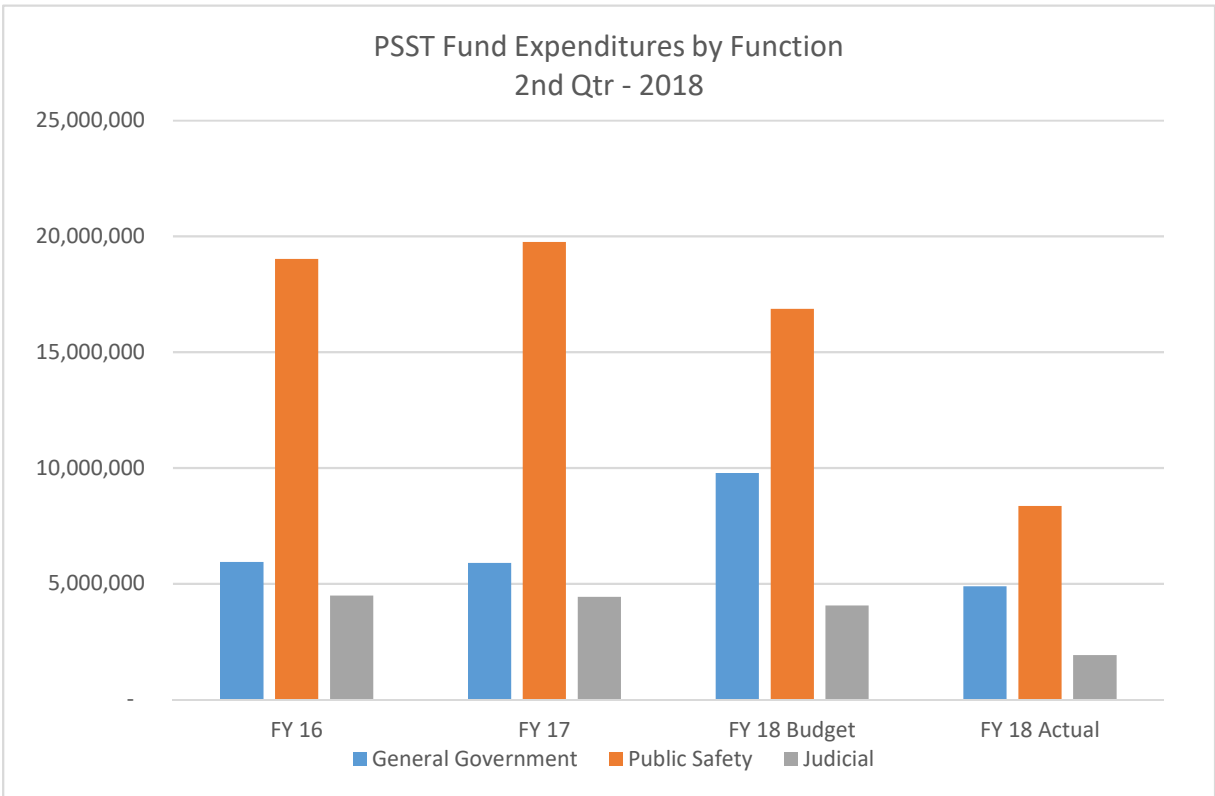
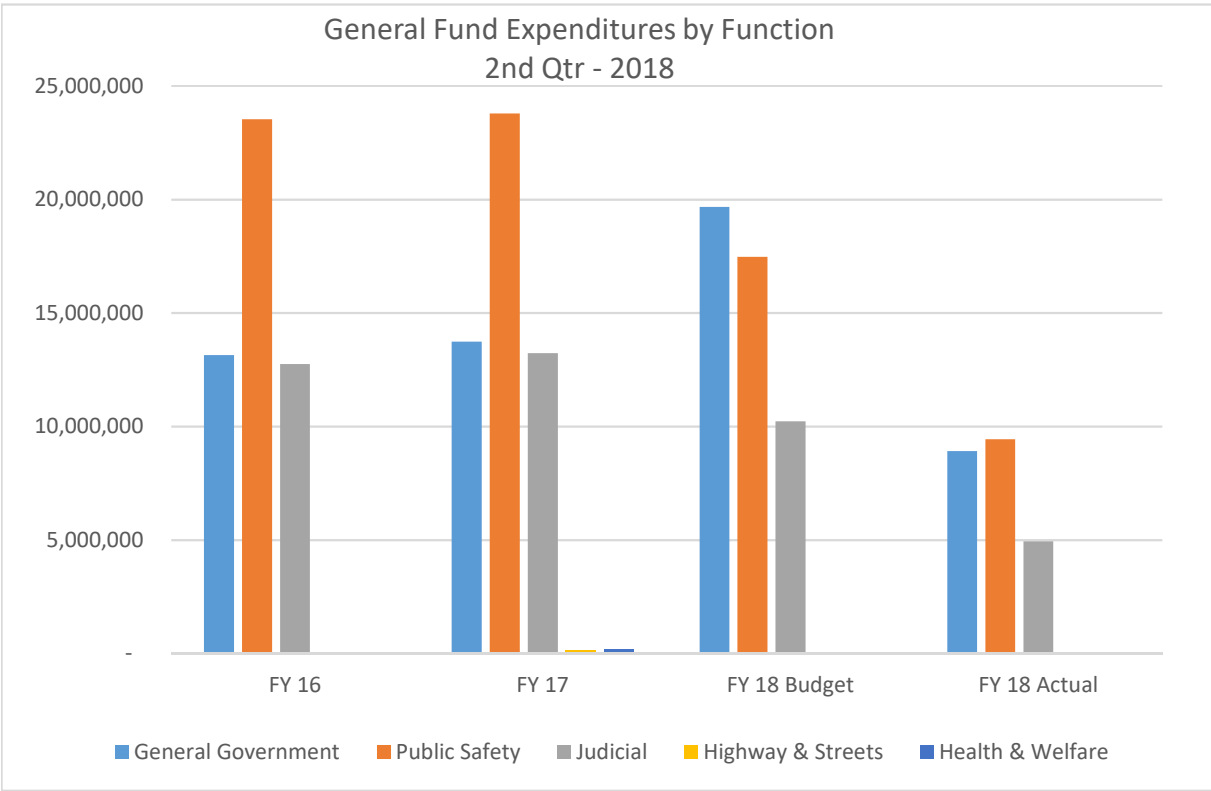
For The Quarter Ended March 31, 2018

	FY 2016 Actual <i>(Audited)</i>	FY 2017 Actual <i>(Audited)</i>	FY 2018 Revised Annual Budget	FY 2018 Actual <i>(6 months)</i>	Variance with Budget <i>Over (Under)</i>	% of Budget <i>(Target 50%)</i>
<b>Revenues</b>						
Taxes	27,235,947	27,426,419	27,300,000	13,796,547	(13,503,453)	50.5%
Intergovernmental revenues	44,531	24,244	11,000	7,687	(3,313)	69.9%
Charges for services	532,156	-	400,000	-	(400,000)	0.0%
Investment income	8,135	14,396	8,000	5,470	(2,530)	68.4%
Other	36,921	-	26,000	-	(26,000)	0.0%
<b>Total revenues</b>	<b>27,857,690</b>	<b>27,465,059</b>	<b>27,745,000</b>	<b>13,809,704</b>	<b>(13,935,296)</b>	<b>49.8%</b>
<b>Expenditures</b>						
Public safety						
Personnel	21,092,833	23,144,561	23,468,113	11,781,498	(11,686,615)	50.2%
Supplies and services	1,918,286	1,819,105	1,979,433	760,113	(1,219,320)	38.4%
<b>Total expenditures, current</b>	<b>23,011,119</b>	<b>24,963,666</b>	<b>25,447,546</b>	<b>12,541,611</b>	<b>(12,905,935)</b>	<b>49.3%</b>
<b>Debt service</b>						
Principal	14,295	81,511	87,000	42,138	(44,862)	48.4%
Interest and fiscal charges	998	4,599	-	916	916	
<b>Capital outlay</b>	481,886	-	-	-	-	
<b>Total expenditures</b>	<b>23,508,298</b>	<b>25,049,776</b>	<b>25,534,546</b>	<b>12,584,665</b>	<b>23,508,338</b>	<b>49.3%</b>
<b>Excess of revenues over (under) expenditures</b>	4,349,392	2,415,283	2,210,454	1,225,039	(985,415)	
<b>Other financing sources (uses)</b>						
Transfers in	8,415	-	-	-	-	
Transfers (out)	(5,938,845)	(5,034,243)	(5,176,000)	(2,588,213)	2,587,787	50.0%
Proceeds from capital lease	332,920	-	-	-	-	
<b>Net change in fund balance</b>	<b>(1,248,118)</b>	<b>(2,618,960)</b>	<b>(2,965,546)</b>	<b>(1,363,174)</b>	<b>(1,248,159)</b>	
<b>Fund balance, beginning of period (audited)</b>	<b>15,601,038</b>	<b>14,352,920</b>		<b>11,733,960</b>		
<b>Fund balance, end of period</b>	<b>14,352,920</b>	<b>11,733,960</b>		<b>10,370,786</b>		

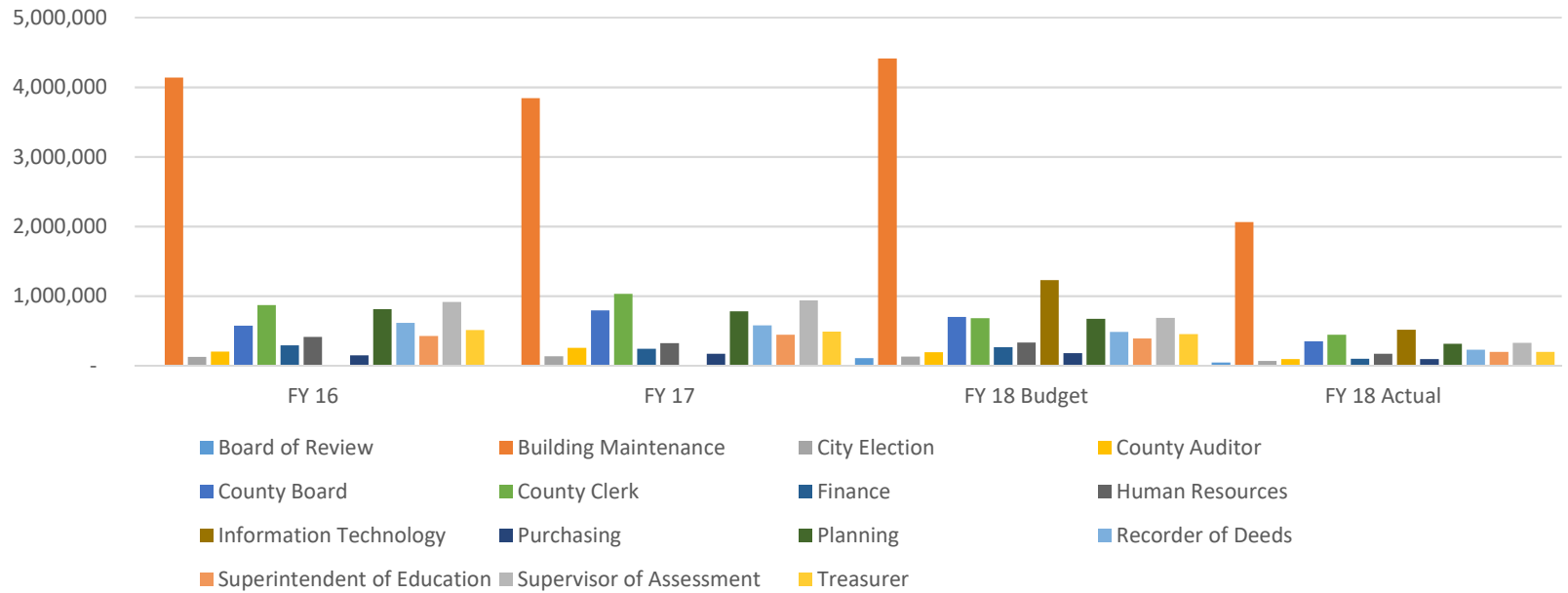
County of Winnebago, Illinois  
Schedule of Appropriations and Expenditures By Function and Department  
Budget and Actual  
Public Safety Sales Tax Fund

For The Quarter Ended March 31, 2018

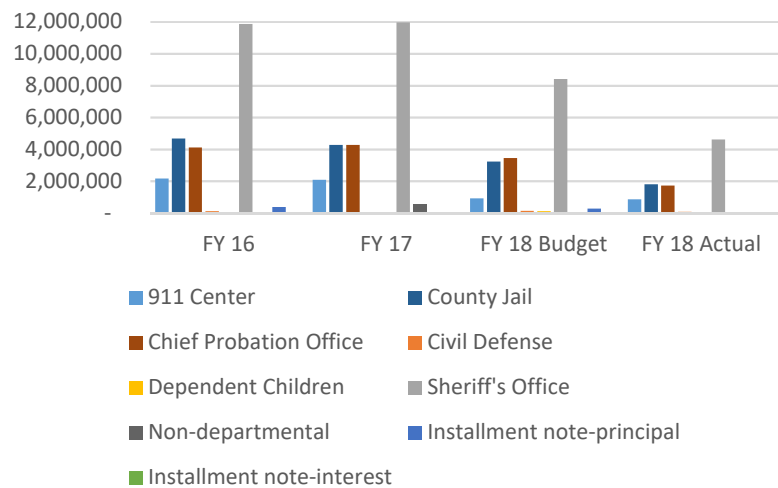
	FY 2016 Actual <i>(Audited)</i>	FY 2017 Actual <i>(Audited)</i>	FY 2018 Revised Annual Budget	FY 2018 Actual <i>(6 months)</i>	Variance with Budget <i>Over (Under)</i>	% of Budget <i>(Target 50%)</i>
<b>General Government</b>						
Health Insurance	-	867,235	4,605,274	2,302,637	(2,302,637)	50.0%
Debt Service Transfer	5,938,845	5,034,242	5,176,000	2,588,213	(2,587,787)	50.0%
<b>Total General Government</b>	<b>5,938,845</b>	<b>5,901,477</b>	<b>9,781,274</b>	<b>4,890,850</b>	<b>(4,890,424)</b>	<b>50.0%</b>
<b>Public Safety</b>						
County Jail	13,280,402	14,125,209	12,060,248	5,930,392	(6,129,856)	49.2%
Chief Probation Office	612,850	620,706	622,451	311,917	(310,534)	50.1%
Sheriff's Office	5,110,913	4,922,903	4,100,119	2,075,173	(2,024,946)	50.6%
Installment note-principal	14,295	81,511	87,000	42,138	(44,862)	48.4%
Installment note-interest	998	4,599	-	916	916	
<b>Total Public Safety</b>	<b>19,019,458</b>	<b>19,754,928</b>	<b>16,869,818</b>	<b>8,360,536</b>	<b>(8,509,282)</b>	<b>49.6%</b>
<b>Judicial</b>						
State's Attorney	1,199,586	1,425,321	1,391,224	706,728	(684,496)	50.8%
Clerk of the Circuit Court	880,284	869,259	634,938	337,502	(297,436)	53.2%
Circuit Court	519,293	415,691	411,298	157,771	(253,527)	38.4%
Drug Court	271,245	259,935	260,770	98,141	(162,629)	37.6%
Public Defender	1,128,330	1,031,828	993,643	496,739	(496,904)	50.0%
Alternative Programs	490,102	425,581	367,581	124,611	(242,970)	33.9%
<b>Total Judicial</b>	<b>4,488,840</b>	<b>4,427,615</b>	<b>4,059,454</b>	<b>1,921,492</b>	<b>(2,137,962)</b>	<b>47.3%</b>
<b>Total Expenditures</b>	<b>29,447,143</b>	<b>30,084,020</b>	<b>30,710,546</b>	<b>15,172,878</b>	<b>(15,537,668)</b>	<b>49.4%</b>



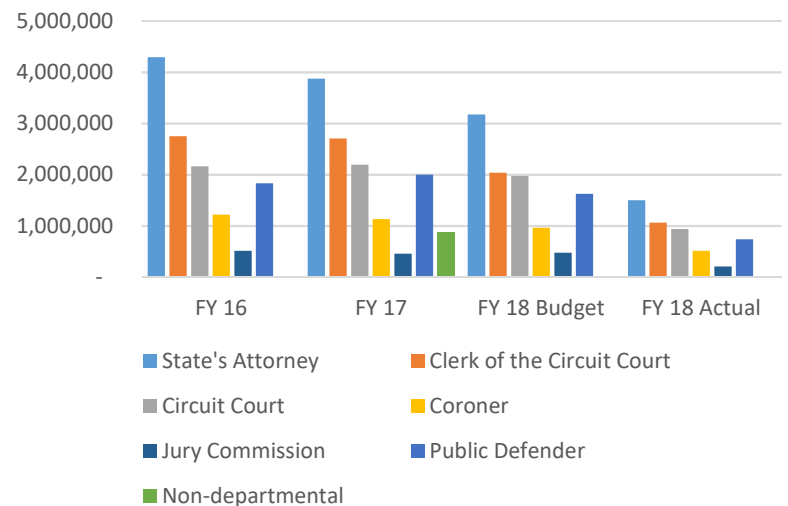
### General Fund General Government 2nd Qtr - 2018



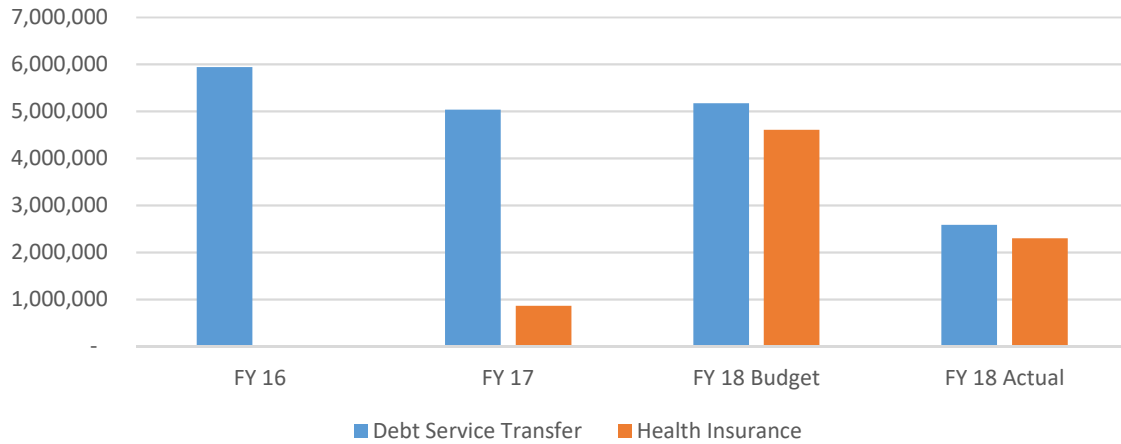
### General Fund Public Safety 2nd Qtr - 2018



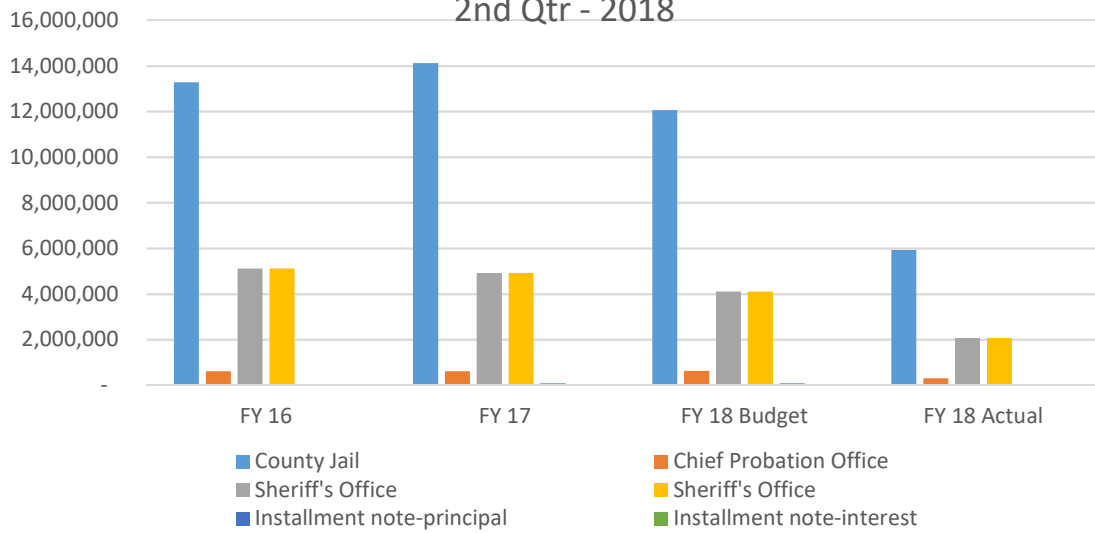
### General Fund Judicial 2nd Qtr - 2018



### PSST Fund General Government 2nd Qtr - 2018



### PSST Fund Public Safety 2nd Qtr - 2018



### PSST Fund Judicial 2nd Qtr - 2018

