

# FINANCE COMMITTEE

## AGENDA

**Called by:** Jaime Salgado, Chairman  
**Members:** Joe Hoffman, Burt Gerl,  
Dave Fiduccia, Steve Schultz,  
Keith McDonald

**DATE:** THURSDAY, APRIL 16, 2020  
**TIME:** IMMEDIATELY FOLLOWING THE  
OPERATIONS COMMITTEE  
MEETING

**LOCATION:** VIRTUAL MEETING – ZOOM  
[WWW.WINCOIL.US/FEATURED-ITEMS/WATCH-COUNTY-BOARD-MEETINGS-ONLINE](http://WWW.WINCOIL.US/FEATURED-ITEMS/WATCH-COUNTY-BOARD-MEETINGS-ONLINE)  
(WINNEBAGO COUNTY YOUTUBE  
LIVE)

### AGENDA:

- A. Call to Order
- B. Roll Call
- C. 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.
- D. Budget Allocation Amendment 2020-018 Star Com Cost
- E. Fiscal Year 2020 Updated Revenues and Expenditures-General and 1% Public Safety Sales Tax Fund
- F. Discussion on Revenue and Expenditure Impact from COVID-19
- G. Other Matters
- H. Adjournment

**2020 Fiscal Year**

Finance: April 16, 2020

Lay Over: April 23, 2020

Sponsored by:  
Jaime Salgado, Finance Committee Chairman

**Final Vote: May 14, 2020**

**2020 CO**

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

The Winnebago County Finance Committee presents the following Ordinance amending the Annual Appropriation Ordinance for the fiscal year ending September 30, 2020 and recommends its adoption.

**ORDINANCE**

**WHEREAS**, the Winnebago County Board adopted the “Annual Budget and Appropriation Ordinance” for the fiscal year ending September 30, 2020 at its September 26, 2019 meeting; and,

**WHEREAS**, 55ILCS 5/6-1003(2014), states, “After the adoption of the county budget, no further appropriations shall be made at any other time during such fiscal year, except as provided in this Act. Appropriations in excess of those authorized by the budget in order to meet an immediate emergency may be made at any meeting of the board by a two-thirds vote of all the members constituting such board, the vote to be taken by ayes and nays and entered on the record of the meeting.”

**NOW, THEREFORE, BE IT ORDAINED**, that the County Board deems that pursuant to the provisions as set forth in 55ILCS 5/6-1003(2014), certain conditions have occurred in connection with the operations of the County which are deemed to be immediate emergencies; therefore the following increases are hereby authorized.

**2020-018 Amendment**

**Reason:** To Allocate Starcom cost to the proper departments

**Alternative:**

**Impact to fiscal year 2020 budget:** \$0

**Revenue Source:** N/A

<u>Acct Description</u>	<u>Org</u>	<u>Obj</u>	<u>Prj</u>	<u>Debit (Credit)</u>
<b>Expense:</b>				
Capital Lease Payment	41400	45120		\$88,072.53
Interest on Debt	41400	45210		\$15,037.57
Capital Lease Payment	43100	45120		\$17,918.58
Interest on Debt	43100	45210		\$3,059.43
Capital Lease Payment	77000	45120		\$7,927.61
Interest on Debt	77000	45210		\$1,353.57
Capital Lease Payment	13500	45120		(\$113,918.72)
Interest on debt	13500	45210		(\$19,450.57)

**Total Adj \$0**

2020  
**WINNEBAGO COUNTY**  
 FINANCE COMMITTEE  
 REQUEST FOR BUDGET AMENDMENT

DATE SUBMITTED:		4/16/2020		AMENDMENT NO: 2020-018			
DEPARTMENT:		911/Animal Control/Juv Detention		SUBMITTED BY: Steve Chapman			
FUND#:		Various		DEPT. BUDGET NO.			
Department Org Number	Object (Account) Number	Object (Account) Description	Adopted Budget	Amendments Previously Approved	Revised Approved Budget	Increase (Decrease)	Revised Budget after Approved Budget Amendment
<b>Expenditures</b>							
41400	45120	Capital Lease Payment	\$0	\$0		\$88,073	\$88,073
41400	45210	Interest on Debt	\$0	\$0		\$15,038	\$15,038
43100	45120	Capital Lease Payment	\$0	\$0		\$17,919	\$17,919
43100	45210	Interest on Debt	\$0	\$0		\$3,059	\$3,059
77000	45120	Capital Lease Payment	\$0	\$0		\$7,928	\$7,928
77000	45210	Interest on Debt	\$0	\$0		\$1,354	\$1,354
13500	45120	Capital Lease Payment	\$371,370	\$0		(\$113,919)	\$257,451
13500	45210	Interest on Debt	\$61,870	\$0		(\$19,451)	\$42,419
<b>Revenue</b>							
TOTAL ADJUSTMENT:						\$0	
Reason budget amendment is required:							
Allocated Starcom capital payments and interest cost to the proper departments.							
Potential alternatives to budget amendment:							
N/A							
Impact to fiscal year 2020 budget: \$0							
None							
Revenue Source:                      N/A							

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

For The Month Ended February 29, 2020

	FY 2018 Actual (Audited)	FY 2019 Actual (Audited)	FY 2020 Revised Annual Budget	FY 2020 Actual (Unaudited)	Variance with Budget Over (Under)	% of Budget (Target 41.67%)
<b>Revenues</b>						
<b>Taxes</b>						
Property, net	12,502,729	12,427,765	13,229,000	9,327	(13,219,673)	0.1%
Sales tax	1,600,316	1,337,632	1,624,000	397,953	(1,226,047)	24.5%
Quarter-cent sales tax	8,405,524	8,254,839	8,503,788	3,102,257	(5,401,531)	36.5%
Use tax	1,675,610	1,957,260	2,063,000	920,629	(1,142,371)	44.6%
Other	297,099	324,588	300,000	138,862	(161,138)	46.3%
<b>Total taxes</b>	<b>24,481,278</b>	<b>24,302,084</b>	<b>25,719,788</b>	<b>4,569,028</b>	<b>(21,150,760)</b>	<b>17.8%</b>
<b>Intergovernmental</b>						
State income tax allotments	3,048,179	6,253,726	3,828,975	52,583	(3,776,392)	1.4%
Replacement tax allotments	1,911,311	3,236,801	2,200,000	227,222	(1,972,778)	10.3%
Other	6,603,090	3,334,064	7,165,271	2,028,118	(5,137,153)	28.3%
<b>Total intergovernmental</b>	<b>11,562,580</b>	<b>12,824,591</b>	<b>13,194,246</b>	<b>2,307,923</b>	<b>(10,886,323)</b>	<b>17.5%</b>
<b>Other</b>						
Charges for services	8,174,998	7,606,148	7,633,980	3,326,623	(4,307,357)	43.6%
Fines and forfeitures	4,088,520	4,489,919	4,630,000	1,499,697	(3,130,303)	32.4%
Licenses and permits	691,511	456,050	615,000	203,011	(411,989)	33.0%
Investment income	265,084	498,230	420,000	225,393	(194,607)	53.7%
Other	1,243,589	124,362	335,500	145,558	(189,942)	43.4%
<b>Total other</b>	<b>14,463,702</b>	<b>13,174,709</b>	<b>13,634,480</b>	<b>5,400,282</b>	<b>(8,234,198)</b>	<b>39.6%</b>
<b>Total revenues</b>	<b>50,507,560</b>	<b>50,301,384</b>	<b>52,548,514</b>	<b>12,277,233</b>	<b>(40,271,281)</b>	<b>23.4%</b>
<b>Expenditures, current</b>						
Personnel	34,218,607	32,167,723	35,252,633	14,472,858	(20,779,775)	41.1%
Supplies and services	13,827,373	14,723,479	13,373,556	5,613,132	(7,760,424)	42.0%
Other	-	-	-	-	-	-
<b>Total expenditures, current</b>	<b>48,045,980</b>	<b>46,891,202</b>	<b>48,626,189</b>	<b>20,085,990</b>	<b>(28,540,199)</b>	<b>41.3%</b>
<b>Debt Service</b>						
Principal	18,178	18,498	282,370	257,443	(24,927)	91.2%
Interest	971	366	61,870	42,417	(19,453)	68.6%
<b>Capital outlay</b>	<b>398,466</b>	<b>93,609</b>	<b>289,000</b>	<b>-</b>	<b>(289,000)</b>	<b>0.0%</b>
<b>Total expenditures</b>	<b>48,463,595</b>	<b>47,003,675</b>	<b>49,259,429</b>	<b>20,385,850</b>	<b>(28,873,579)</b>	<b>41.4%</b>
<b>Excess of revenues over (under) expenditures</b>	<b>2,043,965</b>	<b>3,297,709</b>	<b>3,289,085</b>	<b>(8,108,617)</b>		
<b>Other financing sources (uses)</b>						
Property sales	0	18,551				
Transfers in	1,464,708	691,977	645,000	382,497	(262,503)	59.3%
Transfers (out)	(1,140,043)	(68,407)	(36,593)	-	36,593	0.0%
<b>Net change in fund balance</b>	<b>2,368,630</b>	<b>3,939,830</b>	<b>3,897,492</b>	<b>(7,726,120)</b>		
<b>Fund balance, beginning of period (audited)</b>	<b>14,431,798</b>	<b>16,800,428</b>		<b>20,740,258</b>		
<b>Restatement</b>	<b>-</b>	<b>-</b>		<b>-</b>		
<b>Fund balance, end of period</b>	<b>16,800,428</b>	<b>20,740,258</b>		<b>13,014,138</b>		

\* Debt service transfers for FY'20 in the amount of \$2,798,511 were made in February. No revenue has been recognized for FY'20 property taxes.

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

For The Month Ended February 29, 2020

	FY 2018 Actual <i>(Audited)</i>	FY 2019 Actual <i>(Audited)</i>	FY 2020 Revised Annual Budget	FY 2020 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 41.67%)</i>
<b>General Government</b>						
Board of Review	93,061	90,008	107,583	37,169	(70,414)	34.5%
Building Maintenance	4,459,414	4,497,222	4,481,930	1,712,578	(2,769,352)	38.2%
City Election	130,095	134,561	132,300	58,156	(74,144)	44.0%
County Auditor	189,152	189,383	189,186	79,210	(109,976)	41.9%
County Board	644,541	685,927	-	-	-	0.0%
County Board/Chairman	-	-	103,462	41,919	(61,543)	40.5%
County Board/Administrator	-	-	451,466	92,297	(359,169)	20.4%
County Board/Board	-	-	178,900	77,184	(101,716)	43.1%
County Clerk	670,587	882,183	827,702	222,623	(605,079)	26.9%
Miscellaneous County	1,899,007	2,424,882	2,835,993	899,726	(1,936,267)	31.7%
Finance	228,000	579,467	639,178	201,030	(438,148)	31.5%
Human Resources	338,217	331,206	324,669	69,527	(255,142)	21.4%
Information Technology	1,158,265	1,244,125	1,262,599	504,644	(757,955)	40.0%
Purchasing	177,069	169,700	177,552	78,862	(98,690)	44.4%
Planning	644,054	697,850	703,739	282,009	(421,730)	40.1%
Recorder of Deeds	433,008	281,049	530,878	114,413	(416,465)	21.6%
Superintendent of Education	383,968	385,820	395,125	140,477	(254,648)	35.6%
Supervisor of Assessment	635,426	730,878	670,637	237,818	(432,819)	35.5%
Treasurer	436,345	435,179	444,103	148,029	(296,074)	33.3%
Non-departmental	2,113,364	1,411,970	1,311,023	553,739	(757,284)	42.2%
<b>Total General Government</b>	<b>14,633,573</b>	<b>15,171,410</b>	<b>15,768,025</b>	<b>5,551,410</b>	<b>(10,216,615)</b>	<b>35.2%</b>
<b>Public Safety</b>						
911 Center	1,784,360	1,253,665	1,452,853	495,665	(957,188)	34.1%
County Jail	3,562,013	3,042,074	2,249,672	1,481,761	(767,911)	65.9%
Chief Probation Office	3,438,333	3,616,848	3,779,496	1,533,227	(2,246,269)	40.6%
Civil Defense	164,984	51,682	152,965	4,882	(148,083)	3.2%
Dependent Children	85,137	138,360	150,000	35,431	(114,569)	23.6%
Sheriff's Office	9,088,425	7,759,869	7,475,412	3,629,857	(3,845,555)	48.6%
Public Safety Building Costs	723,898	637,782	650,000	208,296	(441,704)	32.0%
Non-departmental	2,978,592	2,317,277	2,476,930	1,046,186	(1,430,744)	42.2%
Installment note-principal	18,179	18,498	282,370	257,443	(24,927)	91.2%
Installment note-interest	971	366	61,870	42,418	(19,452)	68.6%
<b>Total Public Safety</b>	<b>21,844,892</b>	<b>18,836,421</b>	<b>18,731,568</b>	<b>8,735,166</b>	<b>(9,996,402)</b>	<b>46.6%</b>
<b>Judicial</b>						
State's Attorney	3,135,007	3,468,921	3,493,420	1,532,336	(1,961,084)	43.9%
Clerk of the Circuit Court	2,062,835	2,370,392	3,377,275	1,319,689	(2,057,586)	39.1%
Circuit Court	1,885,381	2,032,023	2,178,900	896,193	(1,282,707)	41.1%
Coroner	950,111	1,032,601	1,141,340	483,278	(658,062)	42.3%
Jury Commission	404,552	390,533	427,017	138,455	(288,562)	32.4%
Public Defender	1,505,040	1,633,540	1,772,521	713,115	(1,059,406)	40.2%
Non-departmental	2,042,204	2,067,834	2,405,955	1,016,208	(1,389,747)	42.2%
<b>Total Judicial</b>	<b>11,985,130</b>	<b>12,995,844</b>	<b>14,796,428</b>	<b>6,099,274</b>	<b>(8,697,154)</b>	<b>41.2%</b>
<b>Total Expenditures</b>	<b>48,463,595</b>	<b>47,003,675</b>	<b>49,296,022</b>	<b>20,385,850</b>	<b>(28,910,172)</b>	<b>41.4%</b>

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

For The Month Ended February 29, 2020

	FY 2018 Actual <i>(Audited)</i>	FY 2019 Actual <i>(Audited)</i>	FY 2020 Revised Annual Budget	FY 2020 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 41.67%)</i>
<b>Revenues</b>						
Taxes	28,670,879	28,447,956	28,928,000	11,359,246	(17,568,754)	39.3%
Intergovernmental revenues	21,312	17,675	20,000	2,775	(17,225)	13.9%
Investment income	29,662	45,411	45,000	14,620	(30,380)	32.5%
Other	870	-	-	-	-	
<b>Total revenues</b>	<b>28,722,723</b>	<b>28,511,042</b>	<b>28,993,000</b>	<b>11,376,641</b>	<b>(17,616,359)</b>	<b>39.2%</b>
<b>Expenditures</b>						
Personnel	23,498,727	25,289,260	25,460,217	10,448,501	(15,011,716)	41.0%
Supplies and services	1,673,338	1,950,995	2,233,433	574,029	(1,659,404)	25.7%
Debt Service	87,036	213,264	610,373	154,002	(456,371)	25.2%
<b>Capital outlay</b>	-	-	-	-	-	
<b>Total expenditures</b>	<b>25,259,101</b>	<b>27,453,519</b>	<b>28,304,023</b>	<b>11,176,532</b>	<b>(17,127,491)</b>	<b>39.5%</b>
<b>Excess of revenues over (under) expenditures</b>	3,463,622	1,057,523	688,977	200,109	(488,868)	
<b>Other financing sources (uses)</b>						
Transfers in	-	-	-	-	-	
Transfers (out)	(5,176,425)	(5,649,800)	(5,258,680)	(5,258,678)	2	100.0%
Proceeds from capital lease	-	-	-	-	-	
<b>Net change in fund balance</b>	<b>(1,712,803)</b>	<b>(4,592,277)</b>	<b>(4,569,703)</b>	<b>(5,058,569)</b>	<b>(1,248,159)</b>	
<b>Fund balance, beginning of period (audited)</b>	<b>11,733,960</b>	<b>10,021,157</b>		<b>5,428,880</b>		
<b>Fund balance, end of period</b>	<b>10,021,157</b>	<b>5,428,880</b>		<b>370,311</b>		

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

For The Month Ended February 29, 2020

	FY 2018 Actual <i>(Audited)</i>	FY 2019 Actual <i>(Audited)</i>	FY 2020 Revised Annual Budget	FY 2020 Actual <i>(Unaudited)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 41.67%)</i>
<b>General Government</b>						
Contingency budget	-	-	229,632	-	(229,632)	
Debt Service Transfer	5,176,425	5,649,800	5,258,680	5,258,678	(2)	100.0%
<b>Total General Government</b>	<b>5,176,425</b>	<b>5,649,800</b>	<b>5,488,312</b>	<b>5,258,678</b>	<b>(229,634)</b>	<b>95.8%</b>
<b>Public Safety</b>						
County Jail	11,882,173	12,857,370	13,143,968	5,534,667	(7,609,301)	42.1%
Chief Probation Office	622,451	642,271	670,170	279,726	(390,444)	41.7%
Sheriff's Office	4,088,600	5,280,891	4,140,280	2,178,253	(1,962,027)	52.6%
Non-departmental	3,684,219	3,666,703	5,073,394	1,548,365	(3,525,029)	30.5%
Installment note-principal	82,745	211,293	539,373	115,574	(423,799)	21.4%
Installment note-interest	4,291	1,971	-	-	-	
<b>Total Public Safety</b>	<b>20,364,479</b>	<b>22,660,499</b>	<b>23,567,185</b>	<b>9,656,585</b>	<b>(13,910,600)</b>	<b>41.0%</b>
<b>Judicial</b>						
State's Attorney	1,413,970	1,316,172	1,532,975	584,463	(948,512)	38.1%
Clerk of the Circuit Court	646,102	627,608	700	-	(700)	0.0%
Circuit Court	374,698	449,606	486,967	163,779	(323,188)	33.6%
Drug Court	211,431	249,144	270,657	102,148	(168,509)	37.7%
Public Defender	993,643	962,333	986,127	385,511	(600,616)	39.1%
Alternative Programs	333,723	367,581	467,581	51,428	(416,153)	11.0%
Non-departmental	921,055	820,576	762,199	232,618	(529,581)	30.5%
<b>Total Judicial</b>	<b>4,894,622</b>	<b>4,793,020</b>	<b>4,507,206</b>	<b>1,519,947</b>	<b>(2,987,259)</b>	<b>33.7%</b>
<b>Total Expenditures</b>	<b>30,435,526</b>	<b>33,103,319</b>	<b>33,562,703</b>	<b>16,435,210</b>	<b>(17,127,493)</b>	<b>49.0%</b>

**County of Winnebago, Illinois**  
**Revenue Reductions – COVID-19 Impact**

**General Fund**

<b>Rev Desc.</b>	<b>2020 Budget Amount</b>	<b>2020 Revised Amount</b>	<b>Difference</b>	<b>2021 Budget Amount</b>
<u>PROPERTY TAXES</u>	\$13,226,000	\$13,200,000	<\$26,000>	\$13,226,000

Although COVID-19 could impact collections of property taxes, a certain percentage of taxes are paid by banks through escrow. Normally, unpaid taxes would be sold through the tax sale.

<u>1% Sales Tax</u>	\$1,624,000	\$1,020,000	<\$604,000>	\$1,020,000
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Revenues are down significantly the first 3 months of this fiscal year which covers Oct 19-Dec19 without any impact from COVID-19. Assuming a 20% reduction from COVID from March to June and 10% reduction, the balance of the year reduces revenues by \$604,000 in 2020. For 2021 estimated revenues reflect no increase from 2020.

<u>Quarter Cent Sales Tax</u>	\$8,800,000	\$7,800,000	<\$1,000,000>	\$8,100,000
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Revenues approximate budget for the first 3 months of the fiscal year. Assume a 20% reduction from COVID from March to June and 10% reduction the balance of the year reduces revenues by \$1,000,000 in 2020. For 2021 estimated revenues reflect 5% increase from 2020.

<u>State Income Tax</u>	\$6,540,000	\$5,900,000	<\$640,000>	\$5,900,000
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Revenues approximate budget for the first 6 months of the fiscal year. Assume a 15% reduction from COVID from April to July and 10% reduction for August and September reduce revenue by \$640,000 for 2021. Estimated revenues reflect no increase from 2020.

<u>Use Tax</u>	\$1,957,000	\$1,920,000	<\$37,000>	\$2,016,000
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Revenues are above budget for the first 3 months of the fiscal year. Assume a 10% reduction from COVID-19 from March to July and a 5% reduction for August and September reduces revenues by \$37,000. For 2021 estimated revenues reflect a 5% increase from 2020 revised amount.



Rev Desc.	2020 Budget Amount	2020 Revised Amount	Difference	2021 Budget Amount
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<u>Replacement Tax</u>	\$2,200,000	\$2,177,000	<\$23,000>	\$2,000,000
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Revenues for the first 6 months are above budget as the COVID -19 did not impact them. Assuming revenues decrease from budget due to COVID-19 as replacement taxes are a form of income tax, we anticipate revenues to approximate budget. For 2021 anticipate a 10% reduction.

<u>Video Gaming Taxes</u>	\$300,000	\$281,000	<\$19,000>	\$275,000
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Revenues for the first 5 months were over budget. With the gaming machines shut down for at least 1 ½ - 2 months, the COVID-19 impact would be at least \$50,000. Would anticipate some reduction through the year due to less disposable income. Anticipate small reduction for 2021.

<u>Off-Track Betting Funds</u>	\$70,000	\$50,000	<\$20,000>	\$60,000
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Revenues for the first 4 months were under budget. With the OTB Parlors shut down due to COVID-19 and the major horse races uncertain at this time, this will impact revenue through the end of the year. Anticipate some reduction next year to less disposable income.

<u>County Clerk</u>	\$550,000	\$500,000	<\$50,000>	\$550,000
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Revenues for the first 5 months are under budget. With the Clerk's Office being closed to the public due to the COVID-19 for at least 45 days, revenues from birth, death and marriage certificates along with other fees will be impacted. For 2021, would anticipate fees would be the same as the original 2020 budget.

<u>Recorder</u>	\$1,910,000	\$1,900,000	<\$10,000>	\$1,850,000
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Revenues for the first 5 months are over budget. Although the COVID-19 has impacted the real estate market significantly, refinancing due to the low interest rates are still strong. Anticipate some reduction in revenue due to the layoffs affecting the market in the future. For 2021, would anticipate fees to be less than 2020.

<u>Work Release</u>	\$48,000	\$11,000	<\$37,000>	
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Revenues for the first 4 months are significantly under budget. Sheriff and Courts have suspended the Work Release program due to COVID-19. Don't know if program will be reinstated at this time.

Rev Desc.	2020 Budget Amount	2020 Revised Amount	Difference	2021 Budget Amount
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<u>Administrative Towing</u>	\$280,000	\$220,000	<\$60,000>	\$240,000
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Revenue for the first 5 months are under budget because COVID-19 has impacted the Sheriff's Department towing of vehicles and sales of impounds. Activity will remain at reduced levels through the end of the fiscal year.

<u>State's Attorney</u>	\$550,000	\$450,000	<\$100,000>	\$550,000
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Revenues for the first 5 months are within budget. With the Courts being operated at a much reduced schedule for 2 months due to COVID-19 and reduced activity after that will reduce revenues by approximately 30% for the year. Anticipate activity being back to normal in 2021.

<u>Sheriff</u>	\$230,000	\$140,000	<\$90,000>	\$215,000
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Revenues for the first 5 months are under budget. With COVID-19 impacting Sheriff's activities such as process servings and evictions, revenues will be impacted for at least 90 days if not longer, anticipate reduction of 40% this year. Anticipate activity being slightly reduced in 2021.

<u>County Jail (Inmate)</u>	\$1,080,000	\$1,614,000	\$534,000	\$2,148,000
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Revenues for the first 6 months are significantly over budget. The inmate count has remained around 60 per day and the revenue projection is based on the number through the end of the fiscal year. For 2021, assume no change in inmate count for the year.

<u>County Jail (Fees)</u>	\$255,000	\$160,000	<\$95,000>	\$190,000
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Revenues for the first 5 months are under budget. COVID-19 has significantly impacted the jail operations by reducing the number of new inmates bonding out and also releasing current inmates through recognizant bonds. Anticipating a significant reduction in revenue this year. Reduction in 2021 also due to less bookings.

Rev Desc.	2020 Budget Amount	2020 Revised Amount	Difference	2021 Budget Amount
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<u>Circuit Clerk</u>	\$4,400,000	\$3,100,000	<\$1,300,000>	\$4,100,000
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Revenues for the first 5 months are significantly under budget. With the Courts being operated at a much reduced schedule and citations being issued for traffic, etc. being down significantly the impact on revenues will be significant. For 2021, anticipate a reduction from the 2020 budget.

<u>Licenses &amp; Permits</u>	\$615,000	\$515,000	<\$100,000>	\$600,000
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Revenues for the first 5 months are under budget, however, 3 of those months are winter months. Anticipate 15% reduction the last 6 months of the year which may be less due to the hail storm which will require roof permits to be issued. Expect some return to normalcy in 2021.

<b>Total General Fund</b>	<b>\$44,635,000</b>	<b>\$40,958,000</b>	<b>&lt;\$3,677,00&gt;</b>	<b>\$43,040,000</b>
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<u>Public Safety Sales Tax</u>	\$28,928,000	\$26,028,000	<\$2,900,000>	\$27,500,000
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Revenues for the first 4 months are slightly under budget. Assume a 20% reduction from COVI-19 from March to June and 10% reduction for the balance of the year reduced revenue by \$2.9 million. For 2021 anticipate a 5% reduction over 2020 budgeted.

<b>Total Both Funds</b>	<b>\$73,563,000</b>	<b>\$66,958,000</b>	<b>&lt;\$6,577,000&gt;</b>	
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