



# WINNEBAGO COUNTY

— ILLINOIS —

## 2026 BUDGET FISCAL YEAR ENDED SEPTEMBER 30, 2026

Prepared by the  
Winnebago County Board Office  
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Rockford, Illinois 61101  
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— ILLINOIS —

## FOR ADDITIONAL INFORMATION

**Information** regarding the contents of this budget can be obtained by calling the Winnebago County Board office at 815.319.4225 from 8:00 a.m. to 5:00 p.m. or by emailing the County Board Office at [boardoffice@admin.WinColl.gov](mailto:boardoffice@admin.WinColl.gov).

**Internet Access:** The Winnebago County budget is available for viewing or printing on the internet at <http://www.wincoil.gov/> in the Budget section to the right of the page.

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Joseph Chiarelli, County Board Chairman  
Patrick Thompson, County Administrator

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## BASIS OF ACCOUNTING/BUDGETING

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The government-wide and proprietary fund financial statements are accounted for using an economic resource measurement focus, and use the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. Agency funds also follow the accrual basis of accounting, with no measurement focus for budget.

Budgets for the governmental fund types and internal service funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets are adopted for the General Fund, as well as for Special Revenue, Debt Service, Capital Project, Enterprise, and Internal Service Funds.

## KEY OPERATING BUDGET ELEMENTS

### *AMENDING THE BUDGET*

After adoption of the annual budget, the budget may be amended as follows:

**Budget Amendment** – The Finance Committee would present a budget amendment to the County Board that will cause the departmental budget to increase in total. The County Board must approve the budget amendment by a 2/3 majority vote of the Board (14 votes).

**Appropriations** – All County funds are appropriated in the “Official Budget”. Appropriations will be considered the maximum authorization to incur obligations.

**Budget Control** – The budget is adopted and controlled at the following budget category levels:

41000 – Personnel

42000 to 44000 – Supplies and Services

45000 – Debt Service

46000 – Capital Outlay

48000 – Administrative

The County’s financial software allows an individual budget line item to be over expended as long as the budget category the line item is assigned to has remaining budget in other line items. Once the budget of a category is depleted, no additional expenditures can be posted to line items of that category.

**Fund Structure** – The County’s budgetary policies are in accordance with generally accepted accounting principles (GAAP). The County’s financial structure begins with the funds. A fund is a self-balancing accounting entity with assets, liabilities, fund equity, revenues and expenditures which are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable Federal and State laws.

Each fund has at least one department budget, which is a group of revenues and expenditures that provided for the accomplishment of a specific program or purpose.

A Major Fund is a budgeted fund whose revenues or expenditures represent more than 10% of the total appropriated revenues or expenditures.

## **REVENUE POLICIES**

Revenues are projected using conservative estimates based on historical information and current levels of collection. Each existing and potential revenue source is reviewed annually and monitored throughout the year to identify and address any shortfall.

**Grants** – The County Board supports efforts to pursue grant revenues to provide or enhance County mandated and non-mandated services and capital needs. Activities which are, or will be recurring shall be initiated with grant funds only if one of the following conditions are met: (a) the activity or service can be terminated in the event the grant funding is discontinued; or (b) the activity should, or could be, assumed by the County (or specific fund) general and recurring operating funds. Grant approval shall be subject to the terms and conditions of the County’s budget policy.

**Financial Reserves and Surplus** – The County will maintain a 90-day (3 months) unrestricted fund balance reserve in the General and Public Safety Sales Tax Funds. If the fund balance based on annual audited financial statements in the General or Public Safety Sales Tax Fund falls below the three month unrestricted fund reserve, an action plan developed by Administration will be presented to the Finance Committee to increase the fund reserve back to the three month level. Any proposed action will then be presented to the County Board for approval.

**Property Tax** – The property tax rated for each levy shall be calculated in accordance with the Property Tax Extension Limitation Law.

**User Fees** – 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 determine 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.

## **FISCAL YEAR**

The County's fiscal year is October 1, 2025 through September 30, 2026.

## **INVESTMENTS**

The County Treasurer is responsible for the investing of all County funds. With County Board approval, the Treasurer may make a short term loan of idle monies from one fund to another, subject to the following criteria:

- The loan does not conflict with any restriction on use of the source fund.
- The loan is to be repaid within one year.

## **RISK MANAGEMENT**

The County established a self-insured insurance program for workers compensation and liability. To forecast expenditures, the County utilizes the insurance consultant to review loss history and recommend funding taking into consideration claims, fixed costs, fund reserves, and national trends.

Winnebago County's Budget Policy immediately following.

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## INTRODUCTION

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 (Sec. 2-38 Winnebago County Code of Ordinances). All operating funds (those funds that are presented in the County's Annual Comprehensive Financial Report) are appropriated in the "Official Budget". Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend.

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 2026 budget.

## ACCOUNTING BASIS

### **Governmental Funds**

The County prepares financial statements based on the modified accrual basis of accounting for all governmental funds in which the revenues are recorded when 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 policy for certain health department and County reimbursable grants and 90 days of the end of the current period for all other amounts.

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

### **Proprietary Funds**

The County has two proprietary funds. Expenditures for these funds are budgeted on a full accrual basis of accounting. As such, expenses are recognized when incurred and revenues are recognized when they are obligated to the County.

Under both methods of accounting, Generally Accepted Accounting Principles (GAAP) prescribe that purchases are required to be accounted for in the fiscal year in which the item is received or the service performed. Items ordered or services performed late in the fiscal year and not received or completed by the end of the fiscal year will be applied to the budget of the following year.

## BUDGETARY PRIORITIES

Direction is hereby given to the County Administrator and the Chief Financial Officer to create the fiscal year 2026 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 (See Fund Reserves and Balanced Budgets Section)
9. Outside agency funding to include non-obligated Host Fee Grants and local matching grants

## FUND RESERVES AND BALANCED BUDGETS

The intent of the Finance Committee is the budget must balance expenditures against available revenues and fund balance by fund. Special revenue fund expenditure budgets cannot exceed available fund balance of the fund. Special revenue funds with a negative fund balance will not be allowed to submit an expenditure budget until the negative fund balance has been eliminated.

The County has developed a fund reserve policy in which 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 in the General Fund and the Public Safety Sales Tax Fund. Surpluses in excess of the necessary reserve required by this policy shall be transferred to the Capital Projects Fund. In addition, it is the intent of the County Board to maintain an unrestricted fund balance equal to three months of budgeted operating expenditures in the River Bluff Nursing Home fund.

## BUDGET SUBMITTAL AND PRESENTATION PROCESS

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 mandates by Federal, State or County law.

Exceptions may be considered by the County Administrator and the Chief Financial Officer on a case-by-case basis.

When an Elected Official/Department Head has completed the required budget forms, a meeting can 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. Any resulting changes to submitted budgets will be communicated to the Finance Office for system entry and review. Upon review by County Administrator and Chief Financial Officer, the budget will be scheduled for presentation to the Finance Committee per the attached budget calendar. Meetings will be scheduled with the Finance Committee (if necessary) for individual departments/Elected Officials to address the Finance Committee regarding their individual budget requests.

Prior to the date the County Board places the budget on layover for public review, the Elected Official/Department Head will be required to review the budget as entered in the financial system and sign off that all entered information is correct.

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.

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 proposed budget revisions made after the first reading but before final passage shall be documented and presented to the County Board for approval as part of the final budget approval.

Beginning in FY2025, Elected Official/Department Heads will be required to submit a five-year plan for capital improvements. Guidelines for these budgets are on page 7.

## 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.

Property Tax Assumptions: 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 2026 the CPI is 5.0%. 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 2026 budget. The Finance Committee will inform the Chief Financial Officer of the amount of the levy to include in the budget document.

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.

#### Other FY2026 Revenue Assumptions:

- Nonrecurring (one-time) revenue sources will be used for operations unless directed for a specific use by the County Board.
- Cannabis Sales and Excise Taxes support the General Fund.
- Gaming-related revenue, including off-track betting, casino, and video gaming revenues, support the Capital Projects Fund and County Road Projects using a 50/50 split.
- Sale of assets support the Capital Projects Fund.
- New funding sources with a restricted purpose will be reviewed by the County Board to ensure appropriate usage at the department level. Additionally, these funding sources will be identified by a designated project number to meet reporting requirements by the funding agency.

#### EXPENSE ESTIMATIONS

Salary and Wage Estimates: Each department will be provided a budget document outlining the employees of the department with their rate of pay as of the date of the preparation of the document. It is the responsibility of the department to review the list including the position titles and employment status (FT, PT or seasonal). The department shall budget for any contractual obligations as outlined in respective bargaining contracts for the upcoming year. The department should include any vacant positions that are not included on the list if the intent is to fill that position in the upcoming year.

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. Non-bargaining employees are eligible to receive the one-percent longevity pay in accordance with County policy and this should be included in the development of the salary and wage budgets.

Employees transferring from one County department to another will be allowed to retain their accrued vacation upon transfer. The new department will assume the liability should the employee terminate their employment while employed by said department.

Grant Budgets: Each department should submit a separate budget document for ongoing grant awards by the project (award) number. Grant revenue estimates should equal grant expenditure estimates for reimbursement-based grants. Grant award performance periods may not align with the County's fiscal year. In such cases, the department should estimate to the best of their ability the expenses that will be incurred for the grant program during the County's fiscal year. Grant budgets should include all applicable expenses as defined in the grant award and approved grant budget.

New grant awards will be budgeted at the time the County Board accepts the award. See further details in the Grant Policy and Grant Procedures documents.

#### Other FY2026 Expense Assumptions:

- 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.
- Contractual obligations should be included in the budget request and, if applicable, noted as a supplemental request.

- Equipment needs and repairs that do not meet the criteria of a capital request as defined below should be included in the departmental operating budgets.
- All appropriations that have not been expended or appropriated to ongoing capital improvement projects shall lapse at the end of the fiscal year.

## CAPITAL IMPROVEMENT PROJECTS (CIP) PLANNING AND BUDGETS

The CIP budgets are necessary to provide adequate consideration of the County's short-term and long-term needs and strategic goals and evaluate the options and timing availability of funds to address those needs. As noted in the Revenue Estimate section of this document, the CIP Fund will be funded through Gaming revenue, sale of assets and excess funds in the General and PSST funds. CIP includes major construction, expansion, purchase or major repair of buildings and other physical structures. CIP may also include fleet and equipment replacement needs. CIP does not include highway department projects or equipment funded by grant or other funding sources. Projects funded through the CIP budget should be purchased through the Purchasing Department with a County purchase order.

Each Department Head/Elected Official will submit a list of capital needs for the next five years on the document provided for capital requests. For the FY2026 budget, requested projects should be of an urgent matter, prioritized, and include a detailed description. The requesting department should note the need for funding of the project. In addition to the cost of completing the project, the department should identify any costs to operate and maintain the asset over its useful life. These additional expenses would need to be included in the department's operating budget.

Only projects included in the first year of the plan will be considered for approval and funding for FY2026. Projects presented for future years are shown for planning purposes only. Funding for the long-term capital plan will be reviewed in conjunction with the annual budget. **Submittal of capital needs does not guarantee funding.**

Approved CIP projects will be appropriated first in any special revenue funds as allowed and then in the Capital Projects Improvement Fund. Administration staff will meet regularly to review and discuss the progress of approved projects.

Capital project appropriations, unlike operating budget appropriations, are typically one-time in nature and the project may take multiple years to complete. Budgetary control for these projects will be at the fund and project level which differs from operating budgets. Due to the fact that capital projects may cross fiscal years, the County Administrator/Chief Financial Officer will have the authority to rollover available project balances to the next fiscal year during the budget preparation process. Each previously approved project will be reviewed with department heads prior to the calculation of the rollover amount. Factors Administration will consider when calculating the rollover amount would include the timing of any remaining payments and estimated completion percentage. The current year estimated actuals plus any amounts included in the rollover budget will not exceed the amount of the original approved project budget. Administration will not rollover any capital project funds which have not had activity for two fiscal years. A listing of project budgets that are to be rolled over will be reviewed by Administration staff and included in the final budget package as presented to the County Board. CIP appropriations funding projects belonging to the two Enterprise Funds will be budgeted in those respective funds in order to properly track assets according to GAAP and financial reporting. Approval of CIP projects related to these funds will require a budget amendment including a plan to transfer funds from the CIP fund to

the Enterprise fund and expenditures for the project in the Enterprise fund. Actual transfers will only be recorded by Finance as related projects are completed.

#### BUDGET AMENDMENT PROCESS (AFTER ADOPTION BY THE BOARD):

All requests for budget amendments must start with a completed Budget Amendment Form (available upon request from Finance) 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 2/3<sup>rd</sup> 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 2/3<sup>rd</sup> majority vote (14) of the County Board.
- Budgetary control over expenditures exists at the object-class-level (character code). Line item transfers between object-class-level (character code) or object codes may be requested by the department and approved by the Chief Financial Officer, provided the total amount appropriated by the County Board for the respective department (org code) is not exceeded.

#### FINANCIAL POLICIES

The following pages include financial policies that have been approved by the County Board. These policies should be considered in addition to the Budget Development Guidelines in completion of budgets.

#### FISCAL YEAR

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

#### ACCOUNTING/ AUDITING

State statutes require an annual audit by independent certified public accountants (55 ILCS 5/6-31003). An Annual Comprehensive 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 an Annual Comprehensive Financial Report to be presented to the Board no later than 180 days after year-end. The Annual Comprehensive 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 Annual Comprehensive 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.

The Finance department remits vendor payments on a regular schedule twice a month. Vendor payments are released by the County Clerk's office per the defined schedule. Emergency requests for payment are considered on a case-by-case basis. All remittances will be mailed unless there is a business purpose requiring a department to obtain the check at which time a release form will need to be signed.

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.

## GRANTS

The purpose of this policy is to ensure that all grant-funded programs or projects are managed according to the terms set forth in the grant agreement, Winnebago County Grant Administration Policies and Procedures and

other applicable County policies and procedures. To inform the County Board of the value of a new grant program, the Board must have full knowledge of the total cost and/or impact of the program and its funding sources. It is a requirement that departments administering grants are familiar with the grant administration policies and procedures; in addition to individual grant requirements.

A grant is an amount of money that a government or other institution gives to an individual or to an organization for a particular purpose.

The following should be considered when applying for, accepting, and/or managing grant awards:

- A new grant is a grant awarded for a purpose that has not been previously supported by grant funding.
- Grant Award Agreement Federal/State/Local compliance requirements.
- If Indirect Costs are allowable, all new grant application budgets should include the County's de minimis indirect cost rate as defined by the federal government. For any grant awards prior to October 1, 2024, departments may utilize the de minimis indirect cost rate in effect at the time of the award and its deliverables. If not included, the explanation shall be included in the Grant Summary Worksheet.
- Departments who apply for grants that require a local match must find the local match within their budgets.
- Departments who apply for new grants must understand the special conditions associated with their funding and inform the County Board of the conditions in the Resolution, prior to approval. Upon Board acceptance and approval, the County Board Administration Staff will log each special condition into the Special Conditions System of Register.
  - The County Board's definition of a conflicting special condition is any special condition of funding (outside of standard state/federal conditions) that may prohibit another department's ability to apply for funding.

Departments will submit a budget amendment for new grant awards 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).

- Grants will be controlled at the operating budget level based on the County's fiscal year.
- The grant budget will be periodically reviewed by the designated Grant Managers to ensure that the revenues and expenditures are consistent with the grant award's allowable costs.
- Designated Grant Managers will inform Finance Director of identified sub-award/sub-recipients.
- Grants will be reviewed quarterly, as needed, by the Grant Compliance Officer or Finance Director with the Department Head, Elected Official, or designated Grant Managers.

*The Chairman is authorized, on behalf of the County Board to execute the renewal, continuation or modification of any previously awarded grant, without further Board action.*

## 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.

## 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.

## FISCAL YEAR 2026 BUDGET CALENDAR

Budget Task	2025
Chief Financial Officer and Finance Department to review budget process, refine budget requirements, determine budget calendar and prepare preliminary budget guidelines	February 1 to March 1
Finance Committee to review Budget Calendar	March 6
Initial forecast of Fiscal Years 2025 and 2026 preliminary tax levy options to be presented to the Finance Committee	March 6
Finance Committee to approve 2026 Budget Policy & Guidelines	March 20
County Board to approve 2026 Budget Policy & Guidelines	March 27
Budget preparation materials are distributed to departments	April 1-April 15
Departments to submit all budget documents to the Chief Financial Officer / Finance	May 16
Finance Department Budget Request Review	May 19 – June 6
Chief Financial Officer and Administrator to review all preliminary budgets with Departments	June 9 – July 3
Review CIP requests	July 1 – July 20
Distribute budgets and sign-off sheets to departments	July 21
Sign-off sheets returned to Finance	July 28
Budget to be reviewed by Chairman, Administrator and Chief Financial Officer	July 31
Chief Financial Officer to present recommended budget to the Committee of the Whole	August 14
Truth in Taxation Hearing (we will schedule a date if needed)	
Finance Committee to vote on County Budget Ordinance	August 21
County Board to place balanced Proposed Budget on public display	September 4
County Board to adopt the appropriation and tax levy ordinance/budget	September 25



17 A.

## Resolution Executive Summary

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

**Board Meeting Date:** September 4, 2025

### Budget Information:

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

### Background Information:

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

### Recommendation:

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

### Contract/Agreement:

N/A

## ANNUAL APPROPRIATION ORDINANCE FISCAL YEAR 2026

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

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

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

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

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

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

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

Respectfully Submitted,  
**FINANCE COMMITTEE**

**(AGREE)**

**(DISAGREE)**

  
\_\_\_\_\_  
JOHN BUTITTA, CHAIR

\_\_\_\_\_  
JOHN BUTITTA, CHAIR

  
\_\_\_\_\_  
PAUL ARENA

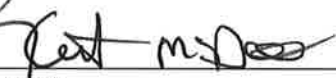
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PAUL ARENA

  
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VALERIE HANSERD

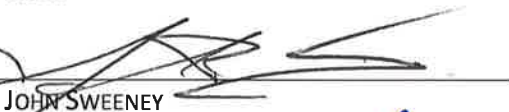
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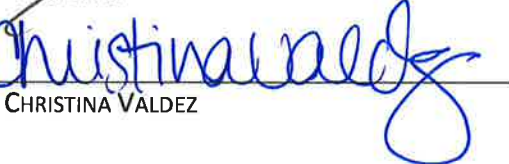
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JOE HOFFMAN

  
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KEITH McDONALD

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KEITH McDONALD

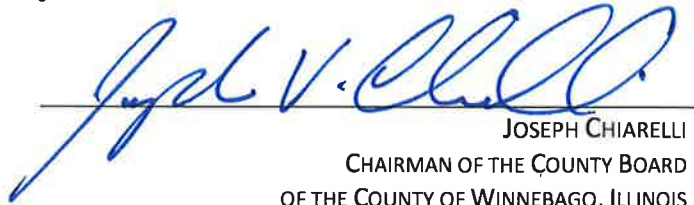
  
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JOHN SWEENEY

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JOHN SWEENEY

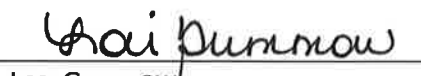
  
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CHRISTINA VALDEZ

\_\_\_\_\_  
CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 25th day of September 2025.

  
\_\_\_\_\_  
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

Changes to Budget Post Layover on 9/4/25

Fund	Org	Object	Project	Description	Original Amount	New Amount	Change	Comment
<b>Public Safety Sales Tax Fund</b>								
0101	40100	49110		Transfers to Other Funds	15,571,741	15,671,741	100,000	Transfer dollars to the CIP fund for Cell Phone Repeaters for CJC Basement and Garage
						Total Change:	100,000	
<b>Sheriff Department Grants Funds</b>								
0302	60200	32120	TBD	State Operating Grant	0	(20,000)	(20,000)	Newly awarded Sheriff's Department Grant for License Plate Recognition cameras to be used
0302	60200	42117	TBD	Non-Capital Computer Equip	0	20,000	20,000	to combat Organized Retail Crime
						Total Change:	-	
<b>Capital Projects Fund</b>								
0743	82200	39110		Transfers In From Other Funds	(15,573,070)	(15,673,070)	(100,000)	Add Transfer dollars for Cell Phone Repeaters for CJC Basement and Garage
0743	82200	46586		IT Equipment	1,403,359	1,503,359	100,000	Cell Phone Repeaters for CJC Basement and Garage
						Total Change:	-	
				<b>Grand Total:</b>			100,000	

(17) (A)  
AmendCOMMITTEE: FinanceSUBJECT: Annual Appropriation Ord. 2026

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	✓				
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. DE LA TRINIDAD, FREDDY	✓				
5. FELLARS, ANGELA	✓				
6. GORAL, ANGIE	✓				
7. HANSERD, VALERIE	✓				
8. HOFFMAN, JOE C.	✓				
9. LINDMARK, BRAD	✓				
10. MCCARTHY, KEVIN				✓	
11. MCDONALD, KEITH	✓				
12. NABORS, TIMOTHY	✓				
13. PENNEY, JOHN	✓				
14. SCROL, CHRISTOPHER	✓				
15. SWEENEY, JOHN F.	✓				
16. TASSONI, DAVE	✓				
17. THOMPSON, MICHAEL J.	✓				
18. THOMPSON, RAY	✓				
19. VALDEZ, CHRISTINA	✓				
20. WEBSTER, JIM	✓				
TOTALS	19			1	
Unanimous vote					

(1) 2nd  
(A) Amended

COMMITTEE: FinanceSUBJECT: Annual Appropriation Ord. 2026

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	✓				
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. DE LA TRINIDAD, FREDDY	✓				
5. FELLARS, ANGELA	✓				
6. GORAL, ANGIE	✓				
7. HANSERD, VALERIE	✓				
8. HOFFMAN, JOE C.	✓				
9. LINDMARK, BRAD	✓				
10. MCCARTHY, KEVIN				✓	
11. MCDONALD, KEITH	✓				
12. NABORS, TIMOTHY	✓				
13. PENNEY, JOHN	✓				
14. SCROL, CHRISTOPHER	✓				
15. SWEENEY, JOHN F.	✓				
16. TASSONI, DAVE	✓				
17. THOMPSON, MICHAEL J.	✓				
18. THOMPSON, RAY	✓				
19. VALDEZ, CHRISTINA	✓				
20. WEBSTER, JIM	✓				
TOTALS				1	
Unanimous Vote	19				

⑪ Approve  
 ② 2nd Amended

COMMITTEE: FinanceSUBJECT: Annual Appropriation Ord. 2026

	AYES	NAYES	PRESENT	ABSENT	ABSTAINED
1. ARENA, PAUL M.	✓				
2. BOOKER, AARON	✓				
3. BUTITTA, JOHN	✓				
4. DE LA TRINIDAD, FREDDY	✓				
5. FELLARS, ANGELA	✓				
6. GORAL, ANGIE	✓				
7. HANSERD, VALERIE	✓				
8. HOFFMAN, JOE C.	✓				
9. LINDMARK, BRAD	✓				
10. MCCARTHY, KEVIN	-			✓	
11. MCDONALD, KEITH	✓				
12. NABORS, TIMOTHY	✓				
13. PENNEY, JOHN	✓				
14. SCROL, CHRISTOPHER	✓				
15. SWEENEY, JOHN F.	✓				
16. TASSONI, DAVE	✓				
17. THOMPSON, MICHAEL J.	✓				
18. THOMPSON, RAY	✓				
19. VALDEZ, CHRISTINA	✓				
20. WEBSTER, JIM	✓				
TOTALS					
Unanimous vote	19			1	



## Ordinance Executive Summary

**Prepared By:** Steve Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the General Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

**Budget Information:**

<b>Was item budgeted?</b>	Yes	<b>Appropriation Amount:</b>	\$14,985,837
<b>If not, explain funding source:</b> N/A			
<b>ORG/OBJ/Project Code:</b>	N/A	<b>Budget Impact:</b>	N/A

**Background Information:** That there be and is hereby levied the sum of Fourteen Million, Nine Hundred Eighty-Five Thousand, Eight Hundred Thirty-Seven Dollars (\$14,985,837) on all the taxable property in the County of Winnebago, State of Illinois, as a "General Corporate Tax": for the year 2025 and that the County Clerk of said county be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the General County Fund 2026 Appropriations.

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

## 2025 CO 069

TAX LEVY  
GENERAL FUND

**WHEREAS**, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2025 through September 30, 2026; and,


**WHEREAS**, said expenditure budget is for the purposes of paying the expenses of general county government as set forth in "An Act to Revise the Law in Relation to Counties", as amended.

**NOW, THEREFORE BE IT ORDAINED**, that there be and is hereby levied the sum of Fourteen Million, Nine Hundred Eighty-Five Thousand, Eight Hundred Thirty-Seven Dollars (\$14,985,837) on all the taxable property in the County of Winnebago, State of Illinois, as a "General Corporate Tax": for the year 2025 and that the County Clerk of said county be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the General County Fund 2026 Appropriations; and

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

(AGREE)


  
JOHN BUTITTA, CHAIR

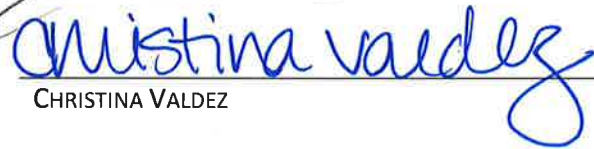
  
PAUL ARENA

  
VALERIE HANSERD

  
JOE HOFFMAN

KEITH McDONALD

  
JOHN F. SWEENEY

  
CHRISTINA VALDEZ

Respectfully Submitted,  
**FINANCE COMMITTEE**  
**(DISAGREE)**

JOHN BUTITTA, CHAIR

PAUL ARENA

VALERIE HANSERD

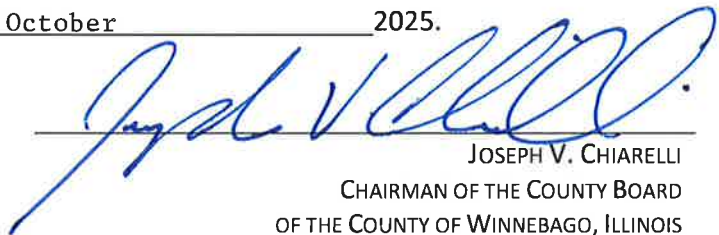
JOE HOFFMAN

KEITH McDONALD


JOHN F. SWEENEY

CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 23rd day of October 2025.

  
JOSEPH V. 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



## Ordinance Executive Summary

**Prepared By:** Steve Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the IMRF Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

**Budget Information:**

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

**Background Information:** That there be and is hereby levied the sum of Two Million, Five Hundred Thousand Dollars (\$2,500,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "Illinois Municipal Retirement Fund Tax"; and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Illinois Municipal Retirement Fund 2026 Appropriations.

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

TAX LEVY  
ILLINOIS MUNICIPAL RETIREMENT FUND

**WHEREAS,** The Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2025 through September 30, 2026 and,

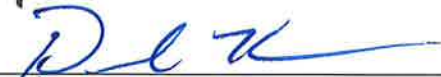
**WHEREAS,** said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in the "Illinois Pension code," as amended.

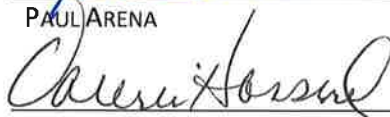
**NOW, THEREFORE, BE IT ORDAINED,** that there be and is hereby levied the sum of Two Million, Five Hundred Thousand Dollars (\$2,500,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "Illinois Municipal Retirement Fund Tax": and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Illinois Municipal Retirement Fund 2026 Appropriations; and

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

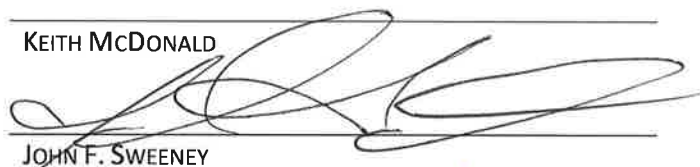
(AGREE)

  
JOHN BUTITTA, CHAIR

  
PAUL ARENA

  
VALERIE HANSERD

  
JOE HOFFMAN

KEITH McDONALD  
  
JOHN F. SWEENEY

  
CHRISTINA VALDEZ

Respectfully Submitted,  
**FINANCE COMMITTEE**  
(DISAGREE)

JOHN BUTITTA, CHAIR

PAUL ARENA

VALERIE HANSERD

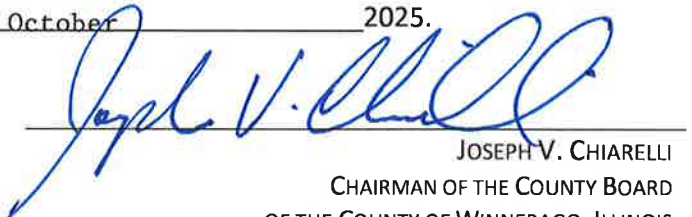
JOE HOFFMAN

KEITH McDONALD


JOHN F. SWEENEY

CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 23rd day of October, 2025.

  
JOSEPH V. 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



## Ordinance Executive Summary

**Prepared By:** Steve Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the County Highway Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

**Budget Information:**

<b>Was item budgeted?</b>	Yes	<b>Appropriation Amount:</b>	\$3,061,000
<b>If not, explain funding source:</b> N/A			
<b>ORG/OBJ/Project Code:</b>	N/A	<b>Budget Impact:</b>	N/A

**Background Information:** That there be and is hereby levied the sum of Three Million, Sixty-One Thousand Dollars (\$3,061,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "County Highway Tax": for the purpose set forth in chapter 121, paragraph 5-401 and 5-601 of the Illinois Revised Statutes - 1981 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the County Highway Fund 2026 Appropriations.

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

**TAX LEVY  
COUNTY HIGHWAY FUND**

**WHEREAS**, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2025 through September 30, 2026; and,

**WHEREAS**, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in "Illinois Highway Code," as amended.

**NOW, THEREFORE, BE IT ORDAINED**, that there be and is hereby levied the sum of Three Million, Sixty-One Thousand Dollars (\$3,061,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "County Highway Tax": for the purpose set forth in chapter 121, paragraph 5-401 and 5-601 of the Illinois Revised Statutes - 1981 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the County Highway Fund 2026 Appropriations; and

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

(AGREE)

JOHN BUTITTA, CHAIR



PAUL ARENA



VALERIE HANSERD



JOE HOFFMAN

KEITH McDONALD



JOHN F. SWEENEY



CHRISTINA VALDEZ

Respectfully Submitted,  
**FINANCE COMMITTEE**  
(DISAGREE)

JOHN BUTITTA, CHAIR

PAUL ARENA

VALERIE HANSERD

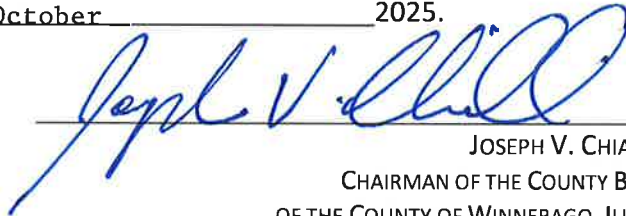
JOE HOFFMAN

KEITH McDONALD

JOHN F. SWEENEY

CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 23rd day of October, 2025.



JOSEPH V. 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



## Ordinance Executive Summary

**Prepared By:** Steve Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the County Bridge Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

### Budget Information:

<b>Was item budgeted?</b> Yes	<b>Appropriation Amount:</b> \$634,000
<b>If not, explain funding source:</b> N/A	
<b>ORG/OBJ/Project Code:</b> N/A	<b>Budget Impact:</b> N/A

**Background Information:** That there be and is hereby levied the sum of Six Hundred, Thirty-Four Thousand Dollars (\$634,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025 as a "County Bridge Tax": for the purpose of constructing any bridge or bridges over a stream, or any approach or approaches thereto by means of an embankment or trestle work on a public road, as provided by law and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the County Bridge Fund 2026 Appropriations

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

TAX LEVY  
COUNTY BRIDGE FUND

**WHEREAS**, The Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2025 through September 30, 2026; and,

**WHEREAS**, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in "Illinois Highway Code," as amended.

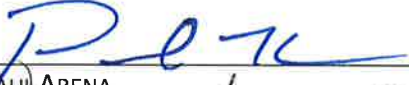
**NOW, THEREFORE, BE IT ORDAINED**, that there be and is hereby levied the sum of Six Hundred Thirty-Four Thousand Dollars (\$634,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "County Bridge Tax": for the purpose of constructing any bridge or bridges over a stream, or any approach or approaches thereto by means of an embankment or trestle work on a public road, as provided by law and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the County Bridge Fund 2026 Appropriations; and

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

(AGREE)



JOHN BUTITTA, CHAIR



PAUL ARENA

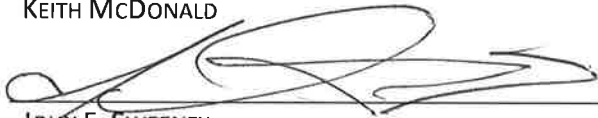


VALERIE HANSERD

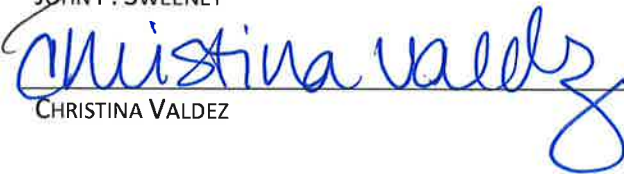


JOE HOFFMAN

KEITH McDONALD



JOHN F. SWEENEY



CHRISTINA VALDEZ

Respectfully Submitted,  
**FINANCE COMMITTEE**  
**(DISAGREE)**

JOHN BUTITTA, CHAIR

PAUL ARENA

VALERIE HANSERD

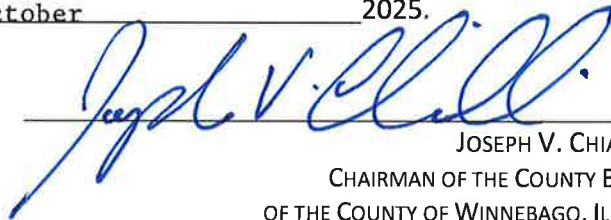
JOE HOFFMAN

KEITH McDONALD

JOHN F. SWEENEY

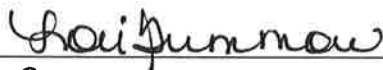
CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 23rd day of October 2025.



JOSEPH V. 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



## Ordinance Executive Summary

**Prepared By:** Steve Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the Federal Aid Matching Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

### Budget Information:

<b>Was item budgeted?</b>	Yes	<b>Appropriation Amount:</b>	\$2,077,000
<b>If not, explain funding source:</b> N/A			
<b>ORG/OBJ/Project Code:</b>	N/A	<b>Budget Impact:</b>	N/A

**Background Information:** That there be and is hereby levied the sum of Two Million, Seventy-Seven Thousand Dollars (\$2,077,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "Federal Aid Matching Tax": for the purpose of providing funds for the proportionate share of the expenses in construction of highways in the federal aid secondary system, as provided by law, in chapter 121, paragraph 5-603, of the Illinois Revised Statutes - 1981, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Federal Aid Matching Fund 2026 Appropriations.

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

## 2025 CO 073

TAX LEVY  
FEDERAL AID MATCHING FUND

**WHEREAS**, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2025 through September 30, 2026; and,

**WHEREAS**, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in "Illinois Highway Code," as amended.

**NOW, THEREFORE, BE IT ORDAINED**, that there be and is hereby levied the sum of Two Million, Seventy-Seven Thousand Dollars (\$2,077,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "Federal Aid Matching Tax": for the purpose of providing funds for the proportionate share of the expenses in construction of highways in the federal aid secondary system, as provided by law, in chapter 121, paragraph 5-603, of the Illinois Revised Statutes - 1981, and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Federal Aid Matching Fund 2026 Appropriations; and

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

(AGREE)

  
\_\_\_\_\_  
JOHN BUTITTA, CHAIR

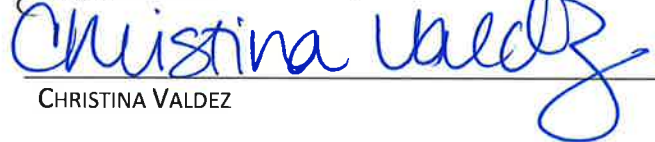
  
\_\_\_\_\_  
PAUL ARENA

  
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VALERIE HANSERD

  
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JOE HOFFMAN

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KEITH McDONALD

  
\_\_\_\_\_  
JOHN F. SWEENEY

  
\_\_\_\_\_  
CHRISTINA VALDEZ

Respectfully Submitted,  
**FINANCE COMMITTEE**  
**(DISAGREE)**

\_\_\_\_\_  
JOHN BUTITTA, CHAIR

\_\_\_\_\_  
PAUL ARENA

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VALERIE HANSERD


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JOE HOFFMAN

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KEITH McDONALD


\_\_\_\_\_  
JOHN F. SWEENEY

\_\_\_\_\_  
CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 23rd day of October 2025.

  
\_\_\_\_\_  
JOSEPH V. 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



## Ordinance Executive Summary

**Prepared By:** Steve Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the Health Department Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

### Budget Information:

<b>Was item budgeted?</b> Yes	<b>Appropriation Amount:</b> \$2,312,000
<b>If not, explain funding source:</b> N/A	
<b>ORG/OBJ/Project Code:</b> N/A	<b>Budget Impact:</b> N/A

**Background Information:** That there be and is hereby levied the sum of Two Million, Three Hundred and Twelve Thousand Dollars (\$2,312,000) on all the taxable property in the County of Winnebago, State of Illinois, as a "County Public Health Fund Tax": for the year 2025 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the County Public Health Fund 2026 Appropriations.

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

TAX LEVY  
COUNTY HEALTH DEPARTMENT FUND

**WHEREAS**, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the Fiscal Year October 1, 2025 through September 30, 2026; and,

**WHEREAS**, said expenditure budget is for the purposes set forth in "An Act in Relation to the Establishment and Maintenance of County and Multiple County Public Health Departments," as amended.


**NOW, THEREFORE, BE IT ORDAINED**, that there be and is hereby levied the sum of Two Million, Three Hundred Twelve Thousand Dollars (\$2,312,000) on all the taxable property in the County of Winnebago, State of Illinois, as a "County Public Health Fund Tax": for the year 2025 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the County Public Health Fund 2026 Appropriations; and

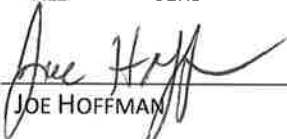
**BE IT FURTHER ORDAINED**, that the Clerk of the County Board of the County Of Winnebago, Illinois shall deliver a certified copy of this ordinance to the County Clerk.

(AGREE)

  
JOHN BUTITTA, CHAIR


  
PAUL ARENA

  
VALERIE HANSERD

  
JOE HOFFMAN

KEITH McDONALD

  
JOHN F. SWEENEY

  
CHRISTINA VALDEZ

Respectfully Submitted,  
**FINANCE COMMITTEE**  
(DISAGREE)

JOHN BUTITTA, CHAIR

PAUL ARENA

VALERIE HANSERD

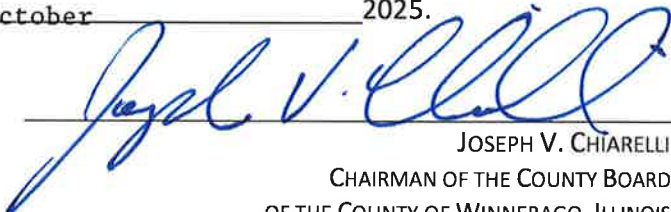
JOE HOFFMAN

KEITH McDONALD

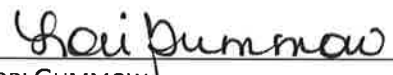
JOHN F. SWEENEY

CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 23rd day of October, 2025.

  
JOSEPH V. 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



## Ordinance Executive Summary

**Prepared By:** Steve Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the Tort Judgment and Liability Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

### Budget Information:

<b>Was item budgeted?</b>	Yes	<b>Appropriation Amount:</b>	\$5,153,000
<b>If not, explain funding source:</b> N/A			
<b>ORG/OBJ/Project Code:</b>	N/A	<b>Budget Impact:</b>	N/A

**Background Information:** That there be and is hereby levied the sum of Five Million, One Hundred Fifty-Three Thousand Dollars (\$5,153,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "Tort Judgment and Liability Insurance Tax"; and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Tort Judgment and Liability Insurance Fund 2026 Appropriations.

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

TAX LEVY  
TORT JUDGMENT AND LIABILITY FUND


**WHEREAS,** The Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2025 through September 30, 2026; and,

**WHEREAS,** said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in the "Local Governmental and Governmental Employees Tort Immunity Act," as amended.

**NOW, THEREFORE, BE IT ORDAINED,** that there be and is hereby levied the sum of Five Million, One Hundred Fifty-Three Thousand Dollars (\$5,153,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "Tort Judgment and Liability Insurance Tax": and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Tort Judgment and Liability Insurance Fund 2026 Appropriations; and

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

(AGREE)


  
JOHN BUTITTA, CHAIR

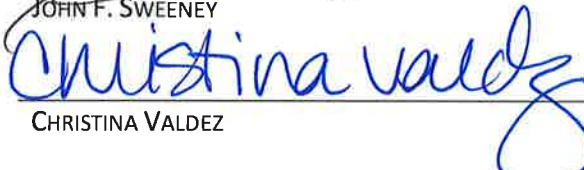
  
PAUL ARENA

  
VALERIE HANSERD

  
JOE HOFFMAN

KEITH McDONALD

  
JOHN F. SWEENEY

  
CHRISTINA VALDEZ

Respectfully Submitted,  
**FINANCE COMMITTEE**  
(DISAGREE)

JOHN BUTITTA, CHAIR

PAUL ARENA

VALERIE HANSERD

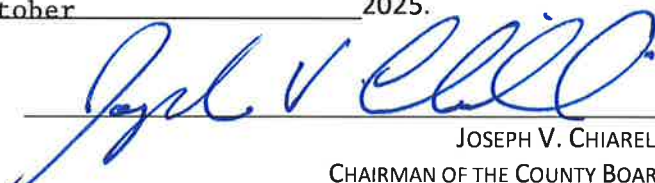
JOE HOFFMAN

KEITH McDONALD

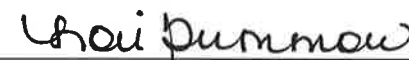
JOHN F. SWEENEY

CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 23rd day of October 2025.

  
JOSEPH V. 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



## Ordinance Executive Summary

**Prepared By:** Steve Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the Social Security Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

**Budget Information:**

<b>Was item budgeted?</b> Yes	<b>Appropriation Amount:</b> \$5,595,000
<b>If not, explain funding source:</b> N/A	
<b>ORG/OBJ/Project Code:</b> N/A	<b>Budget Impact:</b> N/A

**Background Information:** That there be and is hereby levied the sum of Five Million, Five Hundred Ninety-Five Thousand Dollars (\$5,595,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "Social Security and Medicare Fund Tax": and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Social Security and Medicare Fund 2026 Appropriations.

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

**TAX LEVY  
SOCIAL SECURITY FUND**

**WHEREAS**, The Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2025 through September 30, 2026; and,

**WHEREAS**, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in the "Illinois Revised Statutes chapter 108-1/2, paragraph 7-172.2."

**NOW, THEREFORE, BE IT ORDAINED**, that there be and is hereby levied the sum of Five Million, Five Hundred Ninety-Five Thousand Dollars (\$5,595,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "Social Security and Medicare Fund Tax": and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Social Security and Medicare Fund 2026 Appropriations; and


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

(AGREE)


  
\_\_\_\_\_  
JOHN BUTITTA, CHAIR

  
\_\_\_\_\_  
PAUL ARENA

  
\_\_\_\_\_  
VALERIE HANSERD

  
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JOE HOFFMAN

\_\_\_\_\_  
KEITH McDONALD

  
\_\_\_\_\_  
JOHN F. SWEENEY

  
\_\_\_\_\_  
CHRISTINA VALDEZ

Respectfully Submitted,  
**FINANCE COMMITTEE**  
**(DISAGREE)**

\_\_\_\_\_  
JOHN BUTITTA, CHAIR

\_\_\_\_\_  
PAUL ARENA

\_\_\_\_\_  
VALERIE HANSERD

\_\_\_\_\_  
JOE HOFFMAN

\_\_\_\_\_  
KEITH McDONALD

\_\_\_\_\_  
JOHN F. SWEENEY

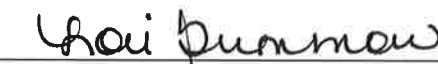
\_\_\_\_\_  
CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 23rd day of October 2025.

  
\_\_\_\_\_  
JOSEPH V. 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



## Ordinance Executive Summary

**Prepared By:** Steven Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the Veterans Assistance Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

**Budget Information:**

<b>Was item budgeted?</b> Yes	<b>Appropriation Amount:</b> \$1,357,000
<b>If not, explain funding source:</b> N/A	
<b>ORG/OBJ/Project Code:</b> N/A	<b>Budget Impact:</b> N/A

**Background Information:** That there be and is hereby levied the sum of One Million, Three Hundred Fifty-Seven Thousand Dollars (\$1,357,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "Veterans Assistance Tax": and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Veterans Assistance Fund 2026 Appropriations.

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

TAX LEVY  
VETERANS ASSISTANCE FUND


**WHEREAS**, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2025 through September 30, 2026; and,

**WHEREAS**, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in the "An Act to Revise the Law in Relation to Counties", as amended.

**NOW, THEREFORE, BE IT ORDAINED**, that there be and is hereby levied the sum of One Million, Three Hundred Fifty-Seven Thousand Dollars (\$1,357,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025, as a "Veterans Assistance Tax": and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Veterans Assistance Fund 2026 Appropriations; and

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

(AGREE)

  
\_\_\_\_\_  
JOHN BUTITTA, CHAIR

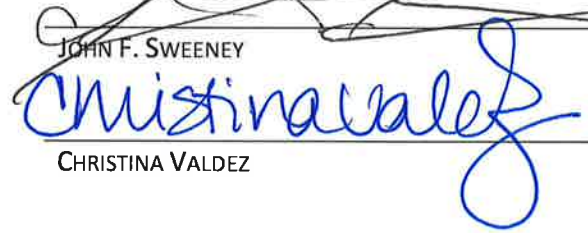
  
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PAUL ARENA

  
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VALERIE HANSERD

  
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JOE HOFFMAN

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KEITH McDONALD

  
\_\_\_\_\_  
JOHN F. SWEENEY

  
\_\_\_\_\_  
CHRISTINA VALDEZ

Respectfully Submitted,  
**FINANCE COMMITTEE**  
**(DISAGREE)**

\_\_\_\_\_  
JOHN BUTITTA, CHAIR

\_\_\_\_\_  
PAUL ARENA

\_\_\_\_\_  
VALERIE HANSERD

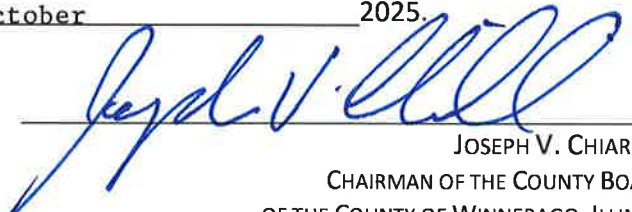
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JOE HOFFMAN

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KEITH McDONALD

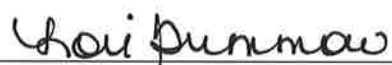
\_\_\_\_\_  
JOHN F. SWEENEY

\_\_\_\_\_  
CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 23rd day of October, 2025.

  
\_\_\_\_\_  
JOSEPH V. 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



## Ordinance Executive Summary

**Prepared By:** Steve Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the Detention Home Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

**Budget Information:**

<b>Was item budgeted?</b> Yes	<b>Appropriation Amount:</b> \$1,840,000
<b>If not, explain funding source:</b> N/A	
<b>ORG/OBJ/Project Code:</b> N/A	<b>Budget Impact:</b> N/A

**Background Information:** That that there be and is hereby levied the sum of One Million, Eight Hundred Forty Thousand Dollars (\$1,840,000) on all the taxable property in the County of Winnebago, State of Illinois, for the year 2025 for the purpose of purchasing, erecting, leasing, or otherwise providing, establishing, supporting, and maintaining such detention home, and said tax was authorized by the legal voters of the County of Winnebago on November 2, 1954. the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Detention Home Fund 2026 Appropriations.

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

**TAX LEVY  
DETENTION HOME FUND**

**WHEREAS**, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2025 through September 30, 2026; and,

**WHEREAS**, said expenditure budget is for the purposes set forth in "An Act to Authorities to Provide for the Temporary Care and Custody of Dependent, Delinquent, or Truant Children, and to Levy and Collect a Tax for the Purpose."

**NOW, THEREFORE, BE IT ORDAINED**, that there be and is hereby levied the sum of One Million, Eight Hundred and Forty Thousand Dollars (\$1,840,000) on all the taxable property in the County of Winnebago, State of Illinois, for the year 2025 for the purpose of purchasing, erecting, leasing, or otherwise providing, establishing, supporting, and maintaining such detention home, and said tax was authorized by the legal voters of the County of Winnebago on November 2, 1954. the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Detention Home Fund 2026 Appropriations; and


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

(AGREE)


  
\_\_\_\_\_  
JOHN BUTITTA, CHAIR

  
\_\_\_\_\_  
PAUL ARENA

  
\_\_\_\_\_  
VALERIE HANSERD

  
\_\_\_\_\_  
JOE HOFFMAN

\_\_\_\_\_  
KEITH McDONALD

  
\_\_\_\_\_  
JOHN F. SWEENEY

  
\_\_\_\_\_  
CHRISTINA VALDEZ

Respectfully Submitted,  
**FINANCE COMMITTEE**  
**(DISAGREE)**

\_\_\_\_\_  
JOHN BUTITTA, CHAIR

\_\_\_\_\_  
PAUL ARENA

\_\_\_\_\_  
VALERIE HANSERD

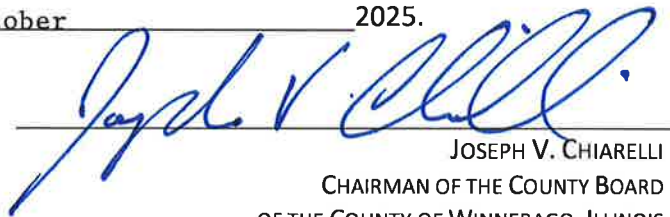
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JOE HOFFMAN

\_\_\_\_\_  
KEITH McDONALD

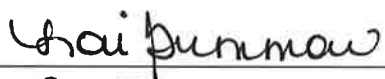
\_\_\_\_\_  
JOHN F. SWEENEY

\_\_\_\_\_  
CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of  
Winnebago, Illinois this 23rd day of October 2025.

  
\_\_\_\_\_  
JOSEPH V. 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



## Ordinance Executive Summary

**Prepared By:** Steve Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the Historical Museum Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

**Budget Information:**

<b>Was item budgeted?</b> Yes	<b>Appropriation Amount:</b> \$150,000
<b>If not, explain funding source:</b> N/A	
<b>ORG/OBJ/Project Code:</b> N/A	<b>Budget Impact:</b> N/A

**Background Information:** That there be and is hereby levied the sum of One Hundred Fifty Thousand Dollars (\$150,000) on all the taxable property in the County of Winnebago, State of Illinois, as a "Historical Museum Tax": for the year 2025 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Historical Museum Fund 2026 Appropriations.

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

**TAX LEVY  
HISTORICAL MUSEUM FUND**

**WHEREAS**, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2025 through September 30, 2026; and,

**WHEREAS**, said expenditure budget is for the purposes of paying the expenses of General County Government as set forth in "An Act to Levy Taxes for the Maintenance of Historical Museums," as amended.

**NOW, THEREFORE, BE IT ORDAINED**, that there be and is hereby levied the sum of One Hundred Fifty Thousand Dollars (\$150,000) on all the taxable property in the County of Winnebago, State of Illinois, as a "Historical Museum Tax": for the year 2025 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Historical Museum Fund 2026 Appropriations; and

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

(AGREE)

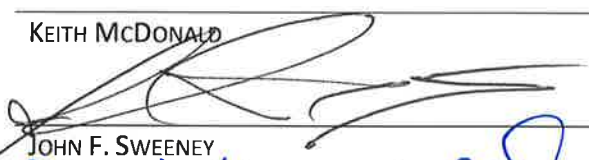
  
JOHN BUTITTA, CHAIR

  
PAUL ARENA

  
VALERIE HANSERD

  
JOE HOFFMAN

KEITH McDONALD

  
JOHN F. SWEENEY

  
CHRISTINA VALDEZ

Respectfully Submitted,  
**FINANCE COMMITTEE**  
(DISAGREE)

JOHN BUTITTA, CHAIR

PAUL ARENA

VALERIE HANSERD

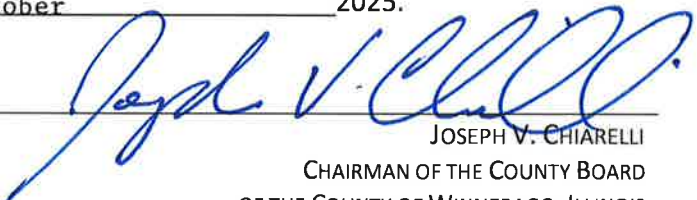
JOE HOFFMAN

KEITH McDONALD

JOHN F. SWEENEY

CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 23rd day of October 2025.

  
JOSEPH V. 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



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## Ordinance Executive Summary

**Prepared By:** Steve Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the Nursing Home Operations Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

**Budget Information:**

<b>Was item budgeted?</b>	Yes	<b>Appropriation Amount:</b>	\$2,900,000
<b>If not, explain funding source:</b> N/A			
<b>ORG/OBJ/Project Code:</b>	N/A	<b>Budget Impact:</b>	N/A

**Background Information:** That there be and is hereby levied the sum of Two Million, Nine Hundred Thousand Dollars (\$2,900,000) on all the taxable property in the County of Winnebago, State of Illinois, as a County Tax for the purpose of maintaining a County Nursing Home for the year 2025 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposed as set forth in the County Nursing Home Operations Fund 2026 Appropriations.

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

**TAX LEVY  
COUNTY NURSING HOME OPERATIONS FUND**

**WHEREAS**, the County Board of the County of Winnebago did adopt a resolution for a referendum to establish a levy for the purpose of maintaining the County Nursing Home; and,

**WHEREAS**, a majority of the voters of Winnebago County, Illinois voting in the election of June 28, 2022 voted in favor of authorizing the County to increase the amount levied by the County from 0.0445% to 0.1% for the purpose of maintaining the County Nursing Home; and,

**WHEREAS**, the Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2025 through September 30, 2026; and,

**WHEREAS**, said expenditure budget is for the purposes set forth in "An Act to Revise the Law in Relation to Counties," as amended.

**NOW, THEREFORE, BE IT ORDAINED**, that there be and is hereby levied the sum of Two Million, Nine Hundred Thousand Dollars (\$2,900,000) on all the taxable property in the County of Winnebago, State of Illinois, as a County Tax for the purpose of maintaining a County Nursing Home for the year 2025 and that the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposed as set forth in the County Nursing Home Operations Fund 2026 Appropriations, and

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

Respectfully submitted,  
**Finance Committee**

**AGREE**


**DISAGREE**

  
\_\_\_\_\_  
JOHN BUTITTA, CHAIR

\_\_\_\_\_  
JOHN BUTITTA, CHAIR

  
\_\_\_\_\_  
PAUL ARENA

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PAUL ARENA

  
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VALERIE HANSERD

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VALERIE HANSERD

  
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JOE HOFFMAN

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JOE HOFFMAN

  
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KEITH McDONALD

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KEITH McDONALD

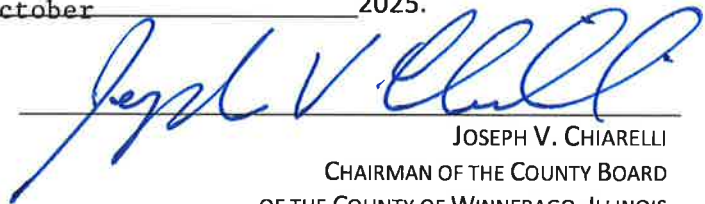
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JOHN F. SWEENEY

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JOHN F. SWEENEY

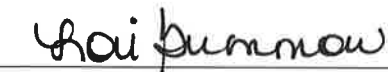
  
\_\_\_\_\_  
CHRISTINA VALDEZ

\_\_\_\_\_  
CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of  
Winnebago, Illinois this 23<sup>rd</sup> day of October, 2025.

  
\_\_\_\_\_  
JOSEPH V. 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



## Ordinance Executive Summary

**Prepared By:** Steve Schultz

**Committee:** Finance Committee

**Committee Date:** October 23<sup>rd</sup>, 2025

**Resolution Title:** Ordinance to Authorize a Levy of Property Taxes in Fiscal Year 2026 for the Children's Advocacy Fund

**County Code:** Not Applicable

**Board Meeting Date:** October 23<sup>rd</sup>, 2025

**Budget Information:**

<b>Was item budgeted?</b> Yes	<b>Appropriation Amount:</b> \$155,000
<b>If not, explain funding source:</b> N/A	
<b>ORG/OBJ/Project Code:</b> N/A	<b>Budget Impact:</b> N/A

**Background Information:** That there be and is hereby levied the sum of One Hundred, Fifty-Five Thousand Dollars (\$155,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025 for the purpose of establishing and maintaining a Children's Advocacy Center, and said tax was authorized by the voters of the County of Winnebago on April 20, 1993. the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Children's Advocacy Project Fund 2026 Appropriations.

**Recommendation:** Staff concurs

**Contract/Agreement:** N/A

**Legal Review:** N/A

**Follow-Up:** N/A

TAX LEVY  
CHILDREN'S ADVOCACY FUND

**WHEREAS**, The Finance Committee of the County Board of Winnebago County, State of Illinois, has reviewed the estimated revenue and expenditure budget for the fiscal year October 1, 2025 through September 30, 2026; and,

**WHEREAS**, said expenditure budget is for the purposes set forth in the "Children's Advocacy Center Act."

**NOW, THEREFORE, BE IT ORDAINED**, that there be and is hereby levied the sum of One Hundred, Fifty-Five Thousand Dollars (\$155,000) on all the taxable property in the County of Winnebago, State of Illinois, for the said year 2025 for the purpose of establishing and maintaining a Children's Advocacy Center, and said tax was authorized by the voters of the County of Winnebago on April 20, 1993. the County Clerk of said County be and is hereby authorized and directed to extend a rate of taxation that will produce said amount for the objects and purposes as set forth in the Children's Advocacy Project Fund 2026 Appropriations; and


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

(AGREE)

  
JOHN BUTITTA, CHAIR

  
PAUL ARENA

  
VALERIE HANSERD

  
JOE HOFFMAN

  
KEITH McDONALD

JOHN F. SWEENEY

  
CHRISTINA VALDEZ

Respectfully Submitted,  
**FINANCE COMMITTEE**  
(DISAGREE)

JOHN BUTITTA, CHAIR

PAUL ARENA

VALERIE HANSERD

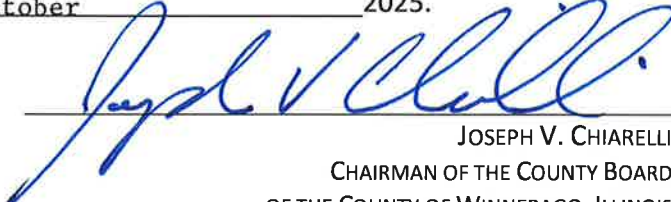
JOE HOFFMAN

KEITH McDONALD

JOHN F. SWEENEY

CHRISTINA VALDEZ

The above and foregoing Ordinance was adopted by the County Board of the County of Winnebago, Illinois this 23rd day of October 2025.

  
JOSEPH V. 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

**Winnebago County**  
**Analysis of Property Tax Levies and Estimated Tax Rates**  
**Fiscal Year Ending September 30, 2026**

			Fiscal Year 2025		Estimate of Fiscal Year 2026		
Fund	Name	Max Rate	Extensions	Actual Rate	Levy	Rate	Extension
0001	Corporate	No Limit	14,881,071	0.2426	14,985,837	0.2204	14,985,837
0193	I.M.R.F.	No Limit	2,004,990	0.0326	2,500,000	0.0368	2,500,000
0161	County Highway	0.20000	3,065,734	0.0499	3,061,000	0.0450	3,061,000
0162	Bridge Const W/County	0.25000	637,672	0.0103	634,000	0.0093	634,000
0163	Federal Aid Matching	0.05000	2,078,567	0.0339	2,077,000	0.0306	2,077,000
0301	County Health Department	0.10000	2,317,695	0.0377	2,312,000	0.0340	2,312,000
0194	Tort Judgements, Liability	No Limit	4,856,122	0.0791	5,153,000	0.0758	5,153,000
0192	Social Security	No Limit	5,205,616	0.0848	5,595,000	0.0823	5,595,000
0181	Veterans Assistance	0.04000	1,122,058	0.0183	1,357,000	0.0200	1,357,000
0131	Detention Home County	0.10000	1,643,233	0.0267	1,840,000	0.0271	1,840,000
0155	Historical Museum	0.00400	153,287	0.0024	150,000	0.0022	150,000
0401	Nursing Home	0.10000	2,900,184	0.0473	2,900,000	0.0427	2,900,000
0158	Childrens Advocacy Center	0.00400	159,418	0.0025	155,000	0.0023	155,000
0200	Revenue Recapture Adjustmer	No Limit	239,127	-	-	-	-
			\$ 41,264,774	0.6680	\$ 42,719,837	0.6284	\$ 42,719,837

Fiscal Year 2025 (2024 Taxes) Equalized Assessed Valuation (after TIF) \$ 6,131,467,218

Estimated:

Fiscal Year 2026 (2025 Taxes) Equalized Assessed Valuation (after TIF) \$ 6,798,570,851

Estimated Increase in EAV 10.88%

**Notes:**

- 1) Under The Property Tax Extension Limitation Law (PTELL) The County Rate Cannot Exceed The Limiting Rate. The Estimated Limiting Rate For The County For 2026 Fiscal Year is \$ 0.6284 Per One Hundred Dollars.
- 2) Public Act 094-0976 allows a tax levied to be extended at a rate exceeding the rate established for that tax by referendum provided that the rate does not exceed the statutory maximum and the overall county rate does not exceed the limiting rate for that year.
- 3) The levy and extension amounts in this report are currently equal but may change when taxes are extended based on adjustments for TIF districts and enterprise zones.

**WINNEBAGO COUNTY**  
**GENERAL FUND**  
**2026 EXPENDITURE BUDGET SUMMARY**

<b>GENERAL GOVERNMENT</b>	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
<b>11000</b> County Auditor	\$ 231,882	\$ 5,055				\$ 236,937	\$ 231,004
<b>11500</b> City Election	165,000					165,000	165,600
<b>12000</b> Building Maintenance	1,685,953	4,813,651				6,499,604	5,900,966
<b>12501</b> County Board/Chairman	217,187	257,431				474,618	593,524
<b>12502</b> County Board/Administrator	565,220	33,900				599,120	603,889
<b>12503</b> County Board/Board	208,380	15,250				223,630	220,443
<b>13000</b> County Clerk	786,629	962,350				1,748,979	2,130,663
<b>13001</b> County Clerk Election Facility		192,700				192,700	-
<b>13500</b> Administrative	9,516,222	1,468,516		290,429		11,275,167	12,278,223
<b>14000</b> Human Resources	336,192	86,862				423,054	454,901
<b>14500</b> Purchasing Department	338,322	25,230				363,552	343,795
<b>15000</b> Regional Planning & Economic Development	1,002,048	142,600				1,144,648	1,028,020
<b>15500</b> Recorder of Deeds	274,217	15,385				289,602	368,913
<b>15501</b> Recorder Revenue Stamps		1,183,393				1,183,393	-
<b>16000</b> Regional Office of Education	205,184	323,850				529,034	510,255
<b>16500</b> Supervisor of Assessments	771,825	88,960				860,785	835,515
<b>16600</b> Board of Review	100,474	4,000				104,474	103,111
<b>17000</b> County Treasurer	360,137	157,350				517,487	538,349
<b>18000</b> Finance Department	583,299	194,620				777,919	1,005,662
<b>19500</b> Information Technology	1,177,334	159,382				1,336,716	1,727,497
<b>19501</b> County-Wide IT Infrastructure	-	2,461,891				2,461,891	-
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 18,525,505</b>	<b>\$ 12,592,376</b>	<b>\$ -</b>	<b>\$ 290,429</b>	<b>\$ -</b>	<b>\$ 31,408,310</b>	<b>\$ 29,040,330</b>
<b>PUBLIC SAFETY</b>							
<b>21500</b> Probation	\$ 4,184,538	\$ 150,800				\$ 4,335,338	\$ 4,568,496
<b>22000</b> ESDA	96,559	57,550				154,109	101,228
<b>22500</b> Dependent Children		195,000				195,000	195,000
<b>24000</b> County Sheriff	17,764,934	3,058,424	325,000			21,148,358	20,984,380
<b>26500</b> 911 Center	2,367,051	61,670				2,428,721	2,352,653
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 24,413,082</b>	<b>\$ 3,523,444</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,261,526</b>	<b>\$ 28,201,756</b>
<b>JUDICIAL</b>							
<b>31000</b> States Attorney	\$ 4,041,031	\$ 539,800				\$ 4,580,831	\$ 4,411,440
<b>31500</b> Circuit Clerk	4,055,636	35,000				4,090,636	3,945,832
<b>32000</b> Circuit Court	1,509,850	2,000,100				3,509,950	3,783,600
<b>32500</b> Coroner	936,124	609,101				1,545,225	1,712,287
<b>33500</b> Jury Commission	146,069	334,900				480,969	511,316
<b>34000</b> Public Defender	2,462,641	183,130				2,645,771	2,015,953
<b>TOTAL JUDICIAL</b>	<b>\$ 13,151,351</b>	<b>\$ 3,702,031</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,853,382</b>	<b>\$ 16,380,428</b>
<b>TOTAL GENERAL FUND BUDGET</b>	<b>\$ 56,089,938</b>	<b>\$ 19,817,851</b>	<b>\$ 325,000</b>	<b>\$ 290,429</b>	<b>\$ -</b>	<b>\$ 76,523,218</b>	<b>\$ 73,622,513</b>

# WINNEBAGO COUNTY

## PUBLIC SAFETY SALES TAX & MAJOR FUNDS

### 2026 EXPENDITURE BUDGET SUMMARY

		Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
<b>1% PUBLIC SAFETY SALES TAX FUND</b>								
40100 Public Safety Sales Tax		\$ 4,761,917	\$ 132,226				\$ 4,894,143	\$ 4,548,672
<b>TOTAL PSST FUND - GENERAL GOVERNMENT</b>		<b>\$ 4,761,917</b>	<b>\$ 132,226</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,894,143</b>	<b>\$ 4,548,672</b>
<b>1% PUBLIC SAFETY SALES TAX FUND - PUBLIC SAFETY</b>								
40110 PSST Funded-Probation		993,871	78,000				1,071,871	1,037,189
40115 PSST Funded-County Jail		15,909,273	5,954,134				21,863,407	20,752,195
40122 PSST Funded-Alternative Programs			371,120				371,120	371,120
40128 Chairman's Office of Criminal Justice Initiatives		91,591	29,904				121,495	133,609
<b>TOTAL PSST FUND - PUBLIC SAFETY</b>		<b>\$ 16,994,735</b>	<b>\$ 6,433,158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,427,893</b>	<b>\$ 22,294,112</b>
<b>1% PUBLIC SAFETY SLES TAX FUND - JUDICIAL</b>								
40101 PSST Funded-State's Attorney		2,859,682	128,490				2,988,172	2,862,445
40102 PSST Funded-Public Defender		1,743,680	35,200				1,778,880	2,066,406
40104 PSST Funded-Circuit Clerk		489,608					489,608	524,715
40109 PSST Funded-Circuit Court		1,046,500	172,500				1,219,000	1,249,456
40120 PSST Funded-Drug Court		154,418	131,845				286,263	280,665
<b>TOTAL PSST FUND - JUDICIAL</b>		<b>\$ 6,293,888</b>	<b>\$ 468,035</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,761,924</b>	<b>\$ 6,983,687</b>
<b>TOTAL PSST FUND</b>		<b>\$ 28,050,540</b>	<b>\$ 7,033,419</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,083,959</b>	<b>\$ 33,826,471</b>
<b>48500 &amp; 48510 HEALTH INSURANCE FUND</b>		Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
General Government			\$ 28,732,665				\$ 28,732,665	\$ 26,324,737
<b>TOTAL HEALTH INSURANCE FUND</b>		<b>\$ -</b>	<b>\$ 28,732,665</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,732,665</b>	<b>\$ 26,324,737</b>
<b>49200 EMPLOYERS SOCIAL SECURITY FUND</b>								
General Government			\$ 6,909,379				\$ 6,909,379	\$ 6,716,579
<b>TOTAL SOCIAL SECURITY FUND</b>		<b>\$ -</b>	<b>\$ 6,909,379</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,909,379</b>	<b>\$ 6,716,579</b>
<b>49300 ILLINOIS MUNICIPAL RETIREMENT FUND</b>								
General Government			\$ 4,480,000				\$ 4,480,000	\$ 3,977,285
<b>TOTAL IMRF</b>		<b>\$ -</b>	<b>\$ 4,480,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,480,000</b>	<b>\$ 3,977,285</b>
<b>49400 TORT JUDGMENT FUND</b>								
General Government			\$ 4,858,500				\$ 4,858,500	\$ 4,068,000
<b>TOTAL TORT JUDGMENT FUND</b>		<b>\$ -</b>	<b>\$ 4,858,500</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 4,858,500</b>	<b>\$ 4,068,000</b>

# WINNEBAGO COUNTY

## SPECIAL REVENUE FUNDS

### 2026 EXPENDITURE BUDGET SUMMARY

GENERAL GOVERNMENT	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
40400 Treasurer's Delinquent Tax Fee	\$ 37,589				\$ 10,000	\$ 47,589	\$ 46,306
40500 Vital Records Fee		82,500				82,500	90,696
40600 Recorders Document Fee	74,046	334,750	210,000			618,796	523,750
41200 Rental Housing Fee Fund		495,000				495,000	495,000
41700 Host Fee Fund		695,000		1,525,312		2,220,312	3,200,312
42100 Hotel/Motel Fee Fund		1,157,000				1,157,000	975,000
44100 WinGIS Fund (County Share)		126,910				126,910	112,000
45500 Memorial Hall/Historical Museum	97,750	96,770			11,285	205,805	201,423
48100 Veteran's Assistance		1,426,783				1,426,783	1,119,000
52500 Baxter Road Special Tax Allocation Fund		1,118,030				1,118,030	704,500
79000 Water Baxter Road Fund	17,200	159,000	150,000		2,800	329,000	230,000
61000 City Election Fund		1,450,275				1,450,275	1,240,500
44900 County Automation Fund		60,000				60,000	486,455
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 226,584</b>	<b>\$ 7,202,018</b>	<b>\$ 360,000</b>	<b>\$ 1,525,312</b>	<b>\$ 24,085</b>	<b>\$ 9,338,000</b>	<b>\$ 9,424,941</b>
PUBLIC SAFETY							
40800 Court Security Fee						-	-
40900 Victim Impact Panel Fee		\$ 8,000				\$ 8,000	\$ 8,000
41300 Drug Enforcement - Sheriff (Federal Seizure)		45,000				45,000	82,000
41310 Homeland Security Seizure - Sheriff		10,000				10,000	-
41350 State Seizure Fund		169,000	50,000			219,000	236,500
41400 911 Operations		3,021,650	450,000	759,296		4,230,946	3,941,521
41500 Probation Service Fee		284,500				284,500	272,750
42000 Deferred Prosecution Program						-	227,910
43100 Detention Home	3,274,379	1,489,070	1,767,668	20,978	579,187	7,131,282	6,922,023
44800 Sheriff E-Citation Fund		5,000				5,000	5,000
45100 Commissary Account		1,945,000				1,945,000	2,353,000
45200 Sheriff Fitness Room		4,000				4,000	4,000
77000 Animal Services	1,960,300	814,890	200,000	9,281	240,000	3,224,471	2,957,142
77100 Animal Services Spay/Neuter		120,000				120,000	85,000
83000 Animal Services Donation Fund		-				-	-
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 5,234,679</b>	<b>\$ 7,916,110</b>	<b>\$ 2,467,668</b>	<b>\$ 789,555</b>	<b>\$ 819,187</b>	<b>\$ 17,227,199</b>	<b>\$ 17,094,847</b>

# WINNEBAGO COUNTY

## SPECIAL REVENUE FUNDS

### 2026 EXPENDITURE BUDGET SUMMARY

		Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
<b>HIGHWAY AND STREETS</b>								
<b>46100</b> County Highway	\$	2,171,242	\$ 1,958,740	\$ 8,730,000	\$ 135,000	\$ 544,563	\$ 13,539,545	\$ 9,785,619
<b>46200</b> County Bridge		55,542	120,000	1,470,000		13,963	1,659,505	1,475,495
<b>46300</b> Federal Aid Matching		35,000		4,960,000			4,995,000	3,411,500
<b>46400</b> Motor Fuel Tax		1,481,108	4,004,000	5,630,000		372,351	11,487,459	12,815,244
<b>46900</b> Rebuild Illinois							-	1,486,000
<b>TOTAL HIGHWAY AND STREETS</b>	<b>\$</b>	<b>3,742,892</b>	<b>\$ 6,082,740</b>	<b>\$ 20,790,000</b>	<b>\$ 135,000</b>	<b>\$ 930,877</b>	<b>\$ 31,681,509</b>	<b>\$ 28,973,858</b>
<b>PUBLIC HEALTH/WELFARE FUND</b>								
<b>60100</b> HEALTH DEPARTMENT	\$	8,742,643	\$ 2,989,680			\$ 1,325,000	\$ 13,057,323	\$ 13,194,061
<b>49600</b> MENTAL HEALTH TAX			31,176,250				31,176,250	30,271,750
<b>TOTAL PUBLIC HEALTH/WELFARE FUND</b>	<b>\$</b>	<b>8,742,643</b>	<b>\$ 34,165,930</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,325,000</b>	<b>\$ 44,233,573</b>	<b>\$ 43,465,811</b>

# WINNEBAGO COUNTY

## SPECIAL REVENUE FUNDS

### 2026 EXPENDITURE BUDGET SUMMARY

<b>JUDICIAL</b>	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
<b>31100</b> State's Attorney Automation Fund		\$ 16,000				\$ 16,000	\$ 15,000
<b>40200</b> Marriage Fund		12,000				12,000	9,000
<b>40300</b> Document Storage Fee	75,023	396,700	20,000			491,723	496,800
<b>40700</b> Court Automation Fee		130,000				130,000	350,000
<b>41000</b> Child Support & Collection Fee						-	-
<b>41100</b> Children's Waiting Room		120,100				120,100	108,800
<b>41800</b> Neutral Site Custody Exchange		226,500				226,500	200,000
<b>41900</b> Coroner's Fee		130,000	75,000			205,000	594,272
<b>42210</b> Federal Forfeiture States Attorney		7,500				7,500	9,100
<b>42310</b> State Drug Forfeiture States Attorney		85,000				85,000	157,129
<b>42600</b> Law Library	100,023	85,000			22,000	207,023	195,067
<b>44500</b> Mortgage Foreclosure Mediation Fund	62,503	9,600			10,330	82,433	76,691
<b>44600</b> Check Offender Program State's Attorney		1,422				1,422	3,347
<b>45300</b> Specialty Courts	22,000	5,000				27,000	27,000
<b>45600</b> Circuit Clerk E Citation Fund		125,000				125,000	160,000
<b>45700</b> Circuit Clerk Op and Admin Fund		115,000	40,000			155,000	135,000
<b>45800</b> Children's Advocacy Project	587,834	57,150			162,000	806,984	788,175
<b>TOTAL JUDICIAL</b>	<b>\$847,383</b>	<b>\$1,521,972</b>	<b>\$135,000</b>	<b>\$0</b>	<b>\$194,330</b>	<b>\$ 2,698,685</b>	<b>\$ 3,325,381</b>
<b>TOTAL SPECIAL REV FUNDS BEFORE GRANTS</b>	<b>\$ 18,794,181</b>	<b>\$ 56,888,771</b>	<b>\$ 23,752,668</b>	<b>\$ 2,449,867</b>	<b>\$ 3,293,479</b>	<b>\$ 105,178,965</b>	<b>\$ 102,284,838</b>
<b>GRANT FUNDS</b>	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
<b>60200</b> Sheriff's Department Grants	459,136	1,953,776		100,000	89,639	2,602,551	2,634,120
<b>60300</b> State's Attorney's Grants	\$ 354,404	\$ 1,919			\$ 78,291	\$ 434,614	\$ 654,101
<b>60400</b> Probation Grant Fund	7,362	1,172,846			12,672	1,192,880	1,180,030
<b>60600</b> Public Defender Grants						-	-
<b>60700</b> Community Development Grants		23,000				23,000	25,000
<b>60900</b> Court Administration Grants	399,209	1,635,995			77,207	2,112,410	2,264,635
<b>61300</b> America Rescue Plan (ARP)	26,879		7,795,444		2,263	7,824,585	24,926,037
<b>61400</b> Chairman's Office of Criminal Justice Initiatives	158,884	502,332			54,131	715,348	1,469,994
<b>61500</b> Opioid Settlement Fund	173,938	61,470			45,322	280,730	280,798
<b>61600</b> Rural Transit District		308,988				308,988	-
<b>TOTAL GRANTS</b>	<b>\$ 1,579,811</b>	<b>\$ 5,660,326</b>	<b>\$ 7,795,444</b>	<b>\$ 100,000</b>	<b>\$ 359,524</b>	<b>\$ 15,495,106</b>	<b>\$ 33,434,716</b>
<b>TOTAL SPECIAL REV. FUNDS &amp; SPECIAL REV. GRANT FUNDS</b>	<b>\$ 20,373,992</b>	<b>\$ 62,549,097</b>	<b>\$ 31,548,112</b>	<b>\$ 2,549,867</b>	<b>\$ 3,653,003</b>	<b>\$ 120,674,071</b>	<b>\$ 135,719,553</b>

# WINNEBAGO COUNTY

## DEBT SERVICE FUNDS

### 2026 EXPENDITURE BUDGET SUMMARY

DEBT SERVICE FUNDS	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
<b>51700</b> 2013E Debt Certificates Fund - P&I				\$ 354,559		\$ 354,559	\$ 349,553
<b>54400</b> 2015A Debt Certificates - P&I						-	387,600
<b>57500</b> 2012C Refunding Bond P&I						-	269,928
<b>50900</b> 2013C Debt Certificates P&I				708,703		708,703	706,327
<b>55000</b> 2016E Refunding Bond P&I				2,216,519		2,216,519	657,275
<b>51200</b> 2017C Refunding Bond P&I				961,200		961,200	958,450
<b>51400</b> 2020A GO Bonds				395,075		395,075	394,700
<b>51300</b> 2021A Go Refunding Bonds				393,650		393,650	393,025
<b>57900</b> 2021B GO Refunding Bonds				155,500		155,500	156,125
<b>58800</b> 2022 Series Go Refunding Bonds				3,325,250		3,325,250	3,325,075
<b>59900</b> Pension Obligation Bonds				2,289,596		2,289,596	2,196,747
<b>TOTAL DEBT SERVICE FUNDS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$10,800,051</u>	<u>\$ -</u>	<u>\$ 10,800,051</u>	<u>\$ 9,794,805</u>

# WINNEBAGO COUNTY

## ENTERPRISE FUNDS

### 2026 EXPENDITURE BUDGET SUMMARY

	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
<b>HEALTH &amp; WELFARE: RIVER BLUFF NURSING HOME</b>							
<b>70500</b> River Bluff Nursing Home	\$ 12,612,980	\$ 5,901,118			\$ 2,184,786	\$ 20,698,884	\$ 20,043,276
<b>74500</b> Plant Operation & Maint.		1,001,608				1,001,608	1,001,933
<b>TOTAL RIVER BLUFF</b>	<b>\$ 12,612,980</b>	<b>\$ 6,902,726</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,184,786</b>	<b>\$ 21,700,493</b>	<b>\$ 21,045,209</b>
<b>HEALTH &amp; WELFARE: 555 N COURT STREET</b>							
<b>78000</b> 555 North Court Street Operations		\$ 445,180				\$ 445,180	\$ 436,838
<b>TOTAL COURT STREET</b>	<b>\$ -</b>	<b>\$ 445,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 445,180</b>	<b>\$ 436,838</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 12,612,980</b>	<b>\$ 7,347,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,184,786</b>	<b>\$ 22,145,673</b>	<b>\$ 21,482,047</b>

## INTERNAL SERVICES FUND

### 2026 EXPENDITURE BUDGET SUMMARY

	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2025 BUDGET	2024 REVISED BUDGET
<b>GENERAL GOVERNMENT</b>							
<b>81100</b> Central Services		\$ 276,250				\$ 276,250	\$ 296,090
<b>81300</b> Car Pool		44,620			17,000	61,620	64,500
<b>82100</b> Copiers		260,000			14,500	274,500	274,500
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ -</b>	<b>\$ 580,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,500</b>	<b>\$ 612,370</b>	<b>\$ 635,090</b>
<b>TOTAL INTERNAL SERVICES FUND</b>	<b>\$ -</b>	<b>\$ 580,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,500</b>	<b>\$ 612,370</b>	<b>\$ 635,090</b>

# WINNEBAGO COUNTY

## CAPITAL IMPROVEMENT FUNDS

### 2026 EXPENDITURE BUDGET SUMMARY

<b>CAPITAL IMPROVEMENTS FUND</b>	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	<b>2026 BUDGET</b>	<b>2025 REVISED BUDGET</b>
<b>81800</b> I39 / Baxter Water System						\$ -	\$ 61,344.00
<b>82200</b> Capital Projects Fund		1,300,312	28,353,904			29,654,216	17,804,067
<b>82300</b> Regional Police Training Center			1,149,000			1,149,000	904,000
<b>82400</b> 2024 Court-Case Management Project	120,825	1,006,871			4,600	1,132,296	1,936,229.00
<b>TOTAL CAPITAL IMPROVEMENTS FUND</b>	<b>\$ 120,825</b>	<b>\$ 2,307,183</b>	<b>\$ 29,502,904</b>	<b>\$ -</b>	<b>\$ 4,600</b>	<b>\$ 31,935,511</b>	<b>\$ 20,705,640</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 56,089,938</b>	<b>\$ 19,817,851</b>	<b>\$ 325,000</b>	<b>\$ 290,429</b>	<b>\$ -</b>	<b>\$ 76,523,218</b>	<b>\$ 73,622,513</b>
<b>TOTAL ALL OTHER FUNDS</b>	<b>\$ 61,158,338</b>	<b>\$ 124,799,019</b>	<b>\$ 61,051,016</b>	<b>\$ 13,349,918</b>	<b>\$ 5,873,889</b>	<b>\$ 266,232,179</b>	<b>\$ 263,250,206</b>
<b>GRAND TOTAL</b>	<b>\$ 117,248,276</b>	<b>\$ 144,616,870</b>	<b>\$ 61,376,016</b>	<b>\$ 13,640,347</b>	<b>\$ 5,873,889</b>	<b>\$ 342,755,397</b>	<b>\$ 336,872,720</b>

## Fund Equity Forecast - (\$000 Omitted)

### 0001 - General Fund

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Property Taxes	18,326,521	15,563,456	15,821,442	14,724,838	14,780,562
Sales Taxes	15,017,153	15,110,824	15,490,404	17,569,978	17,590,000
Use & Excise Taxes	2,291,346	2,284,964	2,162,201	888,000	594,000
Video gaming taxes	578,354	-	-	-	-
State Income Tax (net of debt service txfr)	6,748,581	6,651,381	7,714,344	8,535,385	8,936,739
Personal Property Repl. Tax	15,533,875	13,969,446	7,299,199	3,958,509	3,714,611
Intergovernmental Revenue	9,340,169	9,182,397	10,857,573	11,735,846	11,281,095
Offtrack Betting Fees	24,757	-	-	-	-
Charges for Services (net of debt service txfr)	7,499,077	6,825,082	5,471,141	5,576,150	5,453,293
Fines and forfeitures	3,225,291	2,994,915	2,614,510	2,591,500	2,540,000
Licenses & Permits	714,201	934,586	733,286	685,000	691,000
Interest	215,613	2,427,790	3,472,405	3,023,790	2,560,000
Other	402,372	250,107	247,334	130,040	93,200
Total Revenues	79,917,310	76,194,948	71,883,839	69,419,036	68,234,500
<b>Expenditures</b>					
<u>General Government:</u>					
Personnel	7,989,020	8,664,339	9,386,973	10,252,986	10,991,592
Supplies & Services	8,782,633	8,785,712	9,377,988	10,621,897	12,592,375
Debt Service	-	-	-	-	-
Capital Outlay	932,557	-	-	-	-
Total General Government	17,704,210	17,450,051	18,764,961	20,874,883	23,583,967
<u>Public Safety:</u>					
Personnel	21,943,877	23,827,523	25,738,183	28,088,860	28,724,787
Supplies & Services	2,661,824	2,673,538	2,939,096	3,927,228	3,523,444
Debt Service	696,487	696,488	870,802	290,429	290,429
Capital Outlay	101,212	204,142	168,987	323,382	325,000
Total Public Safety	25,403,400	27,401,691	29,717,068	32,629,899	32,863,660
<u>Judicial:</u>					
Personnel	12,964,253	12,340,652	12,767,798	14,458,780	16,373,558
Supplies & Services	2,465,924	2,726,102	3,367,071	3,935,030	3,702,031
Capital Outlay	-	-	-	-	-
Total Judicial	15,430,177	15,066,754	16,134,869	18,393,810	20,075,589
Total Expenditures	58,537,787	59,918,496	64,616,898	71,898,592	76,523,216
Excess (Deficiency) of Revenues Over Expenditures	21,379,523	16,276,452	7,266,941	(2,479,556)	(8,288,716)
<b>Other Financing Sources (Uses)</b>					
Transfers In	1,116,099	2,476,714	9,683,625	4,263,207	4,315,890
Sale of Assets	-	40,309	20,720	-	-
Issuance of Debt	-	-	-	-	-
Transfers Out (Court-Case Mgmt)	-	-	-	(1,627,589)	(832,296)
Transfers Out (Current Capital Projects)	-	(708,000)	(3,918,300)	(2,906,610)	(2,366,316)
Transfers Out (Long-Term Capital Projects)	-	-	-	(2,806,917)	(3,000,000)
Transfers Out (Tort Fund)	-	-	-	(1,000,000)	-
Transfers Out (Other)	(2,003,314)	(10,953,078)	(9,719,321)	(42,011)	-
Total Other Financing Sources	(887,215)	(9,144,055)	(3,933,276)	(4,119,920)	(1,882,722)
Net Change in Fund Balance	20,492,308	7,132,397	3,333,665	(6,599,476)	(10,171,438)
Fund Equity, Beginning	41,898,208	62,390,516	69,522,913	72,856,578	66,257,102
<b>Fund Equity, Ending</b>	<b>\$ 62,390,516</b>	<b>\$ 69,522,913</b>	<b>\$ 72,856,578</b>	<b>\$ 66,257,102</b>	<b>\$ 56,085,664</b>
Restricted & Nonspendable Fund Balance	\$ 6,713,154	\$ 8,847,158	\$ 16,234,773		
Unassigned	\$ 55,677,362	\$ 60,675,755	\$ 56,621,803		
Estimated Fund Balance %	95.11%	101.26%	87.63%	0.00%	0.00%

**County of Winnebago  
Fiscal Year 2026 Budget  
General Fund Revenues/Inflows**

		<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Budget</b>
<b><u>Taxes</u></b>					
Property taxes	[A]	\$ 15,821,442	\$ 15,124,500	\$ 14,724,838	\$ 14,780,562
Sales Taxes <i>(net of debt transfers)</i>	[B]	15,490,404	15,300,000	17,569,978	17,590,000
Use tax	[C]	2,073,919	2,100,000	800,000	504,000
Cannabis Excise Tax	[D]	88,232	100,000	88,000	90,000
Other Tax	[E]	50	-	-	-
<b>Total Taxes</b>		<b>33,474,047</b>	<b>32,624,500</b>	<b>33,182,816</b>	<b>32,964,562</b>
<b><u>Intergovernmental</u></b>					
State income tax <i>(net of debt transfers)</i>		7,714,344	8,056,520	8,535,385	8,936,739
Replacement tax allotments		7,299,199	5,083,493	3,958,509	3,714,611
Other Intergovernmental <i>(General Fund Schedule A)</i>		10,857,573	10,064,212	11,735,846	11,281,095
<b>Total Intergovernmental</b>		<b>25,871,116</b>	<b>23,204,225</b>	<b>24,229,740</b>	<b>23,932,445</b>
Charges for services <i>(General Fund Schedule B)</i>		5,471,141	5,384,805	5,576,150	5,453,293
Fine and forfeitures <i>(General Fund Schedule C)</i>		2,614,510	2,327,000	2,591,500	2,540,000
Licenses and permits <i>(General Fund Schedule D)</i>		733,286	676,000	685,000	691,000
Investment income		3,472,405	1,500,000	3,023,790	2,560,000
Other <i>(General Fund Schedule E)</i>		247,334	129,300	130,040	93,200
<b>Total Revenue</b>		<b>71,883,839</b>	<b>65,845,830</b>	<b>69,419,036</b>	<b>68,234,500</b>
<b>Other Financing Sources</b> <i>(General Fund Schedule F)</i>		<b>9,704,345</b>	<b>4,153,200</b>	<b>4,263,207</b>	<b>4,315,890</b>
<b>Grand Total General Fund Inflows</b>		<b>\$ 81,588,184</b>	<b>\$ 69,999,030</b>	<b>\$ 73,682,243</b>	<b>\$ 72,550,390</b>

**NOTES:**

**[A] Property Taxes**

Property taxes are projected once assumptions surrounding new growth, the CPI and property valuations are known. The Supervisor of Assessments and the County Clerk are key in the creation of the projection. The total property tax includes

**[B] Sales Tax**

The State of Illinois disburses several types of sales tax to the County. The first is related to sales that occurred in the unincorporated areas of the County (1%). The second is .25% from all sales within the County. The third is the County cannabis tax which the County began collecting on July 1, 2020. On January 1, 2021, the State of Illinois instituted new guidelines for collecting sales tax for online purchases. Sales taxes revenue projections are based on trends of the past four years excluding FY2023 activity.

**[C] Use Tax**

Use tax is imposed on the privilege of using, in Illinois, any item of tangible personal property purchased anywhere at retail including titled or registered items. The State of IL disburses use tax based on the County's population in proportion to the total state population.

**[D] Cannabis Excise Tax**

The Cannabis Excise Tax is imposed on all adult-use cannabis sales, a portion of which is allocated to local governments based on population.

**[E] Video Gaming Tax**

Video gaming tax is revenue generated from the tax imposed on the net terminal income generated by the play of video gaming. The revenue for video gaming taxes will be used to fund capital improvement projects and has been recorded as revenue in the capital projects fund (0743).

County of Winnebago  
Fiscal Year 2026 Budget  
General Fund  
Supporting Schedule A  
Intergovernmental

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<b>State Income Tax</b> [AA]				
17000-32210 State Income Tax	\$ 9,375,633	\$ 9,500,000	\$ 9,978,865	\$ 10,000,000
17000-32211 State Income Txfr	(1,661,289)	(1,443,480)	(1,443,480)	(1,063,261)
<b>Total State Income Tax</b>	<b>7,714,344</b>	<b>8,056,520</b>	<b>8,535,385</b>	<b>8,936,739</b>
<b>Personal Property Replacement Tax</b> [AB]				
17000-32710 Replacement Tax	9,202,940	7,511,000	6,354,405	6,300,000
Less: IMRF & FICA Transfers	(1,903,741)	(2,427,507)	(2,395,896)	(2,585,389)
<b>Total PPRT</b>	<b>7,299,199</b>	<b>5,083,493</b>	<b>3,958,509</b>	<b>3,714,611</b>
<b>Auditor</b>				
11000-32240 Expense Reimb-State	6,500	6,500	6,500	6,500
<b>Total 11000</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>Facilities</b>				
12000-32390 Health Dept Reimb	53,350	50,000	50,000	50,000
<b>Total 12000</b>	<b>53,350</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>County Clerk</b>				
13000-32110 Federal Operating Grants	6,048	-	-	-
13000-32120 State Operating Grants	76,624	52,600		
13000-32240 Expense Reimb-State	29,380	6,500	34,190	6,500
<b>Total 13000</b>	<b>112,052</b>	<b>59,100</b>	<b>34,190</b>	<b>6,500</b>
<b>Miscellaneous County</b>				
13500-32151 Federal Grant Indirect Cost Reimb	52,448	18,000	13,750	14,000
13500-32171 Local Grant Indirect Cost Reimb	21,849	45,000	53,281	55,000
13500-32330 Other Expense Reimbursement	(11,992)	30,000	9,017	-
13500-32390 Health Ins Contract Reimb	492,107	475,000	475,000	480,000
<b>Total 13500</b>	<b>554,412</b>	<b>568,000</b>	<b>551,048</b>	<b>549,000</b>
<b>Regional Office of Education</b>				
16000-32390 Boone County Reimbursement	134,243	88,000	70,000	70,000
<b>Total 16000</b>	<b>134,243</b>	<b>88,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Supervisor of Assessments</b>				
16500-32240 State Salary Reimbursement	56,238	57,658	59,215	60,696
<b>Total 16500</b>	<b>56,238</b>	<b>57,658</b>	<b>59,215</b>	<b>60,696</b>
<b>Treasurer</b>				
17000-32240 Expense Reimb-State	6,500	6,500	6,500	6,500
<b>Total 17000</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>TIF Rebates</b>				
17000-31111 TIF Surplus Machesney Park	24,128	20,000	20,815	18,000
17000-31112 TIF Surplus City of Rockford	11,073	8,000	10,000	10,000
<b>Total 17000</b>	<b>35,201</b>	<b>28,000</b>	<b>30,815</b>	<b>28,000</b>
<b>Finance</b>				
18000-32390 Forest Preserve Contract	140,000	144,760	144,760	148,958
<b>Total 18000</b>	<b>140,000</b>	<b>144,760</b>	<b>144,760</b>	<b>148,958</b>

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<b>Information Technology</b>				
19500-32140 Local Gov't Payment	80,000	80,000	80,000	80,000
19500-32390 IT Services Local Gov't	192,752	175,000	192,113	195,000
<b>Total 19500</b>	<b>272,752</b>	<b>255,000</b>	<b>272,113</b>	<b>275,000</b>
<b>Probation</b>				
21500-32240 Probation State Salary Reimb	3,475,832	3,703,809	3,730,000	3,842,000
<b>Total 21500</b>	<b>3,475,832</b>	<b>3,703,809</b>	<b>3,730,000</b>	<b>3,842,000</b>
<b>ESDA</b>				
22000-32110-02036 Federal Portion IEMA	30,582	-	35,000	35,000
22000-32120-02036 State Portion IEMA	30,581	-	35,000	35,000
22000-32120-02037 Nuclear Safety (REP)	12,589	-	35,000	25,000
<b>Total 22000</b>	<b>73,752</b>	<b>-</b>	<b>105,000</b>	<b>95,000</b>
<b>Sheriff</b>				
24000-32120 State Operating Grant	432,623	-	-	-
24000-32130 Local Grant Pymts	33,634	-	-	-
24000-32139 FBI OT Reimbursement	-	-	13,000	10,000
24000-32140 Local Government Payments	-	50,000	10,000	10,000
24000-32240 State Salary Reimb	112,614	117,581	118,000	120,000
24000-32800 Sheriff Svc Contracts	3,731,887	3,350,000	3,989,554	4,094,086
24200-32330 Sheriff-Non Departmental OT	-	-	135,270	-
<b>Total 24000</b>	<b>4,310,758</b>	<b>3,517,581</b>	<b>4,265,824</b>	<b>4,234,086</b>
<b>9-1-1 Center</b>				
26500-32391 PSAP Agreements	505,495	758,502	556,500	584,325
26500-32392 Fire Dept PSAP Agreements	56,250	-	170,790	170,790
<b>Total 26500</b>	<b>561,745</b>	<b>758,502</b>	<b>727,290</b>	<b>755,115</b>
<b>State's Attorney</b>				
31000-32240 State Salary Reimb	181,152	190,301	192,037	204,013
31000-32390 Animal Svcs Investigative Svcs	66,940	70,554	70,554	35,000
<b>Total 31000</b>	<b>248,092</b>	<b>260,855</b>	<b>262,591</b>	<b>239,013</b>
<b>Circuit Clerk</b>				
31500-32240 Expense Reimb - State	-	6,500	-	-
<b>Total 31500</b>	<b>-</b>	<b>6,500</b>	<b>-</b>	<b>-</b>
<b>Circuit Court</b>				
32000-32110-02305 Federal Grant Pymts	58,052	84,000	80,000	84,000
32000-32240 State Expense Reimb	459,503	305,000	1,025,000	506,000
32000-32390 Boone County Reimb	13,500	18,000	22,500	18,000
<b>Total 32000</b>	<b>531,055</b>	<b>407,000</b>	<b>1,127,500</b>	<b>608,000</b>
<b>Coroner</b>				
32500-32140 City, St & Local Gov Pymts	12,000	15,000	15,000	20,000
32500-32240 Expense Reimb - State	6,500	6,500	6,500	6,500
<b>Total 34000</b>	<b>18,500</b>	<b>21,500</b>	<b>21,500</b>	<b>26,500</b>
<b>Public Defender</b>				
34000-32240 State Expense Reimb	266,591	124,947	271,000	280,227
<b>Total 34000</b>	<b>266,591</b>	<b>124,947</b>	<b>271,000</b>	<b>280,227</b>
<b>Total Other Intergovernmental</b>	<b>10,857,573</b>	<b>10,064,212</b>	<b>11,735,846</b>	<b>11,281,095</b>
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 25,871,116</b>	<b>\$ 23,204,225</b>	<b>\$ 24,229,740</b>	<b>\$ 23,932,445</b>

**[AA] State Income Tax**

Local governments in Illinois receive a percental of net collections of income taxes. State income tax is distributed based on census data. The 2023 budget at this

2024 Actual	2025 Budget	2025 Projected	2026 Budget
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time is based on a three year trend.

**[AB] Replacement Tax Allotments**

Replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. The revenue projections for these revenues are based on trends of the past two years reduced by the anticipated diversion from this fund by the State of Illinois.

County of Winnebago  
Fiscal Year 2026 Budget  
General Fund  
Supporting Schedule B  
Charges for Services

		2024 Actual	2025 Budget	2025 Projected	2026 Budget
<b>Facilities</b>					
12000-34110 ESDA Space Allocation		14,545	13,000	13,000	12,000
<b>Total 12000</b>		<b>14,545</b>	<b>13,000</b>	<b>13,000</b>	<b>12,000</b>
<b>County Clerk</b>					
13000-34110 Marriage, Death, Birth Certificates	[BA]	508,890	656,475	724,190	725,000
<b>Total 13000</b>		<b>508,890</b>	<b>656,475</b>	<b>724,190</b>	<b>725,000</b>
<b>Miscellaneous County</b>					
13500-33280 Franchise Fees	[BB]	587,028	720,000	637,068	635,000
13500-34110 Interfund Admin Support	[BC]	827,830	817,830	827,830	847,458
13500-34250 Code Hearing		900	3,000	-	3,000
13500-34317 PACE Program Fees		109,750	-	-	-
13500-34950 Impound Fees & Sales		326,548	350,000	260,965	275,000
13500-39525 Weed Liens		4,657	5,000	4,500	4,500
<b>Total 13500</b>		<b>1,856,713</b>	<b>1,895,830</b>	<b>1,730,363</b>	<b>1,764,958</b>
<b>Planning</b>					
15000-34110 General County Services		30	-	-	-
<b>Total 16500</b>		<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>County Recorder</b>					
	[BD]				
15500-34110 Recording Fees		577,772	495,000	474,108	475,000
15500-34630 Registration Fees		14,184	10,500	14,390	14,500
15500-34990 Revenue Stamp Proceeds		1,701,299	1,640,000	1,774,950	-
<b>Total 15500</b>		<b>2,293,255</b>	<b>2,145,500</b>	<b>2,263,448</b>	<b>489,500</b>
<b>County Recorder Revenue Stamps</b>					
	[BD]				
15501-34990 Revenue Stamp Proceeds		-	-	-	1,775,000
<b>Total 15501</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,775,000</b>
<b>Supervisor of Assessments</b>					
16500-34110 General County Services		600	600	605	600
<b>Total 16500</b>		<b>600</b>	<b>600</b>	<b>605</b>	<b>600</b>
<b>County Treasurer</b>					
17000-34110 General Services		450	800	-	-
<b>Total 17000</b>		<b>450</b>	<b>800</b>	<b>-</b>	<b>-</b>
<b>Finance</b>					
18000-34110 Child Support Processing Fees		1,016	1,000	1,100	1,000
<b>Total 18000</b>		<b>1,016</b>	<b>1,000</b>	<b>1,100</b>	<b>1,000</b>
<b>Work Release</b>					
23500-34280 Work Release Earnings		2,552	-	3,435	3,000
<b>Total 23500</b>		<b>2,552</b>	<b>-</b>	<b>3,435</b>	<b>3,000</b>
<b>Sheriff</b>					
24000-34260 Sheriff Fees		33,114	30,000	24,307	25,000
24000-34805 Community Service Contracts		360,434	335,000	499,485	425,335
24000-34810 Foreclosure Fees		13,912	7,000	7,000	5,000
24000-34815 Eviction/Replevin Fee		55,721	52,000	65,747	65,000
24000-34820 Online Police Reports		3,705	4,800	5,203	5,000
24000-34825 Paper Service Fee		129,931	25,000	97,756	35,000
24000-39800 Accident & Police Reports		1,648	2,000	1,491	1,400
24000-39805 Sex Offender Registrations		14,536	11,000	14,993	14,000
24000-39815 Subpoenas		760	-	475	500
24000-39830 Evidence		4,929	1,000	7,802	5,000
<b>Total 24000</b>		<b>618,690</b>	<b>467,800</b>	<b>724,259</b>	<b>581,235</b>

County of Winnebago  
Fiscal Year 2026 Budget  
General Fund  
Supporting Schedule C  
Fines and Forfeitures

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<b>Fines and Forfeitures</b>				
17000-39850 Drug Fund Fines	\$ 60,479	\$ 57,000	\$ 60,000	\$ 60,000
24000-39850 Drug Fund Fines	34,049	20,000	31,500	30,000
31500-34210 Fees, Fines & Forfeitures	2,519,982	2,250,000	2,500,000	2,450,000
<b>Total 31500</b>	<b>2,614,510</b>	<b>2,327,000</b>	<b>2,591,500</b>	<b>2,540,000</b>
 <b>TOTAL FINES AND FORFEITURES</b>	 <b>\$ 2,614,510</b>	 <b>\$ 2,327,000</b>	 <b>\$ 2,591,500</b>	 <b>\$ 2,540,000</b>

Revenue is generated from fees, fines, bond forfeitures, etc.

County of Winnebago  
Fiscal Year 2026 Budget  
General Fund  
Supporting Schedule D  
Licenses and Permits

		2024 Actual	2025 Budget	2025 Projected	2026 Budget
<b>Building</b>					
15000-33210 Building & Health Permits	[DA]	\$ 691,886	\$ 640,000	\$ 640,000	\$ 650,000
15000-33211 Zoning Permits	[DB]	39,720	35,000	45,000	40,000
15000-33212 Building Permits MP		1,680	1,000	-	1,000
<b>Total 15000</b>		<b>733,286</b>	<b>676,000</b>	<b>685,000</b>	<b>691,000</b>
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$ 733,286</b>	<b>\$ 676,000</b>	<b>\$ 685,000</b>	<b>\$ 691,000</b>

**[DA] Building**

Revenue is generated from the sale of building permits for construction in unincorporated areas of the County and incorporated areas such as the Villages of Cherry Valley, New Milford, Roscoe, Rockton, Durand, and the City of South Beloit that utilize the County's department.

**[DB] Zoning**

Revenue is generated from the sale of zoning permits, zoning petitions, (map amendments, special use permits, variations, etc.), and subdivision applications that fall within the unincorporated areas of the County.

County of Winnebago  
Fiscal Year 2026 Budget  
General Fund  
Supporting Schedule E  
Other Revenues

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<b>Miscellaneous Other Revenue</b>				
<i>Various Vendor Reimbursements</i>	\$ 5,637	\$ -	\$ 3,172	\$ -
<i>Various Employee Reimbursements</i>	470	-	150	-
<i>Various Other Unclassified Reimb</i>	11,203	-	233	-
<i>13500-39540 Surplus Auctions</i>	549	1,000	500	500
<i>13500-39990 Other</i>	6,189	1,000	100	-
<b>Total Miscellaneous</b>	<b>24,048</b>	<b>2,000</b>	<b>4,155</b>	<b>500</b>
<b>Finance</b>				
<i>18000-39990 SUA Rebate</i>	13,301	13,500	19,516	5,000
<b>Total 18000</b>	<b>13,301</b>	<b>13,500</b>	<b>19,516</b>	<b>5,000</b>
<b>Sheriff</b>				
<i>24000-39510 Vendor Reimbursements</i>	47,015	3,000	2,300	2,300
<i>24000-39512 W/C Insurance Reimb</i>	38,282	30,000	55,119	30,000
<i>24000-39520 Employee Reimbursements</i>	786	500	350	400
<i>24000-39530 Restitution</i>	99	300	-	-
<i>24000-39840 Training Reimbursement</i>	30,404	5,000	-	5,000
<i>24000-39990 Other</i>	93,399	75,000	48,600	50,000
<b>Total Sheriff</b>	<b>209,985</b>	<b>113,800</b>	<b>106,369</b>	<b>87,700</b>
<b>TOTAL OTHER REVENUES</b>	<b>\$ 247,334</b>	<b>\$ 129,300</b>	<b>\$ 130,040</b>	<b>\$ 93,200</b>

County of Winnebago  
Fiscal Year 2026 Budget  
General Fund  
Supporting Schedule F  
Other Financing Sources

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<b>Other Financing Sources</b>				
<i>Property Sales (13500-39410)</i>	\$ -	\$ -	\$ -	\$ -
<i>Property Sales (24000-39410)</i>	20,720	20,000	-	-
<i>Transfers In:</i>				
<i>Court Security Reimbursement</i>	752,486	725,000	820,000	800,000
<i>GIS Collections</i>	169,502	118,000	150,007	150,090
<i>CASA Fund Reimbursement</i>	22,000	24,000	24,000	24,000
<i>Child Support &amp; Collection Fee Fund</i>	72,957	68,000	71,000	71,000
<i>CC Operations &amp; Admin Fee Fund</i>	4,000	13,000	13,000	-
<i>County Automation Fund</i>	-	-	-	325,000
<i>PSST - 2016A and 2016D Reimb</i>	200,200	3,185,200	3,185,200	2,945,800
<i>ARP - Revenue Replacement</i>	8,462,480	-	-	-
<b><i>Total Transfers In</i></b>	<u>9,683,625</u>	<u>4,133,200</u>	<u>4,263,207</u>	<u>4,315,890</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>\$ 9,704,345</u>	<u>\$ 4,153,200</u>	<u>\$ 4,263,207</u>	<u>\$ 4,315,890</u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
11000 COUNTY AUDITOR							
41 PERSONNEL							
41110 REGULAR SALARIES	201,208.66	209,011.66	209,011.66	184,343.30	207,726.00	214,973.00	_____
41120 TEMPORARY SALARI	15,642.17	16,845.85	16,845.85	14,028.22	16,104.00	16,863.00	_____
41221 LIFE INSURANCE-E	91.00	91.00	91.00	80.50	91.00	45.76	_____
41 PERSONNEL	216,941.83	225,948.51	225,948.51	198,452.02	223,921.00	231,881.76	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	400.00	400.00	.00	400.00	400.00	_____
43190 OTHER PROFESSION	1,750.10	2,000.00	2,000.00	1,872.61	1,872.00	2,000.00	_____
43310 TRAVEL	598.26	800.00	800.00	438.40	800.00	800.00	_____
43941 DUES & MEMBERSHI	1,160.00	945.00	945.00	952.00	945.00	945.00	_____
43942 INSTRUCTION & SC	942.25	750.00	750.00	1,094.40	750.00	750.00	_____
44120 CENTRAL STORES P	56.85	60.00	60.00	1.40	40.00	40.00	_____
44130 CENTRAL STORES X	105.71	100.00	100.00	97.16	120.00	120.00	_____
42 SUPPLIES & SERVICES	4,613.17	5,055.00	5,055.00	4,455.97	4,927.00	5,055.00	_____
11000 COUNTY AUDITOR	221,555.00	231,003.51	231,003.51	202,907.99	228,848.00	236,936.76	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99		
ACCOUNTS FOR:								
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
11500 CITY ELECTION								
41 PERSONNEL								
41110 REGULAR SALARIES	141,906.72	155,600.00	155,600.00	130,994.40	148,116.00	155,000.00	_____	
41120 TEMPORARY SALARI	9,970.40	10,000.00	10,000.00	8,783.93	9,929.66	10,000.00	_____	
41 PERSONNEL	151,877.12	165,600.00	165,600.00	139,778.33	158,045.66	165,000.00	_____	
11500 CITY ELECTION	151,877.12	165,600.00	165,600.00	139,778.33	158,045.66	165,000.00	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
<b>12000 BUILDING MAINTENANCE</b>							
<b>41 PERSONNEL</b>							
41110 REGULAR SALARIES	1,382,785.11	1,603,636.00	1,603,636.00	1,366,613.75	1,483,066.09	1,545,357.88	_____
41115 VACATION PAYOUTS	5,898.60	.00	.00	809.13	809.13	.00	_____
41130 OVERTIME	88,154.43	140,000.00	140,000.00	83,899.19	95,114.96	140,000.00	_____
41221 LIFE INSURANCE-E	1,148.00	1,410.50	1,410.50	1,067.50	1,162.00	594.88	_____
41 PERSONNEL	1,477,986.14	1,745,046.50	1,745,046.50	1,452,389.57	1,580,152.18	1,685,952.76	_____
<b>42 SUPPLIES &amp; SERVICES</b>							
42110 SUPPLIES	.00	.00	.00	.00	.00	1,940.00	_____
42210 DATA PROCESSING	15,416.00	.00	.00	15,880.00	15,880.00	20,000.00	_____
42240 GASOLINE & OIL	5,986.63	6,305.82	6,305.82	4,645.64	5,443.64	6,046.50	_____
42310 BUILDING MAINTEN	377,202.02	450,000.00	450,000.00	428,811.72	480,144.45	388,518.08	_____
42390 OTHER REPAIR & M	.00	.00	.00	.00	.00	500.00	_____
43130 ENGINEERING & AR	.00	60,000.00	60,000.00	.00	60,000.00	.00	_____
43167 SOFTWARE SUBSCRI	2,091.65	18,000.00	18,000.00	1,822.88	1,822.88	2,154.40	_____
43190 OTHER PROFESSION	6,495.77	45,000.00	45,000.00	1,336.17	1,300.00	45,000.00	_____
43210 TELEPHONE	12,095.69	8,000.00	8,000.00	15,293.55	17,892.47	12,216.65	_____
43212 CELL PH. WIRELES	7,545.14	11,000.00	11,000.00	7,090.48	7,726.19	7,620.59	_____
43220 POSTAGE	.00	25.00	25.00	.00	.00	25.00	_____
43420 ADVERTISING	.00	100.00	100.00	.00	.00	100.00	_____
43610 GAS & HEATING OI	226,607.86	250,000.00	250,000.00	247,223.74	274,783.16	233,406.10	_____
43620 ELECTRICITY	1,800,296.11	1,600,000.00	1,600,000.00	1,391,288.68	1,760,606.84	1,854,304.99	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43630 WATER	162,458.68	150,000.00	150,000.00	179,849.68	176,937.90	164,083.27	_____
43640 WASTE REMOVAL SE	338,391.36	230,000.00	230,000.00	246,729.63	232,000.00	341,775.27	_____
43642 FIRE ALARM MONIT	6,045.00	8,000.00	8,000.00	4,095.00	8,000.00	8,000.00	_____
43710 BUILDING REPAIRS	535,837.52	450,000.00	450,000.00	497,975.66	498,866.48	541,195.90	_____
43711 OFFICE CLEAN & M	220,320.00	337,001.90	337,001.90	356,805.00	380,900.00	528,156.00	_____
43730 EQUIPMENT REPAIR	621,448.90	500,000.00	500,000.00	778,051.46	800,000.00	627,663.39	_____
43731 AUTOMOBILE REPAI	1,913.04	11,542.34	11,542.34	1,799.24	1,000.00	10,000.00	_____
43950 TAX & LICENSE FE	825.00	1,000.00	1,000.00	1,740.00	2,000.00	1,000.00	_____
43960 LAUNDRY & SANITA	15,869.85	19,000.00	19,000.00	13,453.17	15,000.00	19,000.00	_____
44120 CENTRAL STORES P	17.43	40.00	40.00	19.11	40.00	40.00	_____
44130 CENTRAL STORES X	591.63	904.53	904.53	500.02	904.53	904.53	_____
44150 CAR POOL EXPENSE	14.74	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	4,357,470.02	4,155,919.59	4,155,919.59	4,194,410.83	4,741,248.54	4,813,650.67	_____
12000 BUILDING MAINTEN	5,835,456.16	5,900,966.09	5,900,966.09	5,646,800.40	6,321,400.72	6,499,603.43	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
12501 COUNTY BOARD / CHAIRMAN							
41 PERSONNEL							
41110 REGULAR SALARIES	188,476.73	271,292.18	271,292.18	185,939.83	271,292.18	217,141.00	_____
41221 LIFE INSURANCE-E	91.00	136.50	136.50	80.50	136.50	45.76	_____
41 PERSONNEL	188,567.73	271,428.68	271,428.68	186,020.33	271,428.68	217,186.76	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	837.65	2,000.00	2,000.00	768.02	1,000.00	921.00	_____
42115 NON-CAPITAL OFFI	595.00	.00	.00	.00	.00	.00	_____
42117 NON-CAPITAL COMP	.00	1,000.00	1,000.00	.00	.00	.00	_____
42240 GASOLINE & OIL	1,405.21	2,000.00	2,000.00	913.30	.00	.00	_____
42250 FOOD & BEVERAGE	3,071.26	5,000.00	5,000.00	2,421.56	2,500.00	3,378.00	_____
43190 OTHER PROFESSION	267,934.10	287,095.24	287,095.24	230,876.00	287,095.24	218,000.00	_____
43210 TELEPHONE	.00	1,000.00	1,000.00	.00	.00	1,000.00	_____
43212 CELL PH. WIRELES	910.83	1,000.00	1,000.00	845.30	1,000.00	1,000.00	_____
43245 PUBLIC RELATIONS	3,302.22	3,000.00	3,000.00	2,949.90	3,000.00	3,632.00	_____
43310 TRAVEL	921.36	10,000.00	10,000.00	10,339.31	10,000.00	20,000.00	_____
43410 PRINTING & BINDI	59.00	1,000.00	1,000.00	207.28	300.00	500.00	_____
43941 DUES & MEMBERSHI	1,480.00	3,000.00	3,000.00	2,500.00	2,500.00	3,000.00	_____
44150 CAR POOL EXPENSE	2,668.06	6,000.00	6,000.00	3,512.38	6,000.00	6,000.00	_____
42 SUPPLIES & SERVICES	283,184.69	322,095.24	322,095.24	255,333.05	313,395.24	257,431.00	_____
12501 COUNTY BOARD / C	471,752.42	593,523.92	593,523.92	441,353.38	584,823.92	474,617.76	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
12502 COUNTY BOARD / ADMINISTRATOR							
41 PERSONNEL							
41110 REGULAR SALARIES	605,298.67	565,888.77	565,888.77	495,154.31	565,888.77	565,105.80	_____
41221 LIFE INSURANCE-E	262.50	300.00	300.00	208.25	300.00	114.40	_____
41 PERSONNEL	605,561.17	566,188.77	566,188.77	495,362.56	566,188.77	565,220.20	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	2,780.86	3,500.00	3,500.00	2,843.13	3,000.00	3,000.00	_____
42117 NON-CAPITAL COMP	.00	1,700.00	1,700.00	.00	.00	.00	_____
42250 FOOD & BEVERAGE	903.15	2,000.00	2,000.00	879.73	1,200.00	1,500.00	_____
42290 OTHER DEPARTMENT	.00	300.00	300.00	.00	.00	.00	_____
42491 SOFTWARE LICENSI	.00	1,700.00	1,700.00	1,631.67	1,632.00	2,000.00	_____
43190 OTHER PROFESSION	2,019.66	3,000.00	3,000.00	1,513.00	3,000.00	3,000.00	_____
43212 CELL PH. WIRELES	42.12	.00	.00	.00	.00	.00	_____
43310 TRAVEL	.00	5,000.00	5,000.00	.00	1,000.00	3,000.00	_____
43410 PRINTING & BINDI	72.57	1,000.00	1,000.00	.00	1,000.00	1,000.00	_____
43420 ADVERTISING	345.00	500.00	500.00	.00	500.00	500.00	_____
43941 DUES & MEMBERSHI	6,105.00	8,000.00	8,000.00	9,855.00	8,605.00	9,000.00	_____
43942 INSTRUCTION & SC	.00	5,000.00	5,000.00	.00	1,000.00	5,000.00	_____
43990 OTHER UNCLASSIFI	203.95	500.00	500.00	.00	250.00	300.00	_____
44120 CENTRAL STORES P	210.22	200.00	200.00	147.72	270.00	300.00	_____
44130 CENTRAL STORES X	3,474.43	5,000.00	5,000.00	3,282.98	3,800.00	4,000.00	_____
44140 CENTRAL STORES P	969.48	.00	.00	.00	1,000.00	1,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99
ACCOUNTS FOR:						
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE COMMENT
44150 CAR POOL EXPENSE	92.04	300.00	300.00	.00	200.00	300.00
42 SUPPLIES & SERVICES	17,218.48	37,700.00	37,700.00	20,153.23	26,457.00	33,900.00
12502 COUNTY BOARD / A	622,779.65	603,888.77	603,888.77	515,515.79	592,645.77	599,120.20

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
12503 COUNTY BOARD / BOARD							
41 PERSONNEL							
41110 REGULAR SALARIES	197,120.00	203,592.96	203,592.96	166,861.06	203,592.96	208,380.00	_____
41 PERSONNEL	197,120.00	203,592.96	203,592.96	166,861.06	203,592.96	208,380.00	_____
42 SUPPLIES & SERVICES							
42115 NON-CAPITAL OFFI	595.00	.00	.00	.00	.00	.00	_____
43212 CELL PH. WIRELES	168.50	.00	.00	.00	.00	.00	_____
43310 TRAVEL	1,294.07	2,750.00	2,750.00	15.13	1,300.00	2,000.00	_____
43410 PRINTING & BINDI	152.00	1,100.00	1,100.00	313.68	400.00	500.00	_____
43941 DUES & MEMBERSHI	11,272.00	12,000.00	12,000.00	11,272.00	12,000.00	12,000.00	_____
44140 CENTRAL STORES P	.00	1,000.00	1,000.00	.00	720.00	750.00	_____
42 SUPPLIES & SERVICES	13,481.57	16,850.00	16,850.00	11,600.81	14,420.00	15,250.00	_____
12503 COUNTY BOARD / B	210,601.57	220,442.96	220,442.96	178,461.87	218,012.96	223,630.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
13000 COUNTY CLERK							
41 PERSONNEL							
41110 REGULAR SALARIES	589,703.67	665,704.00	665,704.00	569,714.20	682,690.00	712,228.22	_____
41115 VACATION PAYOUTS	5,098.35	.00	.00	.00	.00	.00	_____
41120 TEMPORARY SALARI	25,207.50	124,880.00	124,880.00	67,490.21	65,000.00	64,080.00	_____
41130 OVERTIME	1,088.86	10,000.00	10,000.00	6,217.51	6,350.00	10,000.00	_____
41221 LIFE INSURANCE-E	468.07	550.00	550.00	488.25	550.00	320.32	_____
41 PERSONNEL	621,566.45	801,134.00	801,134.00	643,910.17	754,590.00	786,628.54	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	3,231.08	4,000.00	4,000.00	2,643.26	4,000.00	4,000.00	_____
42115 NON-CAPITAL OFFI	429.00	2,500.00	2,500.00	3,130.56	2,500.00	2,500.00	_____
42120 BOOKS,PERIODICAL	26.42	.00	.00	.00	.00	.00	_____
42210 DATA PROCESSING	1,486.62	.00	.00	.00	.00	.00	_____
42250 FOOD & BEVERAGE	501.09	.00	.00	.00	.00	.00	_____
43190 OTHER PROFESSION	10,518.66	10,000.00	10,000.00	10,857.30	4,850.00	12,000.00	_____
43210 TELEPHONE	20.91	500.00	500.00	31.21	50.00	100.00	_____
43220 POSTAGE	.00	70,000.00	70,000.00	20,000.00	50,000.00	70,000.00	_____
43310 TRAVEL	2,318.72	2,000.00	2,000.00	1,148.20	2,000.00	2,500.00	_____
43410 PRINTING & BINDI	78.00	3,000.00	3,000.00	901.40	1,500.00	3,000.00	_____
43450 ELECTION EXPENSE	303,040.18	1,214,429.00	1,214,429.00	535,971.62	600,000.00	847,350.00	_____
43732 OFFICE EQUIPMENT	80.00	1,625.00	1,625.00	.00	1,625.00	.00	_____
43941 DUES & MEMBERSHI	100.00	1,000.00	1,000.00	1,015.00	1,000.00	1,100.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
43942 INSTRUCTION & SC	1,245.00	2,000.00	2,000.00	747.00	2,000.00	2,000.00	_____	
43990 OTHER UNCLASSIFI	.00	350.00	350.00	.00	.00	.00	_____	
44120 CENTRAL STORES P	1,588.60	2,500.00	2,500.00	745.42	1,200.00	1,800.00	_____	
44130 CENTRAL STORES X	13,614.10	15,000.00	15,000.00	9,624.22	12,531.00	15,000.00	_____	
44150 CAR POOL EXPENSE	1,149.89	625.00	625.00	221.53	250.00	1,000.00	_____	
42 SUPPLIES & SERVICES	339,428.27	1,329,529.00	1,329,529.00	587,036.72	683,506.00	962,350.00	_____	
13000 COUNTY CLERK	960,994.72	2,130,663.00	2,130,663.00	1,230,946.89	1,438,096.00	1,748,978.54	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
13001 COUNTY CLERK ELECTION FACILIT								
42 SUPPLIES & SERVICES								
43190 OTHER PROFESSION	.00	.00	.00	.00	.00	37,700.00	_____	
43810 BUILDING RENTAL	.00	.00	.00	.00	.00	155,000.00	_____	
42 SUPPLIES & SERVICES	.00	.00	.00	.00	.00	192,700.00	_____	
13001 COUNTY CLERK ELE	.00	.00	.00	.00	.00	192,700.00	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
13500 MISCELLANEOUS COUNTY							
41 PERSONNEL							
41110 REGULAR SALARIES	.00	.00	.00	883.14	.00	.00	_____
41211 HEALTH INSURANCE	7,263,513.88	8,096,831.16	8,096,831.16	7,628,513.14	8,248,054.00	9,072,859.20	_____
41999 CONTINGENCY BUDG	.00	850,000.00	850,000.00	.00	.00	443,363.76	_____
41 PERSONNEL	7,263,513.88	8,946,831.16	8,946,831.16	7,629,396.28	8,248,054.00	9,516,222.96	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	117.83	1,000.00	1,000.00	477.95	480.00	1,000.00	_____
43140 LEGAL	8,600.00	12,000.00	12,000.00	10,670.00	12,000.00	12,000.00	_____
43166 HARDWARE MAINTEN	.00	145,000.00	145,000.00	.00	.00	.00	_____
43167 SOFTWARE SUBSCRI	210,883.54	236,000.00	236,000.00	259,713.86	227,810.99	12,000.00	_____
43185 ROCKFORD 9-1-1 I	646,548.36	647,000.00	647,000.00	484,911.27	646,548.36	646,548.36	_____
43190 OTHER PROFESSION	292,281.26	400,000.00	400,000.00	96,248.76	299,375.00	299,418.00	_____
43210 TELEPHONE	145,247.86	145,000.00	145,000.00	127,011.67	144,512.22	.00	_____
43211 T1 & OTHER CONNE	13,200.00	.00	.00	.00	.00	.00	_____
43230 INTERNET SERVICE	48,096.39	.00	.00	.00	.00	.00	_____
43313 ADMIN DIRECTED T	2,877.00	15,000.00	15,000.00	1,600.00	2,400.00	5,000.00	_____
43340 EMPLOYEE PARKING	226,879.00	215,000.00	215,000.00	340,871.54	328,675.34	275,000.00	_____
43350 TOWING	168,074.00	165,000.00	165,000.00	117,625.00	142,125.00	148,000.00	_____
43410 PRINTING & BINDI	3,169.65	3,500.00	3,500.00	.00	.00	3,500.00	_____
43420 ADVERTISING	480.00	750.00	750.00	503.80	675.00	750.00	_____
43525 INDEMNITY FUND C	25,000.00	.00	.00	.00	.00	.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43620 ELECTRICITY	17,573.55	16,000.00	16,000.00	14,923.69	16,825.00	17,500.00	_____
43710 BUILDING REPAIRS	181.00	.00	.00	500.00	.00	.00	_____
43730 EQUIPMENT REPAIR	692.00	700.00	700.00	202,713.14	42,465.85	500.00	_____
43810 BUILDING RENTAL	2,500.00	.00	.00	32,208.00	36,000.00	36,000.00	_____
43942 INSTRUCTION & SC	.00	3,000.00	3,000.00	.00	.00	.00	_____
43950 TAX & LICENSE FE	1,141,112.62	1,098,488.00	1,098,488.00	927,092.12	1,188,535.00	5,300.00	_____
43990 OTHER UNCLASSIFI	1,465.00	5,000.00	5,000.00	560.00	560.00	3,000.00	_____
44120 CENTRAL STORES P	3,588.83	4,525.00	4,525.00	2,325.31	2,570.00	3,000.00	_____
42 SUPPLIES & SERVICES	2,958,567.89	3,112,963.00	3,112,963.00	2,619,956.11	3,091,557.76	1,468,516.36	_____
45 DEBT SERVICE EXPENSE							
45120 CAPITAL LEASE PA	268,416.66	201,758.15	201,758.15	273,758.15	273,758.15	279,205.93	_____
45210 INTEREST ON DEBT	22,012.24	16,670.75	16,670.75	16,670.75	16,670.75	11,222.97	_____
45 DEBT SERVICE EXPENS	290,428.90	218,428.90	218,428.90	290,428.90	290,428.90	290,428.90	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	13,637,621.00	5,713,527.00	5,950,470.00	5,713,527.00	8,383,126.57	6,198,612.00	_____
49 OTHER EXPENSE	13,637,621.00	5,713,527.00	5,950,470.00	5,713,527.00	8,383,126.57	6,198,612.00	_____
13500 MISCELLANEOUS CO	24,150,131.67	17,991,750.06	18,228,693.06	16,253,308.29	20,013,167.23	17,473,780.22	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99		
ACCOUNTS FOR:								
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
14000 HUMAN RESOURCES								
41 PERSONNEL								
41110 REGULAR SALARIES	266,100.71	358,585.95	358,585.95	234,069.88	263,386.21	328,500.00	_____	
41115 VACATION PAYOUTS	.00	.00	.00	194.31	.00	.00	_____	
41120 TEMPORARY SALARI	.00	.00	.00	3,772.32	7,400.00	7,600.00	_____	
41221 LIFE INSURANCE-E	166.25	227.50	227.50	122.50	138.25	91.52	_____	
41 PERSONNEL	266,266.96	358,813.45	358,813.45	238,159.01	270,924.46	336,191.52	_____	
42 SUPPLIES & SERVICES								
42110 SUPPLIES	2,165.00	7,800.00	7,800.00	1,073.91	1,500.00	2,381.50	_____	
42115 NON-CAPITAL OFFI	1,700.00	500.00	500.00	.00	200.00	1,500.00	_____	
42120 BOOKS,PERIODICAL	.00	500.00	500.00	.00	.00	.00	_____	
42250 FOOD & BEVERAGE	.00	2,680.00	2,680.00	.00	2,680.00	2,680.00	_____	
42290 OTHER DEPARTMENT	4,152.87	7,000.00	7,000.00	774.69	4,000.00	6,000.00	_____	
43190 OTHER PROFESSION	9,780.00	88.00	88.00	31.00	1,000.00	9,500.00	_____	
43310 TRAVEL	175.62	1,500.00	1,500.00	.00	500.00	1,200.00	_____	
43313 ADMIN DIRECTED T	.00	50,000.00	50,000.00	.00	.00	45,000.00	_____	
43335 EMPLOYEE RECOGNI	12,212.20	12,000.00	12,000.00	5,149.37	12,000.00	12,500.00	_____	
43420 ADVERTISING	.00	.00	.00	.00	.00	300.00	_____	
43422 RECRUITING EXPEN	1,229.15	2,800.00	2,800.00	.00	1,300.00	1,500.00	_____	
43941 DUES & MEMBERSHI	244.00	830.00	830.00	.00	250.00	500.00	_____	
43942 INSTRUCTION & SC	945.12	5,900.00	5,900.00	190.00	1,100.00	1,000.00	_____	
44110 CENTRAL STORES S	1,320.59	.00	.00	7,088.06	.00	.00	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
44120 CENTRAL STORES P	626.22	540.00	540.00	52.99	540.00	500.00	_____
44130 CENTRAL STORES X	3,181.12	3,650.00	3,650.00	2,346.01	3,100.00	2,000.00	_____
44150 CAR POOL EXPENSE	.00	300.00	300.00	.00	300.00	300.00	_____
42 SUPPLIES & SERVICES	37,731.89	96,088.00	96,088.00	16,706.03	28,470.00	86,861.50	_____
14000 HUMAN RESOURCES	303,998.85	454,901.45	454,901.45	254,865.04	299,394.46	423,053.02	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
14500 PURCHASING DEPARTMENT							
41 PERSONNEL							
41110 REGULAR SALARIES	264,265.69	326,917.34	326,917.34	279,716.31	326,917.34	338,230.77	_____
41115 VACATION PAYOUTS	2,192.66	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	147.00	227.50	227.50	161.00	227.50	91.52	_____
41 PERSONNEL	266,605.35	327,144.84	327,144.84	279,877.31	327,144.84	338,322.29	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,186.58	1,500.00	1,500.00	320.18	1,200.00	1,500.00	_____
42115 NON-CAPITAL OFFI	.00	500.00	500.00	.00	.00	.00	_____
42250 FOOD & BEVERAGE	453.76	550.00	550.00	362.55	550.00	550.00	_____
43190 OTHER PROFESSION	135.00	2,500.00	2,500.00	.00	300.00	14,500.00	_____
43246 COMMUNITY OUTREA	751.65	.00	.00	.00	.00	.00	_____
43310 TRAVEL	.00	.00	.00	.00	.00	80.00	_____
43420 ADVERTISING	3,300.01	5,000.00	5,000.00	2,274.80	3,000.00	4,000.00	_____
43941 DUES & MEMBERSHI	630.00	530.00	530.00	862.21	862.21	530.00	_____
43942 INSTRUCTION & SC	625.00	2,000.00	2,000.00	.00	700.00	1,000.00	_____
44120 CENTRAL STORES P	63.99	70.00	70.00	18.09	70.00	70.00	_____
44130 CENTRAL STORES X	4,262.68	4,000.00	4,000.00	2,333.18	2,500.00	3,000.00	_____
42 SUPPLIES & SERVICES	11,408.67	16,650.00	16,650.00	6,171.01	9,182.21	25,230.00	_____
14500 PURCHASING DEPAR	278,014.02	343,794.84	343,794.84	286,048.32	336,327.05	363,552.29	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
15000 REGIONAL PLANNING & ECON DEV							
41 PERSONNEL							
41110 REGULAR SALARIES	696,143.67	898,537.94	898,537.94	714,650.57	772,302.21	1,001,704.58	_____
41115 VACATION PAYOUTS	15,556.85	.00	.00	476.68	.00	.00	_____
41221 LIFE INSURANCE-E	529.39	682.50	682.50	505.75	558.25	343.20	_____
41 PERSONNEL	712,229.91	899,220.44	899,220.44	715,633.00	772,860.46	1,002,047.78	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	4,718.46	5,000.00	5,000.00	3,968.42	5,000.00	7,000.00	_____
42120 BOOKS, PERIODICAL	.00	.00	.00	.00	.00	2,000.00	_____
42491 SOFTWARE LICENSI	38,737.82	12,000.00	12,000.00	14,608.99	14,608.99	16,000.00	_____
43190 OTHER PROFESSION	495.00	600.00	600.00	68.20	.00	600.00	_____
43210 TELEPHONE	2.98	.00	.00	88.73	5.04	.00	_____
43212 CELL PH. WIRELES	4,458.04	5,300.00	5,300.00	4,136.05	5,415.67	5,500.00	_____
43310 TRAVEL	2,325.31	5,000.00	5,000.00	3,294.90	4,000.00	5,500.00	_____
43315 PER DIEM	4,500.00	25,000.00	25,000.00	9,800.00	13,000.00	25,000.00	_____
43410 PRINTING & BINDI	3,833.00	200.00	200.00	603.00	603.00	600.00	_____
43420 ADVERTISING	1,807.81	600.00	600.00	.00	.00	600.00	_____
43732 OFFICE EQUIPMENT	1,139.00	.00	.00	.00	.00	1,000.00	_____
43941 DUES & MEMBERSHI	748.00	800.00	800.00	630.00	700.00	800.00	_____
43942 INSTRUCTION & SC	4,987.74	6,000.00	6,000.00	7,060.00	6,895.00	7,000.00	_____
44120 CENTRAL STORES P	482.47	800.00	800.00	849.13	900.00	1,000.00	_____
44130 CENTRAL STORES X	7,066.07	3,500.00	3,500.00	5,660.61	5,500.00	4,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
44150 CAR POOL EXPENSE	59,500.19	64,000.00	64,000.00	49,436.43	65,000.00	66,000.00	_____
42 SUPPLIES & SERVICES	134,801.89	128,800.00	128,800.00	100,204.46	121,627.70	142,600.00	_____
15000 REGIONAL PLANNIN	847,031.80	1,028,020.44	1,028,020.44	815,837.46	894,488.16	1,144,647.78	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
15500 RECORDER OF DEEDS							
41 PERSONNEL							
41110 REGULAR SALARIES	289,824.80	350,803.32	350,803.32	251,769.41	288,591.00	274,079.67	_____
41115 VACATION PAYOUTS	100.05	.00	.00	96.79	.00	.00	_____
41130 OVERTIME	200.41	550.00	550.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	306.14	409.50	409.50	257.25	300.00	137.28	_____
41 PERSONNEL	290,431.40	351,762.82	351,762.82	252,123.45	288,891.00	274,216.95	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,068.63	.00	.00	.00	.00	.00	_____
42120 BOOKS,PERIODICAL	.00	.00	.00	.00	.00	225.00	_____
43190 OTHER PROFESSION	.00	150.00	150.00	283.16	150.00	150.00	_____
43310 TRAVEL	3,414.85	1,500.00	1,500.00	802.30	2,000.00	3,500.00	_____
43410 PRINTING & BINDI	708.60	1,000.00	1,000.00	.00	500.00	1,000.00	_____
43941 DUES & MEMBERSHI	535.00	1,000.00	1,000.00	.00	1,000.00	500.00	_____
43942 INSTRUCTION & SC	1,050.00	1,000.00	1,000.00	280.00	500.00	1,500.00	_____
44120 CENTRAL STORES P	2,829.25	8,000.00	8,000.00	1,795.80	1,750.00	4,010.00	_____
44130 CENTRAL STORES X	2,356.83	2,500.00	2,500.00	1,788.49	1,550.00	2,500.00	_____
44150 CAR POOL EXPENSE	.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	_____
42 SUPPLIES & SERVICES	11,963.16	17,150.00	17,150.00	4,949.75	9,450.00	15,385.00	_____
15500 RECORDER OF DEED	302,394.56	368,912.82	368,912.82	257,073.20	298,341.00	289,601.95	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
15501 RECORDER REVENUE STAMPS							
42 SUPPLIES & SERVICES							
43930 INTERGOVERNMENTA	.00	.00	.00	.00	.00	1,183,392.50	_____
42 SUPPLIES & SERVICES	.00	.00	.00	.00	.00	1,183,392.50	_____
15501 RECORDER REVENUE	.00	.00	.00	.00	.00	1,183,392.50	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
16000 REGIONAL OFFICE OF EDUCATION							
41 PERSONNEL							
41110 REGULAR SALARIES	218,598.05	196,653.24	196,653.24	171,731.57	187,255.33	205,092.22	_____
41221 LIFE INSURANCE-E	190.75	182.00	182.00	157.50	175.00	91.52	_____
41 PERSONNEL	218,788.80	196,835.24	196,835.24	171,889.07	187,430.33	205,183.74	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,000.00	500.00	500.00	149.90	500.00	500.00	_____
42290 OTHER DEPARTMENT	2,156.06	2,000.00	2,000.00	1,009.33	2,000.00	2,000.00	_____
43190 OTHER PROFESSION	152,082.33	236,000.00	236,000.00	37,930.09	236,000.00	245,500.00	_____
43210 TELEPHONE	2,070.00	3,000.00	3,000.00	1,380.00	2,310.00	2,400.00	_____
43220 POSTAGE	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
43340 EMPLOYEE PARKING	300.00	.00	.00	.00	.00	300.00	_____
43590 OTHER INSURANCE	350.00	400.00	400.00	.00	350.00	400.00	_____
43710 BUILDING REPAIRS	13,660.00	15,000.00	15,000.00	9,945.00	12,185.00	15,000.00	_____
43732 OFFICE EQUIPMENT	2,505.96	2,500.00	2,500.00	.00	2,500.00	2,500.00	_____
43810 BUILDING RENTAL	39,338.16	40,520.00	40,520.00	32,781.80	39,737.46	41,750.00	_____
43941 DUES & MEMBERSHI	5,800.00	5,800.00	5,800.00	5,000.00	5,800.00	5,800.00	_____
43942 INSTRUCTION & SC	.00	6,500.00	6,500.00	.00	6,500.00	6,500.00	_____
43990 OTHER UNCLASSIFI	120.00	200.00	200.00	50.00	200.00	200.00	_____
42 SUPPLIES & SERVICES	220,382.51	313,420.00	313,420.00	89,246.12	309,082.46	323,850.00	_____
16000 REGIONAL OFFICE	439,171.31	510,255.24	510,255.24	261,135.19	496,512.79	529,033.74	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
16500 SUPERVISOR OF ASSESSMENTS							
41 PERSONNEL							
41110 REGULAR SALARIES	651,626.84	747,752.85	747,752.85	663,622.38	747,752.85	771,527.92	_____
41221 LIFE INSURANCE-E	542.50	592.00	592.00	523.25	592.00	297.44	_____
41 PERSONNEL	652,169.34	748,344.85	748,344.85	664,145.63	748,344.85	771,825.36	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	3,414.26	3,000.00	3,000.00	1,524.60	3,500.00	3,000.00	_____
42115 NON-CAPITAL OFFI	291.58	8,000.00	8,000.00	6,896.68	8,000.00	8,000.00	_____
42120 BOOKS,PERIODICAL	197.95	200.00	200.00	185.32	200.00	200.00	_____
43190 OTHER PROFESSION	6,964.90	8,200.00	8,200.00	7,162.07	8,200.00	9,000.00	_____
43220 POSTAGE	109.54	100.00	100.00	9.70	100.00	100.00	_____
43310 TRAVEL	1,062.63	5,400.00	5,400.00	1,620.89	4,600.00	4,400.00	_____
43410 PRINTING & BINDI	2,203.55	7,500.00	7,500.00	2,931.53	7,500.00	7,500.00	_____
43420 ADVERTISING	10,587.86	12,000.00	12,000.00	2,482.81	12,000.00	12,000.00	_____
43732 OFFICE EQUIPMENT	700.00	700.00	700.00	700.00	700.00	700.00	_____
43941 DUES & MEMBERSHI	590.00	590.00	590.00	590.00	590.00	590.00	_____
43942 INSTRUCTION & SC	2,385.00	3,500.00	3,500.00	2,165.00	3,000.00	3,500.00	_____
44110 CENTRAL STORES S	.00	100.00	100.00	.00	.00	100.00	_____
44120 CENTRAL STORES P	18,757.70	26,880.00	26,880.00	13,313.27	26,880.00	28,870.00	_____
44130 CENTRAL STORES X	7,212.80	11,000.00	11,000.00	5,309.65	11,000.00	11,000.00	_____
42 SUPPLIES & SERVICES	54,477.77	87,170.00	87,170.00	44,891.52	86,270.00	88,960.00	_____
16500 SUPERVISOR OF AS	706,647.11	835,514.85	835,514.85	709,037.15	834,614.85	860,785.36	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
16600 BOARD OF REVIEW							
41 PERSONNEL							
41120 TEMPORARY SALARI	97,607.10	100,111.40	100,111.40	85,278.67	100,111.40	100,473.88	_____
41 PERSONNEL	97,607.10	100,111.40	100,111.40	85,278.67	100,111.40	100,473.88	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,832.89	3,000.00	3,000.00	397.35	3,000.00	3,000.00	_____
43190 OTHER PROFESSION	.00	.00	.00	31.00	.00	.00	_____
43310 TRAVEL	.00	.00	.00	.00	.00	1,000.00	_____
42 SUPPLIES & SERVICES	1,832.89	3,000.00	3,000.00	428.35	3,000.00	4,000.00	_____
16600 BOARD OF REVIEW	99,439.99	103,111.40	103,111.40	85,707.02	103,111.40	104,473.88	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
17000 COUNTY TREASURER							
41 PERSONNEL							
41110 REGULAR SALARIES	358,713.82	369,334.36	369,334.36	317,014.20	369,334.36	351,000.00	_____
41115 VACATION PAYOUTS	.00	.00	.00	9,994.36	.00	.00	_____
41130 OVERTIME	1,880.17	9,000.00	9,000.00	.00	9,000.00	9,000.00	_____
41221 LIFE INSURANCE-E	273.00	285.00	285.00	239.75	285.00	137.28	_____
41 PERSONNEL	360,866.99	378,619.36	378,619.36	327,248.31	378,619.36	360,137.28	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	3,323.06	3,400.00	3,400.00	2,964.32	3,075.00	3,000.00	_____
43190 OTHER PROFESSION	515.84	1,830.00	1,830.00	2,360.08	2,338.00	1,350.00	_____
43210 TELEPHONE	1,500.00	.00	.00	.00	.00	.00	_____
43220 POSTAGE	84,635.40	95,000.00	95,000.00	87,637.83	93,000.00	97,500.00	_____
43320 FREIGHT	4,836.38	5,000.00	5,000.00	59.24	5,000.00	.00	_____
43410 PRINTING & BINDI	35,998.69	41,000.00	41,000.00	8,848.29	42,000.00	41,000.00	_____
43420 ADVERTISING	8,275.18	8,200.00	8,200.00	8,647.84	8,700.00	9,200.00	_____
43941 DUES & MEMBERSHI	500.00	500.00	500.00	500.00	500.00	500.00	_____
44120 CENTRAL STORES P	3,323.90	3,200.00	3,200.00	3,337.33	3,200.00	3,500.00	_____
44130 CENTRAL STORES X	1,046.35	1,600.00	1,600.00	1,125.61	1,200.00	1,300.00	_____
42 SUPPLIES & SERVICES	143,954.80	159,730.00	159,730.00	115,480.54	159,013.00	157,350.00	_____
17000 COUNTY TREASURER	504,821.79	538,349.36	538,349.36	442,728.85	537,632.36	517,487.28	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
18000 FINANCE DEPARTMENT							
41 PERSONNEL							
41110 REGULAR SALARIES	479,004.74	581,393.60	581,393.60	441,497.07	499,893.93	583,138.83	_____
41221 LIFE INSURANCE-E	224.73	273.00	273.00	199.75	226.50	160.16	_____
41231 IMRF-EMPLOYER CO	.00	.00	.00	124.55	.00	.00	_____
41241 FICA-EMPLOYER CO	.00	.00	.00	247.99	.00	.00	_____
41 PERSONNEL	479,229.47	581,666.60	581,666.60	442,069.36	500,120.43	583,298.99	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,685.92	1,900.00	1,900.00	2,118.96	2,000.00	2,000.00	_____
42115 NON-CAPITAL OFFI	.00	.00	.00	349.00	349.00	.00	_____
42117 NON-CAPITAL COMP	.00	1,800.00	1,800.00	.00	.00	1,800.00	_____
42120 BOOKS,PERIODICAL	.00	200.00	200.00	.00	220.00	175.00	_____
42210 DATA PROCESSING	.00	1,500.00	1,500.00	300.00	300.00	.00	_____
42250 FOOD & BEVERAGE	323.39	350.00	350.00	260.44	350.00	350.00	_____
42491 SOFTWARE LICENSI	216,355.28	227,173.04	227,173.04	227,023.05	227,023.05	.00	_____
43110 ACCOUNTING & AUD	167,817.00	177,000.00	177,000.00	169,700.00	169,700.00	176,000.00	_____
43190 OTHER PROFESSION	.00	100.00	100.00	.00	.00	100.00	_____
43310 TRAVEL	.00	700.00	700.00	.00	.00	500.00	_____
43410 PRINTING & BINDI	3,129.87	3,400.00	3,400.00	2,806.17	3,000.00	3,400.00	_____
43420 ADVERTISING	.00	750.00	750.00	.00	.00	750.00	_____
43640 WASTE REMOVAL SE	174.60	.00	.00	258.00	.00	300.00	_____
43732 OFFICE EQUIPMENT	751.00	777.00	777.00	789.00	789.00	800.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43941 DUES & MEMBERSHI	3,040.00	3,345.00	3,345.00	2,045.00	3,345.00	3,345.00	_____
43942 INSTRUCTION & SC	249.00	1,500.00	1,500.00	.00	500.00	1,500.00	_____
43990 OTHER UNCLASSIFI	941.92	950.00	950.00	1,382.00	1,382.00	950.00	_____
44120 CENTRAL STORES P	314.48	600.00	600.00	380.09	580.00	650.00	_____
44130 CENTRAL STORES X	2,007.19	1,950.00	1,950.00	1,611.51	1,775.00	2,000.00	_____
42 SUPPLIES & SERVICES	396,789.65	423,995.04	423,995.04	409,023.22	411,313.05	194,620.00	_____
18000 FINANCE DEPARTME	876,019.12	1,005,661.64	1,005,661.64	851,092.58	911,433.48	777,918.99	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
19500 INFORMATION TECHNOLOGY							
41 PERSONNEL							
41110 REGULAR SALARIES	1,012,757.15	1,117,837.03	1,117,837.03	936,558.77	1,117,837.03	1,176,991.42	_____
41115 VACATION PAYOUTS	6,647.94	.00	.00	.00	.00	.00	_____
41120 TEMPORARY SALARI	4,860.00	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	630.00	682.50	682.50	561.75	682.50	343.20	_____
41 PERSONNEL	1,024,895.09	1,118,519.53	1,118,519.53	937,120.52	1,118,519.53	1,177,334.62	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	822.80	2,800.00	2,800.00	878.57	2,800.00	2,800.00	_____
42210 DATA PROCESSING	1,920.58	4,550.00	4,550.00	27,868.69	4,550.00	4,550.00	_____
42250 FOOD & BEVERAGE	732.01	1,200.00	1,200.00	647.78	1,200.00	1,200.00	_____
42491 SOFTWARE LICENSI	9,041.44	39,245.00	39,245.00	14,550.26	39,245.00	20,278.00	_____
43160 DATA PROCESSING	66,200.00	.00	.00	.00	.00	.00	_____
43166 HARDWARE MAINTEN	31,034.24	46,250.00	46,250.00	28,540.12	46,250.00	.00	_____
43167 SOFTWARE SUBSCRI	219,638.52	258,773.00	258,773.00	266,647.71	258,773.00	38,034.00	_____
43168 SOFTWARE MAINTEN	32,947.51	92,484.00	92,484.00	46,270.33	92,484.00	26,830.00	_____
43190 OTHER PROFESSION	564.00	16,088.00	16,088.00	53,229.00	16,088.00	6,088.00	_____
43211 T1 & OTHER CONNE	.00	51,900.00	51,900.00	35,163.73	51,900.00	.00	_____
43212 CELL PH. WIRELES	6,613.05	8,080.00	8,080.00	4,956.66	8,080.00	8,640.00	_____
43220 POSTAGE	.00	45.00	45.00	.00	45.00	.00	_____
43230 INTERNET SERVICE	.00	35,000.00	35,000.00	33,326.75	35,000.00	.00	_____
43310 TRAVEL	2,093.87	8,550.00	8,550.00	647.70	8,550.00	4,950.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43420 ADVERTISING	169.99	1,500.00	1,500.00	177.89	1,500.00	1,500.00	_____
43941 DUES & MEMBERSHI	5,550.00	5,650.00	5,650.00	7,524.00	5,650.00	7,650.00	_____
43942 INSTRUCTION & SC	5,423.00	36,162.00	36,162.00	4,868.00	36,162.00	36,162.00	_____
44120 CENTRAL STORES P	9.67	.00	.00	4.85	.00	.00	_____
44130 CENTRAL STORES X	560.54	500.00	500.00	301.07	500.00	500.00	_____
44150 CAR POOL EXPENSE	.00	200.00	200.00	.00	200.00	200.00	_____
42 SUPPLIES & SERVICES	383,321.22	608,977.00	608,977.00	525,603.11	608,977.00	159,382.00	_____
19500 INFORMATION TECH	1,408,216.31	1,727,496.53	1,727,496.53	1,462,723.63	1,727,496.53	1,336,716.62	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
19501 COUNTY-WIDE IT INFRASTRUCTURE							
42 SUPPLIES & SERVICES							
42117 NON-CAPITAL COMP	.00	.00	.00	.00	.00	645,000.00	_____
42491 SOFTWARE LICENSI	.00	.00	.00	.00	.00	18,967.00	_____
43166 HARDWARE MAINTEN	.00	.00	.00	.00	.00	43,140.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	.00	.00	.00	366,080.00	_____
43168 SOFTWARE MAINTEN	.00	.00	.00	.00	.00	1,135,272.00	_____
43211 T1 & OTHER CONNE	.00	.00	.00	.00	.00	253,432.00	_____
42 SUPPLIES & SERVICES	.00	.00	.00	.00	.00	2,461,891.00	_____
19501 COUNTY-WIDE IT I	.00	.00	.00	.00	.00	2,461,891.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
21500 ADULT PROBATION							
41 PERSONNEL							
41110 REGULAR SALARIES	4,111,419.19	4,440,904.60	4,440,904.60	3,722,345.42	4,440,904.60	4,162,844.05	_____
41115 VACATION PAYOUTS	17,963.53	10,000.00	10,000.00	32,230.58	15,000.00	20,000.00	_____
41130 OVERTIME	262.88	1,000.00	1,000.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	3,092.25	3,640.00	3,640.00	2,781.67	3,640.00	1,694.00	_____
41 PERSONNEL	4,132,737.85	4,455,544.60	4,455,544.60	3,757,357.67	4,459,544.60	4,184,538.05	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	15,268.49	15,000.00	15,000.00	11,158.18	15,000.00	15,000.00	_____
42117 NON-CAPITAL COMP	30,000.00	20,000.00	20,000.00	2,985.00	10,000.00	20,000.00	_____
42120 BOOKS,PERIODICAL	89.90	100.00	100.00	99.91	100.00	150.00	_____
42210 DATA PROCESSING	5,812.00	5,000.00	5,000.00	3,258.08	3,000.00	5,000.00	_____
42230 CLEANING SUPPLIE	233.48	300.00	300.00	116.97	275.00	300.00	_____
42240 GASOLINE & OIL	2,670.83	5,000.00	5,000.00	2,548.97	4,000.00	5,000.00	_____
42250 FOOD & BEVERAGE	2,063.02	2,500.00	2,500.00	1,498.25	2,500.00	3,000.00	_____
42260 MEDICAL & DENTAL	147.25	.00	.00	.00	.00	.00	_____
42290 OTHER DEPARTMENT	3,279.99	8,400.00	8,400.00	6,830.25	7,000.00	12,400.00	_____
43167 SOFTWARE SUBSCRI	.00	7,800.00	7,800.00	1,979.10	7,800.00	7,800.00	_____
43190 OTHER PROFESSION	1,447.99	.00	.00	25.50	.00	30,000.00	_____
43210 TELEPHONE	1,950.75	.00	.00	1,251.67	1,600.00	1,600.00	_____
43212 CELL PH. WIRELES	369.81	5,750.00	5,750.00	864.51	1,200.00	1,200.00	_____
43220 POSTAGE	49.86	250.00	250.00	83.76	250.00	250.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43310 TRAVEL	1,772.51	2,500.00	2,500.00	2,158.78	2,500.00	6,500.00	_____
43350 TOWING	.00	200.00	200.00	.00	200.00	200.00	_____
43410 PRINTING & BINDI	870.00	1,200.00	1,200.00	1,096.00	1,200.00	1,500.00	_____
43420 ADVERTISING	1,362.17	300.00	300.00	175.00	500.00	6,000.00	_____
43731 AUTOMOBILE REPAI	4,007.02	5,000.00	5,000.00	4,050.41	5,000.00	5,000.00	_____
43942 INSTRUCTION & SC	2,289.95	5,000.00	5,000.00	4,929.74	5,000.00	1,000.00	_____
43990 OTHER UNCLASSIFI	391.95	1,000.00	1,000.00	1,089.50	1,000.00	1,000.00	_____
44120 CENTRAL STORES P	6,746.74	8,600.00	8,600.00	5,227.46	7,000.00	8,600.00	_____
44130 CENTRAL STORES X	17,787.41	18,000.00	18,000.00	10,802.94	15,000.00	18,000.00	_____
44140 CENTRAL STORES P	850.00	750.00	750.00	750.00	750.00	1,000.00	_____
44150 CAR POOL EXPENSE	126.42	300.00	300.00	89.78	300.00	300.00	_____
42 SUPPLIES & SERVICES	99,587.54	112,950.00	112,950.00	63,069.76	91,175.00	150,800.00	_____
21500 ADULT PROBATION	4,232,325.39	4,568,494.60	4,568,494.60	3,820,427.43	4,550,719.60	4,335,338.05	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
22000 ESDA							
41 PERSONNEL							
41110 REGULAR SALARIES	83,867.24	43,654.00	43,654.00	51,140.64	64,549.00	96,536.00	_____
41120 TEMPORARY SALARI	.00	.00	.00	14,289.52	12,503.00	.00	_____
41221 LIFE INSURANCE-E	33.25	23.50	23.50	8.75	19.25	22.88	_____
41 PERSONNEL	83,900.49	43,677.50	43,677.50	65,438.91	77,071.25	96,558.88	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	.00	.00	236.79	150.00	13,150.00	_____
42117 NON-CAPITAL COMP	.00	.00	.00	76.99	77.00	12,240.00	_____
42210 DATA PROCESSING	329.99	.00	.00	.00	.00	.00	_____
42267 LAW ENFORCEMENT	.00	10,000.00	10,000.00	.00	5,000.00	12,500.00	_____
42270 CLOTHING	.00	1,000.00	1,000.00	1,138.81	1,200.00	1,200.00	_____
42290 OTHER DEPARTMENT	69,478.11	.00	.00	.00	.00	.00	_____
42491 SOFTWARE LICENSI	.00	6,000.00	6,000.00	.00	6,000.00	6,000.00	_____
43190 OTHER PROFESSION	56.00	300.00	300.00	.00	.00	.00	_____
43246 COMMUNITY OUTREA	.00	1,500.00	1,500.00	.00	500.00	500.00	_____
43410 PRINTING & BINDI	.00	.00	.00	110.00	110.00	.00	_____
43710 BUILDING REPAIRS	1,262.53	.00	.00	.00	.00	.00	_____
43730 EQUIPMENT REPAIR	.00	28,500.00	28,500.00	.00	.00	500.00	_____
43731 AUTOMOBILE REPAI	6,330.74	1,500.00	1,500.00	90.00	90.00	1,500.00	_____
43732 OFFICE EQUIPMENT	2,850.00	3,000.00	3,000.00	2,620.00	3,500.00	3,500.00	_____
43941 DUES & MEMBERSHI	400.00	400.00	400.00	94.00	94.00	400.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43942 INSTRUCTION & SC	817.13	4,600.00	4,600.00	323.19	.00	4,600.00	_____
44130 CENTRAL STORES X	534.11	750.00	750.00	541.38	1,457.00	1,460.00	_____
44230 PSB SPACE ALLOCA	14,545.48	.00	.00	10,459.98	.00	.00	_____
42 SUPPLIES & SERVICES	96,604.09	57,550.00	57,550.00	15,691.14	18,178.00	57,550.00	_____
22000 ESDA	180,504.58	101,227.50	101,227.50	81,130.05	95,249.25	154,108.88	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99		
ACCOUNTS FOR:								
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
22500 DEPENDENT CHILDREN								
42 SUPPLIES & SERVICES								
43150 MEDICAL & DENTAL	25,105.00	52,000.00	52,000.00	14,967.50	10,000.00	52,000.00	_____	
43922 INSTITUTIONAL CA	10,000.00	143,000.00	143,000.00	.00	143,000.00	143,000.00	_____	
42 SUPPLIES & SERVICES	35,105.00	195,000.00	195,000.00	14,967.50	153,000.00	195,000.00	_____	
22500 DEPENDENT CHILDR	35,105.00	195,000.00	195,000.00	14,967.50	153,000.00	195,000.00	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
24000 COUNTY SHERIFF							
41 PERSONNEL							
41110 REGULAR SALARIES	13,706,905.05	15,078,919.00	15,078,919.00	12,537,453.81	14,433,182.00	15,322,851.00	_____
41115 VACATION PAYOUTS	43,883.55	.00	.00	94,462.56	110,000.00	.00	_____
41120 TEMPORARY SALARI	882,262.80	1,038,735.00	1,038,735.00	870,337.65	1,026,650.00	1,090,036.00	_____
41130 OVERTIME	1,429,519.83	1,209,072.00	1,209,072.00	1,459,159.96	1,617,588.00	1,209,072.00	_____
41211 HEALTH INSURANCE	131,640.00	137,280.00	137,280.00	116,280.00	133,360.00	139,360.00	_____
41221 LIFE INSURANCE-E	6,620.25	7,098.00	7,098.00	5,888.75	7,035.00	3,615.04	_____
41 PERSONNEL	16,200,831.48	17,471,104.00	17,471,104.00	15,083,582.73	17,327,815.00	17,764,934.04	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,999.97	20,000.00	20,000.00	12,841.32	15,000.00	12,216.00	_____
42115 NON-CAPITAL OFFI	1,221.73	10,000.00	10,000.00	798.25	5,000.00	5,000.00	_____
42117 NON-CAPITAL COMP	2,236.60	40,000.00	40,000.00	13,609.80	20,000.00	15,000.00	_____
42120 BOOKS,PERIODICAL	.00	1,000.00	1,000.00	339.84	1,000.00	1,000.00	_____
42210 DATA PROCESSING	10,588.97	.00	.00	.00	.00	.00	_____
42220 MICROFILM & PHOT	.00	.00	.00	5,302.80	5,300.00	5,000.00	_____
42230 CLEANING SUPPLIE	694.45	10,000.00	10,000.00	905.67	10,000.00	7,500.00	_____
42240 GASOLINE & OIL	523,979.50	575,000.00	575,000.00	384,635.22	540,000.00	530,000.00	_____
42250 FOOD & BEVERAGE	1,598.93	5,000.00	5,000.00	1,335.59	2,500.00	3,000.00	_____
42260 MEDICAL & DENTAL	3,593.13	3,000.00	3,000.00	1,483.82	3,000.00	3,000.00	_____
42267 LAW ENFORCEMENT	.00	400,000.00	400,000.00	182,837.58	340,000.00	300,000.00	_____
42270 CLOTHING	182,050.36	185,000.00	185,000.00	159,608.66	225,000.00	210,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
42290 OTHER DEPARTMENT	317,447.38	5,000.00	5,000.00	-299.20	500.00	500.00	_____
42330 VEHICLE REP. PAR	.00	2,500.00	2,500.00	385.42	1,000.00	1,000.00	_____
42491 SOFTWARE LICENSI	44,236.40	.00	.00	7,722.71	1,811.00	2,000.00	_____
42899 SHERIFF CASH ACC	64,827.31	36,500.00	36,500.00	.00	36,500.00	36,500.00	_____
43150 MEDICAL & DENTAL	6,019.08	8,000.00	8,000.00	9,081.84	7,800.00	8,000.00	_____
43160 DATA PROCESSING	.00	.00	.00	.00	.00	15,000.00	_____
43167 SOFTWARE SUBSCRI	8,668.92	80,000.00	80,000.00	42,280.05	52,000.00	50,000.00	_____
43168 SOFTWARE MAINTEN	.00	45,750.00	45,750.00	34,335.00	38,000.00	40,000.00	_____
43186 MERIT COMMISSION	.00	3,000.00	3,000.00	275.00	1,000.00	3,000.00	_____
43190 OTHER PROFESSION	65,695.91	185,000.00	185,000.00	147,285.24	175,000.00	175,000.00	_____
43210 TELEPHONE	33,660.22	37,000.00	37,000.00	11,977.71	30,000.00	30,000.00	_____
43212 CELL PH. WIRELES	57,836.51	65,000.00	65,000.00	52,586.46	64,500.00	65,000.00	_____
43220 POSTAGE	597.06	1,000.00	1,000.00	50.80	500.00	500.00	_____
43246 COMMUNITY OUTREA	.00	15,000.00	15,000.00	4,894.07	10,000.00	10,000.00	_____
43310 TRAVEL	491.62	2,000.00	2,000.00	25,372.46	30,000.00	2,500.00	_____
43350 TOWING	2,650.00	.00	.00	1,487.80	1,500.00	.00	_____
43410 PRINTING & BINDI	1,925.16	3,000.00	3,000.00	1,339.00	2,500.00	3,000.00	_____
43610 GAS & HEATING OI	1,137.52	1,500.00	1,500.00	1,166.35	1,600.00	1,600.00	_____
43620 ELECTRICITY	2,641.45	3,000.00	3,000.00	2,748.93	3,600.00	3,600.00	_____
43630 WATER	262.12	400.00	400.00	100.71	300.00	400.00	_____
43640 WASTE REMOVAL SE	.00	.00	.00	14.39	.00	.00	_____
43710 BUILDING REPAIRS	5,487.16	10,000.00	10,000.00	14,528.26	15,000.00	15,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
0001 GENERAL FUND							
43730 EQUIPMENT REPAIR	419.00	140,000.00	140,000.00	122,599.88	145,000.00	145,000.00	_____
43731 AUTOMOBILE REPAI	314,308.56	327,866.00	327,866.00	220,733.65	285,000.00	275,000.00	_____
43732 OFFICE EQUIPMENT	135,857.00	610,000.00	610,000.00	601,229.42	601,230.00	765,200.00	_____
43890 OTHER RENTAL	408.00	408.00	408.00	.00	408.00	408.00	_____
43911 INVESTIGATION	.00	20,000.00	20,000.00	1,362.93	9,500.00	7,000.00	_____
43941 DUES & MEMBERSHI	6,645.00	6,500.00	6,500.00	4,909.00	5,000.00	6,500.00	_____
43942 INSTRUCTION & SC	210,258.40	250,000.00	250,000.00	118,027.39	220,000.00	247,000.00	_____
43950 TAX & LICENSE FE	5,389.00	5,000.00	5,000.00	5,655.00	4,500.00	5,000.00	_____
43990 OTHER UNCLASSIFI	5,740.00	36,000.00	36,000.00	40,782.93	29,000.00	5,000.00	_____
44120 CENTRAL STORES P	20,348.51	30,000.00	30,000.00	16,743.10	25,000.00	25,000.00	_____
44130 CENTRAL STORES X	22,730.48	25,000.00	25,000.00	15,859.97	22,000.00	23,000.00	_____
42 SUPPLIES & SERVICES	2,063,651.41	3,203,424.00	3,203,424.00	2,268,934.82	2,986,549.00	3,058,424.00	_____
45 DEBT SERVICE EXPENSE							
45210 INTEREST ON DEBT	580,373.61	.00	.00	.00	.00	.00	_____
45 DEBT SERVICE EXPENS	580,373.61	.00	.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS							
46410 AUTOMOBILES	142,259.79	210,000.00	210,000.00	74,402.04	222,456.00	160,000.00	_____
46430 MACHINERY & EQUI	26,727.00	.00	.00	.00	.00	.00	_____
46440 OTHER DEPARTMENT	.00	99,852.00	99,852.00	100,925.96	100,926.00	140,000.00	_____
46586 IT EQUIPMENT	.00	.00	.00	.00	.00	25,000.00	_____
46 CAPITAL OUTLAYS	168,986.79	309,852.00	309,852.00	175,328.00	323,382.00	325,000.00	_____
24000 COUNTY SHERIFF	19,013,843.29	20,984,380.00	20,984,380.00	17,527,845.55	20,637,746.00	21,148,358.04	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
26500 911 CENTER							
41 PERSONNEL							
41110 REGULAR SALARIES	1,586,787.16	2,106,442.00	2,106,442.00	1,652,250.83	1,960,896.00	2,196,795.00	_____
41115 VACATION PAYOUTS	1,015.64	.00	.00	.00	.00	.00	_____
41130 OVERTIME	253,934.61	188,948.00	188,948.00	281,634.70	342,581.00	169,455.00	_____
41221 LIFE INSURANCE-E	894.25	1,593.00	1,593.00	1,067.50	1,220.00	800.80	_____
41 PERSONNEL	1,842,631.66	2,296,983.00	2,296,983.00	1,934,953.03	2,304,697.00	2,367,050.80	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,498.31	1,270.00	1,270.00	527.68	1,000.00	1,000.00	_____
42117 NON-CAPITAL COMP	.00	.00	.00	4,075.76	4,076.00	.00	_____
42270 CLOTHING	17,581.77	27,500.00	27,500.00	24,733.33	25,400.00	31,500.00	_____
42290 OTHER DEPARTMENT	1,847.20	3,000.00	3,000.00	.00	3,000.00	6,000.00	_____
42491 SOFTWARE LICENSI	4,910.00	.00	.00	.00	.00	.00	_____
43150 MEDICAL & DENTAL	13,245.00	16,250.00	16,250.00	5,850.00	5,850.00	10,170.00	_____
43210 TELEPHONE	4,819.01	5,000.00	5,000.00	7,867.34	9,894.00	10,000.00	_____
43212 CELL PH. WIRELES	600.00	650.00	650.00	500.00	600.00	600.00	_____
43941 DUES & MEMBERSHI	.00	.00	.00	.00	391.00	400.00	_____
43950 TAX & LICENSE FE	.00	.00	.00	151.00	.00	.00	_____
44130 CENTRAL STORES X	2,072.41	2,000.00	2,000.00	1,546.78	1,814.00	2,000.00	_____
42 SUPPLIES & SERVICES	46,573.70	55,670.00	55,670.00	45,251.89	52,025.00	61,670.00	_____
26500 911 CENTER	1,889,205.36	2,352,653.00	2,352,653.00	1,980,204.92	2,356,722.00	2,428,720.80	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
31000 STATE'S ATTORNEY							
41 PERSONNEL							
41110 REGULAR SALARIES	2,900,528.58	3,673,007.18	3,673,007.18	2,923,406.49	3,383,498.66	3,818,696.63	_____
41115 VACATION PAYOUTS	9,065.59	.00	.00	8,915.03	7,000.00	.00	_____
41120 TEMPORARY SALARI	212,416.73	190,130.01	190,130.01	200,490.20	228,085.00	212,213.20	_____
41130 OVERTIME	7,775.53	6,500.00	6,500.00	7,951.28	9,035.00	9,000.00	_____
41221 LIFE INSURANCE-E	2,112.06	2,002.00	2,002.00	1,892.52	2,235.00	1,121.12	_____
41231 IMRF-EMPLOYER CO	.00	.00	.00	4.22	.00	.00	_____
41241 FICA-EMPLOYER CO	.00	.00	.00	8.44	.00	.00	_____
41 PERSONNEL	3,131,898.49	3,871,639.19	3,871,639.19	3,142,668.18	3,629,853.66	4,041,030.95	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	66,508.27	47,000.00	47,000.00	57,679.44	57,305.00	60,000.00	_____
42115 NON-CAPITAL OFFI	1,559.98	.00	.00	.00	.00	.00	_____
42120 BOOKS,PERIODICAL	60,163.46	50,000.00	50,000.00	50,938.90	43,050.00	60,000.00	_____
42210 DATA PROCESSING	26,142.07	25,000.00	25,000.00	15,554.54	21,500.00	18,000.00	_____
42240 GASOLINE & OIL	7,599.99	7,000.00	7,000.00	6,766.08	8,000.00	8,000.00	_____
42250 FOOD & BEVERAGE	12,092.71	7,000.00	7,000.00	9,282.09	8,500.00	8,500.00	_____
43140 LEGAL	54,295.15	75,000.00	75,000.00	34,887.82	37,000.00	50,000.00	_____
43190 OTHER PROFESSION	72,167.13	100,000.00	100,000.00	85,330.56	111,000.00	110,000.00	_____
43210 TELEPHONE	1,583.18	1,400.00	1,400.00	1,662.96	2,500.00	2,200.00	_____
43212 CELL PH. WIRELES	8,714.08	6,800.00	6,800.00	6,492.62	7,800.00	8,000.00	_____
43220 POSTAGE	1,678.06	1,500.00	1,500.00	2,264.68	1,500.00	1,500.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43310 TRAVEL	22,753.66	13,000.00	13,000.00	9,549.92	12,000.00	13,000.00	_____
43410 PRINTING & BINDI	3,403.08	5,000.00	5,000.00	2,018.05	2,500.00	2,500.00	_____
43430 DOCUMENT REPRODU	19,671.65	37,801.27	37,801.27	9,212.03	10,000.00	20,000.00	_____
43510 LIABILITY INSURA	11,429.00	11,500.00	11,500.00	13,052.16	13,000.00	15,000.00	_____
43730 EQUIPMENT REPAIR	.00	400.00	400.00	.00	42.00	.00	_____
43731 AUTOMOBILE REPAI	4,996.03	1,500.00	1,500.00	828.87	1,400.00	1,500.00	_____
43732 OFFICE EQUIPMENT	.00	1,500.00	1,500.00	.00	.00	.00	_____
43911 INVESTIGATION	9,975.59	9,000.00	9,000.00	9,723.80	11,000.00	11,500.00	_____
43912 TRANSCRIPTS	33,800.91	30,000.00	30,000.00	32,536.28	43,000.00	45,000.00	_____
43915 WITNESS FEES	3,961.99	4,000.00	4,000.00	9,929.71	11,500.00	6,600.00	_____
43941 DUES & MEMBERSHI	16,035.82	25,000.00	25,000.00	23,641.57	38,000.00	25,000.00	_____
43942 INSTRUCTION & SC	18,788.58	15,000.00	15,000.00	7,974.18	7,100.00	12,000.00	_____
44120 CENTRAL STORES P	14,368.05	13,400.00	13,400.00	12,494.89	14,000.00	14,000.00	_____
44130 CENTRAL STORES X	48,317.61	50,000.00	50,000.00	39,635.48	42,000.00	45,000.00	_____
44150 CAR POOL EXPENSE	2,413.74	2,000.00	2,000.00	2,516.28	2,600.00	2,500.00	_____
42 SUPPLIES & SERVICES	522,419.79	539,801.27	539,801.27	443,972.91	506,297.00	539,800.00	_____
31000 STATE'S ATTORNEY	3,654,318.28	4,411,440.46	4,411,440.46	3,586,641.09	4,136,150.66	4,580,830.95	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
31500 CIRCUIT CLERK							
41 PERSONNEL							
41110 REGULAR SALARIES	3,510,068.44	3,645,631.95	3,645,631.95	3,212,312.04	3,662,515.95	3,781,919.91	_____
41115 VACATION PAYOUTS	15,571.33	.00	.00	5,569.05	9,551.43	5,000.00	_____
41120 TEMPORARY SALARI	42,162.35	47,000.00	47,000.00	42,242.51	49,000.00	47,000.00	_____
41130 OVERTIME	203,283.82	210,000.00	210,000.00	151,034.27	178,000.00	220,000.00	_____
41221 LIFE INSURANCE-E	3,120.36	3,200.00	3,200.00	2,889.21	3,276.00	1,716.00	_____
41 PERSONNEL	3,774,206.30	3,905,831.95	3,905,831.95	3,414,047.08	3,902,343.38	4,055,635.91	_____
42 SUPPLIES & SERVICES							
42115 NON-CAPITAL OFFI	42,948.27	.00	.00	.00	.00	.00	_____
42210 DATA PROCESSING	.00	.00	.00	266.02	266.02	.00	_____
44120 CENTRAL STORES P	.00	40,000.00	40,000.00	.00	25,000.00	35,000.00	_____
42 SUPPLIES & SERVICES	42,948.27	40,000.00	40,000.00	266.02	25,266.02	35,000.00	_____
31500 CIRCUIT CLERK	3,817,154.57	3,945,831.95	3,945,831.95	3,414,313.10	3,927,609.40	4,090,635.91	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
32000 CIRCUIT COURT							
41 PERSONNEL							
41110 REGULAR SALARIES	1,195,152.60	1,560,000.00	1,560,000.00	1,211,985.59	1,435,000.00	1,500,000.00	_____
41115 VACATION PAYOUTS	4,489.28	5,000.00	5,000.00	1,170.57	1,170.00	5,000.00	_____
41130 OVERTIME	929.26	1,000.00	1,000.00	1,948.71	2,100.00	2,000.00	_____
41221 LIFE INSURANCE-E	883.40	900.00	900.00	847.00	1,000.00	550.00	_____
41231 IMRF-EMPLOYER CO	.00	.00	.00	112.52	2,400.00	2,300.00	_____
41241 FICA-EMPLOYER CO	.00	.00	.00	213.88	5,775.00	.00	_____
41 PERSONNEL	1,201,454.54	1,566,900.00	1,566,900.00	1,216,278.27	1,447,445.00	1,509,850.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	35,895.64	30,000.00	30,000.00	29,736.72	42,000.00	40,000.00	_____
42120 BOOKS,PERIODICAL	200.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	_____
42210 DATA PROCESSING	309.00	.00	.00	.00	.00	.00	_____
42270 CLOTHING	18,800.00	20,000.00	20,000.00	18,800.00	18,800.00	20,000.00	_____
42290 OTHER DEPARTMENT	215,407.81	5,000.00	480,000.00	435,997.40	467,173.00	10,000.00	_____
43140 LEGAL	559,068.75	530,000.00	530,000.00	459,315.00	525,000.00	540,000.00	_____
43141 LEGAL SERVICES F	247,119.23	300,000.00	300,000.00	237,051.11	275,000.00	300,000.00	_____
43142 LEGAL SVCS JUV A	198,247.69	250,000.00	250,000.00	153,430.79	200,000.00	250,000.00	_____
43150 MEDICAL & DENTAL	130,525.00	120,000.00	120,000.00	119,821.00	120,000.00	120,000.00	_____
43169 ONLINE LEGAL RES	15,632.64	20,000.00	20,000.00	12,910.50	17,000.00	20,000.00	_____
43190 OTHER PROFESSION	335,153.01	300,000.00	300,000.00	500,514.66	580,000.00	580,000.00	_____
43210 TELEPHONE	721.90	1,000.00	1,000.00	88.49	100.00	1,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures &amp; Revenue

FOR PERIOD 99

## ACCOUNTS FOR:

0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43212 CELL PH. WIRELES	1,661.37	2,000.00	2,000.00	2,033.16	2,300.00	2,000.00	_____
43220 POSTAGE	447.23	600.00	600.00	119.32	200.00	600.00	_____
43230 INTERNET SERVICE	1,425.00	.00	.00	.00	.00	.00	_____
43310 TRAVEL	1,005.67	5,000.00	5,000.00	.00	5,000.00	5,000.00	_____
43510 LIABILITY INSURA	2,183.00	6,600.00	6,600.00	2,259.41	5,000.00	5,000.00	_____
43730 EQUIPMENT REPAIR	7,761.56	7,000.00	7,000.00	3,917.00	5,000.00	7,000.00	_____
43732 OFFICE EQUIPMENT	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	_____
43740 EQUIPMENT-NON CA	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	_____
43912 TRANSCRIPTS	34,871.00	60,000.00	60,000.00	40,319.00	55,000.00	60,000.00	_____
43942 INSTRUCTION & SC	995.00	1,000.00	1,000.00	766.00	1,000.00	1,000.00	_____
43990 OTHER UNCLASSIFI	11,587.62	12,000.00	12,000.00	11,655.55	11,656.00	12,000.00	_____
44120 CENTRAL STORES P	943.65	1,000.00	1,000.00	726.13	800.00	1,000.00	_____
44130 CENTRAL STORES X	16,497.98	15,000.00	15,000.00	15,360.02	20,000.00	20,000.00	_____
44140 CENTRAL STORES P	414.22	500.00	500.00	19.00	500.00	500.00	_____
44150 CAR POOL EXPENSE	265.02	1,000.00	1,000.00	464.95	500.00	1,000.00	_____
42 SUPPLIES & SERVICES	1,837,138.99	1,691,700.00	2,166,700.00	2,045,305.21	2,356,029.00	2,000,100.00	_____
<b>46 CAPITAL OUTLAYS</b>							
46320 BUILDING IMPROVE	.00	.00	50,000.00	48,500.00	.00	.00	_____
46 CAPITAL OUTLAYS	.00	.00	50,000.00	48,500.00	.00	.00	_____
32000 CIRCUIT COURT	3,038,593.53	3,258,600.00	3,783,600.00	3,310,083.48	3,803,474.00	3,509,950.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
32500 CORONER							
41 PERSONNEL							
41110 REGULAR SALARIES	844,879.16	974,429.72	974,429.72	791,156.69	900,255.50	905,248.69	_____
41115 VACATION PAYOUTS	12,221.16	.00	.00	.00	.00	.00	_____
41130 OVERTIME	43,095.82	40,000.00	40,000.00	21,418.78	25,000.00	30,000.00	_____
41221 LIFE INSURANCE-E	589.75	819.00	819.00	560.00	850.00	875.00	_____
41 PERSONNEL	900,785.89	1,015,248.72	1,015,248.72	813,135.47	926,105.50	936,123.69	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	5,501.39	9,000.00	9,000.00	4,907.95	9,000.00	7,500.00	_____
42115 NON-CAPITAL OFFI	5,616.44	10,000.00	10,000.00	8,099.77	10,000.00	7,500.00	_____
42210 DATA PROCESSING	834.35	.00	.00	.00	.00	.00	_____
42230 CLEANING SUPPLIE	121.00	.00	.00	.00	.00	.00	_____
42240 GASOLINE & OIL	9,520.33	10,000.00	10,000.00	7,628.33	8,000.00	10,000.00	_____
42250 FOOD & BEVERAGE	2,487.61	1,500.00	1,500.00	1,554.03	2,000.00	2,000.00	_____
42265 MORGUE SUPPLIES	22,803.00	16,000.00	16,000.00	14,427.11	16,000.00	16,000.00	_____
42270 CLOTHING	8,331.10	11,200.00	11,200.00	8,146.60	11,200.00	11,500.00	_____
42290 OTHER DEPARTMENT	14,209.65	10,000.00	10,000.00	8,387.09	10,000.00	10,000.00	_____
43150 MEDICAL & DENTAL	364,419.60	450,000.00	450,000.00	304,011.32	375,000.00	403,001.29	_____
43167 SOFTWARE SUBSCRI	.00	1,000.00	1,000.00	302.60	302.60	.00	_____
43190 OTHER PROFESSION	68,858.51	101,500.00	91,500.00	49,363.74	91,500.00	50,000.00	_____
43212 CELL PH. WIRELES	9,043.61	10,000.00	10,000.00	7,660.50	10,000.00	10,000.00	_____
43220 POSTAGE	202.17	.00	.00	.00	.00	.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43310 TRAVEL	11,537.51	17,354.00	17,354.00	6,188.37	15,000.00	15,000.00	_____
43640 WASTE REMOVAL SE	6,209.28	7,500.00	7,500.00	5,826.79	7,100.00	8,000.00	_____
43730 EQUIPMENT REPAIR	6,738.00	7,500.00	17,500.00	30,376.96	30,000.00	30,000.00	_____
43731 AUTOMOBILE REPAI	4,480.20	10,000.00	10,000.00	4,233.69	5,000.00	7,500.00	_____
43941 DUES & MEMBERSHI	2,715.84	5,184.00	5,184.00	1,682.98	3,000.00	5,100.00	_____
43942 INSTRUCTION & SC	3,547.00	15,000.00	15,000.00	5,652.42	10,000.00	12,000.00	_____
44120 CENTRAL STORES P	624.84	800.00	800.00	349.09	500.00	500.00	_____
44130 CENTRAL STORES X	4,108.83	3,500.00	3,500.00	2,135.82	3,000.00	3,500.00	_____
42 SUPPLIES & SERVICES	551,910.26	697,038.00	697,038.00	470,935.16	616,602.60	609,101.29	_____
32500 CORONER	1,452,696.15	1,712,286.72	1,712,286.72	1,284,070.63	1,542,708.10	1,545,224.98	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
33500 JURY COMMISSION							
41 PERSONNEL							
41110 REGULAR SALARIES	174,716.67	195,000.00	195,000.00	103,117.95	115,000.00	146,000.00	_____
41130 OVERTIME	146.97	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	103.25	135.50	135.50	70.00	73.50	68.64	_____
41 PERSONNEL	174,966.89	195,135.50	195,135.50	103,187.95	115,073.50	146,068.64	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	9,019.28	7,000.00	7,000.00	5,387.11	7,000.00	10,000.00	_____
42120 BOOKS, PERIODICAL	.00	85.00	85.00	.00	85.00	.00	_____
43190 OTHER PROFESSION	33,214.27	52,206.00	52,206.00	16,856.28	30,000.00	50,000.00	_____
43210 TELEPHONE	145.28	250.00	250.00	389.26	560.00	600.00	_____
43212 CELL PH. WIRELES	1,048.24	1,100.00	1,100.00	38.74	40.00	.00	_____
43220 POSTAGE	342.35	.00	.00	221.00	.00	.00	_____
43310 TRAVEL	.00	1,200.00	1,200.00	222.32	600.00	1,200.00	_____
43410 PRINTING & BINDI	11,812.58	14,129.50	14,129.50	.00	4,000.00	14,000.00	_____
43732 OFFICE EQUIPMENT	6,400.96	4,790.00	4,790.00	3,413.28	4,790.00	4,800.00	_____
43830 OFFICE EQUIPMENT	.00	120.00	120.00	.00	.00	.00	_____
43913 JURORS	188,200.00	180,000.00	180,000.00	123,200.00	150,000.00	180,000.00	_____
43914 JURORS MEALS & L	4,628.39	4,100.00	4,100.00	4,181.49	6,300.00	6,000.00	_____
43941 DUES & MEMBERSHI	74.75	.00	.00	.00	.00	.00	_____
43942 INSTRUCTION & SC	75.00	300.00	300.00	.00	.00	300.00	_____
44120 CENTRAL STORES P	57,768.92	45,000.00	45,000.00	49,907.69	60,000.00	60,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
44130 CENTRAL STORES X	6,110.98	5,900.00	5,900.00	5,461.35	8,000.00	8,000.00	_____
42 SUPPLIES & SERVICES	318,841.00	316,180.50	316,180.50	209,278.52	271,375.00	334,900.00	_____
33500 JURY COMMISSION	493,807.89	511,316.00	511,316.00	312,466.47	386,448.50	480,968.64	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
34000 PUBLIC DEFENDER							
41 PERSONNEL							
41110 REGULAR SALARIES	1,354,935.46	1,909,903.00	1,909,903.00	1,830,862.94	1,910,841.03	2,462,000.00	_____
41115 VACATION PAYOUTS	1,530.36	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	843.50	1,319.50	1,319.50	892.83	896.33	640.64	_____
41 PERSONNEL	1,357,309.32	1,911,222.50	1,911,222.50	1,831,755.77	1,911,737.36	2,462,640.64	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	22,021.07	9,400.00	9,400.00	34,051.69	40,000.00	44,600.00	_____
42120 BOOKS, PERIODICAL	28,385.91	32,000.00	32,000.00	27,165.69	32,000.00	50,000.00	_____
43150 MEDICAL & DENTAL	2,000.00	10,000.00	10,000.00	8,220.00	10,000.00	10,000.00	_____
43190 OTHER PROFESSION	1,315.07	2,200.00	2,200.00	30,357.57	30,000.00	27,400.00	_____
43210 TELEPHONE	141.37	.00	.00	.00	.00	.00	_____
43212 CELL PH. WIRELES	61.86	85.00	85.00	57.86	85.00	85.00	_____
43220 POSTAGE	.00	.00	.00	30.45	30.45	.00	_____
43310 TRAVEL	.00	500.00	500.00	.00	500.00	500.00	_____
43640 WASTE REMOVAL SE	2,514.00	2,700.00	2,700.00	1,746.00	2,500.00	2,700.00	_____
43912 TRANSCRIPTS	5,987.00	13,000.00	13,000.00	9,507.25	16,000.00	13,000.00	_____
43941 DUES & MEMBERSHI	10,489.96	11,645.00	11,645.00	11,164.90	11,645.00	11,645.00	_____
43942 INSTRUCTION & SC	2,605.00	6,000.00	6,000.00	2,405.00	5,000.00	6,000.00	_____
43990 OTHER UNCLASSIFI	180.00	.00	.00	.00	.00	.00	_____
44120 CENTRAL STORES P	1,607.73	2,000.00	2,000.00	1,132.75	1,100.00	2,000.00	_____
44130 CENTRAL STORES X	13,327.42	13,700.00	13,700.00	8,055.34	9,100.00	13,700.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
44150 CAR POOL EXPENSE	1,170.17	1,500.00	1,500.00	1,318.82	1,500.00	1,500.00	
42 SUPPLIES & SERVICES	91,806.56	104,730.00	104,730.00	135,213.32	159,460.45	183,130.00	
34000 PUBLIC DEFENDER	1,449,115.88	2,015,952.50	2,015,952.50	1,966,969.09	2,071,197.81	2,645,770.64	
TOTAL 0001 GENERAL FUND	78,245,146.88	79,295,050.61	80,056,993.61	70,466,063.84	80,281,718.44	82,719,888.21	

# Fund Equity Forecast

## 0101 - Public Safety Sales Tax Fund

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
1% Public Safety Sales Tax	\$ 36,727,199	\$ 37,510,289	\$ 38,353,582	\$ 43,584,276	\$ 43,600,000
Intergovernmental	34,604	83,562	87,496	6,500	6,000
Charges for Services	4,904,429	3,660,698	2,991,893	3,088,561	2,902,700
Fine and forfeitures	150,890	165,650	22,910	14,200	15,000
Interest	23,165	371,062	632,561	535,000	481,500
Other Miscellaneous	18,400	89,518	50,648	48,764	49,250
Total Revenues	<u>41,858,687</u>	<u>41,880,779</u>	<u>42,139,090</u>	<u>47,277,301</u>	<u>47,054,450</u>
<b>Expenditures</b>					
<u>Public Safety:</u>					
Personnel	16,094,473	17,081,571	18,542,781	\$19,863,423	\$20,379,278
Supplies & Services	4,121,310	4,395,219	4,701,602	\$6,014,778	\$6,032,134
Debt Service	194,247	198,181	202,311	\$127,672	\$132,226
Total Public Safety	<u>20,410,030</u>	<u>21,674,971</u>	<u>23,446,694</u>	<u>26,005,873</u>	<u>26,543,638</u>
<u>Judicial:</u>					
Personnel	3,332,498	5,510,463	6,440,216	\$6,934,072	\$7,579,671
Supplies & Services	195,477	349,981	371,075	\$459,518	\$468,035
Total Judicial	<u>3,527,975</u>	<u>5,860,444</u>	<u>6,811,291</u>	<u>7,393,590</u>	<u>8,047,706</u>
<u>COCJI:</u>					
Personnel	95,962	96,800	79,775	\$84,045	\$91,591
Supplies & Services	482	17,478	6,315	\$70,563	\$29,904
Total COCJI	<u>96,444</u>	<u>114,278</u>	<u>86,090</u>	<u>154,608</u>	<u>121,495</u>
Alternative Programs	204,900	255,207	272,090	\$371,120	\$371,120
Total Expenditures	<u>24,239,349</u>	<u>27,904,900</u>	<u>30,616,165</u>	<u>33,925,191</u>	<u>35,083,959</u>
Excess (Deficiency) of Revenues Over Expenditures	17,619,338	13,975,879	11,522,925	13,352,110	11,970,491
<b>Other Financing Sources (Uses)</b>					
Transfers In	56,540	143,578	76,201	50,984	39,000
Transfers Out (see below detail)	<u>(5,070,778)</u>	<u>(11,916,613)</u>	<u>(8,540,947)</u>	<u>(14,586,466)</u>	<u>(15,671,741)</u>
Total Other Financing Sources	<u>(5,014,238)</u>	<u>(11,773,035)</u>	<u>(8,464,746)</u>	<u>(14,535,482)</u>	<u>(15,632,741)</u>
Net Change in Fund Balance	12,605,100	2,202,844	3,058,179	(1,183,372)	(3,662,250)
Fund Equity, Beginning	6,950,787	19,555,887	21,758,731	24,816,910	23,633,538
<b>Fund Equity, Ending</b>	<b><u>\$ 19,555,887</u></b>	<b><u>\$ 21,758,731</u></b>	<b><u>\$ 24,816,910</u></b>	<b><u>\$ 23,633,538</u></b>	<b><u>\$ 19,971,288</u></b>
Estimated Fund Balance %	80.68%	77.97%	81.06%	69.66%	56.92%
<u>Transfer from Other Funds:</u>					
#0127 Jail Medical Cost Fund	\$ 15,000	\$ 14,000	\$ 15,000	\$ 9,000	\$ 9,000
#0302 Sheriff Grant Fund	41,540	129,578	61,201	41,984	30,000
	<u>\$ 56,540</u>	<u>\$ 143,578</u>	<u>\$ 76,201</u>	<u>\$ 50,984</u>	<u>\$ 39,000</u>
<u>Transfer to Other Funds:</u>					
Fund #0200 2013A Debt Service	\$ 4,134,628	\$ -	\$ -	\$ -	\$ -
Fund #0215 2016A Debt Service	100,150	100,150	825	-	-
Fund #0229 2016D Debt Service	178,800	101,550	825	-	-
Fund #0230 2016E Debt Service	657,200	657,200	657,275	2,242,275	2,240,762
Fund #0258 2022 Debt Service	-	6,005,469	3,398,000	3,402,075	178,425
General Fund for 2016A & 2016D	-	-	200,200	3,185,200	2,945,800
Fund #0185 Health Insurance	-	-	877,422	-	-
Fund #0743 Current Capital Projects	-	5,052,244	3,406,400	2,950,000	1,649,323
Fund #0743 Family Court Center / Camera Safety	-	-	-	-	5,657,431
Fund #0743 Long-Term Capital Projects	-	-	-	2,806,916	3,000,000
Fund #0751 PSB / Police Training Center	-	-	-	-	-
	<u>\$ 5,070,778</u>	<u>\$ 11,916,613</u>	<u>\$ 8,540,947</u>	<u>\$ 14,586,466</u>	<u>\$ 15,671,741</u>

County of Winnebago  
Fiscal Year 2026 Budget  
Public Safety Sales Tax Fund  
Revenue Detail

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
<b>Taxes</b>				
40100-32226 Public Safety Sales Tax	\$ 38,937,647	\$ 38,750,000	\$ 43,584,276	\$ 43,600,000
40100-32228 State Admin Fee-Contra	(584,065)	-	-	-
<b>Total Sales Tax</b>	<b>38,353,582</b>	<b>38,750,000</b>	<b>43,584,276</b>	<b>43,600,000</b>
<b>Intergovernmental</b>				
40115-32140 Local Gov't Payments	78,434	-	-	-
40115-32246 JL Inmate DOC Mileage Reimb	9,062	6,000	6,500	6,000
<b>Total Intergovernmental</b>	<b>87,496</b>	<b>6,000</b>	<b>6,500</b>	<b>6,000</b>
<b>Charges for Services</b>				
40109-34220 Mental Hlth Court Fee	2,889	3,500	2,500	2,000
40115-34117 Federal Inmate Revenue	2,987,604	3,510,400	3,085,361	2,900,000
40115-34800 JL - Warrant Fees	1,400	1,800	700	700
<b>Total Charges for Services</b>	<b>2,991,893</b>	<b>3,515,700</b>	<b>3,088,561</b>	<b>2,902,700</b>
<b>Fines and Forfeitures</b>				
40115-34210 Fines & Forfeitures	22,910	27,000	14,200	15,000
<b>Total Fines and Forfeitures</b>	<b>22,910</b>	<b>27,000</b>	<b>14,200</b>	<b>15,000</b>
<b>Interest</b>				
40100-39210 Interest	632,561	456,608	535,000	481,500
<b>Total Interest</b>	<b>632,561</b>	<b>456,608</b>	<b>535,000</b>	<b>481,500</b>
<b>Miscellaneous Other Revenue</b>				
40115-39510 Vendor Reimbursements	2,877	250	500	250
40115-39825 Inmate Medical Copays	12,971	14,000	14,264	14,000
40115-39840 Training Reimbursement	34,800	35,000	34,000	35,000
<b>Total Miscellaneous</b>	<b>50,648</b>	<b>49,250</b>	<b>48,764</b>	<b>49,250</b>
<b>TOTAL PSST FUND REVENUES</b>	<b>\$ 42,139,090</b>	<b>\$ 42,804,558</b>	<b>\$ 47,277,301</b>	<b>\$ 47,054,450</b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40100 PUBLIC SAFETY SALES TAX							
41 PERSONNEL							
41211 HEALTH INSURANCE	3,657,798.24	3,921,000.00	3,921,000.00	4,099,516.74	4,270,444.00	4,697,488.40	_____
41999 CONTINGENCY BUDG	.00	500,000.00	500,000.00	.00	.00	64,428.76	_____
41 PERSONNEL	3,657,798.24	4,421,000.00	4,421,000.00	4,099,516.74	4,270,444.00	4,761,917.16	_____
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	86,737.00	127,672.00	127,672.00	.00	127,672.00	132,226.00	_____
42 SUPPLIES & SERVICES	86,737.00	127,672.00	127,672.00	.00	127,672.00	132,226.00	_____
45 DEBT SERVICE EXPENSE							
45120 CAPITAL LEASE PA	115,574.00	.00	.00	.00	.00	.00	_____
45 DEBT SERVICE EXPENS	115,574.00	.00	.00	.00	.00	.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	8,540,947.00	14,586,466.00	14,586,466.00	14,586,466.00	14,586,466.00	15,671,741.00	_____
49 OTHER EXPENSE	8,540,947.00	14,586,466.00	14,586,466.00	14,586,466.00	14,586,466.00	15,671,741.00	_____
40100 PUBLIC SAFETY SA	12,401,056.24	19,135,138.00	19,135,138.00	18,685,982.74	18,984,582.00	20,565,884.16	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40101 PUB SAFETY SALES TX-ST ATTY							
41 PERSONNEL							
41110 REGULAR SALARIES	2,162,926.07	2,645,030.58	2,645,030.58	2,141,755.19	2,477,862.60	2,718,140.20	_____
41115 VACATION PAYOUTS	16,690.53	.00	.00	6,758.62	6,000.00	.00	_____
41120 TEMPORARY SALARI	112,819.60	81,095.10	81,095.10	172,405.50	148,500.00	137,786.80	_____
41130 OVERTIME	7,126.90	10,000.00	10,000.00	4,465.97	3,200.00	3,000.00	_____
41221 LIFE INSURANCE-E	1,179.78	1,319.50	1,319.50	1,251.18	1,500.00	755.04	_____
41 PERSONNEL	2,300,742.88	2,737,445.18	2,737,445.18	2,326,636.46	2,637,062.60	2,859,682.04	_____
42 SUPPLIES & SERVICES							
43167 SOFTWARE SUBSCRI	123,546.47	125,000.00	125,000.00	123,548.33	123,548.33	128,490.26	_____
42 SUPPLIES & SERVICES	123,546.47	125,000.00	125,000.00	123,548.33	123,548.33	128,490.26	_____
40101 PUB SAFETY SALES	2,424,289.35	2,862,445.18	2,862,445.18	2,450,184.79	2,760,610.93	2,988,172.30	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0101 PUBLIC SAFETY SALES TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
40102 PUB SAFETY SALES TX-PUB DEF								
41 PERSONNEL								
41110 REGULAR SALARIES	1,683,252.95	2,033,177.25	2,033,177.25	1,461,970.58	1,580,251.13	1,743,200.00	_____	
41115 VACATION PAYOUTS	1,606.48	.00	.00	128.63	.00	.00	_____	
41221 LIFE INSURANCE-E	770.00	1,228.50	1,228.50	771.42	841.42	480.48	_____	
41 PERSONNEL	1,685,629.43	2,034,405.75	2,034,405.75	1,462,870.63	1,581,092.55	1,743,680.48	_____	
42 SUPPLIES & SERVICES								
43167 SOFTWARE SUBSCRI	.00	32,000.00	32,000.00	32,000.00	32,000.00	35,200.00	_____	
42 SUPPLIES & SERVICES	.00	32,000.00	32,000.00	32,000.00	32,000.00	35,200.00	_____	
40102 PUB SAFETY SALES	1,685,629.43	2,066,405.75	2,066,405.75	1,494,870.63	1,613,092.55	1,778,880.48	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40104 PUB SAFETY SALES TX-CIR CLERK							
41 PERSONNEL							
41110 REGULAR SALARIES	400,548.83	506,169.12	506,169.12	369,821.29	414,121.57	471,356.10	_____
41130 OVERTIME	17,012.31	18,000.00	18,000.00	8,526.71	13,000.00	18,000.00	_____
41221 LIFE INSURANCE-E	423.50	546.00	546.00	393.75	441.00	251.68	_____
41 PERSONNEL	417,984.64	524,715.12	524,715.12	378,741.75	427,562.57	489,607.78	_____
40104 PUB SAFETY SALES	417,984.64	524,715.12	524,715.12	378,741.75	427,562.57	489,607.78	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40109 CIRC CRT 1% SALES TAX FUNDED							
41 PERSONNEL							
41110 REGULAR SALARIES	937,221.04	1,070,000.00	1,070,000.00	814,118.73	965,000.00	1,040,000.00	_____
41115 VACATION PAYOUTS	757.68	.00	.00	3,065.69	.00	.00	_____
41130 OVERTIME	5,555.27	6,000.00	6,000.00	4,184.12	6,000.00	6,000.00	_____
41221 LIFE INSURANCE-E	829.50	955.50	955.50	768.25	924.00	500.00	_____
41 PERSONNEL	944,363.49	1,076,955.50	1,076,955.50	822,136.79	971,924.00	1,046,500.00	_____
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	137,088.59	169,500.00	169,500.00	56,376.78	169,500.00	169,500.00	_____
43310 TRAVEL	.00	.00	.00	300.06	.00	.00	_____
43942 INSTRUCTION & SC	1,984.33	3,000.00	3,000.00	1,828.60	3,000.00	3,000.00	_____
42 SUPPLIES & SERVICES	139,072.92	172,500.00	172,500.00	58,505.44	172,500.00	172,500.00	_____
40109 CIRC CRT 1% SALE	1,083,436.41	1,249,455.50	1,249,455.50	880,642.23	1,144,424.00	1,219,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40110 ADULT PROB 1% SALES TAX FUNDE							
41 PERSONNEL							
41110 REGULAR SALARIES	805,869.77	963,233.32	963,233.32	814,041.75	921,797.58	988,481.74	_____
41115 VACATION PAYOUTS	2,984.29	.00	.00	186.59	.00	.00	_____
41130 OVERTIME	.00	.00	.00	.00	.00	5,000.00	_____
41221 LIFE INSURANCE-E	579.25	955.50	955.50	603.57	650.00	388.96	_____
41 PERSONNEL	809,433.31	964,188.82	964,188.82	814,831.91	922,447.58	993,870.70	_____
42 SUPPLIES & SERVICES							
42290 OTHER DEPARTMENT	437.31	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
43190 OTHER PROFESSION	40,488.00	70,000.00	70,000.00	40,993.25	60,000.00	75,000.00	_____
42 SUPPLIES & SERVICES	40,925.31	73,000.00	73,000.00	43,993.25	63,000.00	78,000.00	_____
40110 ADULT PROB 1% SA	850,358.62	1,037,188.82	1,037,188.82	858,825.16	985,447.58	1,071,870.70	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40115 PUB SAFETY SALES TX-CO JAIL-J							
41 PERSONNEL							
41110 REGULAR SALARIES	12,828,464.93	14,264,260.00	14,264,260.00	11,256,006.26	13,343,695.00	15,404,251.00	_____
41115 VACATION PAYOUTS	43,973.18	.00	.00	43,055.46	30,000.00	.00	_____
41130 OVERTIME	2,140,846.41	500,446.00	500,446.00	2,197,908.01	2,457,598.00	500,446.00	_____
41221 LIFE INSURANCE-E	7,490.00	9,100.00	9,100.00	6,650.00	8,132.00	4,576.00	_____
41 PERSONNEL	15,020,774.52	14,773,806.00	14,773,806.00	13,503,619.73	15,839,425.00	15,909,273.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	33,848.48	40,000.00	40,000.00	10,684.09	25,000.00	25,000.00	_____
42115 NON-CAPITAL OFFI	10,911.36	10,000.00	10,000.00	4,803.00	4,000.00	4,000.00	_____
42117 NON-CAPITAL COMP	.00	20,000.00	20,000.00	4,060.71	8,000.00	8,000.00	_____
42120 BOOKS,PERIODICAL	.00	.00	.00	79.96	80.00	.00	_____
42210 DATA PROCESSING	11,578.53	.00	.00	.00	.00	.00	_____
42230 CLEANING SUPPLIE	1,078.32	20,000.00	20,000.00	1,443.16	5,000.00	5,000.00	_____
42240 GASOLINE & OIL	232.97	300.00	300.00	179.22	200.00	200.00	_____
42250 FOOD & BEVERAGE	1,287.27	5,000.00	5,000.00	3,441.13	4,200.00	4,000.00	_____
42260 MEDICAL & DENTAL	51,036.00	45,000.00	45,000.00	.00	30,000.00	25,000.00	_____
42267 LAW ENFORCEMENT	.00	250,000.00	234,255.00	44,508.39	150,000.00	150,000.00	_____
42270 CLOTHING	143,534.34	150,000.00	150,000.00	131,576.11	132,000.00	169,800.00	_____
42290 OTHER DEPARTMENT	182,008.73	5,000.00	5,000.00	.00	.00	1,000.00	_____
42330 VEHICLE REP. PAR	.00	.00	.00	100.05	100.00	.00	_____
42491 SOFTWARE LICENSI	20,277.88	.00	.00	3,146.75	2,000.00	.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0101 PUBLIC SAFETY SALES TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
43150 MEDICAL & DENTAL	2,717,471.53	3,098,015.00	3,098,015.00	2,612,496.91	3,427,582.00	3,427,500.00	_____	
43167 SOFTWARE SUBSCRI	5,538.30	15,000.00	15,000.00	42,027.72	45,000.00	45,000.00	_____	
43168 SOFTWARE MAINTEN	.00	166,567.00	166,567.00	25,950.00	30,000.00	22,000.00	_____	
43190 OTHER PROFESSION	902,883.56	10,000.00	10,000.00	4,677.47	6,100.00	6,000.00	_____	
43210 TELEPHONE	18,579.17	31,487.00	31,487.00	19,031.00	28,500.00	29,000.00	_____	
43212 CELL PH. WIRELES	7,560.00	8,300.00	8,300.00	7,000.00	8,400.00	8,400.00	_____	
43220 POSTAGE	175.18	150.00	150.00	.00	.00	.00	_____	
43246 COMMUNITY OUTREA	.00	2,000.00	2,000.00	3,048.37	5,000.00	5,000.00	_____	
43305 INMATE TRANSPORT	86,192.45	110,000.00	110,000.00	127,950.00	156,000.00	135,000.00	_____	
43306 INMATE MEALS	.00	1,321,665.00	1,321,665.00	1,023,085.47	1,301,550.00	1,363,834.00	_____	
43310 TRAVEL	139.56	.00	.00	812.39	812.00	.00	_____	
43410 PRINTING & BINDI	1,303.00	1,000.00	1,000.00	330.00	350.00	500.00	_____	
43420 ADVERTISING	585.00	750.00	750.00	500.00	500.00	500.00	_____	
43710 BUILDING REPAIRS	3,532.13	.00	.00	2,454.00	2,454.00	.00	_____	
43730 EQUIPMENT REPAIR	18,026.13	12,000.00	12,000.00	1,015.00	1,000.00	5,000.00	_____	
43731 AUTOMOBILE REPAI	20,244.48	25,650.00	25,650.00	15,180.59	24,000.00	24,000.00	_____	
43732 OFFICE EQUIPMENT	279,814.92	450,000.00	450,000.00	259,388.92	275,000.00	282,799.00	_____	
43941 DUES & MEMBERSHI	1,514.00	750.00	750.00	1,628.00	1,200.00	1,000.00	_____	
43942 INSTRUCTION & SC	124,650.79	175,000.00	175,000.00	267,103.75	260,000.00	188,601.00	_____	
43950 TAX & LICENSE FE	362.35	1,000.00	1,000.00	518.46	750.00	1,000.00	_____	
43990 OTHER UNCLASSIFI	60.00	2,500.00	2,500.00	.00	.00	.00	_____	
44130 CENTRAL STORES X	16,250.31	17,000.00	17,000.00	12,227.56	17,000.00	17,000.00	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue								FOR PERIOD 99	
ACCOUNTS FOR:									
0101 PUBLIC SAFETY SALES TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT		
44150 CAR POOL EXPENSE	.00	.00	.00	512.88	.00	.00	_____		
42 SUPPLIES & SERVICES	4,660,676.74	5,994,134.00	5,978,389.00	4,630,961.06	5,951,778.00	5,954,134.00	_____		
40115 PUB SAFETY SALES	19,681,451.26	20,767,940.00	20,752,195.00	18,134,580.79	21,791,203.00	21,863,407.00	_____		

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40120 DRUG COURT							
41 PERSONNEL							
41110 REGULAR SALARIES	146,135.34	149,058.76	149,058.76	130,477.58	147,398.48	154,349.38	_____
41221 LIFE INSURANCE-E	136.50	136.50	136.50	120.75	136.50	68.64	_____
41 PERSONNEL	146,271.84	149,195.26	149,195.26	130,598.33	147,534.98	154,418.02	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	472.38	1,000.00	1,000.00	995.70	1,000.00	1,000.00	_____
43190 OTHER PROFESSION	105,447.68	127,845.00	127,845.00	57,036.19	127,845.00	127,845.00	_____
43942 INSTRUCTION & SC	2,535.77	2,625.00	2,625.00	3,121.59	2,625.00	3,000.00	_____
42 SUPPLIES & SERVICES	108,455.83	131,470.00	131,470.00	61,153.48	131,470.00	131,845.00	_____
40120 DRUG COURT	254,727.67	280,665.26	280,665.26	191,751.81	279,004.98	286,263.02	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40122 1% PUBLIC SAFETY ALT PROG							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	272,089.74	371,120.00	371,120.00	193,649.63	371,120.00	371,120.00	_____
42 SUPPLIES & SERVICES	272,089.74	371,120.00	371,120.00	193,649.63	371,120.00	371,120.00	_____
40122 1% PUBLIC SAFETY	272,089.74	371,120.00	371,120.00	193,649.63	371,120.00	371,120.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0101 PUBLIC SAFETY SALES TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40128 CRIMINAL JUSTICE INITIATIVES							
41 PERSONNEL							
41110 REGULAR SALARIES	79,729.20	84,000.00	84,000.00	73,082.47	84,000.00	91,565.00	_____
41221 LIFE INSURANCE-E	45.50	45.50	45.50	40.25	45.50	26.00	_____
41 PERSONNEL	79,774.70	84,045.50	84,045.50	73,122.72	84,045.50	91,591.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	2,071.96	9,000.00	9,000.00	6,753.72	9,000.00	4,000.00	_____
42115 NON-CAPITAL OFFI	3,611.00	.00	.00	642.87	1,000.00	.00	_____
42250 FOOD & BEVERAGE	101.10	300.00	300.00	158.35	300.00	400.00	_____
42491 SOFTWARE LICENSI	.00	7,063.00	7,063.00	5,214.30	7,063.00	7,304.00	_____
43190 OTHER PROFESSION	231.56	30,000.00	30,000.00	60,256.13	50,000.00	15,000.00	_____
43310 TRAVEL	.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	_____
43942 INSTRUCTION & SC	119.99	.00	.00	.00	.00	.00	_____
43943 EMP. TRAIN/ED. P	23.18	600.00	600.00	.00	600.00	600.00	_____
44130 CENTRAL STORES X	156.53	600.00	600.00	195.35	600.00	600.00	_____
42 SUPPLIES & SERVICES	6,315.32	49,563.00	49,563.00	73,220.72	70,563.00	29,904.00	_____
40128 CRIMINAL JUSTICE	86,090.02	133,608.50	133,608.50	146,343.44	154,608.50	121,495.00	_____
TOTAL 0101 PUBLIC SAFETY SAL	39,157,113.38	48,428,682.13	48,412,937.13	39,702,779.40	48,511,656.11	50,805,700.69	_____

# Fund Equity Forecast

## 0102 (40200) - Marriage and Civil Union Fund

This fund operates in accordance with Illinois Supreme Court Rule 40. Designated fund trustees are authorized to spend funds for educational activities and other operational expenses. Fund audits are performed by the Administrative Office of the Illinois Courts. This fund is managed by Court Administration.

	ACTUAL 09/30/22	ACTUAL 9/30/23	ACTUAL 9/30/24	PROJECTED 9/30/25	BUDGET 9/30/25
<b><u>Revenues</u></b>					
Charges for Services	\$ 4,910	\$ 5,180	\$ 10,700	\$ 9,000	\$ 8,500
Investment income	5	271	326	330	300
Total Revenues	<u>4,915</u>	<u>5,451</u>	<u>11,026</u>	<u>9,330</u>	<u>8,800</u>
<b><u>Expenditures</u></b>					
Supplies & Services	<u>4,214</u>	<u>10,367</u>	<u>6,947</u>	<u>12,000</u>	<u>12,000</u>
Total Expenditures	<u>4,214</u>	<u>10,367</u>	<u>6,947</u>	<u>12,000</u>	<u>12,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	701	(4,916)	4,079	(2,670)	(3,200)
Fund Equity, Beginning	12,844	13,545	8,629	12,708	10,038
<b>Fund Equity, Ending</b>	<b><u>\$ 13,545</u></b>	<b><u>\$ 8,629</u></b>	<b><u>\$ 12,708</u></b>	<b><u>\$ 10,038</u></b>	<b><u>\$ 6,838</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0102 MARRIAGE AND CIVIL UNION FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40200 MARRIAGE FUND							
42 SUPPLIES & SERVICES							
42290 OTHER DEPARTMENT	6,946.63	4,000.00	4,000.00	6,985.43	12,000.00	12,000.00	_____
43190 OTHER PROFESSION	.00	5,000.00	5,000.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	6,946.63	9,000.00	9,000.00	6,985.43	12,000.00	12,000.00	_____
40200 MARRIAGE FUND	6,946.63	9,000.00	9,000.00	6,985.43	12,000.00	12,000.00	_____
TOTAL 0102 MARRIAGE AND CIVI	6,946.63	9,000.00	9,000.00	6,985.43	12,000.00	12,000.00	_____

# Fund Equity Forecast

## 0103 (40300) -Document Storage Fee Fund

This fund is used to account for the revenues which are restricted by state statute or county ordinance for the storage of documents, taxes and the court system. This fund is managed by the Circuit Clerk.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Charges for Services	\$ 538,608	\$ 472,135	\$ 530,068	\$ 505,000	\$ 515,000
Interest	3,042	29,558	43,790	35,800	32,000
Total Revenues	<u>541,650</u>	<u>501,693</u>	<u>573,858</u>	<u>540,800</u>	<u>547,000</u>
<b>Expenditures</b>					
Personnel	-	23,269	114,698	-	75,023
Supplies & Services	360,688	463,974	564,455	387,136	396,700
Capital Outlay	-	-	-	-	20,000
Administrative	-	-	4,154	-	-
Total Expenditures	<u>360,688</u>	<u>487,243</u>	<u>683,307</u>	<u>387,136</u>	<u>491,723</u>
Excess (Deficiency) of Revenues					
Over Expenditures	180,962	14,450	(109,449)	153,664	55,277
Fund Equity, Beginning	849,275	1,030,237	1,044,687	935,238	1,088,902
<b>Fund Equity, Ending</b>	<b><u>\$ 1,030,237</u></b>	<b><u>\$1,044,687</u></b>	<b><u>\$ 935,238</u></b>	<b><u>\$ 1,088,902</u></b>	<b><u>\$ 1,144,179</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0103 DOCUMENT STORAGE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40300 DOCUMENT STORAGE FEE							
41 PERSONNEL							
41110 REGULAR SALARIES	114,653.86	.00	.00	.00	.00	75,000.00	_____
41221 LIFE INSURANCE-E	43.75	.00	.00	.00	.00	22.88	_____
41 PERSONNEL	114,697.61	.00	.00	.00	.00	75,022.88	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	49,544.17	60,000.00	60,000.00	26,053.34	28,000.00	50,000.00	_____
42210 DATA PROCESSING	93,956.89	40,000.00	40,000.00	15,946.97	24,000.00	30,000.00	_____
42270 CLOTHING	.00	.00	.00	6,978.82	8,500.00	.00	_____
43110 ACCOUNTING & AUD	15,700.00	16,000.00	16,000.00	16,500.00	16,500.00	17,300.00	_____
43167 SOFTWARE SUBSCRI	.00	96,800.00	96,800.00	83,666.27	80,000.00	96,800.00	_____
43190 OTHER PROFESSION	200,319.10	71,400.00	71,400.00	31,039.29	65,000.00	60,000.00	_____
43210 TELEPHONE	2,326.98	200.00	200.00	405.38	900.00	200.00	_____
43212 CELL PH. WIRELES	2,304.26	1,200.00	1,200.00	648.18	2,300.00	1,200.00	_____
43220 POSTAGE	1,848.34	1,200.00	1,200.00	838.47	1,600.00	1,200.00	_____
43310 TRAVEL	8,505.67	9,000.00	9,000.00	9,181.80	11,000.00	9,000.00	_____
43320 FREIGHT	2,992.23	.00	.00	2,969.70	3,000.00	.00	_____
43410 PRINTING & BINDI	27,948.63	30,000.00	30,000.00	17,102.43	26,000.00	30,000.00	_____
43420 ADVERTISING	24,603.00	35,000.00	35,000.00	18,235.00	22,000.00	35,000.00	_____
43710 BUILDING REPAIRS	560.00	.00	.00	.00	.00	.00	_____
43711 OFFICE CLEAN & M	.00	3,600.00	3,600.00	.00	.00	3,600.00	_____
43730 EQUIPMENT REPAIR	9,260.50	2,000.00	2,000.00	288.00	7,000.00	2,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0103 DOCUMENT STORAGE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43732 OFFICE EQUIPMENT	2,280.00	4,000.00	4,000.00	1,500.00	3,000.00	4,000.00	_____
43735 OFFICE FURN / EQ	.00	.00	.00	1,100.00	.00	.00	_____
43941 DUES & MEMBERSHI	925.00	1,200.00	1,200.00	1,025.00	1,025.00	1,200.00	_____
43942 INSTRUCTION & SC	2,349.31	2,200.00	2,200.00	1,339.00	2,200.00	2,200.00	_____
43990 OTHER UNCLASSIFI	9,334.86	1,000.00	1,000.00	5,651.25	4,000.00	1,000.00	_____
44120 CENTRAL STORES P	74,744.45	80,000.00	80,000.00	52,620.39	70,000.00	40,000.00	_____
44130 CENTRAL STORES X	9,982.19	12,000.00	12,000.00	11,452.42	11,000.00	12,000.00	_____
44140 CENTRAL STORES P	.00	.00	.00	111.15	111.15	.00	_____
42 SUPPLIES & SERVICES	539,485.58	466,800.00	466,800.00	304,652.86	387,136.15	396,700.00	_____
46 CAPITAL OUTLAYS							
46586 IT EQUIPMENT	.00	30,000.00	30,000.00	.00	.00	20,000.00	_____
46 CAPITAL OUTLAYS	.00	30,000.00	30,000.00	.00	.00	20,000.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	4,153.57	.00	.00	.00	.00	.00	_____
48 ADMINISTRATIVE SUPP	4,153.57	.00	.00	.00	.00	.00	_____
40300 DOCUMENT STORAGE	658,336.76	496,800.00	496,800.00	304,652.86	387,136.15	491,722.88	_____
TOTAL 0103 DOCUMENT STORAGE	658,336.76	496,800.00	496,800.00	304,652.86	387,136.15	491,722.88	_____

# Fund Equity Forecast

## 0104 (40400)- Treasurer's Fee Fund

This fund is used to account for the revenues collected on delinquent taxes the use of which is restricted by state statute to expenditure for the auomation of the Treasurer's office. This fund also includes fees collected by the Treasurer for duplicate tax bills. This fund is managed by the Treasurer's office.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Taxes	\$ 22,520	\$ 20,790	\$ -	\$ 34,400	\$ 20,270
Charges for Services	28,883	29,361	26,871	27,376	28,122
Total Revenues	<u>51,403</u>	<u>50,151</u>	<u>26,871</u>	<u>61,776</u>	<u>48,392</u>
<b><u>Expenditures</u></b>					
Personnel	52,561	33,896	34,836	27,835	37,589
Supplies & Services	-	-	-	-	-
Administrative	-	9,335	9,214	7,180	10,000
Total Expenditures	<u>52,561</u>	<u>43,231</u>	<u>44,050</u>	<u>35,015</u>	<u>47,589</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(1,158)	6,920	(17,179)	26,761	803
Fund Equity, Beginning	(23,958)	(25,116)	(18,196)	(35,375)	(8,614)
<b>Fund Equity, Ending</b>	<b><u>\$ (25,116)</u></b>	<b><u>\$ (18,196)</u></b>	<b><u>\$ (35,375)</u></b>	<b><u>\$ (8,614)</u></b>	<b><u>\$ (7,811)</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0104 TREASURER'S DELINQUENT TAX FU	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40400 TREASURER'S DELINQUENT TAX FE							
41 PERSONNEL							
41110 REGULAR SALARIES	34,539.81	35,686.82	35,686.82	19,538.75	27,312.00	36,566.40	_____
41130 OVERTIME	251.06	1,000.00	1,000.00	.00	500.00	1,000.00	_____
41221 LIFE INSURANCE-E	45.50	45.50	45.50	19.25	22.75	22.88	_____
41 PERSONNEL	34,836.37	36,732.32	36,732.32	19,558.00	27,834.75	37,589.28	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	9,213.57	9,574.00	9,574.00	3,322.59	7,180.00	10,000.00	_____
48 ADMINISTRATIVE SUPP	9,213.57	9,574.00	9,574.00	3,322.59	7,180.00	10,000.00	_____
40400 TREASURER'S DELI	44,049.94	46,306.32	46,306.32	22,880.59	35,014.75	47,589.28	_____
TOTAL 0104 TREASURER'S DELIN	44,049.94	46,306.32	46,306.32	22,880.59	35,014.75	47,589.28	_____

# Fund Equity Forecast

## 0105 (40500) - Vital Records Fee Fund

This fund is used to account for the revenues the use of which is restricted by state statute to expenditures for processing and providing vital records to the public. This fund is managed by the County Clerk/Recorder.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Charges for Services	\$ 41,716	\$ 48,089	\$ 47,073	\$ 43,550	\$ 45,000
Interest	831	6,857	9,015	6,414	6,450
Total Revenues	<u>42,547</u>	<u>54,946</u>	<u>56,088</u>	<u>49,964</u>	<u>51,450</u>
<b><u>Expenditures</u></b>					
Personnel	25,198	26,148	29,482	-	-
Supplies & Services	<u>27,055</u>	<u>78,841</u>	<u>77,770</u>	<u>79,785</u>	<u>82,500</u>
Total Expenditures	<u>52,253</u>	<u>104,989</u>	<u>107,252</u>	<u>79,785</u>	<u>82,500</u>
Excess (Deficiency) of Revenues Over Expenditures	(9,706)	(50,043)	(51,164)	(29,821)	(31,050)
Fund Equity, Beginning	281,949	272,243	222,200	171,036	141,215
<b>Fund Equity, Ending</b>	<b><u>\$ 272,243</u></b>	<b><u>\$ 222,200</u></b>	<b><u>\$ 171,036</u></b>	<b><u>\$ 141,215</u></b>	<b><u>\$ 110,165</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0105 VITAL RECORDS FEE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40500 VITAL RECORDS FEE							
41 PERSONNEL							
41110 REGULAR SALARIES	29,347.00	31,200.00	31,200.00	.00	.00	.00	_____
41130 OVERTIME	95.63	200.00	200.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	38.50	45.50	45.50	.00	.00	.00	_____
41 PERSONNEL	29,481.13	31,445.50	31,445.50	.00	.00	.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	7,754.72	15,600.00	15,600.00	8,350.56	12,000.00	8,000.00	_____
42115 NON-CAPITAL OFFI	.00	.00	.00	337.34	400.00	.00	_____
42120 BOOKS,PERIODICAL	79.95	.00	.00	.00	.00	.00	_____
43167 SOFTWARE SUBSCRI	12,590.00	20,000.00	20,000.00	14,202.00	13,500.00	15,000.00	_____
43190 OTHER PROFESSION	46,642.36	.00	.00	583.00	48,000.00	50,000.00	_____
43410 PRINTING & BINDI	10,703.00	8,650.00	8,650.00	5,080.10	4,600.00	8,000.00	_____
43732 OFFICE EQUIPMENT	.00	15,000.00	15,000.00	1,284.41	1,285.00	1,500.00	_____
42 SUPPLIES & SERVICES	77,770.03	59,250.00	59,250.00	29,837.41	79,785.00	82,500.00	_____
40500 VITAL RECORDS FE	107,251.16	90,695.50	90,695.50	29,837.41	79,785.00	82,500.00	_____
TOTAL 0105 VITAL RECORDS FEE	107,251.16	90,695.50	90,695.50	29,837.41	79,785.00	82,500.00	_____

# Fund Equity Forecast

## 0106 (40600) - Recorder's Document Fee Fund

This fund is used to account for the Recorder's Document Storage Fee which was imposed by Resolution of the County Board in 1984 and restricted to cover expenditures for implementing micrographic documents and maintaining a computerized records system by the County Recorder. This budget is maintained by the County Clerk/Recorder.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Charges for Services	\$ 404,290	\$ 310,963	\$ 311,563	\$ 313,680	\$ 315,000
Interest	3,033	31,928	57,955	55,000	50,000
Total Revenues	<u>407,323</u>	<u>342,891</u>	<u>369,518</u>	<u>368,680</u>	<u>365,000</u>
<b><u>Expenditures</u></b>					
Personnel	28,000	-	-	-	74,046
Supplies & Services	226,985	137,874	141,424	129,485	334,750
Capital Outlay	-	-	-	-	210,000
Total Expenditures	<u>254,985</u>	<u>137,874</u>	<u>141,424</u>	<u>129,485</u>	<u>618,796</u>
Excess (Deficiency) of Revenues					
Over Expenditures	152,338	205,017	228,094	239,195	(253,796)
Fund Equity, Beginning	836,570	988,908	1,193,925	1,422,019	1,661,214
<b>Fund Equity, Ending</b>	<b><u>\$ 988,908</u></b>	<b><u>\$ 1,193,925</u></b>	<b><u>\$ 1,422,019</u></b>	<b><u>\$ 1,661,214</u></b>	<b><u>\$ 1,407,418</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0106 RECORDERS DOCUMENT FEE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
40600 RECORDER'S DOCUMENT FEE								
41 PERSONNEL								
41110 REGULAR SALARIES	.00	.00	.00	.00	.00	74,000.00	_____	
41221 LIFE INSURANCE-E	.00	.00	.00	.00	.00	45.76	_____	
41 PERSONNEL	.00	.00	.00	.00	.00	74,045.76	_____	
42 SUPPLIES & SERVICES								
42110 SUPPLIES	5,460.85	15,000.00	15,000.00	1,808.93	3,000.00	10,000.00	_____	
42115 NON-CAPITAL OFFI	.00	10,000.00	10,000.00	1,907.62	2,500.00	10,000.00	_____	
42220 MICROFILM & PHOT	.00	7,000.00	7,000.00	.00	.00	.00	_____	
43167 SOFTWARE SUBSCRI	.00	.00	.00	10,704.87	.00	150,000.00	_____	
43190 OTHER PROFESSION	128,793.40	350,000.00	350,000.00	91,455.63	116,950.00	150,000.00	_____	
43410 PRINTING & BINDI	383.00	.00	.00	393.00	.00	.00	_____	
43732 OFFICE EQUIPMENT	3,610.15	20,000.00	20,000.00	2,506.25	4,250.00	5,000.00	_____	
43941 DUES & MEMBERSHI	.00	.00	.00	335.00	.00	.00	_____	
43942 INSTRUCTION & SC	1,021.33	7,500.00	7,500.00	1,732.80	1,500.00	7,500.00	_____	
44130 CENTRAL STORES X	.00	2,000.00	2,000.00	.00	.00	.00	_____	
44150 CAR POOL EXPENSE	2,154.96	2,250.00	2,250.00	1,370.22	1,285.00	2,250.00	_____	
42 SUPPLIES & SERVICES	141,423.69	413,750.00	413,750.00	112,214.32	129,485.00	334,750.00	_____	
46 CAPITAL OUTLAYS								
46320 BUILDING IMPROVE	.00	100,000.00	100,000.00	.00	.00	200,000.00	_____	
46500 OFFICE FURNITURE	.00	10,000.00	10,000.00	.00	.00	10,000.00	_____	
46 CAPITAL OUTLAYS	.00	110,000.00	110,000.00	.00	.00	210,000.00	_____	
40600 RECORDER'S DOCUM	141,423.69	523,750.00	523,750.00	112,214.32	129,485.00	618,795.76	_____	
TOTAL 0106 RECORDERS DOCUMEN	141,423.69	523,750.00	523,750.00	112,214.32	129,485.00	618,795.76	_____	

# Fund Equity Forecast

## 0107 (40700 ) - Court Automation Fee Fund

This fund is used to account for the revenues and expenditures related to the filing fee assessed against first pleading in all traffic, quasi-criminal and civil cases. This fee can only be used for establishing and maintaining an automated recordkeeping system in the office of the Clerk of the Circuit Court.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Charges for Services	\$ 444,721	\$ 418,189	\$ 439,794	\$ 465,000	\$ 475,000
Interest	709	5,288	19,410	20,536	18,000
Total Revenues	<u>445,430</u>	<u>423,477</u>	<u>459,204</u>	<u>485,536</u>	<u>493,000</u>
<b><u>Expenditures</u></b>					
Personnel	-	-	-	-	-
Supplies & Services	378,107	316,821	297,356	357,354	130,000
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>378,107</u>	<u>316,821</u>	<u>297,356</u>	<u>357,354</u>	<u>130,000</u>
Excess (Deficiency) of Revenues Over Expenditures	67,323	106,656	161,848	128,182	363,000
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(300,000)	(300,000)
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(300,000)</u>	<u>(300,000)</u>
Net Change in Fund Balance	-	-	-	(171,818)	63,000
Fund Equity, Beginning	198,695	266,018	372,674	534,522	362,704
<b>Fund Equity, Ending</b>	<b><u>\$ 266,018</u></b>	<b><u>\$ 372,674</u></b>	<b><u>\$ 534,522</u></b>	<b><u>\$ 362,704</u></b>	<b><u>\$ 425,704</u></b>

Transfer to Other Funds:

#0752 Court-Case Mgmt System Fund	\$0	\$0	\$0	(\$300,000)	(\$300,000)
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## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0107 COURT AUTOMATION FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40700 COURT AUTOMATION FEE							
42 SUPPLIES & SERVICES							
43160 DATA PROCESSING	.00	.00	.00	.00	351,062.78	50,000.00	_____
43167 SOFTWARE SUBSCRI	.00	350,000.00	350,000.00	351,062.78	6,290.78	80,000.00	_____
43190 OTHER PROFESSION	297,091.59	.00	.00	6,590.50	.00	.00	_____
42 SUPPLIES & SERVICES	297,091.59	350,000.00	350,000.00	357,653.28	357,353.56	130,000.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	.00	.00	300,000.00	.00	300,000.00	300,000.00	_____
49 OTHER EXPENSE	.00	.00	300,000.00	.00	300,000.00	300,000.00	_____
40700 COURT AUTOMATION	297,091.59	350,000.00	650,000.00	357,653.28	657,353.56	430,000.00	_____
TOTAL 0107 COURT AUTOMATION	297,091.59	350,000.00	650,000.00	357,653.28	657,353.56	430,000.00	_____

# Fund Equity Forecast

## 0108 (40800) - Court Security Fee Fund

This fund is used to account for the court security fee imposed by the Chief Judge. The fees collected are transferred to the County General Fund to support general court security expenditures.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Charges for Services	\$ 749,848	\$ 721,472	\$ 747,332	\$ 820,000	\$ 800,000
Total Revenues	<u>749,848</u>	<u>721,472</u>	<u>747,332</u>	<u>820,000</u>	<u>800,000</u>
<b>Expenditures</b>					
	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	749,848	721,472	747,332	820,000	800,000
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(746,548)	(725,908)	(752,486)	(820,000)	(800,000)
Total Other Financing Sources	<u>(746,548)</u>	<u>(725,908)</u>	<u>(752,486)</u>	<u>(820,000)</u>	<u>(800,000)</u>
Net Change in Fund Balance	3,300	(4,436)	(5,154)	-	-
Fund Equity, Beginning	61,169	64,469	60,033	54,879	54,879
<b>Fund Equity, Ending</b>	<b><u>\$ 64,469</u></b>	<b><u>\$ 60,033</u></b>	<b><u>\$ 54,879</u></b>	<b><u>\$ 54,879</u></b>	<b><u>\$ 54,879</u></b>

Transfer to Other Funds:

#0001 General Fund	\$746,548	\$725,908	\$752,486	\$820,000	\$800,000
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## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0108 COURT SECURITY FEE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40800 COURT SECURITY FEE							
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	752,485.55	725,000.00	725,000.00	347,491.93	820,000.00	800,000.00	_____
49 OTHER EXPENSE	752,485.55	725,000.00	725,000.00	347,491.93	820,000.00	800,000.00	_____
40800 COURT SECURITY F	752,485.55	725,000.00	725,000.00	347,491.93	820,000.00	800,000.00	_____
TOTAL 0108 COURT SECURITY FE	752,485.55	725,000.00	725,000.00	347,491.93	820,000.00	800,000.00	_____

# Fund Equity Forecast

## 0109 (40900) - Victim Impact Panel Fund

This fund is used to account for the revenues and expenditures of the Victim Impact Panel. The fee is imposed by the County on drunk driving convictions and is restricted to cover the cost of drunk driving education. This fund is managed by Probation.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ 950	\$ 1,900	\$ 1,425	\$ 2,850	\$ 1,900
Charges for Services	6,508	9,343	5,748	6,176	6,200
Investment Income	1	40	104	150	130
Transfer from Other Funds	9,910	-	-	-	-
Total Revenues	<u>17,369</u>	<u>11,283</u>	<u>7,277</u>	<u>9,176</u>	<u>8,230</u>
<b>Expenditures</b>					
Supplies & Services	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Total Expenditures	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Excess (Deficiency) of Revenues Over Expenditures	9,369	3,283	(723)	1,176	230
Fund Equity, Beginning	(9,910)	(541)	2,742	2,019	3,195
<b>Fund Equity, Ending</b>	<u><b>\$ (541)</b></u>	<u><b>\$ 2,742</b></u>	<u><b>\$ 2,019</b></u>	<u><b>\$ 3,195</b></u>	<u><b>\$ 3,425</b></u>

### Transfer from Other Funds:

#0001 General Fund	\$9,910	\$0	\$0	\$0	\$0
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## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0109 VICTIM IMPACT PANEL FEE	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
40900 VICTIM IMPACT PANEL FEE							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	8,000.00	8,000.00	8,000.00	5,600.00	8,000.00	8,000.00	_____
42 SUPPLIES & SERVICES	8,000.00	8,000.00	8,000.00	5,600.00	8,000.00	8,000.00	_____
40900 VICTIM IMPACT PA	8,000.00	8,000.00	8,000.00	5,600.00	8,000.00	8,000.00	_____
TOTAL 0109 VICTIM IMPACT PAN	8,000.00	8,000.00	8,000.00	5,600.00	8,000.00	8,000.00	_____

# Fund Equity Forecast

## 0110 (41000) - Child Support & Collection Fee Fund

This fund is used to account for the revenues and expenditures of Child Support and Collection fee assessed against individuals ordered to pay child support through the Circuit Clerk's Office. These fees are restricted to offset the costs of collecting child support by the Clerk's office and transferred to the County General Fund.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Charges for Services	\$ 71,725	\$ 74,017	\$ 72,956	\$ 71,000	\$ 71,000
Interest	280	-	-	-	-
Total Revenues	<u>72,005</u>	<u>74,017</u>	<u>72,956</u>	<u>71,000</u>	<u>71,000</u>
<b><u>Expenditures</u></b>					
Personnel	-	-	-	-	-
Administrative	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	72,005	74,017	72,956	71,000	71,000
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	-	-	-	-	-
Transfers Out	(72,005)	(74,017)	(72,957)	(71,000)	(71,000)
Total Other Financing Sources	<u>(72,005)</u>	<u>(74,017)</u>	<u>(72,957)</u>	<u>(71,000)</u>	<u>(71,000)</u>
Net Change in Fund Balance	-	-	(1)	-	-
Fund Equity, Beginning	39,790	39,790	39,790	39,789	39,789
<b>Fund Equity, Ending</b>	<b><u>\$ 39,790</u></b>	<b><u>\$ 39,790</u></b>	<b><u>\$ 39,789</u></b>	<b><u>\$ 39,789</u></b>	<b><u>\$ 39,789</u></b>

**Transfer to Other Funds:**

#0001 General Fund	\$72,005	\$74,017	\$72,957	\$71,000	\$71,000
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## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0110 CHILD SUPPORT & COLLECTION FE	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
41000 CHILD SUPPORT & COLLECTION FE							
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	72,956.86	68,000.00	68,000.00	.00	71,000.00	71,000.00	_____
49 OTHER EXPENSE	72,956.86	68,000.00	68,000.00	.00	71,000.00	71,000.00	_____
41000 CHILD SUPPORT &	72,956.86	68,000.00	68,000.00	.00	71,000.00	71,000.00	_____
TOTAL 0110 CHILD SUPPORT & C	72,956.86	68,000.00	68,000.00	.00	71,000.00	71,000.00	_____

# Fund Equity Forecast

## 0111 (41100) - Children's Waiting Room Fund

This fund is used to account for the revenues and expenditures of Kids' Place. The Kids' Place facilities are secure waiting areas for children ages two through twelve. These facilities are available free of charge to parents and guardians while conducting business at any court facility. The Kids' Place facilities are located in the lower level of the Winnebago County Courthouse and off the first floor lobby in the Criminal Justice Center. Both facilities are supervised by professional YMCA staff. This fund is managed by Court Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Charges for Services	\$ 133,064	\$ 136,850	\$ 145,981	\$ 162,000	\$ 150,000
Interest	184	2,798	5,974	6,450	6,000
Donations	1,245	200	125	200	-
Total Revenues	<u>134,493</u>	<u>139,848</u>	<u>152,080</u>	<u>168,650</u>	<u>156,000</u>
<b><u>Expenditures</u></b>					
Supplies & Services	97,763	93,132	106,121	105,952	120,100
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>97,763</u>	<u>93,132</u>	<u>106,121</u>	<u>105,952</u>	<u>120,100</u>
Excess (Deficiency) of Revenues					
Over Expenditures	36,730	46,716	45,959	62,698	35,900
Fund Equity, Beginning	36,216	72,946	119,662	165,621	228,319
<b>Fund Equity, Ending</b>	<b><u>\$ 72,946</u></b>	<b><u>\$ 119,662</u></b>	<b><u>\$ 165,621</u></b>	<b><u>\$ 228,319</u></b>	<b><u>\$ 264,219</u></b>

### Key Performance Indicators:

Children Supervised	496	461	528
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## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0111 CHILDREN'S WAITING ROOM FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
41100 CHILDREN'S WAITING ROOM							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	475.62	500.00	500.00	254.36	350.00	10,000.00	_____
43190 OTHER PROFESSION	102,502.32	105,000.00	105,000.00	94,305.71	102,502.00	106,800.00	_____
43210 TELEPHONE	714.31	1,000.00	1,000.00	648.98	800.00	1,000.00	_____
43510 LIABILITY INSURA	2,427.96	2,300.00	2,300.00	674.02	2,300.00	2,300.00	_____
42 SUPPLIES & SERVICES	106,120.21	108,800.00	108,800.00	95,883.07	105,952.00	120,100.00	_____
41100 CHILDREN'S WAITI	106,120.21	108,800.00	108,800.00	95,883.07	105,952.00	120,100.00	_____
TOTAL 0111 CHILDREN'S WAITIN	106,120.21	108,800.00	108,800.00	95,883.07	105,952.00	120,100.00	_____

# Fund Equity Forecast

## 0112 (41200) - Rental Housing Fee Fund

This fund is used to account for the fees collected for each recorded real estate related document the use of which is restricted by the State. Total collections are remitted monthly to the Illinois Department of Revenue. This fund is managed by the County Clerk/Recorder.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Charges for Services	\$ 346,409	\$ 294,510	\$ 510,608	\$ 455,900	\$ 495,000
Transfers from other funds	-	-	-	-	-
Total Revenues	<u>346,409</u>	<u>294,510</u>	<u>510,608</u>	<u>455,900</u>	<u>495,000</u>
<b><u>Expenditures</u></b>					
Supplies & Services	346,275	320,166	509,796	455,900	495,000
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>346,275</u>	<u>320,166</u>	<u>509,796</u>	<u>455,900</u>	<u>495,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	134	(25,656)	812	-	-
Fund Equity, Beginning	5,823	5,957	(19,699)	(18,887)	(18,887)
<b>Fund Equity, Ending</b>	<b><u>\$ 5,957</u></b>	<b><u>\$ (19,699)</u></b>	<b><u>\$ (18,887)</u></b>	<b><u>\$ (18,887)</u></b>	<b><u>\$ (18,887)</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0112 RENTAL HOUSING FEE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
41200 RENTAL HOUSING FEE							
42 SUPPLIES & SERVICES							
43930 INTERGOVERNMENTA	509,796.00	495,000.00	495,000.00	406,548.37	455,900.00	495,000.00	_____
42 SUPPLIES & SERVICES	509,796.00	495,000.00	495,000.00	406,548.37	455,900.00	495,000.00	_____
41200 RENTAL HOUSING F	509,796.00	495,000.00	495,000.00	406,548.37	455,900.00	495,000.00	_____
TOTAL 0112 RENTAL HOUSING FE	509,796.00	495,000.00	495,000.00	406,548.37	455,900.00	495,000.00	_____

# Fund Equity Forecast

## 0113 (41300, 41310, 41350) - Drug Enforcement Fund

(Federal Seizure, State Seizure, Homeland Security)

This fund is used to account for revenues collected from the Department of Justice (Federal), State of Illinois and Homeland Security remitted to the County related to seized assets during drug raids. The use of these funds is restricted by Federal and State regulations. This fund is managed by the Sheriff Department.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Intergovernmental	\$ 215,238	\$ 494,818	\$ 438,182	\$ 112,807	\$ 95,000
Investment income	-	-	-	-	-
Other/Sale of assets	566	12,630	14,670	3,398	8,267
Total Revenues	<u>215,804</u>	<u>507,448</u>	<u>452,852</u>	<u>116,205</u>	<u>103,267</u>
<b><u>Expenditures</u></b>					
Supplies & Services	98,020	145,085	440,811	156,297	224,000
Capital Outlay	16,500	80,915	-	29,788	50,000
Total Expenditures	<u>114,520</u>	<u>226,000</u>	<u>440,811</u>	<u>186,085</u>	<u>274,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	101,284	281,448	12,041	(69,880)	(170,733)
Fund Equity, Beginning	287,017	388,301	669,749	681,790	611,910
<b>Fund Equity, Ending</b>	<b><u>\$ 388,301</u></b>	<b><u>\$ 669,749</u></b>	<b><u>\$ 681,790</u></b>	<b><u>\$ 611,910</u></b>	<b><u>\$ 441,177</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99		
ACCOUNTS FOR:								
0113 DRUG ENFORCEMENT FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
41300 DRUG ENFORCEMENT-SHERIFF								
42 SUPPLIES & SERVICES								
42267 LAW ENFORCEMENT	.00	.00	.00	.00	.00	10,000.00	_____	
42290 OTHER DEPARTMENT	.00	15,000.00	15,000.00	.00	.00	.00	_____	
43190 OTHER PROFESSION	174,250.00	15,000.00	15,000.00	59,600.00	.00	10,000.00	_____	
43942 INSTRUCTION & SC	.00	10,000.00	10,000.00	.00	2,000.00	5,000.00	_____	
43990 OTHER UNCLASSIFI	.00	42,000.00	42,000.00	.00	20,000.00	20,000.00	_____	
42 SUPPLIES & SERVICES	174,250.00	82,000.00	82,000.00	59,600.00	22,000.00	45,000.00	_____	
41300 DRUG ENFORCEMEN	174,250.00	82,000.00	82,000.00	59,600.00	22,000.00	45,000.00	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0113 DRUG ENFORCEMENT FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
41310 SH-HOMELAND SECURITY SEIZURE							
42 SUPPLIES & SERVICES							
42267 LAW ENFORCEMENT	.00	.00	.00	.00	.00	10,000.00	_____
42 SUPPLIES & SERVICES	.00	.00	.00	.00	.00	10,000.00	_____
41310 SH-HOMELAND SECU	.00	.00	.00	.00	.00	10,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0113 DRUG ENFORCEMENT FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
41350 SH-STATE SEIZURE FUND							
42 SUPPLIES & SERVICES							
42115 NON-CAPITAL OFFI	.00	500.00	500.00	.00	200.00	.00	_____
42210 DATA PROCESSING	.00	500.00	500.00	.00	.00	.00	_____
42260 MEDICAL & DENTAL	.00	1,000.00	1,000.00	.00	500.00	1,000.00	_____
42267 LAW ENFORCEMENT	32,192.41	.00	.00	.00	15,000.00	25,000.00	_____
42270 CLOTHING	410.35	5,000.00	5,000.00	.00	1,000.00	2,500.00	_____
42290 OTHER DEPARTMENT	.00	27,000.00	27,000.00	.00	.00	.00	_____
43150 MEDICAL & DENTAL	.00	1,500.00	1,500.00	.00	500.00	.00	_____
43167 SOFTWARE SUBSCRI	18,543.35	.00	.00	.00	15,561.00	16,000.00	_____
43190 OTHER PROFESSION	2,775.15	5,000.00	5,000.00	.00	7,186.00	7,500.00	_____
43212 CELL PH. WIRELES	19,066.99	17,000.00	17,000.00	.00	19,850.00	20,000.00	_____
43730 EQUIPMENT REPAIR	1,809.52	.00	.00	.00	.00	.00	_____
43731 AUTOMOBILE REPAI	18,448.55	25,000.00	25,000.00	.00	20,500.00	25,000.00	_____
43732 OFFICE EQUIPMENT	.00	20,000.00	20,000.00	.00	.00	5,000.00	_____
43911 INVESTIGATION	.00	.00	.00	.00	30,000.00	30,000.00	_____
43942 INSTRUCTION & SC	5,059.56	50,000.00	50,000.00	.00	10,000.00	20,000.00	_____
43950 TAX & LICENSE FE	2,911.00	4,000.00	4,000.00	.00	2,000.00	2,000.00	_____
43990 OTHER UNCLASSIFI	500.00	30,000.00	30,000.00	.00	12,000.00	15,000.00	_____
42 SUPPLIES & SERVICES	101,716.88	186,500.00	186,500.00	.00	134,297.00	169,000.00	_____
46 CAPITAL OUTLAYS							
46410 AUTOMOBILES	164,843.53	50,000.00	50,000.00	.00	29,788.03	50,000.00	_____
46 CAPITAL OUTLAYS	164,843.53	50,000.00	50,000.00	.00	29,788.03	50,000.00	_____
41350 SH-STATE SEIZURE	266,560.41	236,500.00	236,500.00	.00	164,085.03	219,000.00	_____
TOTAL 0113 DRUG ENFORCEMENT	440,810.41	318,500.00	318,500.00	59,600.00	186,085.03	274,000.00	_____

# Fund Equity Forecast

## 0114 (41400) - 9-1-1 Operations Fund

This fund is used to account for revenues by the State of Illinois and remitted to the County for Emergency Telephone System the use of which is restricted by state statute. The fund is managed by the Emergency Telephone System Board and County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ 679,571	\$ 668,631	\$ 607,157	\$ 409,057	\$ -
Charges for Services	3,713,263	3,660,986	3,591,351	3,622,331	3,622,331
Interest	11,832	144,297	287,537	293,756	255,000
Miscellaneous	10,412	-	600	2,768	-
Capital Lease Obligation	-	1,040,211	-	-	-
Sale of Assets	-	-	-	-	-
Total Revenues	<u>4,415,078</u>	<u>5,514,125</u>	<u>4,486,645</u>	<u>4,327,912</u>	<u>3,877,331</u>
<b>Expenditures</b>					
Supplies & Services	3,606,479	1,653,624	1,970,796	2,672,225	3,021,650
Debt Service	987,324	801,598	1,160,394	759,296	759,296
Capital Outlay	23,350	1,080,529	125,636	510,000	450,000
Total Expenditures	<u>4,617,153</u>	<u>3,535,751</u>	<u>3,256,826</u>	<u>3,941,521</u>	<u>4,230,946</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(202,075)	1,978,374	1,229,819	386,391	(353,615)
Fund Equity, Beginning	5,546,167	5,344,092	7,322,466	8,552,285	8,938,676
<b>Fund Equity, Ending</b>	<u><b>\$ 5,344,092</b></u>	<u><b>\$ 7,322,466</b></u>	<u><b>\$ 8,552,285</b></u>	<u><b>\$ 8,938,676</b></u>	<u><b>\$ 8,585,061</b></u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0114 9-1-1 OPERATIONS FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
41400 9-1-1 OPERATIONS							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	615.19	5,000.00	5,000.00	792.35	5,000.00	6,000.00	_____
42115 NON-CAPITAL OFFI	25,202.04	125,000.00	125,000.00	102,789.39	125,000.00	150,000.00	_____
42210 DATA PROCESSING	18,616.66	25,000.00	25,000.00	14,127.81	25,000.00	33,000.00	_____
42230 CLEANING SUPPLIE	2,081.75	3,000.00	3,000.00	2,643.93	3,000.00	3,500.00	_____
42240 GASOLINE & OIL	976.42	4,000.00	4,000.00	1,939.31	4,000.00	4,600.00	_____
42250 FOOD & BEVERAGE	283.94	1,000.00	1,000.00	1,054.41	1,000.00	1,200.00	_____
42290 OTHER DEPARTMENT	4,957.65	15,000.00	15,000.00	1,842.74	15,000.00	17,250.00	_____
43110 ACCOUNTING & AUD	9,750.00	10,225.00	10,225.00	10,225.00	10,225.00	11,500.00	_____
43140 LEGAL	6,793.50	10,000.00	10,000.00	3,160.50	10,000.00	10,000.00	_____
43166 HARDWARE MAINTEN	185,770.50	250,000.00	250,000.00	134,693.41	250,000.00	200,000.00	_____
43167 SOFTWARE SUBSCRI	421,697.42	330,000.00	330,000.00	257,135.97	330,000.00	550,000.00	_____
43184 ETSB-PROF SVC SA	533,876.52	500,000.00	500,000.00	393,059.95	500,000.00	500,000.00	_____
43190 OTHER PROFESSION	54,634.32	505,000.00	505,000.00	79,858.32	505,000.00	625,000.00	_____
43210 TELEPHONE	296,298.27	400,000.00	400,000.00	163,528.30	400,000.00	350,000.00	_____
43246 COMMUNITY OUTREA	.00	5,000.00	5,000.00	.00	5,000.00	.00	_____
43423 RECRUITING EXPEN	.00	25,000.00	25,000.00	.00	25,000.00	25,000.00	_____
43610 GAS & HEATING OI	4,637.70	7,000.00	7,000.00	4,147.91	7,000.00	8,000.00	_____
43630 WATER	1,620.88	2,000.00	2,000.00	1,296.10	2,000.00	2,000.00	_____
43640 WASTE REMOVAL SE	5,679.74	4,000.00	4,000.00	3,419.51	4,000.00	4,600.00	_____
43710 BUILDING REPAIRS	19,407.20	36,000.00	36,000.00	1,078.10	36,000.00	45,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0114 9-1-1 OPERATIONS FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43711 OFFICE CLEAN & M	42,840.00	80,000.00	80,000.00	43,981.00	80,000.00	80,000.00	_____
43730 EQUIPMENT REPAIR	57,217.27	200,000.00	200,000.00	110,368.89	200,000.00	225,000.00	_____
43941 DUES & MEMBERSHI	8,991.00	10,000.00	10,000.00	2,016.00	10,000.00	10,000.00	_____
43942 INSTRUCTION & SC	99,043.28	120,000.00	120,000.00	86,208.92	120,000.00	160,000.00	_____
42 SUPPLIES & SERVICES	1,800,991.25	2,672,225.00	2,672,225.00	1,419,367.82	2,672,225.00	3,021,650.00	_____
45 DEBT SERVICE EXPENSE							
45114 PRIN PAID ON INS	710,548.00	309,449.00	309,449.00	309,449.00	309,449.00	309,449.00	_____
45120 CAPITAL LEASE PA	442,032.00	443,928.37	443,928.37	443,928.37	443,928.37	443,928.37	_____
45210 INTEREST ON DEBT	7,814.94	5,918.57	5,918.57	5,918.57	5,918.57	5,918.57	_____
45 DEBT SERVICE EXPENS	1,160,394.94	759,295.94	759,295.94	759,295.94	759,295.94	759,295.94	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	169,802.96	350,000.00	350,000.00	115,572.68	350,000.00	300,000.00	_____
46586 IT EQUIPMENT	125,636.28	160,000.00	160,000.00	179,438.35	160,000.00	150,000.00	_____
46 CAPITAL OUTLAYS	295,439.24	510,000.00	510,000.00	295,011.03	510,000.00	450,000.00	_____
41400 9-1-1 OPERATIONS	3,256,825.43	3,941,520.94	3,941,520.94	2,473,674.79	3,941,520.94	4,230,945.94	_____
TOTAL 0114 9-1-1 OPERATIONS	3,256,825.43	3,941,520.94	3,941,520.94	2,473,674.79	3,941,520.94	4,230,945.94	_____

# Fund Equity Forecast

## 0115 (41500) - Probation Service Fee Fund

This fund is used to account for the fees collected pursuant to the Unified Code of Corrections. These fees are restricted for the purchase of services for probationers with special needs and for the purchase of equipment for use of the County's probation department.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Charges for Services	\$ 322,103	\$ 301,955	\$ 279,716	\$ 210,000	\$ 220,000
Interest	3,308	32,803	54,930	49,000	45,000
Sale of Assets	-	-	1,519	-	-
Total Revenues	<u>325,411</u>	<u>334,758</u>	<u>336,165</u>	<u>259,000</u>	<u>265,000</u>
<b>Expenditures</b>					
Supplies & Services	219,904	236,867	238,488	249,873	284,500
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>219,904</u>	<u>236,867</u>	<u>238,488</u>	<u>249,873</u>	<u>284,500</u>
Excess (Deficiency) of Revenues					
Over Expenditures	105,507	97,891	97,677	9,127	(19,500)
Fund Equity, Beginning	986,850	1,092,357	1,190,248	1,287,925	1,297,052
<b>Fund Equity, Ending</b>	<b><u>\$ 1,092,357</u></b>	<b><u>\$ 1,190,248</u></b>	<b><u>\$ 1,287,925</u></b>	<b><u>\$ 1,297,052</u></b>	<b><u>\$ 1,277,552</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0115 PROBATION SERVICE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
41500 PROBATION SERVICE FEE							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	2,000.00	2,000.00	1,308.52	400.00	2,000.00	_____
42115 NON-CAPITAL OFFI	14,740.95	20,000.00	20,000.00	.00	10,000.00	10,000.00	_____
42120 BOOKS,PERIODICAL	.00	1,000.00	1,000.00	421.39	600.00	1,000.00	_____
42210 DATA PROCESSING	2,542.06	.00	.00	.00	.00	.00	_____
42250 FOOD & BEVERAGE	839.02	1,250.00	1,250.00	103.73	500.00	2,000.00	_____
42270 CLOTHING	.00	.00	.00	.00	.00	1,000.00	_____
42290 OTHER DEPARTMENT	133.53	1,500.00	1,500.00	395.73	500.00	1,000.00	_____
43150 MEDICAL & DENTAL	1,423.00	4,000.00	4,000.00	1,115.00	2,000.00	4,000.00	_____
43190 OTHER PROFESSION	192,786.87	195,000.00	195,000.00	162,581.60	208,323.00	220,000.00	_____
43310 TRAVEL	56.00	7,000.00	7,000.00	7,702.29	7,000.00	30,000.00	_____
43410 PRINTING & BINDI	.00	2,500.00	2,500.00	1,106.00	2,500.00	2,000.00	_____
43420 ADVERTISING	.00	5,000.00	5,000.00	1,281.52	.00	.00	_____
43710 BUILDING REPAIRS	262.00	.00	.00	.00	.00	.00	_____
43732 OFFICE EQUIPMENT	242.00	500.00	500.00	360.00	500.00	.00	_____
43941 DUES & MEMBERSHI	1,810.00	2,000.00	2,000.00	2,550.00	2,550.00	3,000.00	_____
43942 INSTRUCTION & SC	23,652.16	30,000.00	30,000.00	7,938.79	15,000.00	8,000.00	_____
43990 OTHER UNCLASSIFI	.00	1,000.00	1,000.00	.00	.00	500.00	_____
42 SUPPLIES & SERVICES	238,487.59	272,750.00	272,750.00	186,864.57	249,873.00	284,500.00	_____
41500 PROBATION SERVIC	238,487.59	272,750.00	272,750.00	186,864.57	249,873.00	284,500.00	_____
TOTAL 0115 PROBATION SERVICE	238,487.59	272,750.00	272,750.00	186,864.57	249,873.00	284,500.00	_____

# Fund Equity Forecast

## 0116 (41700) - Host Fee Fund

This fund is used to account for the County's share of solid waste fees collected from the landfill located in Winnebago County. These revenues have been assigned for capital improvements that foster economic development.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Charges for Services	4,849,502	4,615,017	4,781,053	4,770,000	4,750,000
Interest	12,236	97,238	161,621	88,350	79,000
Loan Repayments	41,527	41,944	42,365	165,051	125,000
Reimbursements	5,000	8,369	5,801	-	-
Total Revenues	<u>4,948,265</u>	<u>4,802,568</u>	<u>5,030,840</u>	<u>5,063,401</u>	<u>4,994,000</u>
<b>Expenditures</b>					
Supplies & Services	704,597	623,891	772,463	695,000	695,000
Debt service, principal	1,887,204	1,987,204	1,887,204	1,625,312	1,525,312
Capital outlay	-	-	1,589,794	809,440	-
Total Expenditures	<u>2,591,801</u>	<u>2,611,095</u>	<u>4,249,461</u>	<u>3,129,752</u>	<u>2,220,312</u>
Excess (Deficiency) of Revenues Over Expenditures	2,356,464	2,191,473	781,379	1,933,649	2,773,688
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(2,876,003)	(2,389,050)	(1,388,875)	(1,388,375)	(1,387,625)
Total Other Financing Sources	<u>(2,876,003)</u>	<u>(2,389,050)</u>	<u>(1,388,875)</u>	<u>(1,388,375)</u>	<u>(1,387,625)</u>
Net Change in Fund Balance	(519,539)	(197,577)	(607,496)	545,274	1,386,063
Fund Equity, Beginning	4,250,176	3,730,637	3,533,060	2,925,564	3,470,838
<b>Fund Equity, Ending</b>	<u><b>\$ 3,730,637</b></u>	<u><b>\$ 3,533,060</b></u>	<u><b>\$ 2,925,564</b></u>	<u><b>\$ 3,470,838</b></u>	<u><b>\$ 4,856,901</b></u>

### Transfers to Other Funds:

Fund 0161 County Highway	\$ -	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Fund 0257 Series 2021B Debt Service	146,003	159,050	158,875	158,450	157,625
Fund 0430 Water System Operations	130,000	130,000	130,000	130,000	130,000
Fund 0301 Blight Reduction (Demo)	100,000	100,000	100,000	100,000	100,000
Fund 0401 River Bluff Nursing Home	2,500,000	-	-	-	-
	<u>\$ 2,876,003</u>	<u>\$ 2,389,050</u>	<u>\$ 1,388,875</u>	<u>\$ 1,388,450</u>	<u>\$ 1,387,625</u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0116 HOST FEE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
41700 HOST FEE FUND							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	111,000.00	.00	.00	.00	.00	.00	_____
43469 BOARD SUPPORT AN	17,000.00	20,000.00	20,000.00	2,500.00	20,000.00	20,000.00	_____
43470 COMM DEV ANNUAL	201,810.75	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	_____
43471 HOST FEE SHARING	378,218.20	400,000.00	400,000.00	178,152.36	400,000.00	400,000.00	_____
43478 CHAIRMAN SUPPORT	24,000.00	25,000.00	25,000.00	20,600.00	25,000.00	25,000.00	_____
43941 DUES & MEMBERSHI	40,432.25	50,000.00	50,000.00	35,432.25	50,000.00	50,000.00	_____
42 SUPPLIES & SERVICES	772,461.20	695,000.00	695,000.00	436,684.61	695,000.00	695,000.00	_____
45 DEBT SERVICE EXPENSE							
45700 COMMITMENT PAYME	1,887,204.44	1,625,312.00	1,625,312.00	1,470,403.33	1,625,312.00	1,525,312.00	_____
45 DEBT SERVICE EXPENS	1,887,204.44	1,625,312.00	1,625,312.00	1,470,403.33	1,625,312.00	1,525,312.00	_____
46 CAPITAL OUTLAYS							
46334 INFRASTRUCTURE	1,589,793.96	880,000.00	880,000.00	539,222.37	809,440.31	.00	_____
46 CAPITAL OUTLAYS	1,589,793.96	880,000.00	880,000.00	539,222.37	809,440.31	.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	1,388,875.00	1,388,450.00	1,388,450.00	158,375.00	1,388,375.00	1,387,625.00	_____
49 OTHER EXPENSE	1,388,875.00	1,388,450.00	1,388,450.00	158,375.00	1,388,375.00	1,387,625.00	_____
41700 HOST FEE FUND	5,638,334.60	4,588,762.00	4,588,762.00	2,604,685.31	4,518,127.31	3,607,937.00	_____
TOTAL 0116 HOST FEE FUND	5,638,334.60	4,588,762.00	4,588,762.00	2,604,685.31	4,518,127.31	3,607,937.00	_____

**FY-2026 Host Fee Budget Summary**

<b>ORG-OBJ</b>	<b>Organization</b>	<b>Item Funding</b>	<b>Budgeted</b>	
<b>41700-43469</b>	<b>Winnebago County</b>	County Board Nonprofit Organization Support	\$ 20,000.00	<b>\$ 20,000.00</b>
<b>41700-43470</b>	<b>University of Illinois Extension</b>	Extension & 4-H Winnebago County	\$ 80,000.00	
	<b>Winnebago County Soil &amp; Water Conservation District</b>	Land Conservation in Winnebago County	\$ 55,000.00	
	<b>Keep Northern Illinois Beautiful (KNIB)</b>	Rockford Recycling Center Equipment	\$ 40,000.00	
	<b>Severson Dells Educational Foundation</b>	Nature Education for Winnebago County	\$ 25,000.00	<b>\$ 200,000.00</b>
<b>41700-43471</b>	<b>Village of New Milford</b>	Sharing Agreement	\$ 400,000.00	<b>\$ 400,000.00</b>
<b>41700-43478</b>	<b>Winnebago County</b>	County Chairman Nonprofit Organization Support	\$ 25,000.00	<b>\$ 25,000.00</b>
<b>41700-43941</b>	<b>EDDNI/Region 1 Planning</b>	Annual Membership	\$ 50,000.00	<b>\$ 50,000.00</b>
<b>41700-45700</b>	<b>Greater Rockford Airport</b>	MRO Agreement	\$ 565,312.00	
	<b>City of Rockford</b>	BMO Harris Bank Center	\$ 460,000.00	
	<b>Rockford Park District</b>	Reclaiming First	\$ 350,000.00	
	<b>Collins Aerospace</b>	Project Dynamo	\$ 100,000.00	
	<b>Rock Valley College</b>	Aviation Program	\$ 50,000.00	<b>\$ 1,525,312.00</b>
<b>41700-49110</b>	<b>Winnebago County</b>	Public Infrastructure - Highway Dept	\$ 1,000,000.00	
	<b>Winnebago County</b>	Series 2021B Bonds	\$ 157,625.00	
	<b>Winnebago County</b>	Operations of the Water System at Baxter Road	\$ 130,000.00	
	<b>Winnebago County</b>	Blight Reduction (Property Demolition) - Health Dept	\$ 100,000.00	<b>\$ 1,387,625.00</b>
<b>\$ 3,607,937.00 Total</b>				

# Fund Equity Forecast

## 0118 (41800) - Neutral Exchange Fee Fund

This fund is used to account for the fees collected and restricted for providing a supervised safe child exchange service for children who may be experiencing difficulties due to divorce, separation and/or family violence. The services are provided by Children's Safe Harbor. Families enrolled at Children's Safe Harbor can be ordered by the court, referred by an agency or self-request use of services. This fund is managed by Court Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Charges for Services	\$ 186,160	\$ 194,199	\$ 210,594	\$ 235,500	\$ 225,000
Interest	171	1,573	2,275	1,700	1,500
Total Revenues	<u>186,331</u>	<u>195,772</u>	<u>212,869</u>	<u>237,200</u>	<u>226,500</u>
<b><u>Expenditures</u></b>					
Supplies & Services	<u>186,326</u>	<u>195,696</u>	<u>212,870</u>	<u>237,200</u>	<u>226,500</u>
Total Expenditures	<u>186,326</u>	<u>195,696</u>	<u>212,870</u>	<u>237,200</u>	<u>226,500</u>
Excess (Deficiency) of Revenues					
Over Expenditures	5	76	(1)	-	-
Fund Equity, Beginning	(6)	(1)	75	74	74
<b>Fund Equity, Ending</b>	<b><u>\$ (1)</u></b>	<b><u>\$ 75</u></b>	<b><u>\$ 74</u></b>	<b><u>\$ 74</u></b>	<b><u>\$ 74</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0118 NEUTRAL SITE CUSTODY EXCHANGE	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
41800 NEUTRAL SITE CUSTODY EXCHANGE							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	212,869.31	200,000.00	200,000.00	163,393.97	237,200.00	226,500.00	_____
42 SUPPLIES & SERVICES	212,869.31	200,000.00	200,000.00	163,393.97	237,200.00	226,500.00	_____
41800 NEUTRAL SITE CUS	212,869.31	200,000.00	200,000.00	163,393.97	237,200.00	226,500.00	_____
TOTAL 0118 NEUTRAL SITE CUST	212,869.31	200,000.00	200,000.00	163,393.97	237,200.00	226,500.00	_____

# Fund Equity Forecast

## 0119 (41900) - Coroner's Fee Fund

This fund is used to account for the receipt and disbursement of fees charged by the Coroner for autopsy report, toxicology report, cremation permits, etc. as established by 55 ILCS 5/4-7001. The use of funds is restricted by the State. This fund is managed by the Coroner.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Intergovernmental	\$ 33,210	\$ 30,067	\$ 13,521	\$ 12,386	\$ 12,500
Charges for Services	135,831	122,028	248,516	241,600	249,500
Interest	718	7,021	16,117	18,140	16,000
Total Revenues	<u>169,759</u>	<u>159,116</u>	<u>278,154</u>	<u>272,126</u>	<u>278,000</u>
<b><u>Expenditures</u></b>					
Supplies & Services	133,459	44,551	25,608	53,000	130,000
Capital	63,994	-	120,581	83,000	75,000
Total Expenditures	<u>197,453</u>	<u>44,551</u>	<u>146,189</u>	<u>136,000</u>	<u>205,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(27,694)	114,565	131,965	136,126	73,000
Fund Equity, Beginning	194,484	166,790	281,355	413,320	549,446
<b>Fund Equity, Ending</b>	<b><u>\$ 166,790</u></b>	<b><u>\$ 281,355</u></b>	<b><u>\$ 413,320</u></b>	<b><u>\$ 549,446</u></b>	<b><u>\$ 622,446</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0119 CORONER FEE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
41900 CORONER FEE FUND							
42 SUPPLIES & SERVICES							
42115 NON-CAPITAL OFFI	.00	.00	.00	26,208.11	.00	.00	_____
42265 MORGUE SUPPLIES	.00	20,580.80	20,580.80	4,300.62	10,000.00	10,000.00	_____
42290 OTHER DEPARTMENT	25,608.84	43,691.20	43,691.20	37,845.34	43,000.00	10,000.00	_____
43190 OTHER PROFESSION	.00	100,000.00	100,000.00	.00	.00	110,000.00	_____
42 SUPPLIES & SERVICES	25,608.84	164,272.00	164,272.00	68,354.07	53,000.00	130,000.00	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	.00	250,000.00	250,000.00	14,227.41	15,000.00	.00	_____
46410 AUTOMOBILES	.00	180,000.00	180,000.00	66,487.83	68,000.00	75,000.00	_____
46430 MACHINERY & EQUI	120,580.80	.00	.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS	120,580.80	430,000.00	430,000.00	80,715.24	83,000.00	75,000.00	_____
41900 CORONER FEE FUND	146,189.64	594,272.00	594,272.00	149,069.31	136,000.00	205,000.00	_____
TOTAL 0119 CORONER FEE FUND	146,189.64	594,272.00	594,272.00	149,069.31	136,000.00	205,000.00	_____

# Fund Equity Forecast

## 0121 (42100) - Hotel/Motel Tax Fund

This fund is used to account for the 2 percent hotel/motel tax which is remitted to the Rockford Area Convention & Visitor's Bureau for use in promoting tourism, conventions, expositions, theatrical, sports and cultural activities with the County. The fund is managed by the Treasurer and County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Charges for Services	\$ 1,083,826	\$ 1,053,337	\$ 1,123,326	\$ 1,140,000	\$ 1,157,000
Total Revenues	<u>1,083,826</u>	<u>1,053,337</u>	<u>1,123,326</u>	<u>1,140,000</u>	<u>1,157,000</u>
<b>Expenditures</b>					
Supplies & Services	1,083,826	1,053,337	1,123,326	1,140,000	1,157,000
Total Expenditures	<u>1,083,826</u>	<u>1,053,337</u>	<u>1,123,326</u>	<u>1,140,000</u>	<u>1,157,000</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
<b>Fund Equity, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0121 HOTEL / MOTEL TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
42100 HOTEL / MOTEL FUND							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	1,123,325.62	975,000.00	975,000.00	565,152.07	1,140,000.00	1,157,000.00	_____
42 SUPPLIES & SERVICES	1,123,325.62	975,000.00	975,000.00	565,152.07	1,140,000.00	1,157,000.00	_____
42100 HOTEL / MOTEL FU	1,123,325.62	975,000.00	975,000.00	565,152.07	1,140,000.00	1,157,000.00	_____
TOTAL 0121 HOTEL / MOTEL TA	1,123,325.62	975,000.00	975,000.00	565,152.07	1,140,000.00	1,157,000.00	_____

# Fund Equity Forecast

## 0122 (42210) - Federal Forfeiture, State's Attorney Fund

This fund is used to account for funds provided to the State's Attorney's office that are generated from the sale of seized/confiscated assets in association with Federal criminal drug case offenses/prosecutions.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 3,523	\$ -	\$ -	\$ -
Interest	23	284	497	425	350
Total Revenues	<u>23</u>	<u>3,807</u>	<u>497</u>	<u>425</u>	<u>350</u>
<b>Expenditures</b>					
Supplies & Services	-	-	-	2,100	7,500
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>7,500</u>
Excess (Deficiency) of Revenues					
Over Expenditures	23	3,807	497	(1,675)	(7,150)
Fund Equity, Beginning	7,292	7,315	11,122	11,619	9,944
<b>Fund Equity, Ending</b>	<u><b>\$ 7,315</b></u>	<u><b>\$ 11,122</b></u>	<u><b>\$ 11,619</b></u>	<u><b>\$ 9,944</b></u>	<u><b>\$ 2,794</b></u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue							FOR PERIOD 99		
ACCOUNTS FOR:									
0122 FEDERAL FORFEITURE ST ATTY	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT		
42210 FEDERAL FORFEITURE ST ATTY									
42 SUPPLIES & SERVICES									
42115 NON-CAPITAL OFFI	.00	1,100.40	1,100.40	.00	1,100.40	3,500.00	_____		
43190 OTHER PROFESSION	.00	8,000.00	8,000.00	700.00	1,000.00	4,000.00	_____		
42 SUPPLIES & SERVICES	.00	9,100.40	9,100.40	700.00	2,100.40	7,500.00	_____		
42210 FEDERAL FORFEITU	.00	9,100.40	9,100.40	700.00	2,100.40	7,500.00	_____		
TOTAL 0122 FEDERAL FORFEITUR	.00	9,100.40	9,100.40	700.00	2,100.40	7,500.00	_____		

# Fund Equity Forecast

## 0123 (42310) - State Drug Forfeiture, State's Attorney Fund

This fund is used to account for funds provided to the State's Attorney's office that are generated from the sale of seized/confiscated assets in association with local criminal drug case offenses/prosecutions.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ 106,580	\$ 110,514	\$ 140,406	\$ 74,500	\$ 100,000
Interest	507	4,848	9,048	7,700	6,500
Total Revenues	<u>107,087</u>	<u>115,362</u>	<u>149,454</u>	<u>82,200</u>	<u>106,500</u>
<b>Expenditures</b>					
Supplies & Services	<u>37,322</u>	<u>126,965</u>	<u>93,396</u>	<u>131,785</u>	<u>85,000</u>
Total Expenditures	<u>37,322</u>	<u>126,965</u>	<u>93,396</u>	<u>131,785</u>	<u>85,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	69,765	(11,603)	56,058	(49,585)	21,500
Fund Equity, Beginning	92,298	162,063	150,460	206,518	156,933
<b>Fund Equity, Ending</b>	<b><u>\$ 162,063</u></b>	<b><u>\$ 150,460</u></b>	<b><u>\$ 206,518</u></b>	<b><u>\$ 156,933</u></b>	<b><u>\$ 178,433</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0123 STATE DRUG FORFEITURE ST ATTY	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
42310 STATE DRUG FORFEITURE ST ATTY							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	.00	.00	2,474.95	3,500.00	.00	_____
42115 NON-CAPITAL OFFI	74,859.17	80,000.00	80,000.00	60,635.42	63,285.37	45,000.00	_____
42117 NON-CAPITAL COMP	.00	.00	.00	8,886.90	10,000.00	10,000.00	_____
43190 OTHER PROFESSION	8,419.00	22,129.06	22,129.06	34,275.00	35,000.00	10,000.00	_____
43310 TRAVEL	4,135.89	.00	.00	.00	.00	.00	_____
43912 TRANSCRIPTS	5,982.75	.00	.00	.00	.00	.00	_____
43941 DUES & MEMBERSHI	.00	15,000.00	15,000.00	.00	15,000.00	15,000.00	_____
43942 INSTRUCTION & SC	.00	40,000.00	40,000.00	.00	5,000.00	5,000.00	_____
42 SUPPLIES & SERVICES	93,396.81	157,129.06	157,129.06	106,272.27	131,785.37	85,000.00	_____
42310 STATE DRUG FORFE	93,396.81	157,129.06	157,129.06	106,272.27	131,785.37	85,000.00	_____
TOTAL 0123 STATE DRUG FORFEI	93,396.81	157,129.06	157,129.06	106,272.27	131,785.37	85,000.00	_____

# Fund Equity Forecast

## 0124 (44600) - Check Offender Program, State's Attorney Fund

This fund is used to account for fees associated with individuals who participate in the check offender program. Participation in this program is voluntary and participants who successfully complete the program avoid having a deceptive practice conviction permanently entered on their criminal record.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	14	127	174	110	50
Total Revenues	<u>14</u>	<u>127</u>	<u>174</u>	<u>110</u>	<u>50</u>
<b>Expenditures</b>					
Supplies & Services	-	-	953	1,620	1,422
Total Expenditures	<u>-</u>	<u>-</u>	<u>953</u>	<u>1,620</u>	<u>1,422</u>
Excess (Deficiency) of Revenues					
Over Expenditures	14	127	(779)	(1,510)	(1,372)
Fund Equity, Beginning	4,021	4,035	4,162	3,383	1,873
<b>Fund Equity, Ending</b>	<b><u>\$ 4,035</u></b>	<b><u>\$ 4,162</u></b>	<b><u>\$ 3,383</u></b>	<b><u>\$ 1,873</u></b>	<b><u>\$ 501</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0124 CHECK OFFENDER PROG (SAO)	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
44600 CHECK OFFENDER PROGRAM (SAO)								
42 SUPPLIES & SERVICES								
42110 SUPPLIES	951.80	3,347.00	3,347.00	604.97	.00	.00	_____	
43190 OTHER PROFESSION	.00	.00	.00	200.00	1,620.06	1,422.14	_____	
42 SUPPLIES & SERVICES	951.80	3,347.00	3,347.00	804.97	1,620.06	1,422.14	_____	
44600 CHECK OFFENDER P	951.80	3,347.00	3,347.00	804.97	1,620.06	1,422.14	_____	
TOTAL 0124 CHECK OFFENDER PR	951.80	3,347.00	3,347.00	804.97	1,620.06	1,422.14	_____	

# Fund Equity Forecast

## 0126 (42600) - Law Library Fund

This fund is used to account for the fees restricted by state statute to providing a complete reference library to meet the legal needs of the County Bar Association, the judicial system and the general public. This fund is managed by the Law Library and Court Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Law Library Fees	\$ 181,838	\$ 193,863	\$ 205,760	\$ 228,000	\$ 210,000
Other	-	2,342	-		
Total Revenues	<u>181,838</u>	<u>196,205</u>	<u>205,760</u>	<u>228,000</u>	<u>210,000</u>
<b><u>Expenditures</u></b>					
Personnel	91,465	99,230	83,620	101,815	100,023
Supplies & Services	61,600	63,123	67,620	77,200	85,000
Administrative	22,021	22,021	20,687	21,225	22,000
Total Expenditures	<u>175,086</u>	<u>184,374</u>	<u>171,927</u>	<u>200,240</u>	<u>207,023</u>
Excess (Deficiency) of Revenues Over Expenditures	6,752	11,831	33,833	27,760	2,977
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	180,350	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	<u>180,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	187,102	11,831	33,833	27,760	2,977
Fund Equity, Beginning	(180,351)	6,751	18,582	52,415	80,175
<b>Fund Equity, Ending</b>	<b><u>\$ 6,751</u></b>	<b><u>\$ 18,582</u></b>	<b><u>\$ 52,415</u></b>	<b><u>\$ 80,175</u></b>	<b><u>\$ 83,152</u></b>

Transfer from Other Funds:

#0001 General Fund	\$0	\$180,350	\$0	\$0	\$0
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## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0126 LAW LIBRARY FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
42600 LAW LIBRARY							
41 PERSONNEL							
41110 REGULAR SALARIES	54,045.39	55,000.00	55,000.00	44,935.45	53,570.00	55,000.00	_____
41120 TEMPORARY SALARI	28,542.18	45,000.00	45,000.00	40,839.49	48,200.00	45,000.00	_____
41130 OVERTIME	994.08	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	38.50	45.50	45.50	40.25	45.50	22.88	_____
41 PERSONNEL	83,620.15	100,045.50	100,045.50	85,815.19	101,815.50	100,022.88	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	2,677.13	2,000.00	2,000.00	3,503.09	4,500.00	5,000.00	_____
42120 BOOKS,PERIODICAL	41,141.13	43,000.00	43,000.00	29,212.51	44,500.00	50,000.00	_____
43167 SOFTWARE SUBSCRI	.00	.00	.00	28,165.84	.00	26,000.00	_____
43190 OTHER PROFESSION	13,290.06	24,000.00	24,000.00	2,186.71	24,000.00	.00	_____
43230 INTERNET SERVICE	7,571.48	.00	.00	1,911.80	.00	.00	_____
43310 TRAVEL	.00	500.00	500.00	.00	500.00	500.00	_____
44130 CENTRAL STORES X	834.33	500.00	500.00	1,663.68	1,700.00	2,000.00	_____
44140 CENTRAL STORES P	2,104.75	3,000.00	3,000.00	.00	2,000.00	1,500.00	_____
42 SUPPLIES & SERVICES	67,618.88	73,000.00	73,000.00	66,643.63	77,200.00	85,000.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	20,687.19	22,021.22	22,021.22	21,396.53	21,225.00	22,000.00	_____
48 ADMINISTRATIVE SUPP	20,687.19	22,021.22	22,021.22	21,396.53	21,225.00	22,000.00	_____
42600 LAW LIBRARY	171,926.22	195,066.72	195,066.72	173,855.35	200,240.50	207,022.88	_____
TOTAL 0126 LAW LIBRARY FUND	171,926.22	195,066.72	195,066.72	173,855.35	200,240.50	207,022.88	_____

# Fund Equity Forecast

## 0127 (21200) - Jail Medical Cost Fund

This fund is used to account for the fees collected under 730 ILCS 125/17 County Jail Act for the purpose of reimbursement to the County for costs for inmate medical expenses. Funds collected are transferred to the Public Safety Sales Tax to reimburse for expenses. This fund is managed by County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Jail Medical Cost Fees	\$ 13,977	\$ 15,849	\$ 11,820	\$ 8,875	\$ 8,800
Interest	42	262	532	120	100
Total Revenues	<u>14,019</u>	<u>16,111</u>	<u>12,352</u>	<u>8,995</u>	<u>8,900</u>
<b><u>Expenditures</u></b>					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	14,019	16,111	12,352	8,995	8,900
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers Out	<u>(15,000)</u>	<u>(14,000)</u>	<u>(15,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>
Total Other Financing Sources	<u>(15,000)</u>	<u>(14,000)</u>	<u>(15,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>
Net Change in Fund Balance	(981)	2,111	(2,648)	(5)	(100)
Fund Equity, Beginning	2,557	1,576	3,687	1,039	1,034
<b>Fund Equity, Ending</b>	<u><u>\$ 1,576</u></u>	<u><u>\$ 3,687</u></u>	<u><u>\$ 1,039</u></u>	<u><u>\$ 1,034</u></u>	<u><u>\$ 934</u></u>
<b><u>Transfer to Other Funds:</u></b>					
#0101 PSST Fund	15,000	14,000	15,000	9,000	9,000

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0127 JAIL MEDICAL COST FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
21200 JAIL MEDICAL COST FUND							
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	15,000.00	15,450.00	15,450.00	.00	9,000.00	9,000.00	_____
49 OTHER EXPENSE	15,000.00	15,450.00	15,450.00	.00	9,000.00	9,000.00	_____
21200 JAIL MEDICAL COS	15,000.00	15,450.00	15,450.00	.00	9,000.00	9,000.00	_____
TOTAL 0127 JAIL MEDICAL COST	15,000.00	15,450.00	15,450.00	.00	9,000.00	9,000.00	_____

# Fund Equity Forecast

## 0128 (31100) - State's Attorney Automation

This fund is used to account for fees collected under 55 ILCS 5/4-2002 to be used by the State's Attorney for hardware, software, research and development costs and related personnel. This fund is managed by the State's Attorney office.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
State's Attorney Automation Fees	\$ 9,968	\$ 8,570	\$ 8,585	\$ 9,000	\$ 8,500
Interest	97	1,045	1,834	1,800	1,200
Total Revenues	<u>10,065</u>	<u>9,615</u>	<u>10,419</u>	<u>10,800</u>	<u>9,700</u>
<b>Expenditures</b>					
Supplies & Services	-	6,583	728	1,000	16,000
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>6,583</u>	<u>728</u>	<u>1,000</u>	<u>16,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	10,065	3,032	9,691	9,800	(6,300)
Fund Equity, Beginning	24,349	34,414	37,446	47,137	56,937
<b>Fund Equity, Ending</b>	<b><u>\$ 34,414</u></b>	<b><u>\$ 37,446</u></b>	<b><u>\$ 47,137</u></b>	<b><u>\$ 56,937</u></b>	<b><u>\$ 50,637</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0128 STATE'S ATTY AUTOMATION FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
31100 STATE'S ATTY AUTOMATION FUND								
42 SUPPLIES & SERVICES								
42110 SUPPLIES	727.63	15,000.00	15,000.00	21.24	1,000.00	1,000.00	_____	
43190 OTHER PROFESSION	.00	.00	.00	.00	.00	15,000.00	_____	
42 SUPPLIES & SERVICES	727.63	15,000.00	15,000.00	21.24	1,000.00	16,000.00	_____	
31100 STATE'S ATTY AUT	727.63	15,000.00	15,000.00	21.24	1,000.00	16,000.00	_____	
TOTAL 0128 STATE'S ATTY AUTO	727.63	15,000.00	15,000.00	21.24	1,000.00	16,000.00	_____	

# Fund Equity Forecast

## 0129 (44900) - County Automation Fund

This fund is used to account for certain revenue streams restricted for costs associated with County automation projects. This fund is managed by County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
County Automation Fees	\$ 327,472	\$ 284,769	\$ 309,596	\$ 322,500	\$ 325,000
Interest	2,118	20,881	39,341	37,500	35,000
Total Revenues	<u>329,590</u>	<u>305,650</u>	<u>348,937</u>	<u>360,000</u>	<u>360,000</u>
<b>Expenditures</b>					
Supplies & Services	54,533	55,996	56,972	578,448	60,000
Debt Service	82,050	237,325	-	-	-
Capital Outlay	-	-	-	66,161	-
Total Expenditures	<u>136,583</u>	<u>293,321</u>	<u>56,972</u>	<u>644,609</u>	<u>60,000</u>
Excess (Deficiency) of Revenues Over Expenditures	193,007	12,329	291,965	(284,609)	300,000
<b>Other Financing Sources (Uses)</b>					
Transfers Out	-	-	-	-	(325,000)
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(325,000)</u>
Net Change in Fund Balance	193,007	12,329	291,965	(284,609)	(25,000)
Fund Equity, Beginning	525,157	718,164	730,493	1,022,458	737,849
<b>Fund Equity, Ending</b>	<b><u>\$ 718,164</u></b>	<b><u>\$ 730,493</u></b>	<b><u>\$ 1,022,458</u></b>	<b><u>\$ 737,849</u></b>	<b><u>\$ 712,849</u></b>
<b>Transfer to Other Funds:</b>					
#0001 General Fund	\$ -	\$ -	\$ -	\$ -	\$ 325,000

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0129 COUNTY AUTOMATION FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
44900 COUNTY AUTOMATION FUND							
42 SUPPLIES & SERVICES							
43167 SOFTWARE SUBSCRI	56,971.18	304,319.58	304,319.58	440,588.46	455,700.00	60,000.00	_____
43168 SOFTWARE MAINTEN	.00	109,118.28	109,118.28	122,747.94	122,747.94	.00	_____
42 SUPPLIES & SERVICES	56,971.18	413,437.86	413,437.86	563,336.40	578,447.94	60,000.00	_____
46 CAPITAL OUTLAYS							
46586 IT EQUIPMENT	.00	73,016.88	73,016.88	66,161.52	66,161.52	.00	_____
46 CAPITAL OUTLAYS	.00	73,016.88	73,016.88	66,161.52	66,161.52	.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	.00	.00	.00	.00	.00	325,000.00	_____
49 OTHER EXPENSE	.00	.00	.00	.00	.00	325,000.00	_____
44900 COUNTY AUTOMATIO	56,971.18	486,454.74	486,454.74	629,497.92	644,609.46	385,000.00	_____
TOTAL 0129 COUNTY AUTOMATION	56,971.18	486,454.74	486,454.74	629,497.92	644,609.46	385,000.00	_____

# Fund Equity Forecast

## 0130 (45000) - Public Defender Automation Fund

This fund is used to account for fees established by County ordinance July 1, 2019 and restricted to cover costs associated with automation costs for the Public Defender's office. This fund is managed by the Public Defender.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Public Defender Automation Fees	\$ 2,106	\$ 2,169	\$ 1,631	\$ 1,350	\$ 1,350
Interest	19	231	443	445	400
Total Revenues	<u>2,125</u>	<u>2,400</u>	<u>2,074</u>	<u>1,795</u>	<u>1,750</u>
<b><u>Expenditures</u></b>					
Supplies & Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues					
Over Expenditures	2,125	2,400	2,074	1,795	1,750
Fund Equity, Beginning	4,705	6,830	9,230	11,304	13,099
<b>Fund Equity, Ending</b>	<b><u>\$ 6,830</u></b>	<b><u>\$ 9,230</u></b>	<b><u>\$ 11,304</u></b>	<b><u>\$ 13,099</u></b>	<b><u>\$ 14,849</u></b>

# Fund Equity Forecast

## 0131 (43100) - Detention Home Fund

This fund is used to account for property taxes and other revenues that are restricted for operating the Juvenile Detention Home. This fund is managed by Probation and the Detention Home.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Property Taxes	\$ 1,833,896	\$ 1,796,670	\$ 1,663,744	\$ 1,631,333	\$ 1,840,500
Intergovernmental	1,791,727	1,884,355	2,360,256	3,124,299	3,300,362
Charges For Services	191	357	-	-	-
Interest Income	4,229	37,500	71,193	55,858	53,000
Other	1,800	23	2,025	-	-
Total Revenues	<u>3,631,843</u>	<u>3,718,905</u>	<u>4,097,218</u>	<u>4,811,490</u>	<u>5,193,862</u>
<b>Expenditures</b>					
Personnel	2,055,402	2,161,907	2,552,865	2,780,317	3,274,379
Supplies & Services	568,630	741,011	1,126,997	1,259,182	1,489,070
Debt Service	20,978	20,978	20,978	20,978	20,978
Capital Outlay	27,845	18,538	25,500	300,000	1,767,668
Administrative	372,266	354,908	476,109	526,713	579,187
Total Expenditures	<u>3,045,121</u>	<u>3,297,342</u>	<u>4,202,449</u>	<u>4,887,190</u>	<u>7,131,282</u>
Excess (Deficiency) of Revenues					
Over Expenditures	586,722	421,563	(105,231)	(75,700)	(1,937,420)
Fund Equity, Beginning	1,537,157	2,123,879	2,545,442	2,440,211	2,364,511
<b>Fund Equity, Ending</b>	<b><u>\$2,123,879</u></b>	<b><u>\$ 2,545,442</u></b>	<b><u>\$ 2,440,211</u></b>	<b><u>\$ 2,364,511</u></b>	<b><u>\$ 427,091</u></b>

### Detention Center Grants:

#02246 Reducing Isolation through Expanded Behavioral Health-awarded through the WCCMHB. This program will allow the Juvenile Detention Center the ability to reduce youth/adolescent isolation by addressing the behavioral health needs of our detained youth through assessment, crisis intervention, therapeutic intervention, and coordination of services. The program will aim to serve 240 youth.

#02601 Nutrition Programs (Federal)-awarded through the Illinois State Board of Education. This program provides nutritionally balanced, low-cost or free meals to children each day.

#02606 IL Arts Council Mural (State) - awarded by IL Arts Council. This program provides funding to contract with an artist for design and installation of a mural.

#02607 Achieve Compliance of PREA Standards (Federal) - awarded by Bureau of Justice Assistance. This program provides funding to improve safety measures in its secure facility.

#02608 Campus Renovation for Counseling - awarded through the WCCMHB. This program provides funding to renovate the JDC and create three confidential counseling spaces.

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0131 DETENTION HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43100 DETENTION HOME							
41 PERSONNEL							
41110 REGULAR SALARIES	2,293,075.15	2,758,669.33	2,758,669.33	2,329,673.31	2,547,175.78	2,945,671.60	_____
41115 VACATION PAYOUTS	2,442.59	15,000.00	15,000.00	15,102.55	3,000.00	15,000.00	_____
41120 TEMPORARY SALARI	94,110.24	120,000.00	120,000.00	78,006.14	85,680.00	192,245.25	_____
41130 OVERTIME	160,967.57	100,000.00	100,000.00	127,689.36	142,365.00	120,000.00	_____
41221 LIFE INSURANCE-E	1,642.62	1,230.50	1,230.50	1,671.12	1,797.00	1,148.00	_____
41231 IMRF-EMPLOYER CO	27.38	122.00	122.00	71.67	54.00	57.00	_____
41241 FICA-EMPLOYER CO	100.61	227.00	227.00	154.04	245.00	257.00	_____
41 PERSONNEL	2,552,366.16	2,995,248.83	2,995,248.83	2,552,368.19	2,780,316.78	3,274,378.85	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	4,188.14	6,700.00	6,700.00	6,128.30	6,279.42	4,700.00	_____
42112 EQUIPMENT < \$120	25,500.00	25,000.00	25,000.00	16,414.50	16,415.00	25,000.00	_____
42115 NON-CAPITAL OFFI	5,086.01	1,000.00	1,000.00	713.48	726.00	1,000.00	_____
42120 BOOKS, PERIODICAL	.00	750.00	750.00	491.44	500.00	750.00	_____
42210 DATA PROCESSING	2,459.23	10,000.00	10,000.00	1,018.77	.00	1,000.00	_____
42230 CLEANING SUPPLIE	17,812.42	30,000.00	30,000.00	10,946.31	15,000.00	20,000.00	_____
42240 GASOLINE & OIL	5,350.53	7,000.00	7,000.00	5,695.17	7,000.00	8,000.00	_____
42250 FOOD & BEVERAGE	182,493.55	255,000.00	255,000.00	156,464.95	174,358.00	255,000.00	_____
42260 MEDICAL & DENTAL	39.95	600.00	600.00	234.39	300.00	600.00	_____
42270 CLOTHING	10,572.71	7,000.00	7,000.00	2,875.43	5,000.00	7,000.00	_____
42290 OTHER DEPARTMENT	10,224.12	35,188.21	35,188.21	15,393.25	16,426.01	15,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0131 DETENTION HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
42291 LINEN & BEDDING	7,353.16	8,000.00	8,000.00	3,385.51	2,000.00	6,500.00	_____
42310 BUILDING MAINTEN	4,783.68	6,000.00	6,000.00	666.86	2,000.00	5,000.00	_____
43150 MEDICAL & DENTAL	170,196.85	241,500.00	241,500.00	213,501.30	235,500.00	270,000.00	_____
43190 OTHER PROFESSION	444,994.35	591,873.57	591,873.57	520,975.10	531,021.17	521,782.10	_____
43210 TELEPHONE	418.92	1,500.00	1,500.00	493.95	600.00	800.00	_____
43212 CELL PH. WIRELES	425.60	3,000.00	3,000.00	884.60	1,062.00	2,000.00	_____
43220 POSTAGE	146.91	200.00	200.00	388.72	400.00	500.00	_____
43230 INTERNET SERVICE	1,843.20	2,000.00	2,000.00	1,430.43	2,200.00	2,200.00	_____
43310 TRAVEL	208.34	800.00	800.00	25.98	100.00	2,500.00	_____
43320 FREIGHT	246.40	.00	.00	345.39	385.00	1,500.00	_____
43420 ADVERTISING	.00	6,500.00	6,500.00	8,597.11	11,200.00	18,000.00	_____
43610 GAS & HEATING OI	14,311.88	20,000.00	20,000.00	17,586.49	22,000.00	26,000.00	_____
43620 ELECTRICITY	73,577.34	68,000.00	68,000.00	62,258.43	70,420.00	86,000.00	_____
43630 WATER	9,881.69	12,000.00	12,000.00	7,223.26	9,700.00	12,000.00	_____
43640 WASTE REMOVAL SE	10,898.97	13,500.00	13,500.00	9,071.49	10,786.00	13,500.00	_____
43642 FIRE ALARM MONIT	780.00	800.00	800.00	1,910.50	1,045.00	1,200.00	_____
43710 BUILDING REPAIRS	59,468.02	40,000.00	40,000.00	23,842.11	26,003.00	40,000.00	_____
43711 OFFICE CLEAN & M	.00	19,500.00	19,500.00	7,650.00	8,500.00	19,500.00	_____
43730 EQUIPMENT REPAIR	42,903.91	76,000.00	76,000.00	31,650.47	33,000.00	65,000.00	_____
43731 AUTOMOBILE REPAI	726.15	3,500.00	3,500.00	2,391.89	2,500.00	3,500.00	_____
43941 DUES & MEMBERSHI	.00	500.00	500.00	.00	.00	500.00	_____
43942 INSTRUCTION & SC	3,339.55	14,000.00	14,000.00	4,773.78	5,500.00	10,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0131 DETENTION HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43960 LAUNDRY & SANITA	461.97	.00	.00	74.56	75.00	500.00	_____
44130 CENTRAL STORES X	3,676.15	3,800.00	3,800.00	2,882.91	3,350.00	3,800.00	_____
44235 ADMINISTRATIVE & 42 SUPPLIES & SERVICES	37,830.00 1,152,199.70	37,830.00 1,549,041.78	37,830.00 1,549,041.78	28,372.50 1,166,759.33	37,830.00 1,259,181.60	38,738.00 1,489,070.10	_____ _____
45 DEBT SERVICE EXPENSE							
45120 CAPITAL LEASE PA	19,388.04	19,773.86	19,773.86	19,773.86	19,773.86	20,167.36	_____
45210 INTEREST ON DEBT	1,589.97	1,204.15	1,204.15	1,204.15	1,204.15	810.65	_____
45 DEBT SERVICE EXPENS	20,978.01	20,978.01	20,978.01	20,978.01	20,978.01	20,978.01	_____
46 CAPITAL OUTLAYS							
46310 LAND IMPROVEMENT	.00	.00	.00	.00	.00	45,000.00	_____
46320 BUILDING IMPROVE	.00	.00	1,762,668.00	.00	300,000.00	1,572,668.00	_____
46430 MACHINERY & EQUI	.00	30,000.00	30,000.00	.00	.00	150,000.00	_____
46 CAPITAL OUTLAYS	.00	30,000.00	1,792,668.00	.00	300,000.00	1,767,668.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	476,606.76	561,000.00	561,000.00	462,998.40	523,627.00	576,100.00	_____
48220 INDIRECT COST AL	294.99	3,086.43	3,086.43	5,408.67	3,086.43	3,086.60	_____
48 ADMINISTRATIVE SUPP	476,901.75	564,086.43	564,086.43	468,407.07	526,713.43	579,186.60	_____
43100 DETENTION HOME	4,202,445.62	5,159,355.05	6,922,023.05	4,208,512.60	4,887,189.82	7,131,281.56	_____
TOTAL 0131 DETENTION HOME FU	4,202,445.62	5,159,355.05	6,922,023.05	4,208,512.60	4,887,189.82	7,131,281.56	_____

# Fund Equity Forecast

## 0141 (44100) - WinGIS Fund (County Share)

This fund is used to account for the fees collected for WinGIS services which are first used to pay the County's share of the agency expenditures. Residual funds are transferred to the general fund. This fund is managed by County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Charges for Services	\$ 371,357	\$ 275,388	\$ 279,325	\$ 276,468	\$ 277,000
Total Revenues	<u>371,357</u>	<u>275,388</u>	<u>279,325</u>	<u>276,468</u>	<u>277,000</u>
<b><u>Expenditures</u></b>					
Supplies & Services	92,811	97,029	109,823	126,461	126,910
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>92,811</u>	<u>97,029</u>	<u>109,823</u>	<u>126,461</u>	<u>126,910</u>
Excess (Deficiency) of Revenues Over Expenditures	278,546	178,359	169,502	150,007	150,090
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	-	-	-	-	-
Transfers Out	(278,546)	(178,359)	(169,502)	(150,007)	(150,090)
Total Other Financing Sources	<u>(278,546)</u>	<u>(178,359)</u>	<u>(169,502)</u>	<u>(150,007)</u>	<u>(150,090)</u>
Net Change in Fund Balance	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
<b>Fund Equity, Ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b><u>Transfer to Other Funds:</u></b>					
#0001 General Fund	\$278,546	\$178,359	\$169,502	\$150,007	\$150,090

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0141 WINGIS GEOR INFO SYSTEM(CO SH	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
44100 WINGIS (COUNTY SHARE)							
42 SUPPLIES & SERVICES							
43930 INTERGOVERNMENTA	109,823.54	112,000.00	112,000.00	125,597.01	126,460.63	126,910.00	_____
42 SUPPLIES & SERVICES	109,823.54	112,000.00	112,000.00	125,597.01	126,460.63	126,910.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	169,501.64	118,000.00	118,000.00	.00	150,007.37	150,090.00	_____
49 OTHER EXPENSE	169,501.64	118,000.00	118,000.00	.00	150,007.37	150,090.00	_____
44100 WINGIS (COUNTY S	279,325.18	230,000.00	230,000.00	125,597.01	276,468.00	277,000.00	_____
TOTAL 0141 WINGIS GEOR INFO	279,325.18	230,000.00	230,000.00	125,597.01	276,468.00	277,000.00	_____

# Fund Equity Forecast

## 0145 (44500) - Mortgage Foreclosure Mediation

This fund is used to account for court filing fees collected for the Residential Foreclosure Mediation Program. This program helps homeowners and lenders discuss possible agreements to remedy delinquent residential mortgages. The program strives to provide a process that attorneys and participants find to be fair and a opportunity to resolve the foreclosure process outside of the courtroom. This fund is managed by Court Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Charges for Services	\$ 30,615	\$ 30,550	\$ 27,235	\$ 60,000	\$ 88,000
Interest	196	1,825	1,446	100	100
Total Revenues	<u>30,811</u>	<u>32,375</u>	<u>28,681</u>	<u>60,100</u>	<u>88,100</u>
<b>Expenditures</b>					
Personnel	15,556	42,403	57,712	54,930	62,503
Supplies & Services	3,618	2,428	1,623	3,246	9,600
Administrative	-	2,688	9,214	10,076	10,330
Total Expenditures	<u>19,174</u>	<u>47,519</u>	<u>68,549</u>	<u>68,252</u>	<u>82,433</u>
Excess (Deficiency) of Revenues					
Over Expenditures	11,637	(15,144)	(39,868)	(8,152)	5,667
Fund Equity, Beginning	56,575	68,212	53,068	13,200	5,048
<b>Fund Equity, Ending</b>	<u><b>\$ 68,212</b></u>	<u><b>\$ 53,068</b></u>	<u><b>\$ 13,200</b></u>	<u><b>\$ 5,048</b></u>	<u><b>\$ 10,715</b></u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0145 FORECLOSURE MEDIATION FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
44500 FORECLOSURE MEDIATION FUND							
41 PERSONNEL							
41110 REGULAR SALARIES	46,240.48	48,500.00	48,500.00	42,317.62	47,884.98	50,000.00	_____
41120 TEMPORARY SALARI	11,425.71	12,000.00	12,000.00	5,791.50	7,000.00	12,480.00	_____
41221 LIFE INSURANCE-E	45.50	91.00	91.00	40.25	45.50	22.88	_____
41 PERSONNEL	57,711.69	60,591.00	60,591.00	48,149.37	54,930.48	62,502.88	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	440.62	1,500.00	1,500.00	166.18	600.00	1,000.00	_____
43190 OTHER PROFESSION	590.00	2,500.00	2,500.00	266.34	1,382.00	2,000.00	_____
43310 TRAVEL	.00	.00	.00	.00	.00	500.00	_____
43990 OTHER UNCLASSIFI	.00	1,100.00	1,100.00	.00	614.00	600.00	_____
44120 CENTRAL STORES P	333.13	500.00	500.00	257.65	350.00	500.00	_____
44130 CENTRAL STORES X	259.22	500.00	500.00	266.81	300.00	5,000.00	_____
42 SUPPLIES & SERVICES	1,622.97	6,100.00	6,100.00	956.98	3,246.00	9,600.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	9,213.57	10,000.00	10,000.00	8,487.10	10,076.18	10,330.00	_____
48 ADMINISTRATIVE SUPP	9,213.57	10,000.00	10,000.00	8,487.10	10,076.18	10,330.00	_____
44500 FORECLOSURE MEDI	68,548.23	76,691.00	76,691.00	57,593.45	68,252.66	82,432.88	_____
TOTAL 0145 FORECLOSURE MEDIA	68,548.23	76,691.00	76,691.00	57,593.45	68,252.66	82,432.88	_____

# Fund Equity Forecast

## 0146 (45300) - Specialty Courts

This fund is used to account for the court filing fees restricted to cover costs associated with operation of Specialty (Problem-Solving) Courts. The fund supports the operation of these courts with employee salary and necessary supplies that support both the program and participants. This fund is managed by Court Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Charges for Services	\$ 44,488	\$ 43,268	\$ 39,785	\$ 41,000	\$ 41,000
Investment Income	299	2,415	6,548	6,000	6,000
Total Revenues	<u>44,787</u>	<u>45,683</u>	<u>46,333</u>	<u>47,000</u>	<u>47,000</u>
<b><u>Expenditures</u></b>					
Personnel	17,219	17,839	17,000	22,000	22,000
Supplies & Services	287	158	14,960	5,000	5,000
Total Expenditures	<u>17,506</u>	<u>17,997</u>	<u>31,960</u>	<u>27,000</u>	<u>27,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	27,281	27,686	14,373	20,000	20,000
Fund Equity, Beginning	73,789	101,070	128,756	143,129	163,129
<b>Fund Equity, Ending</b>	<b><u>\$ 101,070</u></b>	<b><u>\$ 128,756</u></b>	<b><u>\$ 143,129</u></b>	<b><u>\$ 163,129</u></b>	<b><u>\$ 183,129</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99		
ACCOUNTS FOR:								
0146 SPECIALTY COURTS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
45300 SPECIALTY COURTS								
41 PERSONNEL								
41110 REGULAR SALARIES	17,000.00	22,000.00	22,000.00	.00	22,000.00	22,000.00	_____	
41 PERSONNEL	17,000.00	22,000.00	22,000.00	.00	22,000.00	22,000.00	_____	
42 SUPPLIES & SERVICES								
42110 SUPPLIES	417.75	5,000.00	5,000.00	1,135.50	5,000.00	5,000.00	_____	
43190 OTHER PROFESSION	14,543.00	.00	.00	.00	.00	.00	_____	
42 SUPPLIES & SERVICES	14,960.75	5,000.00	5,000.00	1,135.50	5,000.00	5,000.00	_____	
45300 SPECIALTY COURTS	31,960.75	27,000.00	27,000.00	1,135.50	27,000.00	27,000.00	_____	
TOTAL 0146 SPECIALTY COURTS	31,960.75	27,000.00	27,000.00	1,135.50	27,000.00	27,000.00	_____	

# Fund Equity Forecast

## 0148 (44800) - Sheriff Electronic Citation Fund

This fund is used to account for fees collected under 705 ILCS 105/27.3e to defray the expense of establishing and maintaining electronic citations. This fund is managed by the Sheriff's Office.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Service Fee & Charge	\$ -	\$ 2,187	\$ 3,490	\$ 3,200	\$ 3,200
Interest	-	15	633	600	450
Total Revenues	-	2,202	4,123	3,800	3,650
<b><u>Expenditures</u></b>					
Supplies & Services	-	-	4,999	-	5,000
Total Expenditures	-	-	4,999	-	5,000
Excess (Deficiency) of Revenues Over Expenditures	-	2,202	(876)	3,800	(1,350)
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	-	13,466	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	13,466	-	-	-
Net Change in Fund Balance	-	15,668	(876)	3,800	(1,350)
Fund Equity, Beginning	-	-	15,668	14,792	18,592
<b>Fund Equity, Ending</b>	<b>\$ -</b>	<b>\$ 15,668</b>	<b>\$ 14,792</b>	<b>\$ 18,592</b>	<b>\$ 17,242</b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0148 SH-ELEC CITATION FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
44800 SH-ELEC CITATION FUND							
42 SUPPLIES & SERVICES							
42117 NON-CAPITAL COMP	5,000.00	5,000.00	5,000.00	.00	.00	5,000.00	_____
42 SUPPLIES & SERVICES	5,000.00	5,000.00	5,000.00	.00	.00	5,000.00	_____
44800 SH-ELEC CITATION	5,000.00	5,000.00	5,000.00	.00	.00	5,000.00	_____
TOTAL 0148 SH-ELEC CITATION	5,000.00	5,000.00	5,000.00	.00	.00	5,000.00	_____

# Fund Equity Forecast

## 0151 (45100) - Commissary Account, Sheriff

This fund is used to account for fees collected and restricted to use for a commissary system for the benefit of detainees in the correctional facility. This fund is managed by the Sheriff department and audited annually by the County Auditor.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ 9,685	\$ -	\$ -	\$ -	\$ -
Charges for Services	2,477,613	2,269,513	2,188,489	1,459,779	1,800,000
Sale of Assets	-	-	51,834	-	-
Total Revenues	<u>2,487,298</u>	<u>2,269,513</u>	<u>2,240,323</u>	<u>1,459,779</u>	<u>1,800,000</u>
<b>Expenditures</b>					
Supplies & Services	1,436,088	1,830,638	1,916,552	1,858,850	1,945,000
Capital Outlay	252,737	425,875	-	232,001	-
Total Expenditures	<u>1,688,825</u>	<u>2,256,513</u>	<u>1,916,552</u>	<u>2,090,851</u>	<u>1,945,000</u>
Excess (Deficiency) of Revenues Over Expenditures	798,473	13,000	323,771	(631,072)	(145,000)
Fund Equity, Beginning	2,913,755	3,712,228	3,725,228	4,048,999	3,417,927
<b>Fund Equity, Ending</b>	<u><b>\$3,712,228</b></u>	<u><b>\$3,725,228</b></u>	<u><b>\$4,048,999</b></u>	<u><b>\$3,417,927</b></u>	<u><b>\$3,272,927</b></u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0151 SHERIFF'S COMMISSARY FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
45100 SHERIFF COMMISSARY FUND							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	10,018.59	10,000.00	10,000.00	.00	7,000.00	10,000.00	_____
42115 NON-CAPITAL OFFI	8,046.00	.00	.00	.00	10,000.00	5,000.00	_____
42117 NON-CAPITAL COMP	4,094.11	.00	.00	.00	20,000.00	20,000.00	_____
42210 DATA PROCESSING	.00	30,000.00	30,000.00	.00	.00	.00	_____
42230 CLEANING SUPPLIE	141,918.16	150,000.00	150,000.00	.00	125,000.00	130,000.00	_____
42250 FOOD & BEVERAGE	60.95	.00	.00	.00	2,500.00	3,000.00	_____
42260 MEDICAL & DENTAL	23,995.21	60,000.00	60,000.00	.00	35,000.00	35,000.00	_____
42267 LAW ENFORCEMENT	338,901.90	.00	.00	.00	325,000.00	325,000.00	_____
42270 CLOTHING	16,779.78	30,000.00	30,000.00	.00	20,000.00	20,000.00	_____
42290 OTHER DEPARTMENT	.00	400,000.00	400,000.00	.00	.00	.00	_____
42291 LINEN & BEDDING	550.62	20,000.00	20,000.00	.00	30,000.00	20,000.00	_____
43150 MEDICAL & DENTAL	552,910.97	650,000.00	650,000.00	.00	575,350.00	650,000.00	_____
43160 DATA PROCESSING	.00	5,000.00	5,000.00	.00	.00	.00	_____
43167 SOFTWARE SUBSCRI	6,529.50	300,000.00	300,000.00	.00	.00	5,000.00	_____
43168 SOFTWARE MAINTEN	.00	.00	.00	.00	45,000.00	45,000.00	_____
43190 OTHER PROFESSION	379,015.43	435,000.00	435,000.00	.00	420,000.00	425,000.00	_____
43306 INMATE MEALS	194,208.09	.00	.00	.00	93,000.00	95,000.00	_____
43410 PRINTING & BINDI	100.00	.00	.00	.00	.00	.00	_____
43730 EQUIPMENT REPAIR	17,446.36	10,000.00	10,000.00	.00	8,500.00	10,000.00	_____
43731 AUTOMOBILE REPAI	3,996.14	30,000.00	30,000.00	.00	5,000.00	5,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0151 SHERIFF'S COMMISSARY FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
43732 OFFICE EQUIPMENT	199,757.28	30,000.00	30,000.00	.00	5,000.00	5,000.00	_____	
43942 INSTRUCTION & SC	14,758.20	30,000.00	30,000.00	.00	10,000.00	15,000.00	_____	
43950 TAX & LICENSE FE	.00	3,000.00	3,000.00	.00	500.00	.00	_____	
43990 OTHER UNCLASSIFI	1,104.00	160,000.00	160,000.00	.00	120,000.00	120,000.00	_____	
44130 CENTRAL STORES X	2,360.36	.00	.00	.00	2,000.00	2,000.00	_____	
42 SUPPLIES & SERVICES	1,916,551.65	2,353,000.00	2,353,000.00	.00	1,858,850.00	1,945,000.00	_____	
45100 SHERIFF COMMISSA	1,916,551.65	2,353,000.00	2,353,000.00	.00	1,858,850.00	1,945,000.00	_____	
TOTAL 0151 SHERIFF'S COMMISS	1,916,551.65	2,353,000.00	2,353,000.00	.00	1,858,850.00	1,945,000.00	_____	

# Fund Equity Forecast

## 0152 (45200) - Sheriff Fitness Room

This fund is used to account for certain revenue and expenses that are restricted for use. This fund is managed by the Sheriff Department.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Charges for Services	\$ 3,231	\$ 5,243	\$ 4,517	\$ 902	\$ 4,000
Total Revenues	<u>3,231</u>	<u>5,243</u>	<u>4,517</u>	<u>902</u>	<u>4,000</u>
<b><u>Expenditures</u></b>					
Supplies & Services	<u>4,582</u>	<u>530</u>	<u>1,080</u>	<u>1,250</u>	<u>4,000</u>
Total Expenditures	<u>4,582</u>	<u>530</u>	<u>1,080</u>	<u>1,250</u>	<u>4,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,351)	4,713	3,437	(348)	-
Fund Equity, Beginning	\$4,326	2,975	7,688	11,125	10,777
<b>Fund Equity, Ending</b>	<b><u>\$ 2,975</u></b>	<b><u>\$ 7,688</u></b>	<b><u>\$ 11,125</u></b>	<b><u>\$ 10,777</u></b>	<b><u>\$ 10,777</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0152 CJC FITNESS ACCOUNT	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
45200 CJC FITNESS ACCOUNT							
42 SUPPLIES & SERVICES							
42290 OTHER DEPARTMENT	1,079.90	4,000.00	4,000.00	.00	.00	4,000.00	_____
42 SUPPLIES & SERVICES	1,079.90	4,000.00	4,000.00	.00	.00	4,000.00	_____
45200 CJC FITNESS ACCO	1,079.90	4,000.00	4,000.00	.00	.00	4,000.00	_____
TOTAL 0152 CJC FITNESS ACCOU	1,079.90	4,000.00	4,000.00	.00	.00	4,000.00	_____

# Fund Equity Forecast

## 0155 (45500) - Memorial Hall/Historical Museum Fund

This fund is used to account for the property tax levy which is restricted for maintaining Memorial Hall, a facility which provides a meeting place for veteran's organizations and a museum for war memorabilia. This fund is managed by Memorial Hall and County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Property Taxes	\$ 121,348	\$ 119,150	\$ 131,338	\$ 152,098	\$ 150,000
Intergovernmental	192,188	3,038	123,323	14,095	180
Rental & Other	40,791	40,542	35,968	36,051	40,000
Interest	2	1,727	1,544	-	-
Total Revenues	<u>354,329</u>	<u>164,457</u>	<u>292,173</u>	<u>202,244</u>	<u>190,180</u>
<b><u>Expenditures</u></b>					
Personnel	79,832	87,369	92,799	91,232	97,750
Supplies & Services	94,164	76,919	97,021	87,887	96,770
Capital Outlay	237,798	3,037	161,702	13,900	-
Administrative	8,985	8,985	9,281	10,260	11,285
Total Expenditures	<u>420,779</u>	<u>176,310</u>	<u>360,803</u>	<u>203,279</u>	<u>205,805</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(66,450)	(11,853)	(68,630)	(1,035)	(15,625)
Fund Equity, Beginning	163,595	97,145	85,292	16,662	15,627
<b>Fund Equity, Ending</b>	<b><u>\$ 97,145</u></b>	<b><u>\$ 85,292</u></b>	<b><u>\$ 16,662</u></b>	<b><u>\$ 15,627</u></b>	<b><u>\$ 2</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0155 MEMORIAL HALL/HIS MUSEUM FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
45500 MEMORIAL HALL/HISTORICAL MUSE							
41 PERSONNEL							
41110 REGULAR SALARIES	70,716.84	73,515.00	73,515.00	64,807.46	73,364.90	76,299.50	_____
41120 TEMPORARY SALARI	22,035.58	20,051.20	20,051.20	15,321.95	17,822.00	21,424.00	_____
41221 LIFE INSURANCE-E	45.50	45.50	45.50	40.25	45.50	26.00	_____
41 PERSONNEL	92,797.92	93,611.70	93,611.70	80,169.66	91,232.40	97,749.50	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	2,011.08	2,000.00	2,000.00	1,012.58	2,000.00	2,250.00	_____
42250 FOOD & BEVERAGE	356.39	400.00	400.00	.00	.00	.00	_____
42290 OTHER DEPARTMENT	630.08	1,200.00	1,200.00	340.85	1,200.00	1,700.00	_____
42310 BUILDING MAINTEN	1,046.25	2,000.00	2,000.00	1,612.88	2,000.00	2,200.00	_____
42390 OTHER REPAIR & M	.00	250.00	250.00	109.98	250.00	250.00	_____
43159 EXPS. - GUEST, E	22,843.86	25,000.00	25,000.00	16,258.22	16,258.22	20,000.00	_____
43190 OTHER PROFESSION	16,229.70	18,000.00	18,000.00	8,811.15	10,000.00	15,000.00	_____
43210 TELEPHONE	63.24	.00	.00	600.79	721.75	800.00	_____
43212 CELL PH. WIRELES	420.00	420.00	420.00	315.00	525.00	420.00	_____
43220 POSTAGE	88.75	150.00	150.00	146.00	150.00	200.00	_____
43410 PRINTING & BINDI	1,189.31	.00	.00	131.00	175.00	500.00	_____
43420 ADVERTISING	1,282.17	1,000.00	1,000.00	214.75	500.00	500.00	_____
43610 GAS & HEATING OI	4,370.77	7,000.00	7,000.00	4,659.17	5,300.00	7,750.00	_____
43620 ELECTRICITY	14,649.66	13,000.00	13,000.00	15,278.35	20,500.00	19,000.00	_____
43630 WATER	2,606.50	2,500.00	2,500.00	1,837.17	2,500.00	1,750.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0155 MEMORIAL HALL/HIS MUSEUM FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43640 WASTE REMOVAL SE	1,729.30	900.00	900.00	1,268.02	1,800.00	2,100.00	_____
43710 BUILDING REPAIRS	17,890.44	16,800.00	16,800.00	16,777.63	18,000.00	17,000.00	_____
43711 OFFICE CLEAN & M	2,916.00	2,916.00	2,916.00	2,486.00	2,936.00	3,000.00	_____
43730 EQUIPMENT REPAIR	1,354.41	1,000.00	1,000.00	1,728.75	1,750.00	1,750.00	_____
43941 DUES & MEMBERSHI	227.95	250.00	250.00	1,102.85	1,102.85	400.00	_____
43942 INSTRUCTION & SC	.00	200.00	200.00	.00	.00	.00	_____
43960 LAUNDRY & SANITA	.00	25.00	25.00	.00	.00	.00	_____
44120 CENTRAL STORES P	116.93	200.00	200.00	161.48	200.00	200.00	_____
44130 CENTRAL STORES X	.00	.00	.00	17.88	17.88	.00	_____
44170 CENTRAL STORES M	.00	2,500.00	2,500.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	92,022.79	97,711.00	97,711.00	74,870.50	87,886.70	96,770.00	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	161,701.50	.00	.00	13,900.00	13,900.00	.00	_____
46 CAPITAL OUTLAYS	161,701.50	.00	.00	13,900.00	13,900.00	.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	9,280.91	10,100.00	10,100.00	8,631.40	10,260.00	11,285.00	_____
48 ADMINISTRATIVE SUPP	9,280.91	10,100.00	10,100.00	8,631.40	10,260.00	11,285.00	_____
45500 MEMORIAL HALL/HI	355,803.12	201,422.70	201,422.70	177,571.56	203,279.10	205,804.50	_____
TOTAL 0155 MEMORIAL HALL/HIS	355,803.12	201,422.70	201,422.70	177,571.56	203,279.10	205,804.50	_____

# Fund Equity Forecast

## 0156 (45600) - Circuit Clerk Electronic Citation Fund

This fund is used to account for fees collected under 705 ILCS 105/27.3e to defray the expense of establishing and maintaining electronic citations. This fund is managed by the Circuit Clerk.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Service Fee & Charge	\$ 102,112	\$ 90,451	\$ 96,447	\$ 102,000	\$ 106,000
Interest	575	5,118	6,259	5,300	5,200
Total Revenues	<u>102,687</u>	<u>95,569</u>	<u>102,706</u>	<u>107,300</u>	<u>111,200</u>
<b><u>Expenditures</u></b>					
Supplies & Services	122,007	112,517	124,806	140,000	125,000
Total Expenditures	<u>122,007</u>	<u>112,517</u>	<u>124,806</u>	<u>140,000</u>	<u>125,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(19,320)	(16,948)	(22,100)	(32,700)	(13,800)
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	-	-	-	-	-
Transfers Out	-	(13,466)	-	-	-
Total Other Financing Sources	<u>-</u>	<u>(13,466)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(19,320)	(30,414)	(22,100)	(32,700)	(13,800)
Fund Equity, Beginning	219,997	200,677	170,263	148,163	115,463
<b>Fund Equity, Ending</b>	<b><u>\$ 200,677</u></b>	<b><u>\$ 170,263</u></b>	<b><u>\$ 148,163</u></b>	<b><u>\$ 115,463</u></b>	<b><u>\$ 101,663</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0156 CC CLERK ELECTRONIC CITATION	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
45600 CC CLERK ELECT. CITATION FUND								
42 SUPPLIES & SERVICES								
43167 SOFTWARE SUBSCRI	.00	160,000.00	160,000.00	116,604.16	140,000.00	125,000.00	_____	
43190 OTHER PROFESSION	124,804.60	.00	.00	13,145.90	.00	.00	_____	
42 SUPPLIES & SERVICES	124,804.60	160,000.00	160,000.00	129,750.06	140,000.00	125,000.00	_____	
45600 CC CLERK ELECT.	124,804.60	160,000.00	160,000.00	129,750.06	140,000.00	125,000.00	_____	
TOTAL 0156 CC CLERK ELECTRON	124,804.60	160,000.00	160,000.00	129,750.06	140,000.00	125,000.00	_____	

# Fund Equity Forecast

## 0157 (45700) - Circuit Clerk Operations and Administration Fund

This fund is used to account for Circuit Clerk operations and administration fees the use of which is restricted to pay costs of operation of the Circuit Clerk Office. This fund is managed by the Circuit Clerk.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Service Fee & Charge	\$ 122,467	\$ 117,170	\$ 132,279	\$ 155,000	\$ 155,000
Interest Income	1,374	14,527	27,658	26,499	24,000
Total Revenues	<u>123,841</u>	<u>131,697</u>	<u>159,937</u>	<u>181,499</u>	<u>179,000</u>
<b><u>Expenditures</u></b>					
Supplies & Services	32,400	10,459	36,550	95,000	115,000
Capital Outlay	-	8,438	4,887	40,000	40,000
Total Expenditures	<u>32,400</u>	<u>18,897</u>	<u>41,437</u>	<u>135,000</u>	<u>155,000</u>
Excess (Deficiency) of Revenues Over Expenditures	91,441	112,800	118,500	46,499	24,000
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	-	-	-	-	-
Transfers Out	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>(13,000)</u>	<u>-</u>
Total Other Financing Sources	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>(13,000)</u>	<u>-</u>
Net Change in Fund Balance	87,441	108,800	114,500	33,499	24,000
Fund Equity, Beginning	365,007	452,448	561,248	675,748	709,247
<b>Fund Equity, Ending</b>	<b><u>\$ 452,448</u></b>	<b><u>\$ 561,248</u></b>	<b><u>\$ 675,748</u></b>	<b><u>\$ 709,247</u></b>	<b><u>\$ 733,247</u></b>
<b><u>Transfer to Other Funds:</u></b>					
#0001 General Fund	\$ 4,000	\$ 4,000	\$ 4,000	\$ 13,000	\$ -

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0157 CC CLERK OP AND ADMIN FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
45700 CC CLERK OP AND ADMIN FUND							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	35,000.00	35,000.00	.00	5,000.00	5,000.00	_____
42210 DATA PROCESSING	15,578.59	30,000.00	30,000.00	21,244.71	10,000.00	10,000.00	_____
43190 OTHER PROFESSION	20,972.00	20,000.00	20,000.00	173.50	80,000.00	100,000.00	_____
42 SUPPLIES & SERVICES	36,550.59	85,000.00	85,000.00	21,418.21	95,000.00	115,000.00	_____
46 CAPITAL OUTLAYS							
46594 OTHER SPECIAL OF	4,886.96	50,000.00	50,000.00	.00	40,000.00	40,000.00	_____
46 CAPITAL OUTLAYS	4,886.96	50,000.00	50,000.00	.00	40,000.00	40,000.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	4,000.00	13,000.00	13,000.00	.00	13,000.00	.00	_____
49 OTHER EXPENSE	4,000.00	13,000.00	13,000.00	.00	13,000.00	.00	_____
45700 CC CLERK OP AND	45,437.55	148,000.00	148,000.00	21,418.21	148,000.00	155,000.00	_____
TOTAL 0157 CC CLERK OP AND A	45,437.55	148,000.00	148,000.00	21,418.21	148,000.00	155,000.00	_____

# Fund Equity Forecast

## 0158 (45800) - Children's Advocacy Project Fund

This fund is used to account for the property taxes and grant fund restricted for coordinating the County-wide response to child sexual abuse cases among appropriate agencies and to create stronger cases for prosecution. This fund is managed by the Children's Advocacy Center.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Property Taxes	\$ 157,315	\$ 152,510	\$ 158,860	\$ 158,304	\$ 155,350
Intergovernmental	414,889	432,068	642,882	658,346	672,471
Other	170,134	17,468	13,865	9,500	9,500
Investment Income	121	3,040	8,620	9,975	9,000
Total Revenues	<u>742,459</u>	<u>605,086</u>	<u>824,227</u>	<u>836,125</u>	<u>846,321</u>
<b><u>Expenditures</u></b>					
Personnel	375,379	417,603	555,653	580,362	587,834
Supplies & Services	49,057	16,008	25,165	44,123	57,150
Administrative	92,248	78,155	145,556	158,000	162,000
Total Expenditures	<u>516,684</u>	<u>511,766</u>	<u>726,374</u>	<u>782,485</u>	<u>806,984</u>
Excess (Deficiency) of Revenues					
Over Expenditures	225,775	93,320	97,853	53,640	39,337
Fund Equity, Beginning	(99,804)	125,971	219,291	317,144	370,784
<b>Fund Equity, Ending</b>	<b><u>\$ 125,971</u></b>	<b><u>\$ 219,291</u></b>	<b><u>\$ 317,144</u></b>	<b><u>\$ 370,784</u></b>	<b><u>\$ 410,121</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0158 CHILDREN'S ADVOCACY PROJECT	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
45800 CHILDREN'S ADVOCACY PROJECT							
41 PERSONNEL							
41110 REGULAR SALARIES	510,929.50	528,630.25	528,630.25	514,454.76	580,000.00	587,626.14	_____
41120 TEMPORARY SALARI	46,330.66	45,000.00	45,000.00	.00	.00	.00	_____
41130 OVERTIME	-1,960.00	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	351.75	227.50	227.50	320.25	362.25	208.00	_____
41 PERSONNEL	555,651.91	573,857.75	573,857.75	514,775.01	580,362.25	587,834.14	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	2,262.01	3,000.00	3,000.00	1,455.73	2,000.00	3,000.00	_____
42230 CLEANING SUPPLIE	3,760.00	4,000.00	4,000.00	3,900.00	4,423.00	4,500.00	_____
42250 FOOD & BEVERAGE	680.70	900.00	900.00	539.50	750.00	900.00	_____
42290 OTHER DEPARTMENT	658.07	800.00	800.00	556.25	700.00	800.00	_____
43190 OTHER PROFESSION	2,141.66	3,000.00	3,000.00	2,833.30	3,500.00	3,500.00	_____
43212 CELL PH. WIRELES	3,046.24	3,000.00	3,000.00	2,027.56	2,400.00	3,000.00	_____
43310 TRAVEL	7,985.70	8,167.00	8,167.00	2,119.87	3,000.00	5,000.00	_____
43810 BUILDING RENTAL	.00	27,000.00	27,000.00	21,000.00	27,000.00	36,000.00	_____
43990 OTHER UNCLASSIFI	4,089.04	.00	.00	.00	.00	.00	_____
44120 CENTRAL STORES P	1.27	.00	.00	1.39	.00	.00	_____
44130 CENTRAL STORES X	642.79	450.00	450.00	318.75	350.00	450.00	_____
42 SUPPLIES & SERVICES	25,267.48	50,317.00	50,317.00	34,752.35	44,123.00	57,150.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	145,555.60	164,000.00	164,000.00	136,414.58	158,000.00	162,000.00	_____
48 ADMINISTRATIVE SUPP	145,555.60	164,000.00	164,000.00	136,414.58	158,000.00	162,000.00	_____
45800 CHILDREN'S ADVOC	726,474.99	788,174.75	788,174.75	685,941.94	782,485.25	806,984.14	_____
TOTAL 0158 CHILDREN'S ADVOCA	726,474.99	788,174.75	788,174.75	685,941.94	782,485.25	806,984.14	_____

# Fund Equity Forecast

## 0159 (45900) - CASA

This fund is used to account for fees established by County ordinance and restricted to cover costs associated with the Court Appointed Special Advocate Program. This fund is managed by County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Charges for Services	21,276	22,429	23,637	26,375	26,500
Investment Income	55	588	1,062	744	700
Total Revenues	<u>21,331</u>	<u>23,017</u>	<u>24,699</u>	<u>27,119</u>	<u>27,200</u>
<b><u>Expenditures</u></b>					
	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	21,331	23,017	24,699	27,119	27,200
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	-	-	-	-	-
Transfers Out	(15,000)	(20,000)	(22,000)	(24,000)	(24,000)
Total Other Financing Sources	<u>(15,000)</u>	<u>(20,000)</u>	<u>(22,000)</u>	<u>(24,000)</u>	<u>(24,000)</u>
Net Change in Fund Balance	6,331	3,017	2,699	3,119	3,200
Fund Equity, Beginning	1,938	8,269	11,286	13,985	17,104
<b>Fund Equity, Ending</b>	<b><u>\$ 8,269</u></b>	<b><u>\$ 11,286</u></b>	<b><u>\$ 13,985</u></b>	<b><u>\$ 17,104</u></b>	<b><u>\$ 20,304</u></b>

Transfer to Other Funds:

#0001 General Fund	\$40,000	\$15,000	\$20,000	\$22,000	\$24,000
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## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0159 COURT APPTD SPEC ADVOCATE	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
45900 COURT APPTD SPEC ADVOCATE							
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	22,000.00	24,000.00	24,000.00	.00	24,000.00	24,000.00	_____
49 OTHER EXPENSE	22,000.00	24,000.00	24,000.00	.00	24,000.00	24,000.00	_____
45900 COURT APPTD SPEC	22,000.00	24,000.00	24,000.00	.00	24,000.00	24,000.00	_____
TOTAL 0159 COURT APPTD SPEC	22,000.00	24,000.00	24,000.00	.00	24,000.00	24,000.00	_____

# Fund Equity Forecast

## 0161 (46100) - County Highway Fund

This fund is used to account for property tax and other revenues restricted for road improvements throughout the County. This fund is managed by the Highway Department.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Property Taxes	\$ 2,377,773	\$ 2,325,666	\$ 3,090,660	\$ 3,043,920	\$ 3,067,500
Other Intergovernmental	1,293,265	1,636,774	3,630,610	3,877,955	3,582,000
Charges for Services	369,824	191,229	311,689	161,525	160,000
Interest	9,251	109,501	181,836	153,308	138,000
Other	-	-	341,482	373,938	376,800
Total Revenues	<u>4,050,113</u>	<u>4,263,170</u>	<u>7,556,277</u>	<u>7,610,646</u>	<u>7,324,300</u>
<b>Expenditures</b>					
Personnel	1,550,415	1,675,051	1,869,655	1,989,068	2,171,242
Supplies & Services	1,147,869	1,360,267	1,463,277	1,439,755	1,958,740
Debt Service	841,411	399,040	123,088	95,000	135,000
Capital Outlay	1,243,946	454,938	3,778,793	2,565,000	8,730,000
Administrative	418,690	337,674	327,505	493,351	544,563
Total Expenditures	<u>5,202,331</u>	<u>4,226,970</u>	<u>7,562,318</u>	<u>6,582,174</u>	<u>13,539,545</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,152,218)	36,200	(6,041)	1,028,472	(6,215,245)
<b>Other Financing Sources (Uses)</b>					
Sale of Assets	143,304	55,485	33,049	201,500	150,000
Capital Lease Proceeds	358,600	-	-	-	-
Transfers In	-	2,000,000	1,000,000	1,000,000	1,000,000
Transfers Out	-	(1,164,323)	-	-	-
Total Other Financing Sources	<u>501,904</u>	<u>891,162</u>	<u>1,033,049</u>	<u>1,201,500</u>	<u>1,150,000</u>
Net Change in Fund Balance	(650,314)	927,362	1,027,008	2,229,972	(5,065,245)
Prior Year Restatement	-	-	-	-	-
Fund Equity, Beginning	4,535,831	3,885,517	4,812,879	5,839,887	8,069,859
<b>Fund Equity, Ending</b>	<b><u>\$ 3,885,517</u></b>	<b><u>\$ 4,812,879</u></b>	<b><u>\$ 5,839,887</u></b>	<b><u>\$ 8,069,859</u></b>	<b><u>\$ 3,004,614</u></b>
Transfer from Other Funds:					
#0116 Host Fee Fund	\$0	\$2,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Transfer to Other Funds:					
#0254 2020A Bond Series	\$0	\$64,750	\$0	\$0	\$0
#0721 2020A Bond Proceeds	\$0	\$1,099,573	\$0	\$0	\$0

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0161 COUNTY HIGHWAY FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
46100 COUNTY HIGHWAY							
41 PERSONNEL							
41110 REGULAR SALARIES	1,772,394.55	1,792,834.13	1,792,834.13	1,722,380.75	1,792,758.00	1,959,197.00	_____
41115 VACATION PAYOUTS	4,079.11	4,000.00	4,000.00	682.90	4,200.00	4,000.00	_____
41120 TEMPORARY SALARI	65,200.87	110,124.00	110,124.00	75,039.20	110,000.00	126,924.00	_____
41130 OVERTIME	26,033.71	80,000.00	80,000.00	23,847.68	80,000.00	80,000.00	_____
41221 LIFE INSURANCE-E	1,947.75	2,110.00	2,110.00	1,809.50	2,110.00	1,121.12	_____
41 PERSONNEL	1,869,655.99	1,989,068.13	1,989,068.13	1,823,760.03	1,989,068.00	2,171,242.12	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	3,110.09	5,000.00	5,000.00	3,353.88	5,000.00	5,000.00	_____
42112 EQUIPMENT < \$120	4,869.00	36,000.00	36,000.00	34,073.04	36,000.00	25,000.00	_____
42115 NON-CAPITAL OFFI	.00	1,000.00	1,000.00	494.98	500.00	1,000.00	_____
42117 NON-CAPITAL COMP	15,638.98	40,000.00	40,000.00	15,921.28	40,000.00	40,000.00	_____
42120 BOOKS,PERIODICAL	542.15	1,200.00	1,200.00	195.02	1,200.00	1,200.00	_____
42210 DATA PROCESSING	14.01	1,000.00	1,000.00	66.89	500.00	1,000.00	_____
42240 GASOLINE & OIL	285,589.76	400,000.00	400,000.00	204,708.43	250,000.00	400,000.00	_____
42250 FOOD & BEVERAGE	670.83	1,000.00	1,000.00	1,144.67	1,200.00	1,500.00	_____
42260 MEDICAL & DENTAL	999.93	1,500.00	1,500.00	766.87	1,000.00	1,500.00	_____
42270 CLOTHING	5,326.90	6,000.00	6,000.00	4,769.29	6,000.00	8,000.00	_____
42276 HWY-OP TOOLS	.00	.00	.00	.00	.00	5,500.00	_____
42277 HWY-OP SUPPLIES	.00	.00	.00	.00	.00	5,000.00	_____
42278 HWY-ENG SUPPLIES	.00	.00	.00	.00	.00	1,500.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0161 COUNTY HIGHWAY FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
42280 ASPHALT	16,662.24	60,000.00	60,000.00	.00	.00	.00	_____	
42281 CULVERT PIPE	45.36	.00	.00	.00	.00	.00	_____	
42282 AGGREGATE	4,242.71	5,000.00	5,000.00	.00	5,000.00	5,000.00	_____	
42283 HIGHWAY PAINT	.00	500.00	500.00	.00	500.00	500.00	_____	
42284 TURF SUPPLIES	2,245.00	.00	.00	38.95	.00	.00	_____	
42287 SIGNS & BARRICAD	9,466.00	5,000.00	5,000.00	3,206.63	5,000.00	5,000.00	_____	
42288 HWY-SHOP TOOLS	10,425.56	10,500.00	10,500.00	8,598.03	10,500.00	5,000.00	_____	
42290 OTHER DEPARTMENT	29,836.38	5,000.00	5,000.00	18,955.14	20,000.00	5,000.00	_____	
42310 BUILDING MAINTEN	10,822.71	6,000.00	6,000.00	6,567.83	8,500.00	10,000.00	_____	
42320 EQUIPMENT REPAIR	272,580.78	300,000.00	300,000.00	318,820.61	335,000.00	350,000.00	_____	
42390 OTHER REPAIR & M	35,135.78	40,000.00	40,000.00	24,704.96	32,000.00	40,000.00	_____	
43110 ACCOUNTING & AUD	.00	.00	.00	145.30	.00	.00	_____	
43130 ENGINEERING & AR	.00	20,000.00	20,000.00	.00	.00	.00	_____	
43150 MEDICAL & DENTAL	.00	400.00	400.00	75.00	200.00	200.00	_____	
43168 SOFTWARE MAINTEN	20,061.30	50,000.00	50,000.00	33,106.73	35,000.00	125,000.00	_____	
43190 OTHER PROFESSION	1,815.50	20,000.00	20,000.00	13,929.52	12,500.00	155,000.00	_____	
43210 TELEPHONE	573.76	600.00	600.00	576.58	600.00	700.00	_____	
43212 CELL PH. WIRELES	11,475.94	12,000.00	12,000.00	8,997.27	11,000.00	16,000.00	_____	
43220 POSTAGE	543.04	800.00	800.00	98.93	800.00	800.00	_____	
43310 TRAVEL	8,342.58	8,000.00	8,000.00	1,962.61	8,000.00	13,000.00	_____	
43320 FREIGHT	.00	100.00	100.00	40.54	.00	100.00	_____	
43350 TOWING	9,000.00	7,000.00	7,000.00	7,375.00	8,200.00	8,500.00	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0161 COUNTY HIGHWAY FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43410 PRINTING & BINDI	91.90	500.00	500.00	76.00	100.00	500.00	_____
43420 ADVERTISING	180.20	2,000.00	2,000.00	248.54	2,000.00	2,000.00	_____
43610 GAS & HEATING OI	15,660.08	20,000.00	20,000.00	18,381.91	20,000.00	25,000.00	_____
43620 ELECTRICITY	102,821.30	85,000.00	85,000.00	78,359.29	110,000.00	140,000.00	_____
43630 WATER	5,152.15	5,500.00	5,500.00	5,484.70	7,000.00	7,500.00	_____
43640 WASTE REMOVAL SE	22,446.55	20,000.00	20,000.00	17,324.23	20,000.00	20,000.00	_____
43710 BUILDING REPAIRS	39,757.75	40,000.00	40,000.00	70,601.58	40,000.00	40,000.00	_____
43711 OFFICE CLEAN & M	13,008.00	15,000.00	15,000.00	14,256.00	17,500.00	18,500.00	_____
43730 EQUIPMENT REPAIR	280,075.49	350,000.00	350,000.00	110,535.69	150,000.00	225,000.00	_____
43732 OFFICE EQUIPMENT	.00	1,000.00	1,000.00	474.30	500.00	1,000.00	_____
43733 TRAFFIC SIGNAL M	1,037.50	.00	.00	12,155.00	7,355.00	.00	_____
43735 OFFICE FURN / EQ	46,170.56	.00	.00	.00	.00	.00	_____
43810 BUILDING RENTAL	2,500.00	15,000.00	15,000.00	32,207.94	32,000.00	30,000.00	_____
43820 MACHINERY RENTAL	5,420.95	10,000.00	10,000.00	10,000.00	6,000.00	25,000.00	_____
43890 OTHER RENTAL	12,976.79	16,000.00	16,000.00	9,317.17	15,000.00	15,000.00	_____
43941 DUES & MEMBERSHI	3,476.08	4,000.00	4,000.00	4,318.67	4,500.00	5,000.00	_____
43942 INSTRUCTION & SC	14,230.40	17,000.00	17,000.00	5,226.00	15,000.00	22,000.00	_____
43950 TAX & LICENSE FE	706.12	500.00	500.00	.00	500.00	500.00	_____
43990 OTHER UNCLASSIFI	26,133.17	30,000.00	30,000.00	36,223.04	45,000.00	30,000.00	_____
44120 CENTRAL STORES P	24.12	100.00	100.00	23.63	100.00	100.00	_____
44130 CENTRAL STORES X	1,257.25	3,000.00	3,000.00	945.36	3,000.00	3,000.00	_____
44150 CAR POOL EXPENSE	114.57	.00	.00	.00	.00	.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001    FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0161 COUNTY HIGHWAY FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
44235 ADMINISTRATIVE & 42 SUPPLIES & SERVICES	110,000.00 1,463,277.22	110,000.00 1,788,200.00	110,000.00 1,788,200.00	55,000.00 1,193,853.03	110,000.00 1,439,755.00	112,640.00 1,958,740.00	_____ _____
45 DEBT SERVICE EXPENSE							
45120 CAPITAL LEASE PA	114,544.03	140,000.00	140,000.00	86,265.42	95,000.00	135,000.00	_____
45210 INTEREST ON DEBT	8,544.26	.00	.00	.00	.00	.00	_____
45 DEBT SERVICE EXPENS	123,088.29	140,000.00	140,000.00	86,265.42	95,000.00	135,000.00	_____
46 CAPITAL OUTLAYS							
46110 LAND	45,237.00	550,000.00	550,000.00	58,581.00	290,000.00	160,000.00	_____
46320 BUILDING IMPROVE	16,617.00	50,000.00	50,000.00	.00	50,000.00	650,000.00	_____
46330 ROADWAY	2,282,617.19	3,615,000.00	3,615,000.00	899,057.92	1,115,000.00	6,435,000.00	_____
46331 PRELIMINARY ENGI	434,444.84	225,000.00	225,000.00	57,121.48	.00	320,000.00	_____
46332 DESIGN ENGINEERI	86,010.75	.00	.00	.00	.00	.00	_____
46430 MACHINERY & EQUI	913,865.94	935,000.00	935,000.00	327,243.42	935,000.00	1,165,000.00	_____
46 CAPITAL OUTLAYS	3,778,792.72	5,375,000.00	5,375,000.00	1,342,003.82	2,390,000.00	8,730,000.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	327,505.02	493,351.00	493,351.00	290,426.79	493,351.00	544,563.00	_____
48 ADMINISTRATIVE SUPP	327,505.02	493,351.00	493,351.00	290,426.79	493,351.00	544,563.00	_____
46100 COUNTY HIGHWAY	7,562,319.24	9,785,619.13	9,785,619.13	4,736,309.09	6,407,174.00	13,539,545.12	_____
TOTAL 0161 COUNTY HIGHWAY FU	7,562,319.24	9,785,619.13	9,785,619.13	4,736,309.09	6,407,174.00	13,539,545.12	_____

# Fund Equity Forecast

## 0162 (46200) - County Bridge & Improvement Fund

This fund is used to account for property tax and other revenues restricted for bridge improvements throughout the County. This fund is managed by the Highway Department.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Property Taxes	\$ 238,219	\$ 228,767	\$ 633,763	\$ 633,125	\$ 635,100
Intergovernmental	5,707	-	337	949	250,850
Interest Income	1,598	16,083	36,849	49,900	44,910
Total Revenues	<u>245,524</u>	<u>244,850</u>	<u>670,949</u>	<u>683,974</u>	<u>930,860</u>
<b><u>Expenditures</u></b>					
Personnel	24,509	21,816	15,007	55,403	55,542
Supplies & Services	95,609	33,216	28,924	76,550	120,000
Capital Outlay	118,345	-	-	720,000	1,470,000
Administrative	6,732	5,596	3,900	13,174	13,963
Total Expenditures	<u>245,195</u>	<u>60,628</u>	<u>47,831</u>	<u>865,127</u>	<u>1,659,505</u>
Excess (Deficiency) of Revenues					
Over Expenditures	329	184,222	623,118	(181,153)	(728,645)
Fund Equity, Beginning	520,931	521,260	705,482	1,328,600	1,147,447
<b>Fund Equity, Ending</b>	<b><u>\$ 521,260</u></b>	<b><u>\$ 705,482</u></b>	<b><u>\$ 1,328,600</u></b>	<b><u>\$ 1,147,447</u></b>	<b><u>\$ 418,802</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0162 COUNTY BRIDGE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
46200 COUNTY BRIDGE							
41 PERSONNEL							
41110 REGULAR SALARIES	15,007.62	47,844.77	47,844.77	20,527.36	52,403.00	52,542.00	_____
41130 OVERTIME	.00	3,000.00	3,000.00	.00	3,000.00	3,000.00	_____
41 PERSONNEL	15,007.62	50,844.77	50,844.77	20,527.36	55,403.00	55,542.00	_____
42 SUPPLIES & SERVICES							
42279 HWY-INLET SUPPLI	.00	.00	.00	.00	.00	2,000.00	_____
42390 OTHER REPAIR & M	.00	.00	.00	.00	4,000.00	5,000.00	_____
43842 BRIDGE & CULVERT	3,140.64	50,000.00	50,000.00	23,931.46	50,000.00	50,000.00	_____
43843 INLET REPAIR CUR	5,464.12	50,000.00	50,000.00	1,374.77	10,000.00	50,000.00	_____
43890 OTHER RENTAL	.00	.00	.00	82.32	.00	.00	_____
43990 OTHER UNCLASSIFI	13,640.00	12,000.00	12,000.00	9,738.33	12,550.00	13,000.00	_____
42 SUPPLIES & SERVICES	22,244.76	112,000.00	112,000.00	35,126.88	76,550.00	120,000.00	_____
46 CAPITAL OUTLAYS							
46330 ROADWAY	.00	1,300,000.00	1,300,000.00	.00	720,000.00	1,470,000.00	_____
46 CAPITAL OUTLAYS	.00	1,300,000.00	1,300,000.00	.00	720,000.00	1,470,000.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	3,899.60	12,650.00	12,650.00	5,166.73	13,174.00	13,963.00	_____
48 ADMINISTRATIVE SUPP	3,899.60	12,650.00	12,650.00	5,166.73	13,174.00	13,963.00	_____
46200 COUNTY BRIDGE	41,151.98	1,475,494.77	1,475,494.77	60,820.97	865,127.00	1,659,505.00	_____
TOTAL 0162 COUNTY BRIDGE FUN	41,151.98	1,475,494.77	1,475,494.77	60,820.97	865,127.00	1,659,505.00	_____

# Fund Equity Forecast

## 0163 (46300)- Federal Aid Matching Fund

This fund is used to account for revenues and expenditures related to a property tax imposed the use of which is primarily restricted to match federal grant funds for construction of right of ways. This fund is managed by the Highway Department.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Property Taxes	\$ 1,779,940	\$ 1,739,452	\$ 2,099,849	\$ 2,063,783	\$ 2,081,600
Intergovernmental			2,566	\$ 3,114	\$ 2,500
Reimbursements & Other	2,758	-	-	-	
Interest	6,020	77,901	143,327	137,875	124,000
Total Revenues	<u>1,788,718</u>	<u>1,817,353</u>	<u>2,245,742</u>	<u>2,204,772</u>	<u>2,208,100</u>
<b>Expenditures</b>					
Supplies & Services	29,129	731,683	70,531	43,000	35,000
Capital Outlay	39,643	155,415	2,156,259	734,000	4,960,000
Administrative	-	-	-	-	-
Total Expenditures	<u>68,772</u>	<u>887,098</u>	<u>2,226,790</u>	<u>777,000</u>	<u>4,995,000</u>
Excess (Deficiency) of Revenues Over Expenditures	1,719,946	930,255	18,952	1,427,772	(2,786,900)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(1,302,531)	(200,500)	(200,538)	(201,700)	(201,700)
Total Other Financing Sources	<u>(1,302,531)</u>	<u>(200,500)</u>	<u>(200,538)</u>	<u>(201,700)</u>	<u>(201,700)</u>
Net Change in Fund Balance	417,415	729,755	(181,586)	1,226,072	(2,988,600)
Fund Equity, Beginning	<u>2,226,891</u>	<u>2,644,306</u>	<u>3,374,061</u>	<u>3,192,475</u>	<u>4,418,547</u>
<b>Fund Equity, Ending</b>	<b><u>\$ 2,644,306</u></b>	<b><u>\$ 3,374,061</u></b>	<b><u>\$ 3,192,475</u></b>	<b><u>\$ 4,418,547</u></b>	<b><u>\$ 1,429,947</u></b>
<b>Transfer to Other Funds</b>					
#0247 2012D Bond Series	\$ 553,839	\$ -	\$ -	\$ -	\$ -
#0201 2013B Bond Series	494,214	-	-	-	-
#0216 2017B Bond Series	190,925	-	-	-	-
#0254 2020A Bond Series	63,553	200,500	200,538	201,700	201,700
	<u>\$ 1,302,531</u>	<u>\$ 200,500</u>	<u>\$ 200,538</u>	<u>\$ 201,700</u>	<u>\$ 201,700</u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0163 FEDERAL AID MATCHING FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
46300 FEDERAL AID MATCHING							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	33,227.56	43,500.00	43,500.00	24,920.67	43,000.00	35,000.00	_____
43820 MACHINERY RENTAL	37,303.93	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	70,531.49	43,500.00	43,500.00	24,920.67	43,000.00	35,000.00	_____
46 CAPITAL OUTLAYS							
46330 ROADWAY	2,145,565.39	3,368,000.00	3,368,000.00	508,744.96	734,000.00	4,960,000.00	_____
46331 PRELIMINARY ENGI	10,693.50	.00	.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS	2,156,258.89	3,368,000.00	3,368,000.00	508,744.96	734,000.00	4,960,000.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	200,537.50	201,700.00	201,700.00	201,700.00	201,700.00	201,700.00	_____
49 OTHER EXPENSE	200,537.50	201,700.00	201,700.00	201,700.00	201,700.00	201,700.00	_____
46300 FEDERAL AID MATC	2,427,327.88	3,613,200.00	3,613,200.00	735,365.63	978,700.00	5,196,700.00	_____
TOTAL 0163 FEDERAL AID MATCH	2,427,327.88	3,613,200.00	3,613,200.00	735,365.63	978,700.00	5,196,700.00	_____

# Fund Equity Forecast

## 0164 - (46400) Motor Fuel Tax Fund

This fund is used to account for revenues and expenditures related to a property tax imposed the use of which is primarily restricted to match federal grant funds for construction of right of ways. This fund is managed by the Highway Department.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
St Motor Fuel Allotments	\$ 6,674,181	\$ 5,957,284	\$ 6,273,942	\$ 6,400,000	\$ 7,323,000
Intergovernmental	360,023	1,055,861	1,089,199	2,916,888	402,000
Chgs for Services	176	-	-	-	-
Interest	14,080	227,128	472,217	600,000	500,000
Total Revenues	<u>7,048,460</u>	<u>7,240,273</u>	<u>7,835,358</u>	<u>9,916,888</u>	<u>8,225,000</u>
<b>Expenditures</b>					
Personnel	973,060	1,121,183	1,136,909	1,514,413	1,481,108
Supplies & Services	2,895,891	3,254,667	3,400,508	3,905,000	4,004,000
Capital Outlay	689,226	1,059,595	1,744,562	3,740,000	5,630,000
Administrative	244,483	282,377	286,186	351,310	372,351
Total Expenditures	<u>4,802,660</u>	<u>5,717,822</u>	<u>6,568,165</u>	<u>9,510,723</u>	<u>11,487,459</u>
Excess (Deficiency) of Revenues Over Expenditures	2,245,800	1,522,451	1,267,193	406,165	(3,262,459)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(1,302,531)	(135,750)	(200,538)	(200,875)	(200,875)
Total Other Financing Sources	<u>(1,302,531)</u>	<u>(135,750)</u>	<u>(200,538)</u>	<u>(200,875)</u>	<u>(200,875)</u>
Net Change in Fund Balance	943,269	1,386,701	1,066,655	205,290	(3,463,334)
Fund Equity, Beginning	2,191,766	3,135,035	4,521,736	5,588,391	5,793,681
<b>Fund Equity, Ending</b>	<b><u>\$ 3,135,035</u></b>	<b><u>\$ 4,521,736</u></b>	<b><u>\$ 5,588,391</u></b>	<b><u>\$ 5,793,681</u></b>	<b><u>\$ 2,330,347</u></b>
<b>Transfer to Other Funds</b>					
#0247 2012D Bond Series	\$ 553,839	\$ -	\$ -	\$ -	\$ -
#0201 2013B Bond Series	494,214	-	-	-	-
#0216 2017B Bond Series	190,925	-	-	-	-
#0254 2020A Bond Series	63,553	135,750	200,500	200,875	200,875
	\$ 1,302,531	\$ 135,750	\$ 200,500	\$ 200,875	\$ 200,875

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0164 MOTOR FUEL TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
46400 MOTOR FUEL TAX							
41 PERSONNEL							
41110 REGULAR SALARIES	1,078,635.52	1,238,870.00	1,238,870.00	963,553.91	1,397,413.00	1,364,108.00	_____
41130 OVERTIME	58,275.24	117,000.00	117,000.00	41,726.68	117,000.00	117,000.00	_____
41 PERSONNEL	1,136,910.76	1,355,870.00	1,355,870.00	1,005,280.59	1,514,413.00	1,481,108.00	_____
42 SUPPLIES & SERVICES							
42280 ASPHALT	182,424.04	500,000.00	500,000.00	284,467.88	410,000.00	330,000.00	_____
42281 CULVERT PIPE	12,247.62	30,000.00	30,000.00	17,221.60	30,000.00	30,000.00	_____
42282 AGGREGATE	65,211.10	60,000.00	60,000.00	32,649.46	60,000.00	100,000.00	_____
42283 HIGHWAY PAINT	237,088.90	332,000.00	332,000.00	285,078.25	300,000.00	350,000.00	_____
42284 TURF SUPPLIES	347.58	9,000.00	9,000.00	1,889.00	5,000.00	9,000.00	_____
42285 ROAD SALT	793,717.28	1,080,040.00	1,080,040.00	892,687.41	900,000.00	850,000.00	_____
42287 SIGNS & BARRICAD	21,749.13	25,000.00	25,000.00	18,750.37	25,000.00	25,000.00	_____
42289 SEALCOATING-ASPH	478,221.33	550,000.00	550,000.00	355,509.82	500,000.00	525,000.00	_____
43733 TRAFFIC SIGNAL M	243,689.64	250,000.00	250,000.00	223,979.97	250,000.00	300,000.00	_____
43736 LANDSCAPING SERV	35,005.04	40,000.00	40,000.00	17,229.34	40,000.00	45,000.00	_____
43820 MACHINERY RENTAL	1,313,421.81	1,300,000.00	1,300,000.00	1,195,921.89	1,350,000.00	1,400,000.00	_____
43840 GUARDRAIL REPAIR	21,344.49	35,000.00	35,000.00	23,245.46	35,000.00	35,000.00	_____
43845 PAVEMENT PRESERV	-3,960.00	.00	.00	.00	.00	.00	_____
43990 OTHER UNCLASSIFI	.00	1,000.00	1,000.00	.00	.00	5,000.00	_____
42 SUPPLIES & SERVICES	3,400,507.96	4,212,040.00	4,212,040.00	3,348,630.45	3,905,000.00	4,004,000.00	_____
46 CAPITAL OUTLAYS							

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0164 MOTOR FUEL TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
46330 ROADWAY	846,051.53	4,350,000.00	4,350,000.00	15,693.48	1,900,000.00	4,710,000.00	_____	
46331 PRELIMINARY ENGI	757,986.23	2,560,000.00	2,560,000.00	799,698.41	1,840,000.00	.00	_____	
46332 DESIGN ENGINEERI	140,524.64	.00	.00	133,378.69	.00	920,000.00	_____	
46 CAPITAL OUTLAYS	1,744,562.40	6,910,000.00	6,910,000.00	948,770.58	3,740,000.00	5,630,000.00	_____	
48 ADMINISTRATIVE SUPP								
48211 HEALTH INSURANCE	286,185.84	337,334.00	337,334.00	253,099.53	351,310.00	372,351.00	_____	
48 ADMINISTRATIVE SUPP	286,185.84	337,334.00	337,334.00	253,099.53	351,310.00	372,351.00	_____	
49 OTHER EXPENSE								
49110 TRANSFERS TO OTH	200,537.50	200,875.00	200,875.00	200,875.00	200,875.00	200,875.00	_____	
49 OTHER EXPENSE	200,537.50	200,875.00	200,875.00	200,875.00	200,875.00	200,875.00	_____	
46400 MOTOR FUEL TAX	6,768,704.46	13,016,119.00	13,016,119.00	5,756,656.15	9,711,598.00	11,688,334.00	_____	
TOTAL 0164 MOTOR FUEL TAX FU	6,768,704.46	13,016,119.00	13,016,119.00	5,756,656.15	9,711,598.00	11,688,334.00	_____	

# Fund Equity Forecast

## 0181 (48100) - Veteran's Assistance Fund

This fund is used to account for the property tax levy the use of which is restricted to provide basic needs of a welfare nature to veterans. This fund is managed by the Veteran's Assistance Commission and County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Property Taxes	\$ 661,737	\$ 648,143	\$ 867,561	\$ 1,113,379	\$ 1,357,000
Intergovernmental	-	-	956	1,300	1,250
Interest	130	1,288	1,326	70	-
Total Revenues	<u>661,867</u>	<u>649,431</u>	<u>869,843</u>	<u>1,114,749</u>	<u>1,358,250</u>
<b><u>Expenditures</u></b>					
Supplies & Services	<u>657,038</u>	<u>570,102</u>	<u>1,029,411</u>	<u>1,025,587</u>	<u>1,426,783</u>
Total Expenditures	<u>657,038</u>	<u>570,102</u>	<u>1,029,411</u>	<u>1,025,587</u>	<u>1,426,783</u>
Excess (Deficiency) of Revenues					
Over Expenditures	4,829	79,329	(159,568)	89,162	(68,533)
Fund Equity, Beginning	<u>148,972</u>	<u>153,801</u>	<u>233,130</u>	<u>73,562</u>	<u>162,724</u>
<b>Fund Equity, Ending</b>	<b><u>\$ 153,801</u></b>	<b><u>\$ 233,130</u></b>	<b><u>\$ 73,562</u></b>	<b><u>\$ 162,724</u></b>	<b><u>\$ 94,191</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0181 VETERAN'S ASSISTANCE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
48100 VETERAN'S ASSISTANCE							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	12,407.83	.00	.00	2,953.22	3,500.00	7,000.00	_____
42117 NON-CAPITAL COMP	27,916.17	.00	.00	1,321.31	1,500.00	.00	_____
42210 DATA PROCESSING	.00	.00	.00	165.50	200.00	.00	_____
42240 GASOLINE & OIL	.00	.00	.00	877.02	1,100.00	3,380.00	_____
42250 FOOD & BEVERAGE	.00	.00	.00	.00	.00	5,000.00	_____
43159 EXPS. - GUEST, E	.00	.00	.00	780.32	1,000.00	5,000.00	_____
43167 SOFTWARE SUBSCRI	795.00	.00	.00	26,232.13	28,000.00	9,600.00	_____
43183 VAC-PROF SVC SAL	335,051.10	729,303.01	729,303.01	499,057.60	594,336.94	729,558.29	_____
43190 OTHER PROFESSION	148,192.00	.00	.00	32,681.65	32,000.00	107,200.00	_____
43212 CELL PH. WIRELES	7,170.27	.00	.00	6,115.15	8,100.00	10,000.00	_____
43220 POSTAGE	503.91	.00	.00	1,099.76	1,800.00	4,000.00	_____
43310 TRAVEL	14,866.97	.00	.00	7,324.43	10,000.00	10,000.00	_____
43420 ADVERTISING	20,881.33	.00	.00	5,950.02	8,000.00	20,000.00	_____
43510 LIABILITY INSURA	.00	.00	.00	8,764.00	8,764.00	9,965.00	_____
43540 UNEMPLOYMENT INS	857.90	.00	.00	8,019.11	8,500.00	.00	_____
43730 EQUIPMENT REPAIR	261.24	.00	.00	.00	.00	.00	_____
43731 AUTOMOBILE REPAI	.00	.00	.00	.00	.00	5,000.00	_____
43810 BUILDING RENTAL	.00	.00	.00	2,520.00	2,520.00	77,500.00	_____
43941 DUES & MEMBERSHI	2,500.90	.00	.00	1,587.00	2,000.00	3,000.00	_____
43942 INSTRUCTION & SC	.00	.00	.00	1,835.00	1,835.00	20,580.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0181 VETERAN'S ASSISTANCE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
43991 VETERAN'S ASSIST	453,061.06	389,696.99	389,696.99	252,835.11	310,000.00	400,000.00	_____	
44130 CENTRAL STORES X	1,014.16	.00	.00	762.75	1,050.00	.00	_____	
44235 ADMINISTRATIVE & 42 SUPPLIES & SERVICES	4,506.70 1,029,986.54	.00 1,119,000.00	.00 1,119,000.00	1,381.00 862,262.08	1,381.00 1,025,586.94	.00 1,426,783.29	_____	
48100 VETERAN'S ASSIST	1,029,986.54	1,119,000.00	1,119,000.00	862,262.08	1,025,586.94	1,426,783.29	_____	
TOTAL 0181 VETERAN'S ASSISTA	1,029,986.54	1,119,000.00	1,119,000.00	862,262.08	1,025,586.94	1,426,783.29	_____	

# Fund Equity Forecast

## 0185 (48500 & 48510) - Health Insurance & Wellness Center

This fund is an internal service fund used to account for employee health and wellness benefits. The funding source is contribution from both the employee and various County employer funds. The fund is managed by County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>48500 Revenues</b>					
Charges for Services	\$ 17,778,027	\$ 17,684,847	\$ 18,584,799	\$ 21,540,844	\$ 23,653,912
Other	1,132,689	1,370,151	1,805,457	2,195,315	2,300,000
Investment Income	30,181	249,577	317,654	269,354	245,000
Total Revenues	<u>18,940,897</u>	<u>19,304,575</u>	<u>20,707,910</u>	<u>24,005,513</u>	<u>26,198,912</u>
<b>48500 Expenditures</b>					
Supplies & Services	<u>18,899,423</u>	<u>19,037,994</u>	<u>23,225,623</u>	<u>25,466,022</u>	<u>28,158,947</u>
Total Expenditures	<u>18,899,423</u>	<u>19,037,994</u>	<u>23,225,623</u>	<u>25,466,022</u>	<u>28,158,947</u>
<b>48510 Revenues</b>					
Charges for Services	\$ -	\$ 3,798	\$ 7,974	\$ 5,000	\$ 14,118
Total Revenues	<u>-</u>	<u>3,798</u>	<u>7,974</u>	<u>5,000</u>	<u>14,118</u>
<b>48510 Expenditures</b>					
Supplies & Services	<u>399,757</u>	<u>423,130</u>	<u>528,391</u>	<u>563,098</u>	<u>573,718</u>
Total Expenditures	<u>399,757</u>	<u>423,130</u>	<u>528,391</u>	<u>563,098</u>	<u>573,718</u>
Excess (Deficiency) of Revenues Over Expenditures	(358,283)	(152,751)	(3,038,130)	(2,018,607)	(2,519,635)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	2,134,263	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>2,134,263</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(358,283)	(152,751)	(903,867)	(2,018,607)	(2,519,635)
Fund Equity, Beginning	7,022,245	6,663,962	6,511,211	5,607,344	3,588,737
<b>Fund Equity, Ending</b>	<u><b>\$ 6,663,962</b></u>	<u><b>\$ 6,511,211</b></u>	<u><b>\$ 5,607,344</b></u>	<u><b>\$ 3,588,737</b></u>	<u><b>\$ 1,069,102</b></u>
<b>Transfer from Other Funds:</b>					
#0001 General Fund	\$ -	\$ -	\$ 1,256,841	\$ -	\$ -
#0101 PSST Fund	-	-	877,422	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,134,263</u>	<u>\$ -</u>	<u>\$ -</u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0185 HEALTH INSURANCE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
48500 HEALTH INSURANCE							
42 SUPPLIES & SERVICES							
43150 MEDICAL & DENTAL	21,241,895.85	23,297,937.30	23,297,937.30	19,465,964.68	23,348,838.09	25,703,814.50	_____
43165 STOP LOSS REIMBU	-958,694.01	-700,000.00	-700,000.00	-970,222.68	-1,050,000.00	-900,000.00	_____
43170 HEALTH INS ADMIN	1,112,175.93	1,300,000.00	1,300,000.00	1,075,138.22	1,260,124.99	1,379,537.49	_____
43171 STOP LOSS PREMIU	1,532,549.42	1,800,000.00	1,800,000.00	1,471,723.81	1,747,995.37	1,835,395.14	_____
43172 ICMA EMPLOYER CO	133,720.00	.00	.00	.00	.00	.00	_____
43173 LIFE INSURANCE P	52,595.80	50,000.00	50,000.00	44,587.30	46,983.80	25,000.00	_____
43941 DUES & MEMBERSHI	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	_____
43990 OTHER UNCLASSIFI	5,381.36	4,200.00	4,200.00	6,079.44	6,079.44	6,800.00	_____
44235 ADMINISTRATIVE &	100,000.00	100,000.00	100,000.00	50,000.00	100,000.00	102,400.00	_____
42 SUPPLIES & SERVICES	23,225,624.35	25,858,137.30	25,858,137.30	21,149,270.77	25,466,021.69	28,158,947.13	_____
48500 HEALTH INSURANCE	23,225,624.35	25,858,137.30	25,858,137.30	21,149,270.77	25,466,021.69	28,158,947.13	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0185 HEALTH INSURANCE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
48510 WELLNESS CENTER							
42 SUPPLIES & SERVICES							
42112 EQUIPMENT < \$120	5,572.78	.00	.00	.00	5,000.00	14,118.00	_____
43175 WELLNESS CONTRAC	505,294.69	450,000.00	450,000.00	431,907.51	548,908.00	550,000.00	_____
43640 WASTE REMOVAL SE	540.00	600.00	600.00	405.00	540.00	600.00	_____
43711 OFFICE CLEAN & M	16,200.00	16,000.00	16,000.00	7,460.00	8,650.00	9,000.00	_____
43730 EQUIPMENT REPAIR	783.26	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	528,390.73	466,600.00	466,600.00	439,772.51	563,098.00	573,718.00	_____
48510 WELLNESS CENTER	528,390.73	466,600.00	466,600.00	439,772.51	563,098.00	573,718.00	_____
TOTAL 0185 HEALTH INSURANCE	23,754,015.08	26,324,737.30	26,324,737.30	21,589,043.28	26,029,119.69	28,732,665.13	_____

# Fund Equity Forecast

## 0192 (49200) - Employer Social Security Fund

This fund is used to account for revenues and expenditures related to a property tax imposed the use of which is primarily restricted to for the County's contribution for FICA and Medicare payroll taxes. This fund is managed by County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Property Taxes	\$ 3,398,268	\$ 3,297,882	\$ 3,167,899	\$ 5,163,067	\$ 5,595,000
Intergovernmental	1,109,376	1,208,753	1,365,525	1,504,163	1,573,229
Investment Income	3,907	24,306	11,174	-	8,000
Miscellaneous	170,362	171,244	188,854	180,000	180,000
Total Revenues	<u>4,681,913</u>	<u>4,702,185</u>	<u>4,733,452</u>	<u>6,847,230</u>	<u>7,356,229</u>
<b>Expenditures</b>					
FICA and Medicare	4,856,392	5,324,905	5,994,097	6,605,658	6,909,379
Supplies and Services	-	-	-	-	-
Total Expenditures	<u>4,856,392</u>	<u>5,324,905</u>	<u>5,994,097</u>	<u>6,605,658</u>	<u>6,909,379</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(174,479)	(622,720)	(1,260,645)	241,572	446,850
Fund Equity, Beginning	3,070,520	2,896,041	2,273,321	1,012,676	1,254,248
<b>Fund Equity, Ending</b>	<b><u>\$ 2,896,041</u></b>	<b><u>\$ 2,273,321</u></b>	<b><u>\$ 1,012,676</u></b>	<b><u>\$ 1,254,248</u></b>	<b><u>\$ 1,701,098</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0192 EMPLOYER SOCIAL SECURITY FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
49200 EMPLOYER SOCIAL SECURITY							
41 PERSONNEL							
41241 FICA-EMPLOYER CO	5,994,096.51	6,716,578.57	6,716,578.57	5,702,463.84	6,605,658.27	6,909,378.98	_____
41 PERSONNEL	5,994,096.51	6,716,578.57	6,716,578.57	5,702,463.84	6,605,658.27	6,909,378.98	_____
49200 EMPLOYER SOCIAL	5,994,096.51	6,716,578.57	6,716,578.57	5,702,463.84	6,605,658.27	6,909,378.98	_____
TOTAL 0192 EMPLOYER SOCIAL S	5,994,096.51	6,716,578.57	6,716,578.57	5,702,463.84	6,605,658.27	6,909,378.98	_____

# Fund Equity Forecast

## 0193 (49300) - Illinois Municipal Retirement Fund

This fund is used to account for revenues and expenditures related to a property tax imposed the use of which is primarily restricted to for the County's contribution to the Illinois Municipal Retirement Fund. This fund is managed by County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Property Taxes	\$ 5,493,037	\$ 5,347,100	\$ 5,289,619	\$ 1,999,246	\$ 2,500,000
Intergovernmental	967,493	519,435	550,969	904,228	1,024,460
Reimbursement for IMRF	344,766	341,414	139,336	140,000	140,000
Investment Income	7,101	106,654	239,285	240,833	175,000
Total Revenues	<u>6,812,397</u>	<u>6,314,603</u>	<u>6,219,209</u>	<u>3,284,307</u>	<u>3,839,460</u>
<b>Expenditures</b>					
IMRF Contributions	4,270,576	2,288,262	2,392,425	3,948,950	4,480,000
Supplies and Services	-	-	-	-	-
Total Expenditures	<u>4,270,576</u>	<u>2,288,262</u>	<u>2,392,425</u>	<u>3,948,950</u>	<u>4,480,000</u>
Excess (Deficiency) of Revenues Over Expenditures	2,541,821	4,026,341	3,826,784	(664,643)	(640,540)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(1,800,556)	(2,065,286)	(2,213,716)	(2,309,779)	(2,379,414)
Total Other Financing Sources	<u>(1,800,556)</u>	<u>(2,065,286)</u>	<u>(2,213,716)</u>	<u>(2,309,779)</u>	<u>(2,379,414)</u>
Net Change in Fund Balance	741,265	1,961,055	1,613,068	(2,974,422)	(3,019,954)
Fund Equity, Beginning	4,041,432	4,782,697	6,743,752	8,356,820	5,382,398
<b>Fund Equity, Ending</b>	<b><u>\$ 4,782,697</u></b>	<b><u>\$ 6,743,752</u></b>	<b><u>\$ 8,356,820</u></b>	<b><u>\$ 5,382,398</u></b>	<b><u>\$ 2,362,444</u></b>

### Transfer to Other Funds:

#0253 2018 Pension Obligation Bonds	\$ 1,800,556	\$ 2,065,286	\$ 2,213,716	\$ 2,309,779	\$ 2,379,414
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## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0193 ILLINOIS MUNICIPAL RETIREMENT	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
49300 IMRF							
41 PERSONNEL							
41231 IMRF-EMPLOYER CO	2,392,425.61	3,977,285.00	3,977,285.00	3,443,920.59	3,948,950.00	4,480,000.00	_____
41 PERSONNEL	2,392,425.61	3,977,285.00	3,977,285.00	3,443,920.59	3,948,950.00	4,480,000.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	2,213,716.00	2,309,778.50	2,309,778.50	2,309,778.50	2,309,778.50	2,379,413.50	_____
49 OTHER EXPENSE	2,213,716.00	2,309,778.50	2,309,778.50	2,309,778.50	2,309,778.50	2,379,413.50	_____
49300 IMRF	4,606,141.61	6,287,063.50	6,287,063.50	5,753,699.09	6,258,728.50	6,859,413.50	_____
TOTAL 0193 ILLINOIS MUNICIPA	4,606,141.61	6,287,063.50	6,287,063.50	5,753,699.09	6,258,728.50	6,859,413.50	_____

# Fund Equity Forecast

## 0194 (49400) - Tort Judgment Fund

This fund is used to account for revenues and expenditures related to a property tax imposed the use of which is primarily restricted to for liability insurance and claims imposed against the County. This fund is managed by the County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Property Taxes	\$ 3,348,617	\$ 3,278,786	\$ 4,890,597	\$ 4,821,555	\$ 5,163,000
Intergovernmental	5,188	-	4,837	7,273	6,000
Other	245,132	57,636	56,922	55,000	55,000
Investment Income	-	3,041	7,710	5,000	3,000
Total Revenues	<u>3,598,937</u>	<u>3,339,463</u>	<u>4,960,066</u>	<u>4,888,828</u>	<u>5,227,000</u>
<b>Expenditures</b>					
Supplies & Services	<u>4,270,225</u>	<u>3,743,623</u>	<u>4,469,074</u>	<u>4,337,493</u>	<u>4,858,500</u>
Total Expenditures	<u>4,270,225</u>	<u>3,743,623</u>	<u>4,469,074</u>	<u>4,337,493</u>	<u>4,858,500</u>
Excess (Deficiency) of Revenues Over Expenditures	(671,288)	(404,160)	490,992	551,335	368,500
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	4,000,000	-	1,000,000	-
Transfers Out	(972,900)	(972,500)	(976,575)	(980,325)	(982,075)
Total Other Financing Sources	<u>(972,900)</u>	<u>3,027,500</u>	<u>(976,575)</u>	<u>19,675</u>	<u>(982,075)</u>
Net Change in Fund Balance	(1,644,188)	2,623,340	(485,583)	571,010	(613,575)
Fund Equity, Beginning	(228,846)	(1,873,034)	750,306	264,723	835,733
<b>Fund Equity, Ending</b>	<b><u>\$ (1,873,034)</u></b>	<b><u>\$ 750,306</u></b>	<b><u>\$ 264,723</u></b>	<b><u>\$ 835,733</u></b>	<b><u>\$ 222,158</u></b>
<b>Transfer from Other Funds:</b>					
#0001 General Fund	\$ -	\$ 4,000,000	\$ -	\$ 1,000,000	\$ -
<b>Transfer to Other Funds:</b>					
Fund #0252 2017C Debt Service	<u>972,900</u>	<u>972,500</u>	<u>976,575</u>	<u>980,325</u>	<u>982,075</u>
	\$ 972,900	\$ 972,500	\$ 976,575	\$ 980,325	\$ 982,075

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0194 TORT JUDGEMENT FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
49400 TORT JUDGMENT							
42 SUPPLIES & SERVICES							
43140 LEGAL	53,860.31	10,000.00	10,000.00	81,198.89	80,000.00	65,000.00	_____
43150 MEDICAL & DENTAL	.00	35,000.00	35,000.00	.00	.00	.00	_____
43190 OTHER PROFESSION	-104,808.40	.00	.00	26,946.65	31,000.00	35,000.00	_____
43310 TRAVEL	.00	3,000.00	3,000.00	.00	.00	.00	_____
43510 LIABILITY INSURA	2,105,240.00	2,100,000.00	2,100,000.00	2,434,999.84	2,450,000.00	2,800,000.00	_____
43520 LIABILITY CLAIMS	1,033,450.04	600,000.00	600,000.00	327,279.20	600,000.00	700,000.00	_____
43521 LIAB CLAIM INSUR	-72,957.01	.00	.00	-13,412.81	-12,006.81	.00	_____
43530 WORKMEN'S COMPEN	191,615.71	210,000.00	210,000.00	193,218.37	193,500.00	208,500.00	_____
43535 WORKER'S COMP CL	1,094,729.45	900,000.00	900,000.00	712,543.30	900,000.00	900,000.00	_____
43540 UNEMPLOYMENT INS	138,746.50	200,000.00	200,000.00	69,950.50	95,000.00	150,000.00	_____
43590 OTHER INSURANCE	.00	5,000.00	5,000.00	.00	.00	.00	_____
43912 TRANSCRIPTS	.00	3,000.00	3,000.00	.00	.00	.00	_____
43915 WITNESS FEES	.00	2,000.00	2,000.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	4,439,876.60	4,068,000.00	4,068,000.00	3,832,723.94	4,337,493.19	4,858,500.00	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	-96,962.50	.00	.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS	-96,962.50	.00	.00	.00	.00	.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	976,575.00	980,325.00	980,325.00	980,325.00	980,325.00	982,075.00	_____
49 OTHER EXPENSE	976,575.00	980,325.00	980,325.00	980,325.00	980,325.00	982,075.00	_____
49400 TORT JUDGMENT	5,319,489.10	5,048,325.00	5,048,325.00	4,813,048.94	5,317,818.19	5,840,575.00	_____
TOTAL 0194 TORT JUDGEMENT FU	5,319,489.10	5,048,325.00	5,048,325.00	4,813,048.94	5,317,818.19	5,840,575.00	_____

## Fund Equity Forecast

### 0196 (49600) - Mental Health Tax Fund

This fund is used to account for funds received on a 1/2 percent local sales tax restricted for mental health purposes as determined by the appointed seven-member mental health board. The tax will cease to be collected at the end of six year. This fund is managed by the Winnebago County Health Department in conjunction with County Administration and the Winnebago County Community Mental Health Board.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
1/2 Cent Sales Tax	\$ 18,360,845	\$ 18,752,331	\$ 19,173,914	\$ 20,130,279	\$ 20,935,490
Interest	76,620	915,698	1,640,580	1,395,479	1,442,950
Total Revenues	<u>18,437,465</u>	<u>19,668,029</u>	<u>20,814,494</u>	<u>21,525,758</u>	<u>22,378,440</u>
<b>Expenditures</b>					
Supplies & Services	<u>8,929,187</u>	<u>11,801,750</u>	<u>20,379,643</u>	<u>22,334,033</u>	<u>31,176,250</u>
Total Expenditures	<u>8,929,187</u>	<u>11,801,750</u>	<u>20,379,643</u>	<u>22,334,033</u>	<u>31,176,250</u>
Excess (Deficiency) of Revenues					
Over Expenditures	9,508,278	7,866,279	434,851	(808,275)	(8,797,810)
Fund Equity, Beginning	19,111,848	28,620,126	36,486,405	36,921,256	36,112,981
<b>Fund Equity, Ending</b>	<b><u>\$ 28,620,126</u></b>	<b><u>\$ 36,486,405</u></b>	<b><u>\$ 36,921,256</u></b>	<b><u>\$ 36,112,981</u></b>	<b><u>\$ 27,315,171</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0196 MENTAL HEALTH TAX FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
49600 MENTAL HEALTH TAX FUND							
42 SUPPLIES & SERVICES							
42250 FOOD & BEVERAGE	332.50	500.00	500.00	.00	125.00	.00	_____
43140 LEGAL	6,922.50	25,000.00	25,000.00	28,627.50	45,114.04	50,000.00	_____
43155 CONT. STAFF NON	595,789.01	645,000.00	645,000.00	414,548.91	579,304.52	710,000.00	_____
43190 OTHER PROFESSION	19,704,730.85	29,500,000.00	29,500,000.00	12,297,287.05	21,649,718.46	30,300,000.00	_____
43198 COMP. PROG. SOFT	10,581.51	13,750.00	13,750.00	2,787.35	5,560.70	13,750.00	_____
43310 TRAVEL	7,839.54	10,000.00	10,000.00	5,260.44	8,304.08	20,000.00	_____
43420 ADVERTISING	11,728.77	15,000.00	15,000.00	3,854.50	2,951.00	15,000.00	_____
43510 LIABILITY INSURA	23,850.00	40,000.00	40,000.00	23,850.00	23,850.00	40,000.00	_____
43941 DUES & MEMBERSHI	16,562.00	17,500.00	17,500.00	.00	16,500.00	17,500.00	_____
43944 REQD. PROG. TRAI	1,307.68	5,000.00	5,000.00	2,577.50	2,605.00	10,000.00	_____
42 SUPPLIES & SERVICES	20,379,644.36	30,271,750.00	30,271,750.00	12,778,793.25	22,334,032.80	31,176,250.00	_____
49600 MENTAL HEALTH TA	20,379,644.36	30,271,750.00	30,271,750.00	12,778,793.25	22,334,032.80	31,176,250.00	_____
TOTAL 0196 MENTAL HEALTH TAX	20,379,644.36	30,271,750.00	30,271,750.00	12,778,793.25	22,334,032.80	31,176,250.00	_____

# Fund Equity Forecast

## 0208 (50900) - 2013C Refunding Debt Certificates Fund

This fund accounts for income tax distribution and payment of principal, interest and fees on the General Obligation Refunding Debt Certificates, Series 2013C. The bonds were issued in February, 2013 as an advance refunding of a portion of the 2006D Debt Certificates. The 2013C debt service is funded by a portion of the County's distribution of state income taxes.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ 705,178	\$ 712,978	\$ 707,328	\$ 706,328	\$ 708,703
Total Revenues	<u>705,178</u>	<u>712,978</u>	<u>707,328</u>	<u>706,328</u>	<u>708,703</u>
<b>Expenditures</b>					
Principal	565,000	590,000	605,000	635,000	670,000
Interest	139,750	122,550	101,525	70,525	37,900
Administrative Fees	428	428	803	803	803
Total Expenditures	<u>705,178</u>	<u>712,978</u>	<u>707,328</u>	<u>706,328</u>	<u>708,703</u>
Excess (Deficiency) of Revenues					
Over Expenditures	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
<b>Fund Equity, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

### Interest Rates:

3.0% to 5.0 %

### Interest Dates:

June 30 and December 30

### Date of Issue:

February 7, 2013

### Amount of Issue:

\$6,325,000

DEBT SERVICE SCHEDULE			
Fiscal Year	Principal	Interest	Total
2026	\$ 670,000	\$ 37,900	\$ 707,900
2027	\$ 705,000	\$ 10,575	\$ 715,575

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99			
ACCOUNTS FOR:									
0208 2013C SERIES REFUNDED BONDS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT		
50900 2013C SERIES P + I									
45 DEBT SERVICE EXPENSE									
45110 BOND REDEMPTION	605,000.00	635,000.00	635,000.00	635,000.00	635,000.00	670,000.00			
45210 INTEREST ON DEBT	101,525.00	70,525.00	70,525.00	70,525.00	70,525.00	37,900.00			
45311 BOND ADMINISTRAT	802.50	802.50	802.50	.00	802.50	802.50			
45 DEBT SERVICE EXPENS	707,327.50	706,327.50	706,327.50	705,525.00	706,327.50	708,702.50			
50900 2013C SERIES P +	707,327.50	706,327.50	706,327.50	705,525.00	706,327.50	708,702.50			
TOTAL 0208 2013C SERIES REFU	707,327.50	706,327.50	706,327.50	705,525.00	706,327.50	708,702.50			

# Fund Equity Forecast

## 0214 (51700) - 2013E Debt Certificates Fund

This fund accounts for income tax distribution and payment of principal, interest and fees on the General Obligation Certificates, Series 2013E. The debt certificates were issued in October, 2013 with the purpose of acquiring buildings, complete parking lots and replace the roof on the Administration building. The 201E debt service is funded by a portion of the County's distribution of state income taxes.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ 341,722	\$ 342,947	\$ 348,766	\$ 349,552	\$ 354,559
Total Revenues	<u>341,722</u>	<u>342,947</u>	<u>348,766</u>	<u>349,552</u>	<u>354,559</u>
<b>Expenditures</b>					
Principal	265,000	275,000	290,000	300,000	315,000
Interest	76,294	67,519	58,338	48,750	38,756
Administrative	428	428	428	803	803
Total Expenditures	<u>341,722</u>	<u>342,947</u>	<u>348,766</u>	<u>349,553</u>	<u>354,559</u>
Excess (Deficiency) of Revenues					
Over Expenditures	-	-	-	(1)	-
Fund Equity, Beginning	1	1	1	1	-
<b>Fund Equity, Ending</b>	<b><u>\$ 1</u></b>	<b><u>\$ 1</u></b>	<b><u>\$ 1</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

### Interest Rates:

3.25%

### Interest Dates:

June 30 and December 30

### Date of Issue:

October 30, 2013

### Amount of Issue:

\$4,000,000

DEBT SERVICE SCHEDULE			
Fiscal Year	Principal	Interest	Total
2026	\$ 315,000	\$ 38,757	\$ 353,757
2027	\$ 330,000	\$ 28,275	\$ 358,275
2028	\$ 345,000	\$ 17,306	\$ 362,306
2029	\$ 360,000	\$ 5,850	\$ 365,850

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0214 2013E DEBT SERVICE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
51700 2013E DEBT SERVICE FUND P + I								
45 DEBT SERVICE EXPENSE								
45110 BOND REDEMPTION	290,000.00	300,000.00	300,000.00	300,000.00	300,000.00	315,000.00	_____	
45210 INTEREST ON DEBT	58,337.50	48,750.00	48,750.00	48,750.00	48,750.00	38,756.25	_____	
45311 BOND ADMINISTRAT	428.00	802.50	802.50	802.50	802.50	802.50	_____	
45 DEBT SERVICE EXPENS	348,765.50	349,552.50	349,552.50	349,552.50	349,552.50	354,558.75	_____	
51700 2013E DEBT SERVI	348,765.50	349,552.50	349,552.50	349,552.50	349,552.50	354,558.75	_____	
TOTAL 0214 2013E DEBT SERVIC	348,765.50	349,552.50	349,552.50	349,552.50	349,552.50	354,558.75	_____	

# Fund Equity Forecast

## 0218 (52500) - Baxter Road Special Tax Allocation Fund

This fund is used to account for special services area taxes and incremental tax revenue pledged by municipalities, which have entered into an intergovernmental agreement with the County, to be used to repay principal and interest on the 2021B General Refunding Alternate Revenue Source Bonds, reimburse the County and municipalities which have entered into an intergovernmental agreement with the County for reimbursable costs as defined in the IJRL statutes and costs of the formation of the IJRL, incentive to developers and other capital improvements to infrastructure as allowed by statute.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ 1,156,644	\$ 1,214,789	\$ 1,298,797	\$ 1,954,162	\$ 2,010,000
Total Revenues	<u>1,156,644</u>	<u>1,214,789</u>	<u>1,298,797</u>	<u>1,954,162</u>	<u>2,010,000</u>
<b>Expenditures</b>					
Supplies & Services	567,443	584,694	617,097	1,086,547	1,118,030
Total Expenditures	<u>567,443</u>	<u>584,694</u>	<u>617,097</u>	<u>1,086,547</u>	<u>1,118,030</u>
Excess (Deficiency) of Revenues Over Expenditures	589,201	630,095	681,700	867,615	891,970
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(371,273)	(398,200)	(400,025)	(401,025)	(406,275)
Total Other Financing Sources	<u>(371,273)</u>	<u>(398,200)</u>	<u>(400,025)</u>	<u>(401,025)</u>	<u>(406,275)</u>
Net Change in Fund Balance	217,928	231,895	281,675	466,590	485,695
Fund Equity, Beginning	785,839	1,003,767	1,235,662	1,517,337	1,983,927
<b>Fund Equity, Ending</b>	<b><u>\$ 1,003,767</u></b>	<b><u>\$ 1,235,662</u></b>	<b><u>\$ 1,517,337</u></b>	<b><u>\$ 1,983,927</u></b>	<b><u>\$ 2,469,622</u></b>
<b>Transfer to Other Funds:</b>					
Fund 0249 2012F Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 0256 2021A Debt Service	371,273	398,200	400,025	401,025	406,275
	<u>\$ 371,273</u>	<u>\$ 398,200</u>	<u>\$ 400,025</u>	<u>\$ 401,025</u>	<u>\$ 406,275</u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0218 BAXTER RD TIF FUNDS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
52500 BAXTER RD TIF FUNDS							
42 SUPPLIES & SERVICES							
43110 ACCOUNTING & AUD	4,200.00	4,500.00	4,500.00	4,400.00	4,400.00	4,500.00	_____
43990 OTHER UNCLASSIFI	612,896.44	700,000.00	700,000.00	.00	1,082,147.26	1,113,530.00	_____
42 SUPPLIES & SERVICES	617,096.44	704,500.00	704,500.00	4,400.00	1,086,547.26	1,118,030.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	400,025.00	401,025.00	401,025.00	401,025.00	401,025.00	406,275.00	_____
49 OTHER EXPENSE	400,025.00	401,025.00	401,025.00	401,025.00	401,025.00	406,275.00	_____
52500 BAXTER RD TIF FU	1,017,121.44	1,105,525.00	1,105,525.00	405,425.00	1,487,572.26	1,524,305.00	_____
TOTAL 0218 BAXTER RD TIF FUN	1,017,121.44	1,105,525.00	1,105,525.00	405,425.00	1,487,572.26	1,524,305.00	_____

# Fund Equity Forecast

## 0230 (55000) - 2016E Refunding Alternate Bond Fund

This fund accounts for pledged public safety sales taxes and payment of principal, interest and fees on the General Obligation Refunding Bonds, Series 2016E. The bonds were issued in November, 2016 as an advance refunding and restructure of the 2006E Public Safety Sales Tax Alternate Revenue Source Bonds.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Public Safety Sales Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
<b>Expenditures</b>					
Principal	-	-	-	-	1,585,000
Interest	656,450	656,450	656,450	656,450	630,694
Administrative Fee	750	750	825	825	825
Total Expenditures	657,200	657,200	657,275	657,275	2,216,519
Excess (Deficiency) of Revenues Over Expenditures	(657,200)	(657,200)	(657,275)	(657,275)	(2,216,519)
<b>Other Financing Sources (Uses)</b>					
Transfers In	657,200	657,200	657,275	2,242,275	2,240,763
Transfers Out	-	-	-	-	-
Total Other Financing Sources	657,200	657,200	657,275	2,242,275	2,240,763
Net Change in Fund Balance	-	-	-	1,585,000	24,244
Fund Equity, Beginning	328,225	328,225	328,225	328,225	1,913,225
<b>Fund Equity, Ending</b>	<b>\$ 328,225</b>	<b>\$ 328,225</b>	<b>\$ 328,225</b>	<b>\$ 1,913,225</b>	<b>\$ 1,937,469</b>
<b>Transfer from Other Funds:</b>					
Fund 0101 PSST	\$ 657,200	\$ 657,200	\$ 657,275	\$ 2,242,275	\$ 2,240,763

### Interest Rates:

3.25% to 3.75%

### Interest Dates:

June 30 and December 30

### Date of Issue:

November 29, 2016

### Amount of Issue:

\$18,515,000

DEBT SERVICE SCHEDULE			
Fiscal Year	Principal	Interest	Total
2026	\$ 1,585,000	\$ 630,694	\$ 2,215,694
2027	\$ 1,635,000	\$ 578,369	\$ 2,213,369
2028	\$ 1,690,000	\$ 524,338	\$ 2,214,338
2029	\$ 1,745,000	\$ 468,519	\$ 2,213,519
2030	\$ 1,800,000	\$ 407,537	\$ 2,207,537
2031	\$ 1,870,000	\$ 341,019	\$ 2,211,019
2032	\$ 1,935,000	\$ 270,844	\$ 2,205,844
2033	\$ 2,010,000	\$ 196,875	\$ 2,206,875
2034	\$ 2,085,000	\$ 120,094	\$ 2,205,094
2035	\$ 2,160,000	\$ 40,500	\$ 2,200,500

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99		
ACCOUNTS FOR:								
0230 2016E REFUNDING	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
55000 2016E BOND REDEMPTION								
45 DEBT SERVICE EXPENSE								
45110 BOND REDEMPTION	.00	.00	.00	.00	.00	1,585,000.00	_____	
45210 INTEREST ON DEBT	656,450.00	656,450.00	656,450.00	656,450.00	328,225.00	630,693.75	_____	
45311 BOND ADMINISTRAT	825.00	825.00	825.00	825.00	825.00	825.00	_____	
45 DEBT SERVICE EXPENS	657,275.00	657,275.00	657,275.00	657,275.00	329,050.00	2,216,518.75	_____	
55000 2016E BOND REDEM	657,275.00	657,275.00	657,275.00	657,275.00	329,050.00	2,216,518.75	_____	
TOTAL 0230 2016E REFUNDING	657,275.00	657,275.00	657,275.00	657,275.00	329,050.00	2,216,518.75	_____	

# Fund Equity Forecast

## 0252 (51200) - 2017C Tort Judgment

This fund accounts for pledged tort fund transfer and payment of principal, interest and fees on the General Obligation Debt Certificates, Series 2017C. The bonds were issued in June, 2017 as an advance refunding of a portion of the 2010A Tort Fund Alternate Revenue Source Bonds.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
<b>Expenditures</b>					
Principal	660,000	680,000	700,000	725,000	765,000
Interest	298,750	281,950	261,250	232,625	195,375
Administrative Fee	750	750	825	825	825
Total Expenditures	959,500	962,700	962,075	958,450	961,200
Excess (Deficiency) of Revenues Over Expenditures	(959,500)	(962,700)	(962,075)	(958,450)	(961,200)
<b>Other Financing Sources (Uses)</b>					
Transfers In	972,900	972,500	976,575	980,325	982,075
Transfers Out	-	-	-	-	-
Total Other Financing Sources	972,900	972,500	976,575	980,325	982,075
<b>Net Change in Fund Balance</b>	<b>13,400</b>	<b>9,800</b>	<b>14,500</b>	<b>21,875</b>	<b>20,875</b>
Fund Equity, Beginning	812,675	826,075	835,875	850,375	872,250
<b>Fund Equity, Ending</b>	<b>\$ 826,075</b>	<b>\$ 835,875</b>	<b>\$ 850,375</b>	<b>\$ 872,250</b>	<b>\$ 893,125</b>
<b>Transfer from Other Funds:</b>					
Fund 0194 Tort Fund	\$ 972,900	\$ 972,500	\$ 976,575	\$ 980,325	\$ 982,075

### Interest Rates:

2.00% to 5.00%

### Interest Dates:

June 30 and December 30

### Date of Issue:

June 14, 2017

### Amount of Issue:

\$9,080,000

DEBT SERVICE SCHEDULE			
Fiscal Year	Principal	Interest	Total
2026	\$ 765,000	\$ 195,375	\$ 960,375
2027	\$ 805,000	\$ 156,125	\$ 961,125
2028	\$ 855,000	\$ 114,625	\$ 969,625
2029	\$ 905,000	\$ 70,625	\$ 975,625
2030	\$ 960,000	\$ 24,000	\$ 984,000

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99		
ACCOUNTS FOR:								
0252 2017C DEBT SERVICE FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
51200 2017C PRIN & INT								
45 DEBT SERVICE EXPENSE								
45110 BOND REDEMPTION	700,000.00	725,000.00	725,000.00	725,000.00	725,000.00	765,000.00	_____	
45210 INTEREST ON DEBT	261,250.00	232,625.00	232,625.00	232,625.00	232,625.00	195,375.00	_____	
45311 BOND ADMINISTRAT	825.00	825.00	825.00	.00	825.00	825.00	_____	
45 DEBT SERVICE EXPENS	962,075.00	958,450.00	958,450.00	957,625.00	958,450.00	961,200.00	_____	
51200 2017C PRIN & INT	962,075.00	958,450.00	958,450.00	957,625.00	958,450.00	961,200.00	_____	
TOTAL 0252 2017C DEBT SERVIC	962,075.00	958,450.00	958,450.00	957,625.00	958,450.00	961,200.00	_____	

# Fund Equity Forecast

## 0253 (59900) - 2018 IMRF Pension Bonds

This fund accounts for IMRF funding and payment of principal, interest and fees on the Pension Obligation Bonds, Series 2018. The bonds were issued in December, 2018 with the purpose of funding pension liability with IMRF.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
<b><u>Expenditures</u></b>					
Principal	410,000	450,000	730,000	905,000	1,035,000
Interest	1,357,546	1,342,546	1,321,214	1,290,922	1,253,771
Administrative	750	750	825	825	825
Total Expenditures	1,768,296	1,793,296	2,052,039	2,196,747	2,289,596
Excess (Deficiency) of Revenues Over Expenditures	(1,768,296)	(1,793,296)	(2,052,039)	(2,196,747)	(2,289,596)
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	1,800,556	2,065,286	2,213,716	2,309,779	2,379,413
Transfers Out	-	-	-	-	-
Total Other Financing Sources	1,800,556	2,065,286	2,213,716	2,309,779	2,379,413
Net Change in Fund Balance	32,260	271,990	161,677	113,032	89,817
Fund Equity, Beginning	1,093,018	1,125,278	1,397,268	1,558,945	1,671,977
<b>Fund Equity, Ending</b>	<b>\$ 1,125,278</b>	<b>\$ 1,397,268</b>	<b>\$ 1,558,945</b>	<b>\$ 1,671,977</b>	<b>\$ 1,761,794</b>
<b><u>Transfer from Other Funds:</u></b>					
Fund 0193 IMRF Fund	\$ 1,800,556	\$ 2,065,286	\$ 2,213,716	\$ 2,309,779	\$ 2,379,413

### Interest Rates:

3.22% to 4.75%

### Interest Dates:

June 30 and December 30

### Date of Issue:

December 6, 2018

### Amount of Issue:

\$31,005,000

DEBT SERVICE SCHEDULE			
Fiscal Year	Principal	Interest	Total
2026	\$ 1,035,000	\$ 1,253,771	\$ 2,288,771
2027	\$ 1,145,000	\$ 1,210,688	\$ 2,355,688
2028	\$ 1,190,000	\$ 1,163,096	\$ 2,353,096
2029	\$ 1,240,000	\$ 1,111,496	\$ 2,351,496
2030	\$ 1,290,000	\$ 1,055,950	\$ 2,345,950
2031	\$ 1,355,000	\$ 996,892	\$ 2,351,892
2032	\$ 1,415,000	\$ 934,635	\$ 2,349,635
2033	\$ 1,475,000	\$ 869,610	\$ 2,344,610
2034	\$ 1,495,000	\$ 802,785	\$ 2,297,785
2035	\$ 1,545,000	\$ 734,385	\$ 2,279,385
2036	\$ 1,580,000	\$ 662,097	\$ 2,242,097
2037	\$ 1,630,000	\$ 585,860	\$ 2,215,860
2038	\$ 1,670,000	\$ 297,402	\$ 1,967,402
2039	\$ 1,730,000	\$ 427,866	\$ 2,157,866
2040	\$ 1,780,000	\$ 345,801	\$ 2,125,801
2041	\$ 1,840,000	\$ 259,826	\$ 2,099,826
2042	\$ 1,905,000	\$ 170,882	\$ 2,075,882
2043	\$ 1,975,000	\$ 78,732	\$ 2,053,732
2044	\$ 670,000	\$ 15,913	\$ 685,913

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0253 2018 PENSION OBLIGATION BONDS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
59900 2018 PENSION OBLIGATION BONDS								
45 DEBT SERVICE EXPENSE								
45110 BOND REDEMPTION	730,000.00	905,000.00	905,000.00	905,000.00	905,000.00	1,035,000.00	_____	
45210 INTEREST ON DEBT	1,321,213.50	1,290,922.25	1,290,922.25	1,290,922.25	1,290,922.25	1,253,771.00	_____	
45311 BOND ADMINISTRAT	825.00	825.00	825.00	825.00	825.00	825.00	_____	
45 DEBT SERVICE EXPENS	2,052,038.50	2,196,747.25	2,196,747.25	2,196,747.25	2,196,747.25	2,289,596.00	_____	
59900 2018 PENSION OBL	2,052,038.50	2,196,747.25	2,196,747.25	2,196,747.25	2,196,747.25	2,289,596.00	_____	
TOTAL 0253 2018 PENSION OBLI	2,052,038.50	2,196,747.25	2,196,747.25	2,196,747.25	2,196,747.25	2,289,596.00	_____	

# Fund Equity Forecast

## 0254 (51400) - 2020A General Obligation Alternate Revenue Source Bonds

This fund accounts for pledged Matching Tax and Motor Fuel Tax and payment of principal, interest and fees on the General Obligation Bonds, Series 2020A. The bonds were issued in July, 2020 for the purpose of funding highway, road and bridge capital improvements within the County.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Transfer from Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
<b>Expenditures</b>					
Principal	-	-	270,000	285,000	300,000
Interest	129,500	129,500	122,750	108,875	94,250
Administrative	750	750	825	825	825
Total Expenditures	130,250	130,250	393,575	394,700	395,075
Excess (Deficiency) of Revenues Over Expenditures	(130,250)	(130,250)	(393,575)	(394,700)	(395,075)
<b>Other Financing Sources (Uses)</b>					
Transfers In	127,857	401,000	401,075	402,575	402,575
Transfers Out	-	-	-	-	-
Total Other Financing Sources	127,857	401,000	401,075	402,575	402,575
Net Change in Fund Balance	(2,393)	270,750	7,500	7,875	7,500
Fund Equity, Beginning	67,143	64,750	335,500	343,000	350,875
<b>Fund Equity, Ending</b>	<b>\$ 64,750</b>	<b>\$ 335,500</b>	<b>\$ 343,000</b>	<b>\$ 350,875</b>	<b>\$ 358,375</b>
<b>Transfer from Other Funds:</b>					
Fund 0161 Highway	\$ -	\$ 64,750	\$ -	\$ -	\$ -
Fund 0163 Fed Aid Match	63,928	200,500	200,538	201,700	201,700
Fund 0164 MFT	63,929	135,750	200,537	200,875	200,875

### Interest Rates:

5.00%

### Interest Dates:

June 30 and December 30

### Date of Issue:

July 7, 2020

### Amount of Issue:

\$2,590,000

DEBT SERVICE SCHEDULE				
Fiscal Year	Principal	Interest	Total	
2026	\$ 300,000	\$ 94,250	\$ 394,250	
2027	\$ 315,000	\$ 78,875	\$ 393,875	
2028	\$ 330,000	\$ 62,750	\$ 392,750	
2029	\$ 345,000	\$ 45,875	\$ 390,875	
2030	\$ 365,000	\$ 28,125	\$ 393,125	
2031	\$ 380,000	\$ 9,500	\$ 389,500	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0254 2020A GO BONDS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
51400 2020A GO BONDS								
45 DEBT SERVICE EXPENSE								
45110 BOND REDEMPTION	270,000.00	285,000.00	285,000.00	285,000.00	285,000.00	300,000.00	_____	
45210 INTEREST ON DEBT	122,750.00	108,875.00	108,875.00	108,875.00	108,875.00	94,250.00	_____	
45311 BOND ADMINISTRAT	825.00	825.00	825.00	825.00	825.00	825.00	_____	
45 DEBT SERVICE EXPENS	393,575.00	394,700.00	394,700.00	394,700.00	394,700.00	395,075.00	_____	
51400 2020A GO BONDS	393,575.00	394,700.00	394,700.00	394,700.00	394,700.00	395,075.00	_____	
TOTAL 0254 2020A GO BONDS	393,575.00	394,700.00	394,700.00	394,700.00	394,700.00	395,075.00	_____	

# Fund Equity Forecast

## 0256 (51300) - 2021A General Obligation Refunding Bonds

This fund accounts for pledged revenues and payment of principal, interest and fees on the General Obligation Refunding Bonds, Series 2021A. The bonds were issued in April, 2021 as a refunding of the County's outstanding 2012F General Obligation Alternate Revenue Bonds.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Bond proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Premium	-	-	-	-	-
Total Revenues	-	-	-	-	-
<b>Expenditures</b>					
Bond Issue Costs & Escrow Agent	-	-	-	-	-
Principal	285,000	260,000	265,000	280,000	295,000
Interest	186,733	138,950	125,825	112,200	97,825
Administrative	750	750	825	825	825
Total Expenditures	472,483	399,700	391,650	393,025	393,650
Excess (Deficiency) of Revenues Over Expenditures	(472,483)	(399,700)	(391,650)	(393,025)	(393,650)
<b>Other Financing Sources (Uses)</b>					
Transfers In	371,273	398,200	400,025	401,025	406,275
Transfers Out	-	-	-	-	-
Total Other Financing Sources	371,273	398,200	400,025	401,025	406,275
Net Change in Fund Balance	(101,210)	(1,500)	8,375	8,000	12,625
Fund Equity, Beginning	433,935	332,725	331,225	339,600	347,600
<b>Fund Equity, Ending</b>	<b>\$ 332,725</b>	<b>\$ 331,225</b>	<b>\$ 339,600</b>	<b>\$ 347,600</b>	<b>\$ 360,225</b>
Transfer from Other Funds:					
Fund 0218 STAF Fund	\$ 371,273	\$ 398,200	\$ 400,025	\$ 401,025	\$ 406,275

### Interest Rates:

4.00%-5.00%

### Interest Dates:

June 30 and December 30

### Date of Issue:

April 13 2021

### Amount of Issue:

\$3,485,000

DEBT SERVICE SCHEDULE				
Fiscal Year	Principal	Interest	Total	
2026	\$ 295,000	\$ 97,825	\$ 392,825	
2027	\$ 315,000	\$ 82,575	\$ 397,575	
2028	\$ 330,000	\$ 66,450	\$ 396,450	
2029	\$ 345,000	\$ 51,300	\$ 396,300	
2030	\$ 355,000	\$ 37,300	\$ 392,300	
2031	\$ 370,000	\$ 22,800	\$ 392,800	
2032	\$ 385,000	\$ 7,700	\$ 392,700	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0256 2021A GO REFUNDING BONDS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
51300 2021A GO REFUNDING BONDS								
45 DEBT SERVICE EXPENSE								
45110 BOND REDEMPTION	265,000.00	280,000.00	280,000.00	280,000.00	280,000.00	295,000.00	_____	
45210 INTEREST ON DEBT	125,825.00	112,200.00	112,200.00	112,200.00	112,200.00	97,825.00	_____	
45311 BOND ADMINISTRAT	825.00	825.00	825.00	825.00	825.00	825.00	_____	
45 DEBT SERVICE EXPENS	391,650.00	393,025.00	393,025.00	393,025.00	393,025.00	393,650.00	_____	
51300 2021A GO REFUNDI	391,650.00	393,025.00	393,025.00	393,025.00	393,025.00	393,650.00	_____	
TOTAL 0256 2021A GO REFUNDIN	391,650.00	393,025.00	393,025.00	393,025.00	393,025.00	393,650.00	_____	

# Fund Equity Forecast

## 0257 (57900) - 2021B General Obligation Refunding Bonds

This fund accounts for pledged revenues and payment of principal, interest and fees on the General Obligation Refunding Bonds, Series 2021B. The bonds were issued in April, 2021 as a refunding of the County's outstanding 2012G General Obligation Alternate Revenue Bonds.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Bond proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Premium	-	-	-	-	-
Total Revenues	-	-	-	-	-
<b>Expenditures</b>					
Bond Issue Costs & Escrow Agent	-	-	-	-	-
Principal	110,000	100,000	105,000	110,000	115,000
Interest	74,696	55,800	50,675	45,300	39,675
Administrative	750	750	825	825	825
Total Expenditures	185,446	156,550	156,500	156,125	155,500
Excess (Deficiency) of Revenues Over Expenditures	(185,446)	(156,550)	(156,500)	(156,125)	(155,500)
<b>Other Financing Sources (Uses)</b>					
Transfers In	146,003	159,050	158,875	158,375	157,625
Transfers Out	-	-	-	-	-
Total Other Financing Sources	146,003	159,050	158,875	158,375	157,625
Net Change in Fund Balance	(39,443)	2,500	2,375	2,250	2,125
Fund Equity, Beginning	168,593	129,150	131,650	134,025	136,275
<b>Fund Equity, Ending</b>	<b>\$ 129,150</b>	<b>\$ 131,650</b>	<b>\$ 134,025</b>	<b>\$ 136,275</b>	<b>\$ 138,400</b>
<b>Transfer from Other Funds:</b>					
Fund 0116 Host Fee Fund	\$ 146,003	\$ 159,050	\$ 158,875	\$ 158,375	\$ 157,625

### Interest Rates:

4.00%-5.00%

### Interest Dates:

June 30 and December 30

### Date of Issue:

April 13 2021

### Amount of Issue:

\$1,365,000

DEBT SERVICE SCHEDULE				
Fiscal Year	Principal	Interest	Total	
2025	\$ 110,000	\$ 45,300	\$	155,300
2026	\$ 115,000	\$ 39,675	\$	154,675
2027	\$ 120,000	\$ 33,800	\$	153,800
2028	\$ 125,000	\$ 27,675	\$	152,675
2029	\$ 135,000	\$ 21,175	\$	156,175
2030	\$ 140,000	\$ 15,000	\$	155,000
2031	\$ 150,000	\$ 9,200	\$	159,200
2032	\$ 155,000	\$ 3,100	\$	158,100

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99		
ACCOUNTS FOR:								
0257 2021B GO REFUNDING BONDS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
57900 2021B GO REFUNDING BONDS								
45 DEBT SERVICE EXPENSE								
45110 BOND REDEMPTION	105,000.00	110,000.00	110,000.00	110,000.00	110,000.00	115,000.00		
45210 INTEREST ON DEBT	50,675.00	45,300.00	45,300.00	45,300.00	45,300.00	39,675.00		
45311 BOND ADMINISTRAT	825.00	825.00	825.00	825.00	825.00	825.00		
45 DEBT SERVICE EXPENS	156,500.00	156,125.00	156,125.00	156,125.00	156,125.00	155,500.00		
57900 2021B GO REFUNDI	156,500.00	156,125.00	156,125.00	156,125.00	156,125.00	155,500.00		
TOTAL 0257 2021B GO REFUNDIN	156,500.00	156,125.00	156,125.00	156,125.00	156,125.00	155,500.00		

## Fund Equity Forecast

### 0258 (58800) - 2022 General Obligation Refunding Bonds

This fund accounts for pledged revenues and payment of principal, interest and fees on the General Obligation Refunding Bonds, Series 2022. The bonds were issued in October, 2022 as a refunding of the County's outstanding 2013A General Obligation Alternate Revenue Bonds.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Bond proceeds	\$ -	\$ 11,280,000	\$ -	\$ -	\$ -
Bond Premium	-	671,004	-	-	-
Total Revenues	-	11,951,004	-	-	-
<b>Expenditures</b>					
Bond Issue Costs & Escrow Agent	-	15,946,273	-	-	-
Principal	-	-	1,735,000	2,920,000	3,070,000
Interest	-	380,700	520,625	404,250	254,500
Administrative	-	-	750	750	750
Total Expenditures	-	16,326,973	2,256,375	3,325,000	3,325,250
Excess (Deficiency) of Revenues Over Expenditures	-	(4,375,969)	(2,256,375)	(3,325,000)	(3,325,250)
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	6,392,969	3,398,000	3,402,075	178,425
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	6,392,969	3,398,000	3,402,075	178,425
Net Change in Fund Balance	-	2,017,000	1,141,625	77,075	(3,146,825)
Fund Equity, Beginning	-	-	2,017,000	3,158,625	3,235,700
<b>Fund Equity, Ending</b>	<b>\$ -</b>	<b>\$ 2,017,000</b>	<b>\$ 3,158,625</b>	<b>\$ 3,235,700</b>	<b>\$ 88,875</b>
<b>Transfer from Other Funds:</b>					
Fund 0101 PSST Fund	\$ -	\$ 6,005,469	\$ 3,398,000	\$ 3,402,075	\$ 178,425
Fund 0200 2013A Bond Fund	-	387,500	-	-	-
	-	6,392,969	3,398,000	3,402,075	178,425

	DEBT SERVICE SCHEDULE			
	Fiscal Year	Principal	Interest	Total
<b>Interest Rates:</b>				
5.00%	2026	\$ 3,070,000	\$ 254,500	\$ 3,324,500
<b>Interest Dates:</b>	2027	\$ -	\$ 177,750	\$ 177,750
June 30 and December 30	2028	\$ -	\$ 177,750	\$ 177,750
<b>Date of Issue:</b>	2029	\$ 825,000	\$ 157,125	\$ 982,125
October 26, 2022	2030	\$ 865,000	\$ 114,875	\$ 979,875
<b>Amount of Issue:</b>	2031	\$ 910,000	\$ 70,500	\$ 980,500
\$11,280,000	2032	\$ 955,000	\$ 23,875	\$ 978,875

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0258 2022 GO REFUNDING BOND SERIES	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
58800 2022 SERIES GO REFUNDING BOND								
45 DEBT SERVICE EXPENSE								
45110 BOND REDEMPTION	1,735,000.00	2,920,000.00	2,920,000.00	2,920,000.00	2,920,000.00	3,070,000.00	_____	
45210 INTEREST ON DEBT	520,625.00	404,250.00	404,250.00	404,250.00	404,250.00	254,500.00	_____	
45311 BOND ADMINISTRAT	750.00	825.00	825.00	750.00	750.00	750.00	_____	
45 DEBT SERVICE EXPENS	2,256,375.00	3,325,075.00	3,325,075.00	3,325,000.00	3,325,000.00	3,325,250.00	_____	
58800 2022 SERIES GO R	2,256,375.00	3,325,075.00	3,325,075.00	3,325,000.00	3,325,000.00	3,325,250.00	_____	
TOTAL 0258 2022 GO REFUNDING	2,256,375.00	3,325,075.00	3,325,075.00	3,325,000.00	3,325,000.00	3,325,250.00	_____	

# Fund Equity Forecast

## 0301 (60100) - County Health Fund/Grants Fund

This fund is used to account for the revenues and expenditures related to the preservation of health from various revenue sources. The primary revenues from property taxes are restricted to providing public health services. This fund is managed by the Health Department.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Property Taxes	\$ 2,611,468	\$ 2,554,390	\$ 2,346,447	\$ 2,311,657	\$ 2,312,000
Grants and Intergovernmental	6,951,106	6,515,948	6,721,332	7,481,435	9,502,802
Licenses, Permits & Others	1,140,350	1,180,219	1,245,147	1,097,154	1,087,000
Charges for Services	144,053	127,187	137,333	138,078	142,000
Investment Income	26,592	215,584	305,868	219,600	180,000
Other	41,076	30,108	125,595	76,750	-
Total Revenues	<u>10,914,645</u>	<u>10,623,436</u>	<u>10,881,722</u>	<u>11,324,674</u>	<u>13,223,802</u>
<b>Expenditures</b>					
Personnel	6,230,644	6,363,874	6,983,894	7,304,448	8,742,643
Supplies & Services	3,057,257	2,854,637	3,228,660	2,936,948	2,989,680
Capital Outlay	-	-	-	-	-
Administrative	1,145,756	1,091,418	1,147,738	1,257,859	1,325,000
Total Expenditures	<u>10,433,657</u>	<u>10,309,929</u>	<u>11,360,292</u>	<u>11,499,255</u>	<u>13,057,323</u>
Excess (Deficiency) of Revenues Over Expenditures	480,988	313,507	(478,570)	(174,581)	166,479
<b>Other Financing Sources (Uses)</b>					
Transfers In	100,000	100,000	490,692	100,000	100,000
Transfers Out	-	(1,607,338)	(315,828)	(326,611)	(327,000)
Total Other Financing Sources	<u>100,000</u>	<u>(1,507,338)</u>	<u>174,864</u>	<u>(226,611)</u>	<u>(227,000)</u>
Net Change in Fund Balance	580,988	(1,193,831)	(303,706)	(401,192)	(60,521)
Fund Equity, Beginning	10,093,153	10,674,141	9,480,310	9,176,604	8,775,412
<b>Fund Equity, Ending</b>	<b><u>\$ 10,674,141</u></b>	<b><u>\$ 9,480,310</u></b>	<b><u>\$ 9,176,604</u></b>	<b><u>\$ 8,775,412</u></b>	<b><u>\$ 8,714,891</u></b>
<b>Transfer from Other Funds:</b>					
#0116 Host Fee Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
#0420 555 N Court	\$ -	\$ -	\$ 390,692	\$ -	\$ -
<b>Transfer to Other Funds:</b>					
Fund #0255 2020B Debt Service	\$ -	\$ 1,607,338	\$ -	\$ -	\$ -
Fund #0420 555 N. Court	\$ -	\$ -	\$ 315,828	\$ 326,611	\$ 327,000

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99
ACCOUNTS FOR:							
0301 HEALTH FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
60100 HEALTH FUND							
41 PERSONNEL							
41110 REGULAR SALARIES	6,554,651.81	7,423,019.21	8,039,103.21	5,954,587.89	6,860,357.02	8,054,234.51	_____
41120 TEMPORARY SALARI	44,640.81	.00	.00	69,485.37	49,142.98	27,000.00	_____
41130 OVERTIME	4,373.32	6,000.00	6,000.00	3,532.98	3,500.00	3,500.00	_____
41221 LIFE INSURANCE-E	4,016.29	4,300.00	4,300.00	3,674.50	4,320.00	4,500.00	_____
41231 IMRF-EMPLOYER CO	75,813.47	80,500.00	94,120.00	97,893.74	110,608.00	244,352.19	_____
41241 FICA-EMPLOYER CO	300,398.68	335,594.70	382,702.70	226,691.07	276,520.00	409,056.37	_____
41 PERSONNEL	6,983,894.38	7,849,413.91	8,526,225.91	6,355,865.55	7,304,448.00	8,742,643.07	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	28,031.29	18,000.00	93,343.00	71,963.36	54,250.00	34,200.00	_____
42114 OFFICE PAPER PRO	6,891.62	8,000.00	8,000.00	4,657.06	4,776.00	5,250.00	_____
42115 NON-CAPITAL OFFI	245.21	375.00	375.00	2,252.46	2,134.00	500.00	_____
42116 HEALTH EQUIP. CO	1,997.70	.00	.00	2,359.00	2,359.00	1,800.00	_____
42120 BOOKS,PERIODICAL	7,400.71	4,500.00	4,500.00	2,720.10	2,100.00	2,400.00	_____
42130 COPYING AND DUPL	310.00	.00	.00	774.00	.00	.00	_____
42210 DATA PROCESSING	15,696.24	5,500.00	5,500.00	1,029.58	5,500.00	16,090.00	_____
42230 CLEANING SUPPLIE	35.74	.00	.00	.00	.00	.00	_____
42250 FOOD & BEVERAGE	13,040.88	5,500.00	5,500.00	6,259.07	11,244.00	5,500.00	_____
42260 MEDICAL & DENTAL	393,174.73	160,000.00	192,717.00	99,226.71	119,443.10	115,550.00	_____
42290 OTHER DEPARTMENT	37,658.31	35,000.00	35,000.00	28,083.75	16,500.00	17,250.00	_____
42293 INCENTIVES FOR P	4,610.00	.00	.00	.00	.00	.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99		
ACCOUNTS FOR:								
0301 HEALTH FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
42310 BUILDING MAINTEN	.00	.00	.00	58.39	.00	.00	_____	
42320 EQUIPMENT REPAIR	.00	.00	.00	565.00	.00	.00	_____	
42390 OTHER REPAIR & M	2,727.00	.00	.00	595.00	.00	.00	_____	
43110 ACCOUNTING & AUD	.00	27,000.00	27,000.00	.00	27,000.00	27,000.00	_____	
43140 LEGAL	.00	25,750.00	25,750.00	.00	25,750.00	25,750.00	_____	
43150 MEDICAL & DENTAL	281,836.27	280,000.00	280,000.00	231,057.98	257,000.00	247,000.00	_____	
43155 CONT. STAFF NON	2,269.08	3,400.00	3,400.00	1,894.40	3,400.00	2,300.00	_____	
43160 DATA PROCESSING	392,296.16	402,600.00	402,600.00	316,918.23	385,000.00	402,600.00	_____	
43161 BANK SERVICE FEE	204.88	200.00	200.00	159.62	200.00	200.00	_____	
43162 CREDIT CARD MERC	13,466.00	12,500.00	12,500.00	13,177.67	12,500.00	12,500.00	_____	
43190 OTHER PROFESSION	1,143,430.92	1,249,924.00	1,639,907.00	1,418,518.58	1,476,181.13	1,601,615.00	_____	
43195 HEALTH DEPT SUPP	6,590.41	10,000.00	10,000.00	18,302.00	25,100.00	10,000.00	_____	
43210 TELEPHONE	13,853.95	16,000.00	16,000.00	12,928.90	14,716.87	16,000.00	_____	
43212 CELL PH. WIRELES	33,963.90	34,000.00	34,259.00	25,315.47	29,000.00	34,000.00	_____	
43220 POSTAGE	1,943.37	2,400.00	2,400.00	549.44	850.00	2,400.00	_____	
43230 INTERNET SERVICE	95.40	.00	.00	.00	.00	.00	_____	
43310 TRAVEL	66,675.33	66,000.00	79,953.00	61,469.78	71,432.00	72,000.00	_____	
43410 PRINTING & BINDI	6,143.23	7,000.00	7,000.00	19,509.00	4,150.00	7,000.00	_____	
43420 ADVERTISING	59,343.26	57,500.00	57,500.00	16,796.20	47,750.00	27,150.00	_____	
43610 GAS & HEATING OI	1,523.60	.00	.00	1,993.89	.00	.00	_____	
43620 ELECTRICITY	731.18	.00	.00	606.78	756.00	750.00	_____	
43630 WATER	7,301.00	.00	.00	5,925.00	6,866.00	6,700.00	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0301 HEALTH FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43640 WASTE REMOVAL SE	2,390.59	2,000.00	2,000.00	2,118.93	2,560.00	2,400.00	_____
43710 BUILDING REPAIRS	61,125.45	55,000.00	55,000.00	38,000.00	50,000.00	50,000.00	_____
43711 OFFICE CLEAN & M	49,467.00	46,000.00	46,000.00	27,189.02	46,000.00	46,000.00	_____
43730 EQUIPMENT REPAIR	8,622.00	.00	.00	.00	889.00	.00	_____
43810 BUILDING RENTAL	460.00	.00	.00	.00	.00	.00	_____
43812 PARKING SPACE RE	19,800.00	24,300.00	24,300.00	19,784.52	21,600.00	21,600.00	_____
43830 OFFICE EQUIPMENT	2,480.00	2,500.00	2,500.00	2,286.00	2,689.00	2,500.00	_____
43941 DUES & MEMBERSHI	16,637.81	23,100.00	23,100.00	17,052.28	23,100.00	23,100.00	_____
43942 INSTRUCTION & SC	69,346.11	25,000.00	25,000.00	10,392.78	17,817.00	26,000.00	_____
43943 EMP. TRAIN/ED. P	24,897.13	24,000.00	128,298.00	19,815.14	78,298.00	40,000.00	_____
43990 OTHER UNCLASSIFI	.00	.00	.00	72.00	.00	.00	_____
43993 REIM. & REFUNDS	1,658.25	850.00	850.00	3,156.25	2,689.00	2,175.00	_____
44120 CENTRAL STORES P	21,618.85	19,000.00	19,000.00	17,273.44	22,000.00	22,000.00	_____
44130 CENTRAL STORES X	31,589.22	28,000.00	28,000.00	23,639.62	28,000.00	28,000.00	_____
44150 CAR POOL EXPENSE	1,904.97	800.00	800.00	2,155.33	2,580.00	2,150.00	_____
44210 INFORMATION TECH	30,999.47	37,500.00	37,500.00	20,151.87	30,000.00	30,250.00	_____
42 SUPPLIES & SERVICES	2,886,484.22	2,719,199.00	3,335,752.00	2,568,753.60	2,934,180.10	2,989,680.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	1,147,737.84	1,241,632.00	1,332,083.00	1,069,557.91	1,257,859.37	1,325,000.00	_____
48 ADMINISTRATIVE SUPP	1,147,737.84	1,241,632.00	1,332,083.00	1,069,557.91	1,257,859.37	1,325,000.00	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	315,828.85	320,000.00	326,611.00	236,871.63	326,611.00	327,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0301 HEALTH FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
49310 COST ALLOCATIONS	.00	.00	.00	.00	.00	.00		
49 OTHER EXPENSE	315,828.85	320,000.00	326,611.00	236,871.63	326,611.00	327,000.00		
60100 HEALTH FUND	11,333,945.29	12,130,244.91	13,520,671.91	10,231,048.69	11,823,098.47	13,384,323.07		
TOTAL 0301 HEALTH FUND	11,333,945.29	12,130,244.91	13,520,671.91	10,231,048.69	11,823,098.47	13,384,323.07		

# Fund Equity Forecast

## 0302 (60200) - Sheriff & Public Safety Grants

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental (Grants)	\$ 2,414,476	\$ 1,852,684	\$ 1,681,270	\$ 2,356,502	\$ 2,649,837
Total Revenues	<u>2,414,476</u>	<u>1,852,684</u>	<u>1,681,270</u>	<u>2,356,502</u>	<u>2,649,837</u>
<b>Expenditures</b>					
Personnel	197,792	267,487	312,512	326,615	459,136
Supplies & Services	835,613	1,140,408	1,316,470	1,572,132	1,973,776
Debt Service	-	-	-	341,766	100,000
Capital Outlay	281,422	91,130	-	26,444	-
Administrative	<u>41,736</u>	<u>48,141</u>	<u>48,788</u>	<u>52,411</u>	<u>89,639</u>
Total Expenditures	<u>1,356,563</u>	<u>1,547,166</u>	<u>1,677,770</u>	<u>2,319,368</u>	<u>2,622,551</u>
Excess (Deficiency) of Revenues Over Expenditures	1,057,913	305,518	3,500	37,134	27,286
<b>Other Financing Sources (Uses)</b>					
Transfers from Other Fund	-	-	-	42,011	-
Transfers to Other Fund	<u>(41,540)</u>	<u>(129,578)</u>	<u>(61,201)</u>	<u>(41,984)</u>	<u>(30,000)</u>
Total Other Financing Sources	<u>(41,540)</u>	<u>(129,578)</u>	<u>(61,201)</u>	<u>27</u>	<u>(30,000)</u>
Net Change in Fund Balance	1,016,373	175,940	(57,701)	37,161	(2,714)
Fund Equity, Beginning	(1,107,719)	(91,346)	84,594	26,893	64,054
<b>Fund Equity, Ending</b>	<u><b>\$ (91,346)</b></u>	<u><b>\$ 84,594</b></u>	<u><b>\$ 26,893</b></u>	<u><b>\$ 64,054</b></u>	<u><b>\$ 61,340</b></u>
<b>Transfer from Other Funds:</b>					
Fund 0001 General Fund	\$ -	\$ -	\$ -	\$ 42,011	\$ -
<b>Transfer to Other Funds:</b>					
Fund 0101 PSST	\$ 41,540	\$ 129,578	\$ 61,201	\$ 41,984	\$ 30,000

### Sheriff Grants:

**#01033 JAG Grant (Federal)** - Agreement with the City of Rockford to provide the County a total of 40% of the JAG grant award through FY2027. The award reimburses the County for expenses incurred with the Starcom radios.

**#02038 State Criminal Alien Assistance Program (SCAAP)** - awarded by the Bureau of Justice Assistance. SCAAP provides federal payments to states and localities that incurred correctional officer salary costs for incarcerating undocumented criminal aliens with at least one felony or two misdemeanor convictions for violations of state or local law, and incarcerated for at least 4 consecutive days during the reporting period.

**#02055 Canine Acquisition & Training** (Donation)-this project number is used to account for a donation restricted to the acquisition and care of two canines for the Sheriff. This project # will be closed when all funds have been expended.

**#02057 Sustained Traffic Enforcement Program (STEP)** -awarded by the IL Department of Transportation. This project number is used to account for expenditures related to safety enforcement during specific times of the year. This grant has historically been recorded in the General Fund.

**#02058 Law Enforcement Mental Health and Wellness Act (LEMHWA)** -awarded by the US Dept of Justice (COPS Office). This program provides funding for a full-time therapist to address mental health issues within the office.

**#02062 Jail Behavioral Health Program** (Local)-awarded by the Winnebago County Community Mental Health Board. These funds were made available to the Sheriff's Office to expand the number of mental health and substance use service providers with the County Jail providing health services including suicide risk assessment and prevention services for incarcerated

**#02063 Mental Health Co-Responder Program** (Local)-awarded by the Winnebago County Community Mental Health Board. This initiative changes the way law enforcement traditionally responds to behavioral health crises by including a mental health clinician on the initial response while also providing follow up services to link individuals to the care they need.

**#02064 ILETSB Officer Recruitment and Retention Grant** (State) - awarded by Illinois Law Enforcement Training Standards Board. This award provides assistance for the purpose of hiring and retaining law enforcement officers.

**#02065 IL State Opioid Response Grant** (State) - awarded by SAMHSA to IDHS to be used for learning specific and approved strategies to expand access to medication assisted treatment of opioid addiction in the county's jail.

**#02068 Organized Retail Crime Grant** (State) - awarded by Office of the Attorney General to be used by law enforcement agencies to investigate and prosecute organized retail crime.

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0302 SHERIFF'S DEPARTMENT GRANTS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
60200 SHERIFF'S DEPARTMENT GRANTS							
41 PERSONNEL							
41110 REGULAR SALARIES	244,512.16	314,424.00	374,424.00	244,188.34	244,353.57	323,796.00	_____
41130 OVERTIME	32,417.80	49,565.00	49,565.00	5,618.38	39,300.00	82,565.00	_____
41211 HEALTH INSURANCE	2,080.00	2,080.00	2,080.00	1,920.00	2,080.00	2,080.00	_____
41221 LIFE INSURANCE-E	136.50	159.25	205.25	134.75	136.50	114.64	_____
41231 IMRF-EMPLOYER CO	15,385.14	21,404.00	23,918.00	18,651.75	20,154.00	26,679.54	_____
41241 FICA-EMPLOYER CO	17,979.28	23,591.00	27,311.00	16,607.14	20,591.00	23,900.39	_____
41 PERSONNEL	312,510.88	411,223.25	477,503.25	287,120.36	326,615.07	459,135.57	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	5,500.00	5,500.00	18.00	.00	5,000.00	_____
42112 EQUIPMENT < \$120	.00	42,500.00	42,500.00	.00	.00	.00	_____
42115 NON-CAPITAL OFFI	8,046.00	5,000.00	5,000.00	.00	.00	5,000.00	_____
42117 NON-CAPITAL COMP	.00	.00	.00	.00	.00	20,000.00	_____
42120 BOOKS, PERIODICAL	.00	5,000.00	5,000.00	.00	.00	5,000.00	_____
42210 DATA PROCESSING	8,899.80	5,000.00	5,000.00	.00	.00	5,000.00	_____
42240 GASOLINE & OIL	2,980.79	3,000.00	3,000.00	2,562.48	3,200.00	3,500.00	_____
42260 MEDICAL & DENTAL	104,017.30	265,000.00	265,000.00	110,099.65	142,239.00	278,250.00	_____
42290 OTHER DEPARTMENT	8,225.42	39,127.77	39,127.77	.00	5,000.00	33,552.00	_____
43150 MEDICAL & DENTAL	1,122,513.43	1,395,113.42	1,395,113.42	1,170,010.01	1,353,281.44	1,464,869.09	_____
43190 OTHER PROFESSION	37,211.86	51,000.00	51,000.00	11,841.50	11,841.50	51,000.00	_____
43210 TELEPHONE	229.21	.00	.00	.00	.00	.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0302 SHERIFF'S DEPARTMENT GRANTS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43212 CELL PH. WIRELES	1,013.16	1,680.00	1,680.00	929.92	1,020.00	1,680.00	_____
43310 TRAVEL	.00	3,500.00	3,500.00	.00	.00	.00	_____
43410 PRINTING & BINDI	.00	2,000.00	2,000.00	.00	.00	2,000.00	_____
43420 ADVERTISING	15,000.00	40,000.00	40,000.00	20,250.00	20,250.00	19,750.00	_____
43710 BUILDING REPAIRS	.00	.00	.00	13,100.00	11,800.00	.00	_____
43730 EQUIPMENT REPAIR	.00	5,470.00	5,470.00	.00	.00	.00	_____
43942 INSTRUCTION & SC	1,541.90	43,000.00	43,175.00	2,155.44	23,500.00	44,175.00	_____
43990 OTHER UNCLASSIFI	.00	35,000.00	35,000.00	.00	.00	35,000.00	_____
44230 PSB SPACE ALLOCA	.00	12,000.00	12,000.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	1,309,678.87	1,958,891.19	1,959,066.19	1,330,967.00	1,572,131.94	1,973,776.09	_____
45 DEBT SERVICE EXPENSE							
45120 CAPITAL LEASE PA	.00	72,000.00	72,000.00	.00	341,766.40	100,000.00	_____
45 DEBT SERVICE EXPENS	.00	72,000.00	72,000.00	.00	341,766.40	100,000.00	_____
46 CAPITAL OUTLAYS							
46410 AUTOMOBILES	.00	.00	35,000.00	26,443.70	26,443.70	.00	_____
46 CAPITAL OUTLAYS	.00	.00	35,000.00	26,443.70	26,443.70	.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	48,787.96	57,792.25	81,465.25	49,664.36	51,710.62	80,554.30	_____
48220 INDIRECT COST AL	6,791.88	.00	9,085.00	323.51	700.00	9,085.00	_____
48 ADMINISTRATIVE SUPP	55,579.84	57,792.25	90,550.25	49,987.87	52,410.62	89,639.30	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	61,201.14	30,000.00	30,000.00	41,983.50	41,983.50	30,000.00	_____
49 OTHER EXPENSE	61,201.14	30,000.00	30,000.00	41,983.50	41,983.50	30,000.00	_____
60200 SHERIFF'S DEPART	1,738,970.73	2,529,906.69	2,664,119.69	1,736,502.43	2,361,351.23	2,652,550.96	_____
TOTAL 0302 SHERIFF'S DEPARTM	1,738,970.73	2,529,906.69	2,664,119.69	1,736,502.43	2,361,351.23	2,652,550.96	_____

# Fund Equity Forecast

## 0303 (60300) - State's Attorney Grant Fund

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Intergovernmental (Grants)	\$ 178,886	\$ 184,110	\$ 408,944	\$ 540,471	\$ 434,614
Total Revenues	<u>178,886</u>	<u>184,110</u>	<u>408,944</u>	<u>540,471</u>	<u>434,614</u>
<b><u>Expenditures</u></b>					
Personnel	139,214	163,302	335,218	422,543	354,404
Supplies & Services	-	-	1,644	5,815	1,919
Administrative	37,647	20,806	72,082	112,113	78,291
Total Expenditures	<u>176,861</u>	<u>184,108</u>	<u>408,944</u>	<u>540,471</u>	<u>434,614</u>
Excess (Deficiency) of Revenues Over Expenditures	2,025	2	-	-	-
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	12,350	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	<u>12,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	14,375	2	-	-	-
Fund Equity, Beginning	16,853	31,228	31,230	31,230	31,230
<b>Fund Equity, Ending</b>	<b><u>\$ 31,228</u></b>	<b><u>\$ 31,230</u></b>	<b><u>\$ 31,230</u></b>	<b><u>\$ 31,230</u></b>	<b><u>\$ 31,230</u></b>

### Transfer from Other Funds:

Fund 0001 General Fund	\$ 12,350	\$ -	\$ -	\$ -	\$ -
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### State's Attorney Grants:

**#02110 Violent Crimes Victims Assistance** (State)-awarded by the Attorney General of the State of Illinois. These funds are used to designate public or private nonprofit agencies as victim and witness assistant centers pursuant to the Violent Crime Victims Assistance Act (725 ILCS 240/1 *et seq.* ).

**#02120 Crime Victim Assistance** (Federal)-awarded through the Illinois Criminal Justice Information Authority. This program is funded with fines paid by offenders convicted of violating federal laws and supports direct services to victims of crime. Priority must be given to services for victims of sexual assault, domestic violence, child abuse and other groups identified by the state as underserved victims of crime. These funds support the County's State's Attorney Office in their effort to provide these services.

**#02121 Enhancing Investigations and Prosecution of Domestic Violence, Sexual Assault, and Stalking (EIP)** - (Federal) - awarded by the Department of Justice. This grant provides funding for law enforcement agencies and/or prosecutors' offices to expand and improve their capacity to effectively investigate and/or prosecute domestic violence, dating violence, sexual assault, and stalking, and in so doing, support victim safety and autonomy, hold offenders accountable, and promote agency trust within the surrounding community.

**#02122 Mental Health Grant State's Atty** - (local) - awarded by the Winnebago County Community Mental Health Board. This grant provides funding for an assigned Mental Health Assistant State's Attorney (ASA) dedicated to individuals with behavioral health issues to serve as a liaison, coordinating and ensuring linkage to behavioral health and supportive services to create positive outcomes for individuals and reducing recidivism.

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0303 STATE'S ATTORNEY GRANTS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
60300 STATE'S ATTORNEY GRANTS							
41 PERSONNEL							
41110 REGULAR SALARIES	316,438.76	214,664.07	427,659.07	305,911.21	366,042.27	303,565.53	_____
41120 TEMPORARY SALARI	.00	.00	26,000.00	20,975.00	24,000.00	26,000.00	_____
41221 LIFE INSURANCE-E	132.24	161.75	436.75	221.27	260.33	135.14	_____
41231 IMRF-EMPLOYER CO	2,152.66	3,800.00	11,922.00	7,583.13	9,379.56	6,455.25	_____
41241 FICA-EMPLOYER CO	16,494.61	7,711.00	28,315.00	18,784.12	22,860.44	18,248.39	_____
41 PERSONNEL	335,218.27	226,336.82	494,332.82	353,474.73	422,542.60	354,404.31	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	1,644.51	600.00	5,038.00	4,268.80	4,215.00	769.20	_____
43190 OTHER PROFESSION	.00	.00	2,750.00	700.00	1,600.00	1,150.00	_____
43310 TRAVEL	.00	.00	20,000.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	1,644.51	600.00	27,788.00	4,968.80	5,815.00	1,919.20	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	46,053.21	23,879.25	72,095.25	45,847.22	64,907.31	44,538.75	_____
48220 INDIRECT COST AL	26,029.17	16,848.54	59,884.54	34,094.12	47,205.61	33,751.81	_____
48 ADMINISTRATIVE SUPP	72,082.38	40,727.79	131,979.79	79,941.34	112,112.92	78,290.56	_____
60300 STATE'S ATTORNEY	408,945.16	267,664.61	654,100.61	438,384.87	540,470.52	434,614.07	_____
TOTAL 0303 STATE'S ATTORNEY	408,945.16	267,664.61	654,100.61	438,384.87	540,470.52	434,614.07	_____

# Fund Equity Forecast

## 0304 (60400) - Probation Grant Fund

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental (Grants)	\$ 808,153	\$ 682,466	\$ 1,086,107	\$ 1,144,739	\$ 1,192,880
Total Revenues	<u>808,153</u>	<u>682,466</u>	<u>1,086,107</u>	<u>1,144,739</u>	<u>1,192,880</u>
<b>Expenditures</b>					
Personnel	11,528	63,451	72,740	5,944	7,362
Supplies & Services	565,210	599,820	999,603	1,131,077	1,172,846
Administrative	<u>3,341</u>	<u>18,879</u>	<u>14,077</u>	<u>7,718</u>	<u>12,672</u>
Total Expenditures	<u>580,079</u>	<u>682,150</u>	<u>1,086,420</u>	<u>1,144,739</u>	<u>1,192,880</u>
Excess (Deficiency) of Revenues Over Expenditures	228,074	316	(313)	-	-
Fund Equity, Beginning	(158,956)	69,118	69,434	69,121	69,121
<b>Fund Equity, Ending</b>	<u><b>\$ 69,118</b></u>	<u><b>\$ 69,434</b></u>	<u><b>\$ 69,121</b></u>	<u><b>\$ 69,121</b></u>	<u><b>\$ 69,121</b></u>

### Probation Grants/Projects:

**#01468 Juvenile Redeploy** (State) - awarded by Department of Human Services. This funding assists counties in the development of a continuum of local, community-based sanctions and treatment alternatives for juvenile offenders who would otherwise be incarcerated if those local services and sanctions were not available, as required by 730 ILCS 110/16.1.

**#02245 Probation Behavioral Health Expansion-RIC** (Local) - awarded by Winnebago County Community Mental Health Board. This funding will allow for expanded evening programming and increase RIC service offerings to include dialectic behavior therapy (DBT) with individual sessions, and Seeking Safety, a therapeutic model for our highest risk offenders suffering from trauma, substance abuse, and/or post traumatic stress disorder (PTSD). This program will serve an additional 120 residents.

**#02247 Behavioral Health Expansion-JRIC** (Local) - awarded by Winnebago County Community Mental Health Board. This funding will allow the Juvenile Resource intervention Center to intervene using the Dialectic Behavior Therapy (DBT) therapeutic model and individual and group therapy with the highest-risk youth. The expanded program will allow for an additional 100 youth.

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0304 PROBATION GRANTS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
60400 PROBATION GRANTS							
41 PERSONNEL							
41110 REGULAR SALARIES	62,387.75	6,512.66	6,512.66	4,478.32	5,400.00	6,726.00	_____
41130 OVERTIME	333.22	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	56.92	4.00	4.00	3.23	3.70	8.00	_____
41231 IMRF-EMPLOYER CO	1,205.62	244.00	244.00	143.43	170.00	114.00	_____
41241 FICA-EMPLOYER CO	4,742.51	454.00	454.00	308.32	370.00	514.00	_____
41 PERSONNEL	68,726.02	7,214.66	7,214.66	4,933.30	5,943.70	7,362.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	5,219.50	4,400.00	4,400.00	3,144.53	2,200.00	4,400.00	_____
42117 NON-CAPITAL COMP	570.24	.00	.00	.00	.00	.00	_____
43190 OTHER PROFESSION	976,830.53	1,156,053.00	1,156,053.00	882,743.97	1,128,877.00	1,168,445.66	_____
43310 TRAVEL	4,015.01	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	986,635.28	1,160,453.00	1,160,453.00	885,888.50	1,131,077.00	1,172,845.66	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	14,076.57	2,114.00	2,114.00	1,494.22	1,730.00	2,220.00	_____
48220 INDIRECT COST AL	16,985.95	10,248.60	10,248.60	10,722.53	5,988.00	10,452.20	_____
48 ADMINISTRATIVE SUPP	31,062.52	12,362.60	12,362.60	12,216.75	7,718.00	12,672.20	_____
60400 PROBATION GRANTS	1,086,423.82	1,180,030.26	1,180,030.26	903,038.55	1,144,738.70	1,192,879.86	_____
TOTAL 0304 PROBATION GRANTS	1,086,423.82	1,180,030.26	1,180,030.26	903,038.55	1,144,738.70	1,192,879.86	_____

# Fund Equity Forecast

## 0307 (60700) - Community Development Loan Fund

This fund is used to account for the revenues and expenditures related to various loans restricted to small business development throughout the County. The loan program is administered by Rockford Local Development Corporation. This fund is managed by County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Investment income	\$ 37,559	\$ 54,216	\$ 79,027	\$ 74,900	\$ 60,000
Total Revenues	<u>37,559</u>	<u>54,216</u>	<u>79,027</u>	<u>74,900</u>	<u>60,000</u>
<b>Expenditures</b>					
Supplies & Services	<u>28,343</u>	<u>23,099</u>	<u>23,335</u>	<u>20,043</u>	<u>23,000</u>
Total Expenditures	<u>28,343</u>	<u>23,099</u>	<u>23,335</u>	<u>20,043</u>	<u>23,000</u>
Excess (Deficiency) of Revenues					
Over Expenditures	9,216	31,117	55,692	54,857	37,000
Fund Equity, Beginning	1,243,071	1,252,287	1,283,404	1,339,096	1,393,953
<b>Fund Equity, Ending</b>	<b><u>\$ 1,252,287</u></b>	<b><u>\$ 1,283,404</u></b>	<b><u>\$ 1,339,096</u></b>	<b><u>\$ 1,393,953</u></b>	<b><u>\$ 1,430,953</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0307 COMMUNITY DEVELOPMENT GRANTS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
60700 COMMUNITY DEVELOPMENT GRANTS							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	23,303.44	25,000.00	25,000.00	20,043.42	20,043.42	23,000.00	_____
43990 OTHER UNCLASSIFI	30.00	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	23,333.44	25,000.00	25,000.00	20,043.42	20,043.42	23,000.00	_____
60700 COMMUNITY DEVELO	23,333.44	25,000.00	25,000.00	20,043.42	20,043.42	23,000.00	_____
TOTAL 0307 COMMUNITY DEVELOP	23,333.44	25,000.00	25,000.00	20,043.42	20,043.42	23,000.00	_____

# Fund Equity Forecast

## 0309 (60900) - Circuit Court Grant Fund

The Circuit Court supports its operations through the administration of a number of state and federal grant awards. These awards are accounted for in this fund and administered by professional staff under the direction of the Chief Judge.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental (Grants)	\$ 1,516,559	\$ 1,568,828	\$ 1,542,654	\$ 1,771,813	\$ 2,112,410
Transfers from other funds	11,141	-	-	-	-
Total Revenues	<u>1,527,700</u>	<u>1,568,828</u>	<u>1,542,654</u>	<u>1,771,813</u>	<u>2,112,410</u>
<b>Expenditures</b>					
Personnel	171,521	185,487	196,019	253,441	399,209
Supplies & Services	1,279,332	1,349,823	1,315,482	1,483,577	1,635,995
Administrative	40,496	33,366	31,482	34,795	77,206
Total Expenditures	<u>1,491,349</u>	<u>1,568,676</u>	<u>1,542,983</u>	<u>1,771,813</u>	<u>2,112,410</u>
Excess (Deficiency) of Revenues Over Expenditures					
Fund Equity, Beginning	(11,141)	25,210	25,362	25,033	25,033
<b>Fund Equity, Ending</b>	<b><u>\$ 25,210</u></b>	<b><u>\$ 25,362</u></b>	<b><u>\$ 25,033</u></b>	<b><u>\$ 25,033</u></b>	<b><u>\$ 25,033</u></b>

### Transfer from Other Funds:

Fund 0001 General Fund	\$ 11,141	\$ -	\$ -
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### Circuit Court Grants:

**#01013 SAMHSA Adult Drug Court** (Federal) - awarded by Dept of Health and Human Services - SAMHSA. This grant supports the operation of the Winnebago County Drug Court. Awarded funding is used for drug test services through Cordant Health Solutions, Illinois Problem Solving Courts Conference and NADCP conference costs, Drug Court recovery coach services through Rosecrance, substance use disorder counselors and treatment services through Rosecrance, and program evaluation services through Northern Illinois University.

**#01031 Child Protection Data Courts Grant** (Federal) - awarded by the Administrative Office of the Illinois Courts. This grant supports performance measurement and analysis of juvenile abuse and neglect cases as well as participation in statewide networking and data analysis meetings. The Winnebago County Court and its partners have participated in this grant project since 2010.

**#01041 Adult Redeploy Illinois** (State) - awarded by Adult Redeploy Illinois. This grant supports the operation of the Winnebago County Problem Solving Courts. Awarded funding is used for drug testing services through Cordant Health Solutions, Illinois Problem Solving Courts conference costs, residential substance abuse treatment through Gateway Foundation and Rosecrance, Drug Court Recovery Coach service through Rosecrance, and TIP mental health treatment services through Rosecrance.

**#01049 Supervised Visitation** (Federal) - awarded by the Dept of Justice Office on Violence Against Women. This grant provides supervised visitation and safe child exchange services for families who may be experiencing difficulties due to divorce, separation and/or family violence. This grant specifically supports supervised visitation services provided by Children's Safe Harbor.

**#01070 Improving Criminal Justice Responses to Domestic Violence, Dating Violence, Sexual Assault, and Stalking (ICJR) Grant Program** - awarded by the Dept of Justice Office on Violence Against Women. The purpose of this grant is to reduce violent crime and promote victim safety in the areas of domestic violence, sexual assault, and stalking by increasing advocacy and resource, strengthening policies that hold offenders accountable, and training enforcement on those policies to law enforcement and prosecutors.

**#01084 Self Represented Litigant Coordinator** (State) - awarded by the Administrative Office of the Illinois Courts. This grant provides funding for projects and other deliverables to support self-represented litigants. Funding for FY26 will be carried over to supplement the facility improvements in the Winnebago County Law Library.

**#01086 Domestic Violence Mentor Court Technical Assistance Program** (Federal) - awarded by the Dept of Justice Office on Violence Against Women. This grant supports efforts of the Winnebago County Domestic Violence Coordinated Court in providing training and technical assistance to courts across the country looking to create or enhance their own domestic violence court.

**#02300 Justice for Families Domestic Violence Coordinated Court Grant Program** (Federal) - awarded by the Dept of Justice Office on Violence Against Women. Justice for Families funding provides for administrative support, increased stakeholder collaboration, survivor advocacy, and training for community and court partners.

**#02308 Electronic Service Protection Order Court Pilot Grant Program (ESPOC)** (Federal) - awarded by Dept of Justice Office on Violence Against Women. This grant designates the Winnebago County Circuit Court as a pilot site to implement the legal and practicable electronic service of process for protective orders. ESPOC funding supports a project coordinator, technology costs related to electronic service and related staff support and training.

**#02320 Justice and Mental Health Collaboration Program Grant** - awarded by Dept of Justice through the Administrative Office of the Illinois Courts. Winnebago County is a pilot site to explore the benefits of how a Court Liaison can assist in linking misdemeanor defendants with mental health services while their court case is pending. Early identification at the first appearance and follow up services are being offered through one full time employee.

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0309 CIRCUIT COURT GRANT FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
60900 CIRCUIT COURT GRANT FUND							
41 PERSONNEL							
41110 REGULAR SALARIES	170,670.68	209,256.61	403,048.61	166,950.55	205,598.82	323,967.33	_____
41120 TEMPORARY SALARI	.00	.00	.00	14,616.25	16,328.75	26,520.00	_____
41130 OVERTIME	2,392.42	.00	.00	7,358.93	7,358.93	9,500.00	_____
41221 LIFE INSURANCE-E	184.72	148.76	277.76	149.48	172.49	300.40	_____
41231 IMRF-EMPLOYER CO	2,577.26	5,813.38	11,499.38	5,397.24	7,395.62	13,198.47	_____
41241 FICA-EMPLOYER CO	10,527.40	16,004.59	28,870.59	12,816.15	16,586.71	25,722.50	_____
41 PERSONNEL	186,352.48	231,223.34	443,696.34	207,288.60	253,441.32	399,208.70	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	10,450.20	14,495.00	34,237.00	6,454.44	13,869.58	27,371.00	_____
42210 DATA PROCESSING	.00	.00	.00	1,038.28	1,038.28	.00	_____
43190 OTHER PROFESSION	1,271,898.94	1,477,158.00	1,622,158.00	884,832.94	1,417,988.18	1,549,235.87	_____
43310 TRAVEL	42,568.10	67,305.00	92,305.00	38,022.26	50,538.02	59,388.00	_____
44140 CENTRAL STORES P	231.60	.00	.00	666.28	142.50	.00	_____
42 SUPPLIES & SERVICES	1,325,148.84	1,558,958.00	1,748,700.00	931,014.20	1,483,576.56	1,635,994.87	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	31,481.79	28,524.00	72,239.00	29,346.19	34,795.48	77,206.58	_____
48 ADMINISTRATIVE SUPP	31,481.79	28,524.00	72,239.00	29,346.19	34,795.48	77,206.58	_____
60900 CIRCUIT COURT GR	1,542,983.11	1,818,705.34	2,264,635.34	1,167,648.99	1,771,813.36	2,112,410.15	_____
TOTAL 0309 CIRCUIT COURT GRA	1,542,983.11	1,818,705.34	2,264,635.34	1,167,648.99	1,771,813.36	2,112,410.15	_____

# Fund Equity Forecast

## 0310 (61000) - City Election Fund

This fund is used to account for property tax revenues and expenditures related to city elections. This fund is managed by County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Property Taxes	\$ 913,557	\$ 975,831	\$ 1,125,580	\$ 1,259,449	\$ 1,450,275
Total Revenues	<u>913,557</u>	<u>975,831</u>	<u>1,125,580</u>	<u>1,259,449</u>	<u>1,450,275</u>
<b><u>Expenditures</u></b>					
Supplies & Services	<u>912,404</u>	<u>991,202</u>	<u>1,110,396</u>	<u>1,259,833</u>	<u>1,450,275</u>
Total Expenditures	<u>912,404</u>	<u>991,202</u>	<u>1,110,396</u>	<u>1,259,833</u>	<u>1,450,275</u>
Excess (Deficiency) of Revenues Over					
Expenditures	1,153	(15,371)	15,184	(384)	-
Fund Equity, Beginning	(582)	571	(14,800)	384	-
<b>Fund Equity, Ending</b>	<b><u>\$ 571</u></b>	<b><u>\$ (14,800)</u></b>	<b><u>\$ 384</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0310 CITY ELECTIONS FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
61000 CITY ELECTION FUND							
42 SUPPLIES & SERVICES							
43932 OTHER PROGRAMS	1,110,396.57	1,240,500.00	1,240,500.00	.00	1,259,449.00	1,450,275.00	_____
42 SUPPLIES & SERVICES	1,110,396.57	1,240,500.00	1,240,500.00	.00	1,259,449.00	1,450,275.00	_____
61000 CITY ELECTION FU	1,110,396.57	1,240,500.00	1,240,500.00	.00	1,259,449.00	1,450,275.00	_____
TOTAL 0310 CITY ELECTIONS FU	1,110,396.57	1,240,500.00	1,240,500.00	.00	1,259,449.00	1,450,275.00	_____

# Fund Equity Forecast

## 0313 (61300) - American Rescue Plan Act Fund

This fund is used to account for revenues and expenditures of grants funds received through the American Rescue Plan administered by the Department of the Treasury. This fund is managed by County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Intergovernmental	\$ 12,012,125	\$ 4,362,507	\$ 13,605,727	\$ 17,066,458	\$ 7,824,585
Interest	207,904	1,786,452	-	-	-
Total Revenues	<u>12,220,029</u>	<u>6,148,959</u>	<u>13,605,727</u>	<u>17,066,458</u>	<u>7,824,585</u>
<b><u>Expenditures</u></b>					
Personnel	766,135	305,141	123,285	139,823	26,879
Supplies & Services	5,686,499	3,156,774	1,511,570	17,295	-
Capital	5,759,207	2,668,398	1,489,408	16,867,988	7,795,443
Administrative	8,188	18,646	14,450	41,352	2,263
Total Expenditures	<u>12,220,029</u>	<u>6,148,959</u>	<u>3,138,713</u>	<u>17,066,458</u>	<u>7,824,585</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	10,467,014	-	-
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(10,467,014)	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>(10,467,014)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
<b>Fund Equity, Ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0313 AMERICA RESCUE PLAN (ARP)	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
61300 AMERICA RESCUE PLAN (ARP)							
41 PERSONNEL							
41110 REGULAR SALARIES	112,920.72	210,134.30	210,134.30	113,962.74	125,422.61	26,878.92	_____
41221 LIFE INSURANCE-E	53.71	.00	.00	75.89	82.05	.00	_____
41231 IMRF-EMPLOYER CO	2,063.60	.00	.00	3,806.41	4,724.14	.00	_____
41241 FICA-EMPLOYER CO	8,246.18	.00	.00	8,685.32	9,594.51	.00	_____
41 PERSONNEL	123,284.21	210,134.30	210,134.30	126,530.36	139,823.31	26,878.92	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	219.68	.00	.00	.00	.00	.00	_____
42491 SOFTWARE LICENSI	6,160.00	.00	.00	.00	.00	.00	_____
43110 ACCOUNTING & AUD	.00	45,000.00	45,000.00	229.00	229.00	.00	_____
43167 SOFTWARE SUBSCRI	2,040.00	.00	.00	924.30	924.30	.00	_____
43190 OTHER PROFESSION	74,787.40	36,000.00	36,000.00	.00	.00	.00	_____
43204 ARP COMM NON-PRO	36,000.00	6,000.00	6,000.00	6,000.00	6,000.00	.00	_____
43205 ARP COMM MENTAL	152,868.85	11,037.74	11,037.74	.00	.00	.00	_____
43212 CELL PH. WIRELES	244.34	.00	.00	142.05	142.05	.00	_____
43310 TRAVEL	73.57	.00	.00	.00	.00	.00	_____
43410 PRINTING & BINDI	59.00	.00	.00	.00	.00	.00	_____
43480 CHAIRMANS INITIA	.00	.00	.00	10,000.00	10,000.00	.00	_____
43710 BUILDING REPAIRS	23,969.50	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	296,422.34	98,037.74	98,037.74	17,295.35	17,295.35	.00	_____
46 CAPITAL OUTLAYS							

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0313 AMERICA RESCUE PLAN (ARP)	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
46320 BUILDING IMPROVE	1,263,613.13	15,346,865.12	15,346,865.12	15,346,865.00	10,704,628.00	7,273,979.80	_____	
46586 IT EQUIPMENT	.00	9,250,000.00	9,250,000.00	8,198,692.00	6,163,360.00	521,463.74	_____	
46 CAPITAL OUTLAYS	1,263,613.13	24,596,865.12	24,596,865.12	23,545,557.00	16,867,988.00	7,795,443.54	_____	
48 ADMINISTRATIVE SUPP								
48211 HEALTH INSURANCE	14,450.19	21,000.00	21,000.00	37,297.29	41,352.17	2,262.61	_____	
48 ADMINISTRATIVE SUPP	14,450.19	21,000.00	21,000.00	37,297.29	41,352.17	2,262.61	_____	
49 OTHER EXPENSE								
49110 TRANSFERS TO OTH	10,467,014.00	1,000,000.00	1,000,000.00	.00	.00	.00	_____	
49 OTHER EXPENSE	10,467,014.00	1,000,000.00	1,000,000.00	.00	.00	.00	_____	
61300 AMERICA RESCUE P	12,164,783.87	25,926,037.16	25,926,037.16	23,726,680.00	17,066,458.83	7,824,585.07	_____	
TOTAL 0313 AMERICA RESCUE PL	12,164,783.87	25,926,037.16	25,926,037.16	23,726,680.00	17,066,458.83	7,824,585.07	_____	

# Fund Equity Forecast

## 0314 (61400) - COCJI Grants Fund

This fund is used to account for revenues and expenditures of grant awards managed by the Chairman's Office of Criminal Justice Initiatives.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ 403,840	\$ 1,000,053	\$ 1,302,668	\$ 593,268	\$ 715,348
Total Revenues	<u>403,840</u>	<u>1,000,053</u>	<u>1,302,668</u>	<u>593,268</u>	<u>715,348</u>
<b>Expenditures</b>					
Personnel	71,472	69,231	126,743	66,109	158,884
Supplies & Services	96,900	356,402	312,635	511,132	502,333
Capital Outlay	-	106,687	-	-	-
Administrative	20,022	23,467	16,463	16,027	54,131
Total Expenditures	<u>188,394</u>	<u>555,787</u>	<u>455,841</u>	<u>593,268</u>	<u>715,348</u>
Excess (Deficiency) of Revenues Over Expenditures	215,446	444,266	846,827	-	-
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(1,506,063)	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>(1,506,063)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	215,446	444,266	(659,236)	-	-
Fund Equity, Beginning	-	215,446	659,712	476	476
<b>Fund Equity, Ending</b>	<u>\$ 215,446</u>	<u>\$ 659,712</u>	<u>\$ 476</u>	<u>\$ 476</u>	<u>\$ 476</u>

### COCJI Grants:

#Pxxxx Project Safe Neighborhoods (Federal) - Winnebago County serves as the fiscal agency for this project for all districts of Illinois. The overarching goal is to reduce violent crime in the most violent neighborhoods of the State by addressing crime before it happens. Subawards are granted based on a task force overseeing administration of this award.

#02705 Focused Deterrence - expenditures reimbursed by the City of Rockford per memo of understanding.

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
0314 COCJI GRANTS							
61400 COCJI GRANTS							
41 PERSONNEL							
41110 REGULAR SALARIES	118,183.11	164,927.87	178,479.87	58,047.29	64,000.14	148,122.81	_____
41130 OVERTIME	18.75	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	60.51	93.50	103.50	16.78	15.39	40.77	_____
41231 IMRF-EMPLOYER CO	1,406.58	4,484.61	4,741.61	600.39	678.79	3,799.59	_____
41241 FICA-EMPLOYER CO	5,270.09	10,758.36	11,803.36	1,276.63	1,414.43	6,921.16	_____
41 PERSONNEL	124,939.04	180,264.34	195,128.34	59,941.09	66,108.75	158,884.33	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	4,326.81	10,972.00	12,407.00	1,327.76	2,145.89	8,616.00	_____
42117 NON-CAPITAL COMP	137.72	589.86	589.86	.00	.00	.00	_____
43190 OTHER PROFESSION	302,590.67	805,234.46	1,174,542.46	383,638.38	508,986.40	476,050.06	_____
43212 CELL PH. WIRELES	476.52	600.00	600.00	47.40	.00	600.00	_____
43246 COMMUNITY OUTREA	2,467.50	.00	.00	.00	.00	.00	_____
43310 TRAVEL	817.82	8,956.00	21,544.00	.00	.00	17,066.00	_____
42 SUPPLIES & SERVICES	310,817.04	826,352.32	1,209,683.32	385,013.54	511,132.29	502,332.06	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	16,463.16	25,180.23	30,100.23	6,196.16	6,604.13	36,175.80	_____
48220 INDIRECT COST AL	3,619.80	24,623.76	35,081.76	7,879.23	9,423.26	17,955.40	_____
48 ADMINISTRATIVE SUPP	20,082.96	49,803.99	65,181.99	14,075.39	16,027.39	54,131.20	_____
49 OTHER EXPENSE							
49110 TRANSFERS TO OTH	1,506,063.40	.00	.00	.00	.00	.00	_____
49 OTHER EXPENSE	1,506,063.40	.00	.00	.00	.00	.00	_____
61400 COCJI GRANTS	1,961,902.44	1,056,420.65	1,469,993.65	459,030.02	593,268.43	715,347.59	_____
TOTAL 0314 COCJI GRANTS	1,961,902.44	1,056,420.65	1,469,993.65	459,030.02	593,268.43	715,347.59	_____

# Fund Equity Forecast

## 0315 (61500) - Opioid Settlement Fund

This fund is used to account for revenues and expenditures of funds distributed through the Illinois Opioid Allocation Agreement. Use of funds is restricted and reported to the State on a quarterly basis.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
Interest Income	-	-	-	62,535	54,000
Total Revenues	-	-	-	362,535	354,000
<b>Expenditures</b>					
Personnel	-	-	-	71,670	173,937
Supplies & Services	-	-	-	9,945	61,470
Capital Outlay	-	-	-	-	-
Administrative	-	-	-	11,682	45,322
Total Expenditures	-	-	-	93,297	280,729
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	269,238	73,271
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	1,506,063	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	1,506,063	-	-
Net Change in Fund Balance	-	-	1,506,063	269,238	73,271
Fund Equity, Beginning	-	-	-	1,506,063	1,775,301
<b>Fund Equity, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,506,063</b>	<b>\$ 1,775,301</b>	<b>\$ 1,848,572</b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0315 OPIOID SETTLEMENT FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
61500 OPIOID SETTLEMENT FUND							
41 PERSONNEL							
41110 REGULAR SALARIES	.00	157,856.50	157,856.50	42,494.39	65,012.63	157,856.50	_____
41221 LIFE INSURANCE-E	.00	136.50	136.50	38.50	57.50	68.25	_____
41231 IMRF-EMPLOYER CO	.00	3,857.29	3,857.29	1,277.67	2,126.56	3,857.29	_____
41241 FICA-EMPLOYER CO	.00	12,155.52	12,155.52	2,809.77	4,472.86	12,155.52	_____
41 PERSONNEL	.00	174,005.81	174,005.81	46,620.33	71,669.55	173,937.56	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	5,678.24	5,678.24	.00	120.00	5,678.24	_____
42117 NON-CAPITAL COMP	.00	2,125.00	2,125.00	.00	.00	2,125.00	_____
42260 MEDICAL & DENTAL	.00	18,000.00	18,000.00	.00	4,500.00	18,000.00	_____
43167 SOFTWARE SUBSCRI	.00	3,130.00	3,130.00	.00	.00	3,130.00	_____
43190 OTHER PROFESSION	.00	12,000.00	12,000.00	.00	2,750.00	12,000.00	_____
43212 CELL PH. WIRELES	.00	2,400.00	2,400.00	399.90	480.00	2,400.00	_____
43246 COMMUNITY OUTREA	.00	5,000.00	5,000.00	38.97	38.97	5,000.00	_____
43310 TRAVEL	.00	8,137.00	8,137.00	.00	1,256.00	8,137.00	_____
43942 INSTRUCTION & SC	.00	4,500.00	4,500.00	800.00	800.00	4,500.00	_____
44150 CAR POOL EXPENSE	.00	500.00	500.00	.00	.00	500.00	_____
42 SUPPLIES & SERVICES	.00	61,470.24	61,470.24	1,238.87	9,944.97	61,470.24	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	.00	45,322.31	45,322.31	8,487.10	11,682.18	45,322.31	_____
48 ADMINISTRATIVE SUPP	.00	45,322.31	45,322.31	8,487.10	11,682.18	45,322.31	_____
61500 OPIOID SETTLEMEN	.00	280,798.36	280,798.36	56,346.30	93,296.70	280,730.11	_____
TOTAL 0315 OPIOID SETTLEMENT	.00	280,798.36	280,798.36	56,346.30	93,296.70	280,730.11	_____

# Fund Equity Forecast

## 0316 (61600) - Rural Transit District

This fund is used to account for revenues and expenditures of funds distributed for the Rural Transit District program.  
Use of funds is restricted to all grant requirements.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ 46,337	\$ 308,988
Interest Income	-	-	-	-	-
Total Revenues	-	-	-	46,337	308,988
<b>Expenditures</b>					
Supplies & Services	-	-	-	46,337	308,988
Total Expenditures	-	-	-	46,337	308,988
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
<b>Fund Equity, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0316 RURAL TRANSIT DISTRICT FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
61600 RURAL TRANSIT DISTRICT							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	.00	.00	.00	.00	46,337.00	308,988.00	_____
42 SUPPLIES & SERVICES	.00	.00	.00	.00	46,337.00	308,988.00	_____
61600 RURAL TRANSIT DI	.00	.00	.00	.00	46,337.00	308,988.00	_____
TOTAL 0316 RURAL TRANSIT DIS	.00	.00	.00	.00	46,337.00	308,988.00	_____

# Fund Equity Forecast

## 0401 - River Bluff Nursing Home Fund

This fund accounts for the operations of the River Bluff Nursing Home. This fund is designated as an Enterprise fund under GASB guidelines and is accounted for on a full accrual basis. This fund is managed by RBNH staff and County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Charges for Service	\$ 8,689,275	\$ 12,309,963	\$ 17,964,135	\$ 19,313,876	\$ 21,612,360
Intergovernmental	782,627	842,854	522,448	554,161	585,524
Other Miscellaneous	-	53	12,151	6,278	5,778
Total Revenues	<u>9,471,902</u>	<u>13,152,870</u>	<u>18,498,734</u>	<u>19,874,315</u>	<u>22,203,662</u>
<b>Expenditures</b>					
Personnel	4,238,700	7,223,449	8,095,176	12,113,582	12,612,980
Supplies & Services	10,957,073	10,550,959	8,292,213	6,681,755	6,902,726
Administrative	1,217,260	1,198,909	1,326,212	1,645,260	1,809,786
Depreciation/Capital Outlay	369,679	331,690	316,831	340,000	375,000
Total Expenditures	<u>16,782,712</u>	<u>19,305,007</u>	<u>18,030,432</u>	<u>20,780,597</u>	<u>21,700,492</u>
<b>Operating Gain (Loss)</b>	(7,310,810)	(6,152,137)	468,302	(906,282)	503,170
<b>Non Operating Rev (Exp)</b>					
Property Taxes	1,901,296	1,877,171	2,840,071	2,879,322	2,900,000
Investment Income	-	312	5,136	-	-
Interest Exp	3,883	-	-	-	-
Transfer from Other Fund	4,516,776	1,337,000	29,992	44,116	-
Net Income (Loss)	<u>(888,855)</u>	<u>(2,937,654)</u>	<u>3,343,501</u>	<u>2,017,156</u>	<u>3,403,170</u>
Net Position, Beginning	215,923	(672,932)	(3,610,586)	(267,085)	1,750,071
Retained Earnings, Ending	<u>\$ (672,932)</u>	<u>\$ (3,610,586)</u>	<u>\$ (267,085)</u>	<u>\$ 1,750,071</u>	<u>\$ 5,153,241</u>
<b>Retained Earnings Summary:</b>					
Net investment in capital assets	\$ 3,260,041	\$ 2,928,351	\$ 2,642,701		
Restricted for net pension asset	9,051,346	69,864	1,372,242		
Restricted for patient funds, expendable	76,542	85,510	146,199		
Unrestricted (deficit)	(13,060,861)	(6,694,311)	(4,428,227)		
	<u>\$ (672,932)</u>	<u>\$ (3,610,586)</u>	<u>\$ (267,085)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Transfer from Other Funds:</b>					
Fund 0116 Host Fee Fund	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -
Fund 0001 General Fund	1,636,496	1,337,000	-	-	-
Fund 0743 Capital Project Fund	380,280	-	29,992	44,116	-
	<u>\$ 4,516,776</u>	<u>\$ 1,337,000</u>	<u>\$ 29,992</u>	<u>\$ 44,116</u>	<u>\$ -</u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
70500 ADMINISTRATION & BUSINESS OFF							
41 PERSONNEL							
41110 REGULAR SALARIES	617,281.23	1,087,615.00	1,087,615.00	561,137.73	650,000.00	758,540.16	_____
41120 TEMPORARY SALARI	44,238.41	47,028.00	47,028.00	38,193.92	43,341.00	38,197.74	_____
41130 OVERTIME	23,541.96	30,000.00	30,000.00	22,211.32	27,388.00	25,000.00	_____
41140 OPEB ADJUSTMENT	-9,438.00	.00	.00	.00	.00	.00	_____
41151 GASB 68 PENSION	-1,808,295.00	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	472.50	546.00	546.00	428.75	546.00	223.00	_____
41999 CONTINGENCY BUDG	.00	158,737.35	158,737.35	.00	158,737.35	168,357.00	_____
41 PERSONNEL	-1,132,198.90	1,323,926.35	1,323,926.35	621,971.72	880,012.35	990,317.90	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	23,588.40	35,000.00	35,000.00	19,460.16	25,000.00	42,560.00	_____
42112 EQUIPMENT < \$120	.00	10,000.00	10,000.00	.00	.00	.00	_____
42115 NON-CAPITAL OFFI	162.78	.00	.00	.00	.00	20,000.00	_____
42117 NON-CAPITAL COMP	.00	8,000.00	8,000.00	.00	.00	5,000.00	_____
42120 BOOKS, PERIODICAL	.00	50.00	50.00	.00	.00	50.00	_____
42210 DATA PROCESSING	5,263.10	.00	.00	.00	.00	.00	_____
42220 MICROFILM & PHOT	58.96	100.00	100.00	.00	100.00	100.00	_____
42250 FOOD & BEVERAGE	4,302.49	6,100.00	6,100.00	3,276.55	5,000.00	4,000.00	_____
42260 MEDICAL & DENTAL	145.03	75,000.00	75,000.00	16,783.54	10,000.00	60,000.00	_____
42270 CLOTHING	.00	400.00	400.00	.00	.00	.00	_____
42290 OTHER DEPARTMENT	6,596.00	4,500.00	4,500.00	5,501.63	5,000.00	4,500.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures &amp; Revenue

FOR PERIOD 99

ACCOUNTS FOR:

0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
42310 BUILDING MAINTEN	.00	.00	.00	386.73	.00	.00	_____
42320 EQUIPMENT REPAIR	.00	.00	.00	.00	.00	1,200.00	_____
43110 ACCOUNTING & AUD	8,430.80	8,000.00	8,000.00	500.00	8,500.00	8,000.00	_____
43120 CONSULTING	35,974.96	56,000.00	56,000.00	36,845.80	44,580.00	45,000.00	_____
43125 MARKETING	75,128.81	130,000.00	130,000.00	56,356.86	60,000.00	85,000.00	_____
43140 LEGAL	2,200.00	1,500.00	1,500.00	.00	.00	1,500.00	_____
43162 CREDIT CARD MERC	67,502.38	50,000.00	50,000.00	14,285.13	25,000.00	30,000.00	_____
43163 EFT TRANSACTION	1,542.22	.00	.00	5,396.09	7,000.00	5,000.00	_____
43167 SOFTWARE SUBSCRI	211,097.07	240,000.00	240,000.00	221,060.81	220,000.00	285,000.00	_____
43180 LAW ENFORCEMENT	21,973.95	.00	.00	1,620.00	1,730.00	2,000.00	_____
43190 OTHER PROFESSION	1,206.23	16,000.00	16,000.00	18,573.86	22,078.00	25,000.00	_____
43210 TELEPHONE	3,429.08	3,500.00	3,500.00	2,483.57	3,500.00	3,500.00	_____
43212 CELL PH. WIRELES	1,837.42	3,000.00	3,000.00	1,730.74	2,500.00	2,500.00	_____
43220 POSTAGE	1,597.24	4,600.00	4,600.00	4,368.74	5,500.00	5,000.00	_____
43221 OTHER MAIL & DEL	.00	300.00	300.00	.00	.00	300.00	_____
43230 INTERNET SERVICE	.00	.00	.00	7,415.80	7,415.80	15,000.00	_____
43310 TRAVEL	.00	6,200.00	6,200.00	.00	.00	5,000.00	_____
43410 PRINTING & BINDI	1,789.50	2,500.00	2,500.00	1,978.50	2,200.00	2,200.00	_____
43420 ADVERTISING	10,016.52	2,500.00	2,500.00	14,791.17	30,000.00	40,000.00	_____
43730 EQUIPMENT REPAIR	1,832.19	6,000.00	6,000.00	.00	.00	4,000.00	_____
43830 OFFICE EQUIPMENT	1,909.81	1,800.00	1,800.00	1,480.08	1,800.00	1,800.00	_____
43890 OTHER RENTAL	951.60	1,500.00	1,500.00	.00	.00	.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures &amp; Revenue

FOR PERIOD 99

## ACCOUNTS FOR:

0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43941 DUES & MEMBERSHI	14,463.68	25,000.00	25,000.00	38,027.60	40,338.00	28,000.00	_____
43942 INSTRUCTION & SC	945.00	1,500.00	1,500.00	1,758.00	1,500.00	2,000.00	_____
43950 TAX & LICENSE FE	2,490.00	3,000.00	3,000.00	2,720.00	2,720.00	3,000.00	_____
43952 RBNH-LICENSED BE	-16,644.00	.00	.00	.00	.00	.00	_____
43953 RBNH-OCCUP BED A	352,627.60	550,000.00	550,000.00	389,956.00	358,554.00	550,000.00	_____
43954 RBNH-DELINQ ASSE	53,136.75	5,000.00	5,000.00	40,959.33	37,743.22	15,000.00	_____
43990 OTHER UNCLASSIFI	8,630.38	10,000.00	10,000.00	6,600.00	9,240.00	10,000.00	_____
44120 CENTRAL STORES P	53.39	100.00	100.00	78.25	100.00	100.00	_____
44130 CENTRAL STORES X	30,402.58	31,000.00	31,000.00	28,264.88	30,000.00	30,000.00	_____
44235 ADMINISTRATIVE &	500,000.00	500,000.00	500,000.00	375,000.00	500,000.00	512,000.00	_____
42 SUPPLIES & SERVICES	1,434,641.92	1,798,150.00	1,798,150.00	1,317,659.82	1,467,099.02	1,853,310.00	_____
<b>46 CAPITAL OUTLAYS</b>							
46320 BUILDING IMPROVE	.00	914,000.00	914,000.00	.00	914,000.00	.00	_____
46 CAPITAL OUTLAYS	.00	914,000.00	914,000.00	.00	914,000.00	.00	_____
<b>48 ADMINISTRATIVE SUPP</b>							
48211 HEALTH INSURANCE	115,922.73	119,671.51	119,671.51	109,055.30	114,444.96	125,889.46	_____
48 ADMINISTRATIVE SUPP	115,922.73	119,671.51	119,671.51	109,055.30	114,444.96	125,889.46	_____
<b>49 OTHER EXPENSE</b>							
49111 BAD DEBT EXPENSE	193,622.23	250,000.00	250,000.00	148,804.96	250,000.00	250,000.00	_____
49201 DEPRECIATION	315,640.85	340,000.00	340,000.00	.00	340,000.00	375,000.00	_____
49410 FIXED ASSETS CAP	.00	-914,000.00	-914,000.00	.00	-914,000.00	.00	_____
49 OTHER EXPENSE	509,263.08	-324,000.00	-324,000.00	148,804.96	-324,000.00	625,000.00	_____
70500 ADMINISTRATION &	927,628.83	3,831,747.86	3,831,747.86	2,197,491.80	3,051,556.33	3,594,517.36	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
70510 ADMINISTRATION & BUSINESS OFF							
42 SUPPLIES & SERVICES							
42290 OTHER DEPARTMENT	214.10	500.00	500.00	.00	500.00	500.00	_____
42 SUPPLIES & SERVICES	214.10	500.00	500.00	.00	500.00	500.00	_____
70510 ADMINISTRATION &	214.10	500.00	500.00	.00	500.00	500.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
71000 ACTIVITIES							
41 PERSONNEL							
41110 REGULAR SALARIES	252,484.37	343,843.78	343,843.78	290,263.69	328,000.00	366,382.39	_____
41115 VACATION PAYOUTS	.00	.00	.00	730.50	731.00	.00	_____
41120 TEMPORARY SALARI	13,512.94	.00	.00	.00	.00	.00	_____
41130 OVERTIME	29,669.71	15,000.00	15,000.00	32,049.69	42,350.00	20,000.00	_____
41221 LIFE INSURANCE-E	274.75	455.00	455.00	362.25	455.00	455.00	_____
41 PERSONNEL	295,941.77	359,298.78	359,298.78	323,406.13	371,536.00	386,837.39	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	145.83	2,500.00	2,500.00	180.99	500.00	500.00	_____
42120 BOOKS,PERIODICAL	227.89	.00	.00	286.45	400.00	400.00	_____
42250 FOOD & BEVERAGE	3,634.23	6,600.00	6,600.00	2,549.41	4,000.00	4,000.00	_____
42255 RBNH-RESIDENT AC	4,030.00	6,600.00	6,600.00	2,560.00	3,120.00	4,000.00	_____
42270 CLOTHING	2,425.00	3,250.00	3,250.00	2,925.00	3,250.00	4,250.00	_____
42290 OTHER DEPARTMENT	19,713.45	16,000.00	16,000.00	16,686.14	19,000.00	19,000.00	_____
42320 EQUIPMENT REPAIR	1,499.40	1,400.00	1,400.00	1,777.86	1,900.00	1,400.00	_____
43120 CONSULTING	3,377.75	3,456.00	3,456.00	2,830.00	3,456.00	3,456.00	_____
43167 SOFTWARE SUBSCRI	.00	200.00	200.00	.00	.00	.00	_____
43190 OTHER PROFESSION	5,600.00	9,600.00	9,600.00	10,666.50	11,100.00	11,400.00	_____
43310 TRAVEL	181.82	500.00	500.00	.00	.00	.00	_____
43942 INSTRUCTION & SC	195.00	1,500.00	1,500.00	.00	.00	1,000.00	_____
43990 OTHER UNCLASSIFI	.00	1,000.00	1,000.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	41,030.37	52,606.00	52,606.00	40,462.35	46,726.00	49,406.00	_____
48 ADMINISTRATIVE SUPP							

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
48211 HEALTH INSURANCE	32,082.61	36,369.07	36,369.07	30,759.95	36,630.48	40,293.53	_____	
48 ADMINISTRATIVE SUPP	32,082.61	36,369.07	36,369.07	30,759.95	36,630.48	40,293.53	_____	
71000 ACTIVITIES	369,054.75	448,273.85	448,273.85	394,628.43	454,892.48	476,536.92	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
71500 SOCIAL SERVICES							
41 PERSONNEL							
41110 REGULAR SALARIES	173,740.27	202,510.59	202,510.59	181,988.88	202,510.59	211,354.06	_____
41130 OVERTIME	7,626.62	5,500.00	5,500.00	7,689.94	7,600.00	5,500.00	_____
41221 LIFE INSURANCE-E	189.00	227.50	227.50	201.25	227.50	227.50	_____
41 PERSONNEL	181,555.89	208,238.09	208,238.09	189,880.07	210,338.09	217,081.56	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	40.51	.00	.00	35.90	.00	.00	_____
42270 CLOTHING	1,125.00	1,300.00	1,300.00	1,300.00	1,300.00	1,700.00	_____
42290 OTHER DEPARTMENT	.00	300.00	300.00	.00	.00	300.00	_____
43120 CONSULTING	1,024.00	1,152.00	1,152.00	656.00	1,200.00	1,200.00	_____
43310 TRAVEL	.00	500.00	500.00	.00	.00	500.00	_____
43942 INSTRUCTION & SC	.00	500.00	500.00	.00	.00	500.00	_____
42 SUPPLIES & SERVICES	2,189.51	3,752.00	3,752.00	1,991.90	2,500.00	4,200.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	58,177.86	62,644.40	62,644.40	51,473.52	58,701.72	64,571.89	_____
48 ADMINISTRATIVE SUPP	58,177.86	62,644.40	62,644.40	51,473.52	58,701.72	64,571.89	_____
71500 SOCIAL SERVICES	241,923.26	274,634.49	274,634.49	243,345.49	271,539.81	285,853.45	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72000 DIETARY							
41 PERSONNEL							
41110 REGULAR SALARIES	-4,613.87	.00	.00	.00	.00	.00	_____
41 PERSONNEL	-4,613.87	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	582.00	.00	.00	.00	.00	.00	_____
42112 EQUIPMENT < \$120	.00	8,000.00	8,000.00	.00	.00	8,000.00	_____
42230 CLEANING SUPPLIE	41,956.16	50,000.00	50,000.00	40,090.68	51,931.80	50,000.00	_____
42250 FOOD & BEVERAGE	861,812.04	900,000.00	900,000.00	796,995.85	971,095.76	950,000.00	_____
42270 CLOTHING	8,050.00	11,050.00	11,050.00	7,500.00	7,500.00	12,750.00	_____
42290 OTHER DEPARTMENT	80,921.76	75,000.00	75,000.00	74,399.92	84,608.92	85,000.00	_____
42320 EQUIPMENT REPAIR	131.26	150.00	150.00	.00	150.00	150.00	_____
43120 CONSULTING	35,531.12	47,000.00	47,000.00	35,889.72	42,602.04	45,000.00	_____
43160 DATA PROCESSING	3,931.20	.00	.00	3,827.25	6,000.00	.00	_____
43167 SOFTWARE SUBSCRI	.00	6,000.00	6,000.00	.00	.00	4,500.00	_____
43730 EQUIPMENT REPAIR	486.00	500.00	500.00	459.90	468.00	500.00	_____
43942 INSTRUCTION & SC	.00	400.00	400.00	.00	400.00	400.00	_____
43950 TAX & LICENSE FE	.00	500.00	500.00	680.00	680.00	360.00	_____
42 SUPPLIES & SERVICES	1,033,401.54	1,098,600.00	1,098,600.00	959,843.32	1,165,436.52	1,156,660.00	_____
46 CAPITAL OUTLAYS							
46430 MACHINERY & EQUI	.00	145,000.00	145,000.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS	.00	145,000.00	145,000.00	.00	.00	.00	_____
49 OTHER EXPENSE							

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
49410 FIXED ASSETS CAP	.00	-145,000.00	-145,000.00	.00	.00	.00	_____	
49 OTHER EXPENSE	.00	-145,000.00	-145,000.00	.00	.00	.00	_____	
72000 DIETARY	1,028,787.67	1,098,600.00	1,098,600.00	959,843.32	1,165,436.52	1,156,660.00	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72020 DIETARY FOOD SERV SUPERV							
41 PERSONNEL							
41110 REGULAR SALARIES	184,709.64	219,180.23	219,180.23	167,489.57	200,637.10	186,890.30	_____
41130 OVERTIME	21,921.95	22,000.00	22,000.00	18,285.68	25,000.00	22,000.00	_____
41221 LIFE INSURANCE-E	182.00	165.00	165.00	161.00	182.00	165.00	_____
41 PERSONNEL	206,813.59	241,345.23	241,345.23	185,936.25	225,819.10	209,055.30	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	18,427.14	17,469.92	17,469.92	29,085.65	33,891.56	37,280.72	_____
48 ADMINISTRATIVE SUPP	18,427.14	17,469.92	17,469.92	29,085.65	33,891.56	37,280.72	_____
72020 DIETARY FOOD SER	225,240.73	258,815.15	258,815.15	215,021.90	259,710.66	246,336.02	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72021 DIETARY- COOKS							
41 PERSONNEL							
41110 REGULAR SALARIES	119,127.95	182,162.29	182,162.29	114,780.86	153,350.84	160,223.67	_____
41115 VACATION PAYOUTS	768.72	.00	.00	715.89	715.89	.00	_____
41130 OVERTIME	8,748.47	13,000.00	13,000.00	14,306.62	19,000.00	10,000.00	_____
41221 LIFE INSURANCE-E	157.50	182.00	182.00	154.00	182.00	182.00	_____
41 PERSONNEL	128,802.64	195,344.29	195,344.29	129,957.37	173,248.73	170,405.67	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	21,097.09	31,006.30	31,006.30	22,138.71	26,508.68	29,159.55	_____
48 ADMINISTRATIVE SUPP	21,097.09	31,006.30	31,006.30	22,138.71	26,508.68	29,159.55	_____
72021 DIETARY- COOKS	149,899.73	226,350.59	226,350.59	152,096.08	199,757.41	199,565.22	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72023 DIETARY-DISHWASHER/TRAY AIDS							
41 PERSONNEL							
41110 REGULAR SALARIES	455,791.37	593,393.00	593,393.00	439,862.29	539,959.84	631,937.81	_____
41115 VACATION PAYOUTS	1,536.00	.00	.00	508.87	508.87	.00	_____
41120 TEMPORARY SALARI	51,894.56	60,000.00	60,000.00	41,168.66	52,000.00	52,300.00	_____
41130 OVERTIME	43,122.53	30,918.00	30,918.00	45,937.64	57,131.00	40,000.00	_____
41221 LIFE INSURANCE-E	658.00	702.00	702.00	595.00	679.00	702.00	_____
41 PERSONNEL	553,002.46	685,013.00	685,013.00	528,072.46	650,278.71	724,939.81	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	111,576.05	112,176.23	112,176.23	83,363.19	94,063.89	103,470.28	_____
48 ADMINISTRATIVE SUPP	111,576.05	112,176.23	112,176.23	83,363.19	94,063.89	103,470.28	_____
72023 DIETARY-DISHWASH	664,578.51	797,189.23	797,189.23	611,435.65	744,342.60	828,410.09	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72500 DAILY SERVICES							
41 PERSONNEL							
41110 REGULAR SALARIES	3,927,710.57	5,949,767.32	5,949,767.32	4,474,093.22	5,301,063.88	6,449,650.00	_____
41115 VACATION PAYOUTS	1,768.02	.00	.00	1,632.83	1,632.83	.00	_____
41120 TEMPORARY SALARI	497,874.99	661,490.00	661,490.00	379,458.96	400,834.00	450,000.00	_____
41130 OVERTIME	1,413,116.25	900,000.00	900,000.00	1,473,502.25	1,740,182.25	700,000.00	_____
41221 LIFE INSURANCE-E	2,567.25	1,500.00	1,500.00	3,246.25	3,701.25	2,000.00	_____
41 PERSONNEL	5,843,037.08	7,512,757.32	7,512,757.32	6,331,933.51	7,447,414.21	7,601,650.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	375.35	2,000.00	2,000.00	225.64	500.00	2,000.00	_____
42112 EQUIPMENT < \$120	.00	11,000.00	11,000.00	1,931.91	2,500.00	1,200.00	_____
42115 NON-CAPITAL OFFI	1,244.37	1,500.00	1,500.00	80.68	1,500.00	7,200.00	_____
42120 BOOKS,PERIODICAL	.00	500.00	500.00	.00	.00	500.00	_____
42230 CLEANING SUPPLIE	35.96	.00	.00	.00	.00	.00	_____
42250 FOOD & BEVERAGE	7,732.86	25,000.00	25,000.00	2,489.04	5,000.00	5,000.00	_____
42260 MEDICAL & DENTAL	428,851.32	350,000.00	350,000.00	373,351.99	457,856.00	500,000.00	_____
42270 CLOTHING	19,725.00	37,975.00	37,975.00	26,550.00	26,550.00	53,000.00	_____
42290 OTHER DEPARTMENT	28,981.24	40,000.00	40,000.00	8,377.79	12,000.00	20,000.00	_____
42310 BUILDING MAINTEN	.00	.00	.00	.00	.00	1,500.00	_____
43150 MEDICAL & DENTAL	10,588.83	15,000.00	15,000.00	1,784.65	11,000.00	11,000.00	_____
43167 SOFTWARE SUBSCRI	3,539.50	5,523.65	5,523.65	1,822.87	4,000.00	4,000.00	_____
43190 OTHER PROFESSION	2,892,465.92	500,000.00	500,000.00	1,164,668.15	1,105,753.00	600,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43730 EQUIPMENT REPAIR	.00	100.00	100.00	.00	100.00	100.00	_____
43890 OTHER RENTAL	80,404.51	65,000.00	65,000.00	68,087.54	97,475.00	82,000.00	_____
43942 INSTRUCTION & SC	1,674.40	2,500.00	2,500.00	2,763.55	5,713.55	6,000.00	_____
43950 TAX & LICENSE FE	1,120.00	500.00	500.00	6,460.60	4,000.00	4,000.00	_____
43990 OTHER UNCLASSIFI	9.96	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	3,476,749.22	1,056,598.65	1,056,598.65	1,658,594.41	1,733,947.55	1,297,500.00	_____
46 CAPITAL OUTLAYS							
46441 HEALTH EQUIPMENT	.00	382,500.00	382,500.00	677,211.00	.00	.00	_____
46 CAPITAL OUTLAYS	.00	382,500.00	382,500.00	677,211.00	.00	.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	582,485.20	748,058.41	748,058.41	784,532.19	909,208.44	1,000,129.28	_____
48 ADMINISTRATIVE SUPP	582,485.20	748,058.41	748,058.41	784,532.19	909,208.44	1,000,129.28	_____
49 OTHER EXPENSE							
49410 FIXED ASSETS CAP	.00	-382,500.00	-382,500.00	.00	.00	.00	_____
49 OTHER EXPENSE	.00	-382,500.00	-382,500.00	.00	.00	.00	_____
72500 DAILY SERVICES	9,902,271.50	9,317,414.38	9,317,414.38	9,452,271.11	10,090,570.20	9,899,279.28	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72530 DAILY SERVICES-UNIT ATTENDANT							
41 PERSONNEL							
41110 REGULAR SALARIES	289,606.27	373,623.00	373,623.00	262,267.67	300,621.34	328,320.18	_____
41115 VACATION PAYOUTS	1,032.28	.00	.00	.00	.00	.00	_____
41130 OVERTIME	48,881.07	70,000.00	70,000.00	49,574.48	63,521.74	60,000.00	_____
41221 LIFE INSURANCE-E	372.75	410.00	410.00	332.50	410.00	410.00	_____
41 PERSONNEL	339,892.37	444,033.00	444,033.00	312,174.65	364,553.08	388,730.18	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	78,477.92	110,725.42	110,725.42	51,445.59	57,929.86	63,722.85	_____
48 ADMINISTRATIVE SUPP	78,477.92	110,725.42	110,725.42	51,445.59	57,929.86	63,722.85	_____
72530 DAILY SERVICES-U	418,370.29	554,758.42	554,758.42	363,620.24	422,482.94	452,453.03	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72532 DAILY SERVICES-UNIT CLERKS							
41 PERSONNEL							
41110 REGULAR SALARIES	190,189.54	211,578.94	211,578.94	167,155.07	198,513.00	202,479.95	_____
41130 OVERTIME	5,980.89	8,500.00	8,500.00	6,219.53	8,500.00	8,500.00	_____
41221 LIFE INSURANCE-E	234.50	227.50	227.50	201.25	227.50	130.00	_____
41 PERSONNEL	196,404.93	220,306.44	220,306.44	173,575.85	207,240.50	211,109.95	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	67,181.37	49,099.70	49,099.70	68,452.74	78,037.41	85,841.15	_____
48 ADMINISTRATIVE SUPP	67,181.37	49,099.70	49,099.70	68,452.74	78,037.41	85,841.15	_____
72532 DAILY SERVICES-U	263,586.30	269,406.14	269,406.14	242,028.59	285,277.91	296,951.10	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72533 DAILY SERVICES-PHYSICAL THERA							
42 SUPPLIES & SERVICES							
43120 CONSULTING	284,443.56	300,000.00	300,000.00	209,266.40	281,550.48	312,888.00	_____
42 SUPPLIES & SERVICES	284,443.56	300,000.00	300,000.00	209,266.40	281,550.48	312,888.00	_____
72533 DAILY SERVICES-P	284,443.56	300,000.00	300,000.00	209,266.40	281,550.48	312,888.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue FOR PERIOD 99

ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72534 DAILY SERVICES-OCCUPAT THER							
42 SUPPLIES & SERVICES							
43120 CONSULTING	266,708.08	150,000.00	150,000.00	191,977.61	251,761.02	293,379.00	_____
42 SUPPLIES & SERVICES	266,708.08	150,000.00	150,000.00	191,977.61	251,761.02	293,379.00	_____
72534 DAILY SERVICES-O	266,708.08	150,000.00	150,000.00	191,977.61	251,761.02	293,379.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72535 DAILY SERVICES-SPEECH THERAPY							
42 SUPPLIES & SERVICES							
43120 CONSULTING	23,230.01	80,000.00	80,000.00	14,429.87	19,879.30	40,000.00	_____
42 SUPPLIES & SERVICES	23,230.01	80,000.00	80,000.00	14,429.87	19,879.30	40,000.00	_____
72535 DAILY SERVICES-S	23,230.01	80,000.00	80,000.00	14,429.87	19,879.30	40,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72537 DAILY SERVICES-PHRMCY MEDICAR							
42 SUPPLIES & SERVICES							
42260 MEDICAL & DENTAL	90,323.91	90,000.00	90,000.00	79,480.64	110,500.60	100,000.00	_____
42 SUPPLIES & SERVICES	90,323.91	90,000.00	90,000.00	79,480.64	110,500.60	100,000.00	_____
72537 DAILY SERVICES-P	90,323.91	90,000.00	90,000.00	79,480.64	110,500.60	100,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72539 DAILY SERVICES-MEDICAL DIR							
42 SUPPLIES & SERVICES							
43120 CONSULTING	17,400.00	17,400.00	17,400.00	15,950.00	20,300.00	20,300.00	_____
42 SUPPLIES & SERVICES	17,400.00	17,400.00	17,400.00	15,950.00	20,300.00	20,300.00	_____
72539 DAILY SERVICES-M	17,400.00	17,400.00	17,400.00	15,950.00	20,300.00	20,300.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72540 DAILY SERVICES-PASTORAL CARE							
42 SUPPLIES & SERVICES							
43120 CONSULTING	3,000.00	3,750.00	3,750.00	2,750.00	3,750.00	3,750.00	_____
42 SUPPLIES & SERVICES	3,000.00	3,750.00	3,750.00	2,750.00	3,750.00	3,750.00	_____
72540 DAILY SERVICES-P	3,000.00	3,750.00	3,750.00	2,750.00	3,750.00	3,750.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72541 DAILY SVCS - MED A RESIDENT S							
42 SUPPLIES & SERVICES							
43150 MEDICAL & DENTAL	994.84	3,750.00	3,750.00	3,107.50	5,784.22	6,000.00	_____
42 SUPPLIES & SERVICES	994.84	3,750.00	3,750.00	3,107.50	5,784.22	6,000.00	_____
72541 DAILY SVCS - MED	994.84	3,750.00	3,750.00	3,107.50	5,784.22	6,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72542 DAILY SERVICES-AMBULANCE							
42 SUPPLIES & SERVICES							
43190 OTHER PROFESSION	1,911.88	3,500.00	3,500.00	2,220.43	3,500.00	4,500.00	_____
42 SUPPLIES & SERVICES	1,911.88	3,500.00	3,500.00	2,220.43	3,500.00	4,500.00	_____
72542 DAILY SERVICES-A	1,911.88	3,500.00	3,500.00	2,220.43	3,500.00	4,500.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
72543 DAILY SERVICES- XRAY							
42 SUPPLIES & SERVICES							
43150 MEDICAL & DENTAL	4,493.31	3,000.00	3,000.00	3,686.89	5,784.22	6,000.00	_____
42 SUPPLIES & SERVICES	4,493.31	3,000.00	3,000.00	3,686.89	5,784.22	6,000.00	_____
72543 DAILY SERVICES-	4,493.31	3,000.00	3,000.00	3,686.89	5,784.22	6,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99		
ACCOUNTS FOR:									
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT		
72544 DAILY SERVICES URI & TUBE FEE									
42 SUPPLIES & SERVICES									
42260 MEDICAL & DENTAL	160.69	10,000.00	10,000.00	.00	.00	.00	_____		
43150 MEDICAL & DENTAL	.00	1,000.00	1,000.00	.00	.00	.00	_____		
42 SUPPLIES & SERVICES	160.69	11,000.00	11,000.00	.00	.00	.00	_____		
72544 DAILY SERVICES U	160.69	11,000.00	11,000.00	.00	.00	.00	_____		

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
73000 HOUSEKEEPING							
41 PERSONNEL							
41110 REGULAR SALARIES	372,510.21	424,357.44	424,357.44	360,135.03	453,823.00	467,845.39	_____
41115 VACATION PAYOUTS	1,011.00	.00	.00	293.78	.00	.00	_____
41120 TEMPORARY SALARI	17,890.19	.00	.00	711.96	711.96	.00	_____
41130 OVERTIME	57,803.82	45,000.00	45,000.00	50,700.76	58,000.00	50,000.00	_____
41221 LIFE INSURANCE-E	500.50	455.00	455.00	446.25	455.00	455.00	_____
41 PERSONNEL	449,715.72	469,812.44	469,812.44	412,287.78	512,989.96	518,300.39	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	7,500.00	7,500.00	.00	.00	.00	_____
42112 EQUIPMENT < \$120	.00	8,000.00	8,000.00	.00	.00	.00	_____
42230 CLEANING SUPPLIE	54,557.65	45,000.00	45,000.00	45,202.24	55,412.72	55,000.00	_____
42270 CLOTHING	4,500.00	4,225.00	4,225.00	4,477.82	4,225.00	5,525.00	_____
42290 OTHER DEPARTMENT	44,843.97	40,000.00	40,000.00	41,077.96	53,289.92	50,000.00	_____
43710 BUILDING REPAIRS	.00	1,000.00	1,000.00	302.00	.00	.00	_____
43730 EQUIPMENT REPAIR	.00	150.00	150.00	.00	.00	1,000.00	_____
42 SUPPLIES & SERVICES	103,901.62	105,875.00	105,875.00	91,060.02	112,927.64	111,525.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	55,721.58	72,466.57	72,466.57	63,468.08	74,571.84	82,029.02	_____
48 ADMINISTRATIVE SUPP	55,721.58	72,466.57	72,466.57	63,468.08	74,571.84	82,029.02	_____
73000 HOUSEKEEPING	609,338.92	648,154.01	648,154.01	566,815.88	700,489.44	711,854.41	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
73500 LAUNDRY							
41 PERSONNEL							
41110 REGULAR SALARIES	53,649.71	58,500.00	58,500.00	53,817.24	60,000.00	62,842.79	_____
41130 OVERTIME	5,376.58	5,000.00	5,000.00	7,488.30	9,798.00	5,000.00	_____
41221 LIFE INSURANCE-E	33.25	91.00	91.00	40.25	45.50	91.00	_____
41 PERSONNEL	59,059.54	63,591.00	63,591.00	61,345.79	69,843.50	67,933.79	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	5,535.00	5,535.00	.00	.00	.00	_____
42230 CLEANING SUPPLIE	.00	550.00	550.00	.00	.00	.00	_____
42270 CLOTHING	.00	650.00	650.00	.00	.00	850.00	_____
42290 OTHER DEPARTMENT	591,909.96	.00	.00	35,846.52	47,800.00	3,000.00	_____
43960 LAUNDRY & SANITA	.00	575,000.00	575,000.00	458,987.44	524,000.00	585,000.00	_____
42 SUPPLIES & SERVICES	591,909.96	581,735.00	581,735.00	494,833.96	571,800.00	588,850.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	9,213.57	10,329.02	10,329.02	8,487.10	9,678.91	10,646.80	_____
48 ADMINISTRATIVE SUPP	9,213.57	10,329.02	10,329.02	8,487.10	9,678.91	10,646.80	_____
73500 LAUNDRY	660,183.07	655,655.02	655,655.02	564,666.85	651,322.41	667,430.59	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
74000 NURSING ADMINISTRATION							
41 PERSONNEL							
41110 REGULAR SALARIES	922,378.87	781,244.80	781,244.80	814,862.88	936,809.08	1,116,118.38	_____
41120 TEMPORARY SALARI	47,048.56	.00	.00	43,464.83	49,044.00	.00	_____
41130 OVERTIME	7,955.43	10,000.00	10,000.00	11,848.63	14,000.00	10,000.00	_____
41221 LIFE INSURANCE-E	379.75	455.00	455.00	322.00	455.00	500.00	_____
41 PERSONNEL	977,762.61	791,699.80	791,699.80	870,498.34	1,000,308.08	1,126,618.38	_____
42 SUPPLIES & SERVICES							
42120 BOOKS,PERIODICAL	299.90	2,000.00	2,000.00	2,816.52	2,500.00	2,000.00	_____
42260 MEDICAL & DENTAL	.00	500.00	500.00	.00	.00	.00	_____
42270 CLOTHING	1,200.00	1,800.00	1,800.00	1,400.00	1,400.00	3,400.00	_____
42290 OTHER DEPARTMENT	3,407.37	4,500.00	4,500.00	3,856.30	4,500.00	4,500.00	_____
43190 OTHER PROFESSION	.00	.00	.00	.00	.00	37,000.00	_____
43310 TRAVEL	1,817.91	1,000.00	1,000.00	44.52	1,000.00	1,000.00	_____
43941 DUES & MEMBERSHI	.00	650.00	650.00	.00	.00	650.00	_____
43942 INSTRUCTION & SC	380.00	10,000.00	10,000.00	6,127.40	3,000.00	3,800.00	_____
42 SUPPLIES & SERVICES	7,105.18	20,450.00	20,450.00	14,244.74	12,400.00	52,350.00	_____
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	175,849.16	187,227.36	187,227.36	134,370.49	151,592.16	166,751.38	_____
48 ADMINISTRATIVE SUPP	175,849.16	187,227.36	187,227.36	134,370.49	151,592.16	166,751.38	_____
74000 NURSING ADMINIST	1,160,716.95	999,377.16	999,377.16	1,019,113.57	1,164,300.24	1,345,719.76	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
74500 PLANT OPERATION & MAINTENANCE							
42 SUPPLIES & SERVICES							
42115 NON-CAPITAL OFFI	293.97	.00	.00	.00	.00	2,000.00	_____
42230 CLEANING SUPPLIE	51.88	.00	.00	174.54	200.00	200.00	_____
42240 GASOLINE & OIL	10,152.66	10,000.00	10,000.00	5,735.51	8,000.00	10,660.29	_____
42270 CLOTHING	2,978.90	6,000.00	6,000.00	1,885.56	2,350.00	3,068.27	_____
42284 TURF SUPPLIES	1,313.72	5,000.00	5,000.00	320.00	1,500.00	3,000.00	_____
42290 OTHER DEPARTMENT	5,673.05	22,000.00	22,000.00	2,074.95	5,000.00	22,000.00	_____
42310 BUILDING MAINTEN	192,276.40	197,572.88	197,572.88	198,087.36	230,500.00	203,812.98	_____
42320 EQUIPMENT REPAIR	41,009.70	42,908.63	42,908.63	17,096.29	22,800.00	43,470.28	_____
42330 VEHICLE REP. PAR	600.20	1,200.00	1,200.00	.00	.00	1,200.00	_____
42390 OTHER REPAIR & M	143.67	.00	.00	.00	.00	.00	_____
43190 OTHER PROFESSION	6,006.93	20,100.00	20,100.00	2,410.42	5,000.00	30,000.00	_____
43210 TELEPHONE	.00	.00	.00	595.04	700.00	700.00	_____
43212 CELL PH. WIRELES	2,914.81	4,000.00	4,000.00	2,728.02	3,300.00	3,060.55	_____
43610 GAS & HEATING OI	70,046.20	94,605.00	94,605.00	75,397.45	100,000.00	74,949.43	_____
43620 ELECTRICITY	252,628.02	225,000.00	225,000.00	197,174.90	250,000.00	270,311.98	_____
43630 WATER	93,283.69	90,285.84	90,285.84	26,248.04	35,000.00	95,149.36	_____
43640 WASTE REMOVAL SE	19,959.25	21,260.76	21,260.76	52,957.22	65,500.00	20,957.21	_____
43642 FIRE ALARM MONIT	1,274.49	1,800.00	1,800.00	490.00	900.00	1,800.00	_____
43710 BUILDING REPAIRS	121,582.23	160,590.00	160,590.00	39,594.81	50,000.00	126,445.52	_____
43730 EQUIPMENT REPAIR	76,834.58	90,229.50	90,229.50	61,316.84	80,000.00	79,139.62	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0401 RIVER BLUFF NURSING HOME FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43731 AUTOMOBILE REPAI	8,453.00	8,480.00	8,480.00	2,414.77	4,000.00	8,622.06	_____
43890 OTHER RENTAL	308.20	300.00	300.00	.00	308.20	300.00	_____
43950 TAX & LICENSE FE	.00	300.00	300.00	.00	.00	300.00	_____
43990 OTHER UNCLASSIFI	1,354.92	.00	.00	4,680.00	.00	.00	_____
44130 CENTRAL STORES X	451.80	300.00	300.00	381.41	550.00	460.84	_____
42 SUPPLIES & SERVICES	909,592.27	1,001,932.61	1,001,932.61	691,763.13	865,608.20	1,001,608.39	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	29,992.00	.00	.00	44,116.36	.00	.00	_____
46 CAPITAL OUTLAYS	29,992.00	.00	.00	44,116.36	.00	.00	_____
49 OTHER EXPENSE							
49410 FIXED ASSETS CAP	-29,992.00	.00	.00	.00	.00	.00	_____
49 OTHER EXPENSE	-29,992.00	.00	.00	.00	.00	.00	_____
74500 PLANT OPERATION	909,592.27	1,001,932.61	1,001,932.61	735,879.49	865,608.20	1,001,608.39	_____
TOTAL 0401 RIVER BLUFF NURSI	18,224,053.16	21,045,208.91	21,045,208.91	17,916,508.58	21,030,596.99	21,992,432.62	_____

# Fund Equity Forecast

## 0410 (77000 & 77100) - Animal Services Fund

This fund is used to account for the revenues and expenditures associated with the operations required to enforce state statutes and local ordinance on animal control. This fund is managed by Animal Services.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental	\$ 971,757	\$ 778,206	\$ 758,213	\$ 850,000	\$ 850,000
Inoculation / Registration Fees	416,060	355,940	376,938	348,700	355,000
Licenses and Permits	1,397,147	1,547,544	1,493,747	1,756,215	1,570,000
Other	20,359	43,283	63,214	45,000	45,000
Investment Income	140	7,983	22,059	29,180	26,260
Total Revenues	<u>2,805,463</u>	<u>2,732,956</u>	<u>2,714,171</u>	<u>3,029,095</u>	<u>2,846,260</u>
<b>Expenditures</b>					
Personnel	1,434,549	1,495,824	1,430,650	1,651,270	1,960,300
Supplies & Services	668,644	766,758	906,949	836,954	934,890
Debt Service	9,281	9,281	9,281	9,281	9,281
Capital Outlay	187,299	3,992	-	-	200,000
Administrative	230,253	242,099	238,638	214,515	240,000
Total Expenditures	<u>2,530,026</u>	<u>2,517,954</u>	<u>2,585,518</u>	<u>2,712,020</u>	<u>3,344,471</u>
Excess (Deficiency) of Revenues Over Expenditures	275,437	215,002	128,653	317,075	(498,211)
<b>Other Financing Sources (Uses)</b>					
Sale of Assets	-	-	4,975	-	-
Transfers In	-	-	-	-	20,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>4,975</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Balance	275,437	215,002	133,628	317,075	(478,211)
Fund Equity, Beginning	620,982	\$ 896,419	\$ 1,111,421	\$ 1,245,049	\$ 1,562,124
<b>Fund Equity, Ending</b>	<b>\$ 896,419</b>	<b>\$ 1,111,421</b>	<b>\$ 1,245,049</b>	<b>\$ 1,562,124</b>	<b>\$ 1,083,913</b>

### Transfer from Other Funds:

Fund 0710 Animal Services Donation Fund	\$	-	\$	-	\$	-	\$	-	\$	20,000
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## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0410 ANIMAL SERVICES FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
77000 ANIMAL SERVICES							
41 PERSONNEL							
41110 REGULAR SALARIES	1,121,279.09	1,500,000.00	1,500,000.00	1,095,311.96	1,300,000.00	1,582,000.00	_____
41115 VACATION PAYOUTS	3,964.28	2,000.00	2,000.00	.00	2,000.00	2,000.00	_____
41120 TEMPORARY SALARI	74,526.37	100,000.00	100,000.00	122,329.82	124,000.00	125,000.00	_____
41130 OVERTIME	103,148.05	65,000.00	65,000.00	68,338.18	70,500.00	70,000.00	_____
41221 LIFE INSURANCE-E	1,103.55	1,319.50	1,319.50	1,043.00	1,320.00	1,300.00	_____
41231 IMRF-EMPLOYER CO	23,173.73	56,500.00	56,500.00	38,434.50	38,700.00	60,000.00	_____
41241 FICA-EMPLOYER CO	91,804.19	114,750.00	114,750.00	88,128.59	114,750.00	120,000.00	_____
41 PERSONNEL	1,418,999.26	1,839,569.50	1,839,569.50	1,413,586.05	1,651,270.00	1,960,300.00	_____
42 SUPPLIES & SERVICES							
42110 SUPPLIES	8,809.50	10,000.00	10,000.00	7,395.05	10,000.00	35,000.00	_____
42230 CLEANING SUPPLIE	37,040.46	32,000.00	32,000.00	31,393.82	38,000.00	42,000.00	_____
42240 GASOLINE & OIL	45,100.40	55,000.00	55,000.00	28,389.49	33,700.00	47,000.00	_____
42250 FOOD & BEVERAGE	478.20	700.00	700.00	845.00	1,015.00	1,100.00	_____
42260 MEDICAL & DENTAL	112,747.63	105,000.00	105,000.00	107,109.85	118,000.00	123,000.00	_____
42268 ANIM SVCS KENNEL	.00	75,000.00	75,000.00	29,167.45	30,500.00	35,000.00	_____
42270 CLOTHING	12,961.68	15,000.00	15,000.00	15,084.82	15,000.00	20,000.00	_____
42290 OTHER DEPARTMENT	54,971.10	.00	.00	9,270.87	17,115.00	.00	_____
42310 BUILDING MAINTEN	2,368.91	2,500.00	2,500.00	1,030.86	1,600.00	2,500.00	_____
42320 EQUIPMENT REPAIR	457.00	.00	.00	370.00	.00	.00	_____
43110 ACCOUNTING & AUD	-177.00	.00	.00	.00	.00	.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0410 ANIMAL SERVICES FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
43162 CREDIT CARD MERC	.00	11,500.00	11,500.00	4,077.82	9,200.00	9,500.00	_____
43167 SOFTWARE SUBSCRI	2,091.65	26,471.65	26,471.65	22,865.97	26,500.00	23,000.00	_____
43190 OTHER PROFESSION	1,755.50	4,000.00	4,000.00	945.78	500.00	2,500.00	_____
43210 TELEPHONE	13.35	.00	.00	1,256.38	1,800.00	2,000.00	_____
43212 CELL PH. WIRELES	13,361.51	15,000.00	15,000.00	11,498.92	14,000.00	15,000.00	_____
43220 POSTAGE	25,041.57	21,000.00	21,000.00	26,089.98	25,000.00	22,000.00	_____
43310 TRAVEL	1,488.74	1,000.00	1,000.00	3,900.07	5,000.00	7,000.00	_____
43360 ANIM SVCS-VET &	.00	80,000.00	80,000.00	45,488.57	70,000.00	80,000.00	_____
43410 PRINTING & BINDI	16,852.15	15,000.00	15,000.00	13,838.09	15,600.00	16,000.00	_____
43420 ADVERTISING	510.03	1,500.00	1,500.00	1,115.46	1,000.00	1,000.00	_____
43610 GAS & HEATING OI	8,331.39	11,000.00	11,000.00	11,210.51	16,000.00	16,000.00	_____
43620 ELECTRICITY	35,998.53	35,000.00	35,000.00	26,310.46	35,000.00	35,000.00	_____
43630 WATER	7,465.90	8,000.00	8,000.00	6,827.02	7,700.00	8,000.00	_____
43640 WASTE REMOVAL SE	22,453.50	27,546.00	27,546.00	20,088.22	28,000.00	28,000.00	_____
43642 FIRE ALARM MONIT	880.00	1,600.00	1,600.00	585.00	780.00	1,000.00	_____
43710 BUILDING REPAIRS	7,548.98	20,000.00	20,000.00	12,496.28	20,000.00	25,000.00	_____
43711 OFFICE CLEAN & M	12,972.00	13,000.00	13,000.00	7,722.00	10,000.00	13,000.00	_____
43730 EQUIPMENT REPAIR	17,542.92	20,000.00	20,000.00	16,119.63	19,000.00	20,000.00	_____
43731 AUTOMOBILE REPAI	37,859.31	23,000.00	23,000.00	22,272.55	30,000.00	30,000.00	_____
43830 OFFICE EQUIPMENT	947.40	1,000.00	1,000.00	789.50	1,000.00	1,000.00	_____
43890 OTHER RENTAL	1,364.58	1,590.00	1,590.00	885.36	1,590.00	1,590.00	_____
43911 INVESTIGATION	66,940.09	70,554.00	70,554.00	34,939.38	70,554.00	71,000.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99		
ACCOUNTS FOR:								
0410 ANIMAL SERVICES FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
43932 OTHER PROGRAMS	89,183.22	.00	.00	182.00	.00	.00	_____	
43941 DUES & MEMBERSHI	438.30	1,000.00	1,000.00	489.43	1,000.00	1,000.00	_____	
43942 INSTRUCTION & SC	499.00	5,000.00	5,000.00	1,000.00	2,000.00	5,000.00	_____	
43950 TAX & LICENSE FE	23,144.50	16,300.00	16,300.00	14,963.38	.00	10,000.00	_____	
43990 OTHER UNCLASSIFI	17,370.47	7,500.00	7,500.00	3,953.10	6,000.00	7,500.00	_____	
43995 SPAY-NEUTER PROG	200.00	.00	.00	1,800.00	.00	.00	_____	
44120 CENTRAL STORES P	3.27	3,000.00	3,000.00	231.38	1,500.00	3,000.00	_____	
44130 CENTRAL STORES X	3,590.99	4,000.00	4,000.00	2,178.89	3,300.00	4,000.00	_____	
44235 ADMINISTRATIVE & 42 SUPPLIES & SERVICES	50,000.00 740,606.73	50,000.00 789,761.65	50,000.00 789,761.65	25,000.00 571,178.34	50,000.00 736,954.00	51,200.00 814,890.00	_____ _____	
45 DEBT SERVICE EXPENSE								
45120 CAPITAL LEASE PA	8,577.74	8,748.44	8,748.44	8,748.44	8,748.44	8,922.53	_____	
45210 INTEREST ON DEBT	703.44	532.74	532.74	532.74	532.74	358.65	_____	
45 DEBT SERVICE EXPENS	9,281.18	9,281.18	9,281.18	9,281.18	9,281.18	9,281.18	_____	
46 CAPITAL OUTLAYS								
46320 BUILDING IMPROVE	.00	.00	.00	.00	.00	65,000.00	_____	
46410 AUTOMOBILES	.00	.00	.00	.00	.00	135,000.00	_____	
46 CAPITAL OUTLAYS	.00	.00	.00	.00	.00	200,000.00	_____	
48 ADMINISTRATIVE SUPP								
48211 HEALTH INSURANCE	238,637.78	318,530.00	318,530.00	172,558.89	214,515.00	240,000.00	_____	
48 ADMINISTRATIVE SUPP	238,637.78	318,530.00	318,530.00	172,558.89	214,515.00	240,000.00	_____	
77000 ANIMAL SERVICES	2,407,524.95	2,957,142.33	2,957,142.33	2,166,604.46	2,612,020.18	3,224,471.18	_____	

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0410 ANIMAL SERVICES FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
77100 ANIMAL SERVICE SPAY/NEUTER							
41 PERSONNEL							
41110 REGULAR SALARIES	10,466.14	.00	.00	.00	.00	.00	_____
41221 LIFE INSURANCE-E	4.20	.00	.00	.00	.00	.00	_____
41231 IMRF-EMPLOYER CO	230.83	.00	.00	.00	.00	.00	_____
41241 FICA-EMPLOYER CO	949.71	.00	.00	.00	.00	.00	_____
41 PERSONNEL	11,650.88	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES							
43995 SPAY-NEUTER PROG	158,673.59	85,000.00	85,000.00	88,450.50	100,000.00	120,000.00	_____
42 SUPPLIES & SERVICES	158,673.59	85,000.00	85,000.00	88,450.50	100,000.00	120,000.00	_____
77100 ANIMAL SERVICE S	170,324.47	85,000.00	85,000.00	88,450.50	100,000.00	120,000.00	_____
TOTAL 0410 ANIMAL SERVICES F	2,577,849.42	3,042,142.33	3,042,142.33	2,255,054.96	2,712,020.18	3,344,471.18	_____

# Fund Equity Forecast

## 0420 (78000) - 555 North Court Street Building

This fund is used to account for the revenues and expenditures associated with the County building owned at 555 N Court Street. Revenues primarily are generated by rent charged to tenants not affiliated with the County. This fund is managed by the Health Department.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Charges for services	\$ 588,148	\$ 333,668	\$ 26,000	\$ 21,375	\$ 21,375
Licenses, Permits & Others	1,222	1,382	1,375	1,300	1,300
Interest	6,057	42,305	20,408	10,000	12,500
Total Revenues	<u>595,427</u>	<u>377,355</u>	<u>47,783</u>	<u>32,675</u>	<u>35,175</u>
<b><u>Expenditures</u></b>					
Supplies & Services	187,792	314,265	308,951	237,041	213,180
Capital Outlay	-	-	-	-	-
Depreciation	223,809	222,311	231,094	232,000	232,000
Total Expenditures	<u>411,601</u>	<u>536,576</u>	<u>540,045</u>	<u>469,041</u>	<u>445,180</u>
Excess (Deficiency) of Revenues Over Expenditures	183,826	(159,221)	(492,262)	(436,366)	(410,005)
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	-	78,957	315,829	326,611	327,000
Transfers Out	-	(1,474,430)	(390,692)	-	-
Total Other Financing Sources	<u>-</u>	<u>(1,395,473)</u>	<u>(74,863)</u>	<u>326,611</u>	<u>327,000</u>
Net Change in Fund Balance	183,826	(1,554,694)	(567,125)	(109,755)	(83,005)
Fund Equity, Beginning	3,846,298	4,030,124	2,475,430	1,908,305	1,798,550
<b>Fund Equity, Ending</b>	<b><u>\$ 4,030,124</u></b>	<b><u>\$ 2,475,430</u></b>	<b><u>\$ 1,908,305</u></b>	<b><u>\$ 1,798,550</u></b>	<b><u>\$ 1,715,545</u></b>

### Transfer from Other Funds:

Fund 0301 Health Department Fund	\$ -	\$ 78,957	\$ 315,829	\$ 326,611	\$ 327,000
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### Transfer to Other Funds:

Fund 0001 General Fund	\$ -	\$ (1,474,430)	\$ -	\$ -	\$ -
Fund 0301 Health Department Fund	\$ -	\$ -	\$ (390,692)	\$ -	\$ -

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0420 555 N. COURT OPERATIONS FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
78000 555 N. COURT OPERATIONS FUND							
42 SUPPLIES & SERVICES							
42230 CLEANING SUPPLIE	7,945.18	8,500.00	8,500.00	5,763.29	7,500.00	8,500.00	_____
42310 BUILDING MAINTEN	8,390.14	10,000.00	10,000.00	9,570.38	10,000.00	9,162.00	_____
42390 OTHER REPAIR & M	728.70	.00	.00	.00	.00	.00	_____
43190 OTHER PROFESSION	658.35	.00	.00	3,039.25	.00	.00	_____
43210 TELEPHONE	2,703.78	2,250.00	2,250.00	3,195.07	3,100.00	2,250.00	_____
43610 GAS & HEATING OI	16,493.38	16,000.00	16,000.00	19,650.51	20,000.00	16,000.00	_____
43620 ELECTRICITY	145,646.37	90,000.00	90,000.00	95,167.62	110,000.00	90,000.00	_____
43630 WATER	2,297.51	3,600.00	3,600.00	2,363.35	2,400.00	3,600.00	_____
43640 WASTE REMOVAL SE	6,623.43	3,600.00	3,600.00	4,019.91	4,200.00	3,600.00	_____
43642 FIRE ALARM MONIT	1,675.00	1,988.00	1,988.00	585.00	1,988.00	1,988.00	_____
43710 BUILDING REPAIRS	40,138.75	24,000.00	24,000.00	15,291.88	16,000.00	25,000.00	_____
43711 OFFICE CLEAN & M	28,329.00	30,000.00	30,000.00	23,928.00	30,000.00	30,000.00	_____
43730 EQUIPMENT REPAIR	18,742.14	17,500.00	17,500.00	10,780.15	17,500.00	17,500.00	_____
43732 OFFICE EQUIPMENT	.00	.00	.00	8,753.03	8,753.03	.00	_____
43950 TAX & LICENSE FE	.00	.00	.00	.00	.00	180.00	_____
43992 REAL ESTATE TAXE	5,409.34	5,400.00	5,400.00	5,598.86	5,600.00	5,400.00	_____
42 SUPPLIES & SERVICES	285,781.07	212,838.00	212,838.00	207,706.30	237,041.03	213,180.00	_____
46 CAPITAL OUTLAYS							
46320 BUILDING IMPROVE	23,170.00	.00	.00	6,750.00	.00	.00	_____
46 CAPITAL OUTLAYS	23,170.00	.00	.00	6,750.00	.00	.00	_____
49 OTHER EXPENSE							

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0420 555 N. COURT OPERATIONS FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
49110 TRANSFERS TO OTH	390,692.00	.00	.00	.00	.00	.00	_____
49201 DEPRECIATION	231,093.21	224,000.00	224,000.00	.00	232,000.00	232,000.00	_____
49 OTHER EXPENSE	621,785.21	224,000.00	224,000.00	.00	232,000.00	232,000.00	_____
78000 555 N. COURT OPE	930,736.28	436,838.00	436,838.00	214,456.30	469,041.03	445,180.00	_____
TOTAL 0420 555 N. COURT OPER	930,736.28	436,838.00	436,838.00	214,456.30	469,041.03	445,180.00	_____

# Fund Equity Forecast

## 0430 (79000) - Baxter Road Water System Operations Fund

This fund is used to account for the fees charged for water services in the special services area. This fund is managed by the Highway Department.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Charges for Services	\$ 138,233	\$ 87,549	\$ 82,345	\$ 55,000	\$ 50,000
Investment Income	642	10,223	17,695	16,350	15,000
Total Revenues	<u>138,875</u>	<u>97,772</u>	<u>100,040</u>	<u>71,350</u>	<u>65,000</u>
<b>Expenditures</b>					
Personnel	5,457	15,035	11,967	17,200	17,200
Supplies & Services	102,049	113,740	139,999	140,050	159,000
Capital Outlay	4,542	751	-	59,902	150,000
Administrative	1,634	3,776	2,711	2,800	2,800
Total Expenditures	<u>113,682</u>	<u>133,302</u>	<u>154,677</u>	<u>219,952</u>	<u>329,000</u>
Excess (Deficiency) of Revenues Over Expenditures	25,193	(35,530)	(54,637)	(148,602)	(264,000)
<b>Other Financing Sources (Uses)</b>					
Transfers In	130,000	130,000	130,000	130,000	130,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>
Net Change in Fund Balance	155,193	94,470	75,363	(18,602)	(134,000)
Fund Equity, Beginning	181,529	336,722	431,192	506,555	487,953
<b>Fund Equity, Ending</b>	<b><u>\$ 336,722</u></b>	<b><u>\$ 431,192</u></b>	<b><u>\$506,555</u></b>	<b><u>\$ 487,953</u></b>	<b><u>\$ 353,953</u></b>
<b>Transfer from Other Funds:</b>					
#0116 Host Fee Fund	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0430 WATER FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
79000 WATER BILLINGS							
41 PERSONNEL							
41110 REGULAR SALARIES	11,967.16	17,200.00	17,200.00	8,946.40	17,200.00	17,200.00	_____
41 PERSONNEL	11,967.16	17,200.00	17,200.00	8,946.40	17,200.00	17,200.00	_____
42 SUPPLIES & SERVICES							
42240 GASOLINE & OIL	.00	2,000.00	2,000.00	.00	.00	2,000.00	_____
42290 OTHER DEPARTMENT	3,893.53	2,500.00	2,500.00	3,016.93	4,200.00	4,500.00	_____
42320 EQUIPMENT REPAIR	.00	3,000.00	3,000.00	.00	1,500.00	3,000.00	_____
43167 SOFTWARE SUBSCRI	.00	5,000.00	5,000.00	.00	3,500.00	5,000.00	_____
43190 OTHER PROFESSION	104,867.69	92,000.00	92,000.00	75,071.17	92,000.00	95,000.00	_____
43212 CELL PH. WIRELES	.00	1,000.00	1,000.00	.00	.00	1,000.00	_____
43620 ELECTRICITY	27,444.50	28,000.00	28,000.00	24,286.58	35,000.00	45,000.00	_____
43710 BUILDING REPAIRS	.00	35,000.00	35,000.00	.00	.00	.00	_____
43730 EQUIPMENT REPAIR	1,517.77	2,500.00	2,500.00	4,870.36	2,850.00	2,500.00	_____
43941 DUES & MEMBERSHI	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	_____
43990 OTHER UNCLASSIFI	2,275.00	.00	.00	.00	.00	.00	_____
42 SUPPLIES & SERVICES	139,998.49	172,000.00	172,000.00	107,245.04	140,050.00	159,000.00	_____
46 CAPITAL OUTLAYS							
46310 LAND IMPROVEMENT	.00	25,000.00	25,000.00	.00	25,000.00	.00	_____
46320 BUILDING IMPROVE	.00	.00	.00	.00	.00	150,000.00	_____
46330 ROADWAY	.00	.00	.00	21,902.35	21,902.35	.00	_____
46586 IT EQUIPMENT	.00	13,000.00	13,000.00	.00	13,000.00	.00	_____
46 CAPITAL OUTLAYS	.00	38,000.00	38,000.00	21,902.35	59,902.35	150,000.00	_____
48 ADMINISTRATIVE SUPP							

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0430 WATER FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
48211 HEALTH INSURANCE	2,711.00	2,800.00	2,800.00	2,251.79	2,800.00	2,800.00	_____
48 ADMINISTRATIVE SUPP	2,711.00	2,800.00	2,800.00	2,251.79	2,800.00	2,800.00	_____
79000 WATER BILLINGS	154,676.65	230,000.00	230,000.00	140,345.58	219,952.35	329,000.00	_____
TOTAL 0430 WATER FUND	154,676.65	230,000.00	230,000.00	140,345.58	219,952.35	329,000.00	_____

# Fund Equity Forecast

## 0501 - Internal Services Fund

This fund is used to account for the financing of goods or services provided by the Central Stores, Car Pool, and Copier departments to other departments of the County or to other governmental units on a cost reimbursement basis.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Service Fees	\$ 595,847	\$ 552,234	\$ 593,082	\$ 585,600	\$ 653,800
Interest	985	5,403	14,387	18,950	17,000
Other	-	12,656	-	-	-
Total Revenues	<u>596,832</u>	<u>570,293</u>	<u>607,469</u>	<u>604,550</u>	<u>670,800</u>
<b><u>Expenditures</u></b>					
Supplies & Services	1,078,439	450,815	408,942	556,215	580,870
Capital Outlay	-	-	-	-	-
Depreciation	14,493	28,195	28,056	29,500	31,500
Total Expenditures	<u>1,092,932</u>	<u>479,010</u>	<u>436,998</u>	<u>585,715</u>	<u>612,370</u>
Net Change in Fund Balance	(496,100)	91,283	170,471	18,835	58,430
Fund Equity, Beginning	758,328	262,228	353,511	523,982	542,817
Fund Equity, Ending	<u>\$ 262,228</u>	<u>\$ 353,511</u>	<u>\$ 523,982</u>	<u>\$ 542,817</u>	<u>\$ 601,247</u>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0501 INTERNAL SERVICES FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
81100 CENTRAL SERVICES							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	2,381.97	2,800.00	2,800.00	1,260.48	1,500.00	2,600.00	_____
43210 TELEPHONE	7,170.96	.00	.00	2,692.50	6,925.00	5,000.00	_____
43220 POSTAGE	214,231.77	275,000.00	275,000.00	231,395.62	230,000.00	250,000.00	_____
43732 OFFICE EQUIPMENT	.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	_____
43830 OFFICE EQUIPMENT	3,550.60	1,440.00	1,440.00	3,015.55	1,440.00	1,440.00	_____
44235 ADMINISTRATIVE &	15,000.00	15,000.00	15,000.00	7,500.00	15,000.00	15,360.00	_____
42 SUPPLIES & SERVICES	242,335.30	296,090.00	296,090.00	247,714.15	256,715.00	276,250.00	_____
81100 CENTRAL SERVICES	242,335.30	296,090.00	296,090.00	247,714.15	256,715.00	276,250.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0501 INTERNAL SERVICES FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
81300 CAR POOL							
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	100.00	100.00	29.28	100.00	100.00	_____
42240 GASOLINE & OIL	17,031.43	23,000.00	23,000.00	12,598.52	15,000.00	20,000.00	_____
43310 TRAVEL	677.52	500.00	500.00	504.89	500.00	500.00	_____
43731 AUTOMOBILE REPAIR	11,344.24	18,900.00	18,900.00	20,494.15	18,900.00	18,900.00	_____
44235 ADMINISTRATIVE & 42 SUPPLIES & SERVICES	5,000.00 34,053.19	5,000.00 47,500.00	5,000.00 47,500.00	2,500.00 36,126.84	5,000.00 39,500.00	5,120.00 44,620.00	_____ _____
46 CAPITAL OUTLAYS							
46410 AUTOMOBILES	.00	77,000.00	77,000.00	.00	.00	77,000.00	_____
46 CAPITAL OUTLAYS	.00	77,000.00	77,000.00	.00	.00	77,000.00	_____
49 OTHER EXPENSE							
49201 DEPRECIATION	14,414.60	17,000.00	17,000.00	.00	15,000.00	17,000.00	_____
49410 FIXED ASSETS CAP	.00	-77,000.00	-77,000.00	.00	.00	-77,000.00	_____
49 OTHER EXPENSE	14,414.60	-60,000.00	-60,000.00	.00	15,000.00	-60,000.00	_____
81300 CAR POOL	48,467.79	64,500.00	64,500.00	36,126.84	54,500.00	61,620.00	_____

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0501 INTERNAL SERVICES FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
82100 COPIERS							
42 SUPPLIES & SERVICES							
42115 NON-CAPITAL OFFI	3,675.00	150,000.00	150,000.00	.00	150,000.00	150,000.00	_____
42390 OTHER REPAIR & M	128,564.77	110,000.00	110,000.00	105,502.32	110,000.00	110,000.00	_____
42 SUPPLIES & SERVICES	132,239.77	260,000.00	260,000.00	105,502.32	260,000.00	260,000.00	_____
46 CAPITAL OUTLAYS							
46500 OFFICE FURNITURE	.00	155,000.00	155,000.00	.00	.00	155,000.00	_____
46 CAPITAL OUTLAYS	.00	155,000.00	155,000.00	.00	.00	155,000.00	_____
49 OTHER EXPENSE							
49201 DEPRECIATION	13,642.00	14,500.00	14,500.00	.00	14,500.00	14,500.00	_____
49410 FIXED ASSETS CAP	.00	-155,000.00	-155,000.00	.00	.00	-155,000.00	_____
49 OTHER EXPENSE	13,642.00	-140,500.00	-140,500.00	.00	14,500.00	-140,500.00	_____
82100 COPIERS	145,881.77	274,500.00	274,500.00	105,502.32	274,500.00	274,500.00	_____
TOTAL 0501 INTERNAL SERVICES	436,684.86	635,090.00	635,090.00	389,343.31	585,715.00	612,370.00	_____

# Fund Equity Forecast

## 0710 (83000) - Animal Services Donation

This fund is used to account for donations collected for the animal control program. This fund is managed by the Animal Services department.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Donations	96,956	93,468	46,679	35,000	35,000
Interest	1,254	10,535	6,480	4,215	3,700
Total Revenues	<u>98,210</u>	<u>104,003</u>	<u>53,159</u>	<u>39,215</u>	<u>38,700</u>
<b><u>Expenditures</u></b>					
Supplies and Services	-	10,183	-	-	-
Capital Outlay	26,911	221,380	250,767	-	-
Total Expenditures	<u>26,911</u>	<u>231,563</u>	<u>250,767</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	71,299	(127,560)	(197,608)	39,215	38,700
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(20,000)
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>
Net Change in Fund Balance	71,299	(127,560)	(197,608)	39,215	18,700
Fund Equity, Beginning	351,079	422,378	294,818	97,210	136,425
<b>Fund Equity, Ending</b>	<b><u>\$ 422,378</u></b>	<b><u>\$ 294,818</u></b>	<b><u>\$ 97,210</u></b>	<b><u>\$ 136,425</u></b>	<b><u>\$ 155,125</u></b>
<b><u>Transfer to Other Funds:</u></b>					
Fund 0410 Animal Services Fund	\$ -	\$ -	\$ -	\$ -	\$ 20,000

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0710 ANIMAL SERVICES DONATION FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
83000 ANIMAL SERVICES DONATION FUND								
46 CAPITAL OUTLAYS								
46310 LAND IMPROVEMENT	39,244.00	.00	.00	.00	.00	.00	_____	
46320 BUILDING IMPROVE	33,150.00	.00	.00	.00	.00	.00	_____	
46430 MACHINERY & EQUI	6,650.00	.00	.00	.00	.00	.00	_____	
46 CAPITAL OUTLAYS	79,044.00	.00	.00	.00	.00	.00	_____	
49 OTHER EXPENSE								
49110 TRANSFERS TO OTH	.00	.00	.00	.00	.00	20,000.00	_____	
49 OTHER EXPENSE	.00	.00	.00	.00	.00	20,000.00	_____	
83000 ANIMAL SERVICES	79,044.00	.00	.00	.00	.00	20,000.00	_____	
TOTAL 0710 ANIMAL SERVICES D	79,044.00	.00	.00	.00	.00	20,000.00	_____	

## Fund Equity Forecast

### 0743 (82200) - Capital Projects Fund

This fund is used to account for funds restricted for capital projects as imposed by Ordinance of the County Board. This fund is managed by County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Taxes	\$ -	\$ 596,216	\$ 318,881	\$ 357,138	\$ 360,000
Intergovernmental	-	831,138	478,257	900,000	925,000
Charges for Services	-	-	19,968	14,000	14,000
Interest	5,783	120,345	2,053,785	1,519,977	855,000
Total Revenues	5,783	1,547,699	2,870,891	2,791,115	2,154,000
<b>Expenditures</b>					
Supplies & Services	63,364	87,268	1,019,585	1,168,702	1,300,312
Capital	914,335	1,285,330	3,428,358	4,511,725	28,453,904
Total Expenditures	977,699	1,372,598	4,447,943	5,680,427	29,754,216
Excess (Deficiency) of Revenues Over Expenditures	(971,916)	175,101	(1,577,052)	(2,889,312)	(27,600,216)
<b>Other Financing Sources (Uses)</b>					
Sale of Assets	-	-	15,593	31,724	-
Transfers In	-	5,760,244	17,791,714	11,470,443	15,673,070
Transfers Out	(380,280)	-	(29,992)	(44,116)	-
Total Other Financing Sources	(380,280)	5,760,244	17,777,315	11,458,051	15,673,070
Net Change in Fund Balance	(1,352,196)	5,935,345	16,200,263	8,568,739	(11,927,146)
Fund Equity, Beginning	2,633,405	1,281,209	7,216,554	23,416,817	31,985,556
<b>Fund Equity, Ending</b>	<b>\$ 1,281,209</b>	<b>\$ 7,216,554</b>	<b>\$ 23,416,817</b>	<b>\$ 31,985,556</b>	<b>\$ 20,058,410</b>
<b>Transfer From Other Funds:</b>					
Fund 0001 General Fund	\$ -	\$ 708,000	\$ 12,380,780	\$ 5,713,527	\$ 5,366,316
Fund 0101 PSST	-	5,052,244	3,406,400	5,756,916	10,306,754
Fund 0313 ARP Interest	-	-	2,004,534	-	-
<b>Transfer to Other Funds:</b>					
Fund 0401 RBNH Capital Projects	\$ 380,280	\$ -	\$ 29,992	\$ 44,116	\$ -

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue						FOR PERIOD 99	
ACCOUNTS FOR:							
0743 CAPITAL PROJECTS FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
82200 CAPITAL PROJECTS FUND							
42 SUPPLIES & SERVICES							
42112 EQUIPMENT < \$120	120,438.24	60,000.00	74,648.00	41,472.06	41,472.06	80,000.00	_____
42115 NON-CAPITAL OFFI	44,687.20	324,500.00	460,318.00	105,382.01	67,225.75	478,712.60	_____
42117 NON-CAPITAL COMP	10,000.00	.00	365,520.00	368,996.00	368,996.00	.00	_____
42267 LAW ENFORCEMENT	.00	.00	.00	.00	.00	185,314.00	_____
43167 SOFTWARE SUBSCRI	.00	493,167.00	493,167.00	441,895.20	441,895.20	91,285.00	_____
43190 OTHER PROFESSION	834,459.89	317,633.00	277,465.00	48,152.50	135,609.60	.00	_____
43710 BUILDING REPAIRS	.00	.00	.00	54,468.00	54,468.00	.00	_____
43711 OFFICE CLEAN & M	10,000.00	170,000.00	204,800.00	34,800.00	34,800.00	465,000.00	_____
42 SUPPLIES & SERVICES	1,019,585.33	1,365,300.00	1,875,918.00	1,095,165.77	1,144,466.61	1,300,311.60	_____
46 CAPITAL OUTLAYS							
46210 BUILDINGS	.00	2,500,000.00	2,329,542.00	.00	.00	2,500,000.00	_____
46310 LAND IMPROVEMENT	46,358.00	480,000.00	650,458.00	172,967.80	2,510.00	250,460.00	_____
46320 BUILDING IMPROVE	-174,654.26	9,695,591.67	9,513,483.67	18,525,771.39	2,091,150.82	22,195,134.55	_____
46410 AUTOMOBILES	409,775.82	1,960,078.00	1,884,071.58	940,287.54	1,311,543.91	1,085,000.00	_____
46430 MACHINERY & EQUI	788,223.00	1,303,097.00	880,645.61	238,652.63	359,249.81	919,950.00	_____
46500 OFFICE FURNITURE	29,985.00	.00	.00	.00	.00	.00	_____
46586 IT EQUIPMENT	.00	.00	106,786.41	615,314.16	599,653.89	1,503,358.97	_____
46594 OTHER SPECIAL OF	.00	500,000.00	500,000.00	.00	.00	.00	_____
46 CAPITAL OUTLAYS	1,099,687.56	16,438,766.67	15,864,987.27	20,492,993.52	4,364,108.43	28,453,903.52	_____
49 OTHER EXPENSE							

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue							FOR PERIOD 99	
ACCOUNTS FOR:								
0743 CAPITAL PROJECTS FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
49110 TRANSFERS TO OTH	29,992.00	.00	.00	.00	34,353.00	.00		
49 OTHER EXPENSE	29,992.00	.00	.00	.00	34,353.00	.00		
82200 CAPITAL PROJECTS	2,149,264.89	17,804,066.67	17,740,905.27	21,588,159.29	5,542,928.04	29,754,215.12		
TOTAL 0743 CAPITAL PROJECTS	2,149,264.89	17,804,066.67	17,740,905.27	21,588,159.29	5,542,928.04	29,754,215.12		

FY 2026 Capital Projects Combined

		5 Year Capital Request Worksheet							Will this project require additional expense to be included in departmental operating budget? ( i.e. warranty, maintenance, subscription fee)
Dept	Funding Source	Item Requested	PURPOSE	2026	2027	2028	2029	2030	Comment
Planning & Community Development	CIP-GF	Wall Enclosure Construction	Security for Staff (fix half door that is broken)	16,000					
Facilities	CIP-GF	X-Ray machines for various buildings	End of life for a total of 7 machines	168,000					includes a 5-year maintenance contract
Facilities-Adult Probation	CIP-GF	Air Handlers	Supply heating and cooling to offices and public areas	120,000	120,000				
Facilities-Adult Probation	CIP-GF	Clean duct work	improve air energy efficiency	50,000	50,000				
Facilities-Adult Probation	CIP-GF	Change lights to LED fixtures	Energy efficiency ComEd program	50,000	50,000				
Facilities-Adult Probation	CIP-GF	Replace carpet	Old and worn carpet	60,000	60,000				
Facilities-Admin Bldg	CIP-GF	Change lights to LED fixtures	Energy efficiency ComEd program	50,000					
Facilities-Admin Bldg	CIP-GF	Replace carpet	Old and worn carpet	60,000					
Facilities-CJC	CIP-PSST	Clean duct work	improve air energy efficiency	75,000	75,000				
Facilities-CJC	CIP-PSST	Change lights to LED fixtures	Energy efficiency ComEd program	70,000	70,000				
Facilities-CJC	CIP-PSST	Update smoke evacuation program	update program to control dampers, exhaust and air handlers	400,000					
Facilities-CJC	CIP-PSST	Update HVAC controls	improve energy efficiency	80,000					
Facilities-Old Courthouse	CIP-PSST	Change lights to LED fixtures	Energy efficiency ComEd program	50,000					
Facilities-Old Courthouse	CIP-PSST	Replace carpet	Old and worn carpet	45,000					
Facilities-Courthouse	CIP-GF	Replace 30 yr old exhaust fans	restroom exhausts, elevator shaft holding cell areas	10,000					
Facilities-Courthouse	CIP-GF	Change lights to LED fixtures	Energy efficiency ComEd program	50,000	50,000				
Facilities-Courthouse	CIP-GF	Replace 4th floor heating and cooling coils and separator	provides heating and cooling for the 4th floor of the Courthouse	50,000					

Dept	Funding Source	Item Requested	PURPOSE	2026	2027	2028	2029	2030	Comment
Facilities-Courthouse	CIP-GF	Replace ceiling tiles	Replace 33yr old ceiling tile must be fire rated to match fire code	50,000	50,000	90,000			
Facilities-Courthouse	CIP-GF	Replace carpet	Departments are requesting to have old and worn carpet replaced	90,000					
Facilities-Courthouse	CIP-GF	Replace plumbing in Courthouse holding cells	Prisoners use facilities while waiting for court	25,000					
Facilities-JJC	CIP-PSST	Clean duct work	improve air energy efficiency		45,000	45,000			
Facilities-JJC	CIP-PSST	Change lights to LED fixtures	Energy efficiency ComEd program		55,000				
Facilities-JJC	CIP-PSST	Replace carpet	Old and worn carpet	60,000					
Facilities-JJC	CIP-PSST	Replace upper roof		200,000					
ESDA	CIP-GF	Siren Repairs		500,000					
Coroner	Coroner Fee Fund	Ford Expedition		75,000					
Coroner	Coroner Fee Fund	Feasibility Studies, Site Analysis and Conceptual Planning Phase		100,000					
Coroner	Coroner Fee Fund	Upgraded, State-of-the-art morgue to position Winnebago County as Northern Illinois' Regional Forensic Hub	To create a modern, state-of-the-art morgue facility. Our current morgue, while functional, is no longer adequate to meet the increasing demands of forensic science, public health and inter-county collaboration.						Date of upgrade will need to be determined. Cost may require some CIP funding in addition to use of fee fund in the future.
Memorial Hall	CIP-GF	Refinish floors and flooring/carpeting throughout the building	repair and restore old damaged floors and flooring		60,000				
Memorial Hall	CIP-GF	Plaster Repair	fix cracking plaster throughout building		100,000				
Memorial Hall	CIP-GF	Mural conservation	repair original artwork in building			150,000			
Memorial Hall	CIP-GF	Display Cases	add new display cases to areas of the building to aid in the creation of an archive space				75,000		
Memorial Hall	CIP-GF	Technology equipment	update current scanners and computers and an additional computer kiosk for achive space				75,000		
Circuit Court	CIP-GF	Office, Courtroom & Jury Chairs	Replace Dilapidated Seating	25,000	25,000				
Circuit Court	CIP-GF	Office Furnishings - Court Offices	Suitable Workstations		50,000				
Circuit Court	CIP-GF	Public Hallway Seating - Main Courthouse	Replace Dilapidating Seating		50,000				
Probation	CIP-PSST	HVAC - Adult Building	3rd floor	100,000					
Probation	CIP-PSST	Juvenile lobby remodel	Security concern in lobby area of juvenile office	100,000					
Probation	CIP-PSST	Painting - Adult Building	Paint offices, hallways, bathrooms and common areas		100,000	100,000	100,000	100,000	Painting will be completed in stages and this represents 4 of 5 floors
Probation	CIP-PSST	Carpet - Adult Building	Replace worn out carpet for remaining floors		125,000	125,000	125,000	125,000	Carpeting the building will be done in stages by floor - this represents only 4 of 5 floors
Probation	CIP-PSST	Replace ceiling tiles - Adult and Juvenile	Replace worn/dirty tiles		20,000				
Probation	CIP-PSST	Carpet - Juvenile Building	Replace worn out carpet for 2nd and 1st floor		40,000	100,000			
Probation	CIP-PSST	Bathrooms - Adult building	Replace damaged stall walls and paint undamaged stall walls		50,000				
Probation	CIP-PSST	Painting - Juvenile	Offices, hallways and common areas on two floors		100,000	60,000			
Probation	CIP-PSST	Painting - Pretrial	Offices, hallways and common areas				100,000		
Probation	CIP-PSST	Carpet - Pretrial	Offices, Hallways and common areas				125,000		
Probation	CIP-PSST	Vehicles	Replace worn out vehicles			50,000		60,000	

Dept	Funding Source	Item Requested	PURPOSE	2026	2027	2028	2029	2030	Comment
Juvenile Detention Center	Detention Home Fund	Carpet	Replace worn out carpet	20,000	65,000	40,000			
Juvenile Detention Center	Detention Home Fund	Painting	Walls, Cells and Doors	40,000	20,000				
Juvenile Detention Center	Detention Home Fund	Shower	Drain installation and ADA compliance in 2 showers	50,000					
Juvenile Detention Center	Detention Home Fund	Ballards	To protect the Generator	15,000					
Juvenile Detention Center	Detention Home Fund	Fence	To protect the Generator	30,000					
Juvenile Detention Center	Detention Home Fund	Furniture	Replace worn out items		25,000	25,000			
Juvenile Detention Center	Detention Home Fund	Radios and Batteries	Replace worn out items		12,000				
Juvenile Detention Center	Detention Home Fund	Gym Floor	Replace Floor				100,000		
Juvenile Detention Center	Detention Home Fund	Plumbing	Replace worn pipes		15,000	15,000	15,000		
Juvenile Detention Center	Detention Home Fund	Remodel two rooms	Bring two cell rooms into ADA compliance		50,000				
Juvenile Detention Center	Detention Home Fund	Additional counseling rooms (grant portion)	add three private counseling rooms	727,133					Total project = \$1,762,668; \$1,027,133 from grant and \$735,535 from Detention Home Fund
Juvenile Detention Center	Detention Home Fund	Additional counseling rooms (county portion)	add three private counseling rooms	735,535					Total project = \$1,762,668; \$1,027,133 from grant and \$735,535 from Detention Home Fund
Juvenile Detention Center	Detention Home Fund	Generator (grant portion)	Replace and upgrade for generator to service entire facility	150,000					Total project = \$250,000; \$150,000 from grant and \$100,000 from CIP
Juvenile Detention Center	CIP-PSST	Generator (county portion)	Replace and upgrade for generator to service entire facility	100,000					Total project = \$250,000; \$150,000 from grant and \$100,000 from CIP
Central Services	Central Services	Copier Replacement	Countywide		150,000				
Central Services	Central Services	Vehicle Pool Replacement	Planning Dept.		125,000				
County Jail	CIP-PSST	Transport Vehicles	Replacement of Corrections Transport Vehicles		240,000			240,000	
County Jail	CIP-PSST	Transport Vehicle	Replacement of Corrections Van 37	75,000					
County Jail	CIP-PSST	Floor tiles, Paint, Chairs Monitors	Upgrade Corrections Roll Call Room	45,040					26 48x24 Tables 7280.00, 40 mesh stackable chairs 5600.00, 4 Large Monitors(based on Patrol roll call) 30,000, paint 500.00, Carpet squares 2160.00
County Jail	CIP-PSST	1st Floor Office Upgrades Chairs, Flooring, Desks, Paint	Equipment Needs upgrade due to heavy traffic		11,000				Supervisor's Offices in jail, jail admin
County Jail	CIP-PSST	3rd Floor Office Upgrades Chairs, Flooring, Desks, Paint	Equipment Needs upgrade due to heavy traffic			4,000			
County Jail	CIP-PSST	4rd Floor Office Upgrades Chairs, Flooring, Desks, Paint	Equipment Needs upgrade due to heavy traffic			4,000			
County Jail	CIP-PSST	Armor Express Dual Threat Vests for CERT	Replacement of expired vests	44,618					
County Jail	CIP-PSST	Asset Tracker Weapon Locker System	New Weapons Inventory system	66,285					
County Jail	CIP-PSST	Replace the Jail Superintendent's Take home vehicle	Bought in 2022				75,000		
County Jail	CIP-PSST	Metrasens Metal Detectors	Upgrade on previously purchased metal detectors	38,380					includes on site training
County Sheriff	CIP-GF	Replace 6 Patrol Vehicles	Continue to replace fleet at 6 patrol vehicles per year rather than replacing all at once	480,000	485,000	485,000	485,000	490,000	Additional cost for licensing, software and radio communications / some will be absorbed by taking older cars out of service
County Sheriff	CIP-GF	Replace 2 K-9 Cars	Replace aging K9 cars	165,000					
County Sheriff	CIP-GF	SWAT Razor XT IIIA vest x 25 (\$3644.64)	The WCSO Swat team has 25 members on the team. All members have vests that are expiring or already expired. The vests has special ballistic properties for different rated ballistics	91,116					raven 2.0 tac carrier 467.50, raven 2.0 razor xtIIIA 1235.85, ubi cummerbund 382.53, sling catch 11.50, deltoid ballistics 901.11, Raven 2.0 loop platform 82.50, surge III ICW plate, 504.90, GP chest rack 68.75
County Sheriff	CIP-GF	Bomb Truck	in need of a new bomb truck as the current vehicle is a 2002 bread truck fabricated and is not up to current standards.		450,000				Researching grant opportunities for this item
County Sheriff	CIP-GF	Lenco BearCat	Current BearCat is a 2007 model and is having multiple mechanical issues.			350,000			
County Sheriff	CIP-GF	Portable Starcom Radios (180 @ \$8426.20 ea)	Replace all Motorola portable radios which are at end of life			1,516,716			Possibly can phase over several years
County Sheriff	CIP-GF	Replace and outfit 3 Crime Scene Vehicles	Crime scene was given old detective squads that were replaced with newer vehicles to complete the department's take home vehicle program. These vehicles have higher miles and are sedans are not ideal for crime scene due to the equipment needed. 2 vehicles in the next year and 1 in the following year to complete it.	120,000	65,000				

Dept	Funding Source	Item Requested	PURPOSE	2026	2027	2028	2029	2030	Comment
County Sheriff	CIP-GF	Outer Vest Carries plus "Sheriff" placard	The department has decided to purchase the outer vest carriers from this point on for new hires and as vests get replaced	11,200	14,000				
County Sheriff	CIP-GF	3 vehicles for the COPS unit, one for each member	The COPS unit currently uses old retired patrol vehicles. All of	50,000	50,000	50,000			These are take-home vehicles
County Sheriff	CIP-GF	One new squad for Civil Process	Two were replaced this year (FY2025) and one more would replace the fleet for civil process.	75,000					
Animal Services	CIP-AS	Floor Drains	necessary, more effective cleaning	65,000					
Animal Services	CIP-AS	Officer Use Van	Respond to calls for service/transport of animals	100,000	110,000	110,000	120,000	120,000	
Animal Services	CIP-AS	Vehicle	use for investigations-replacement for vehicle totaled in 2024	35,000					
Recorder	CIP-RC	Recorder Office Remodel	more efficient use of space	200,000					
Recorder	CIP-RC	Office Furnishings	purchased as part of the remodel	10,000					
River Bluff	RBNH Fund	2nd phase of call light installation	Call light system to replace original call light system that has been having failures.	340,000					
River Bluff	RBNH Fund	Air Handler Replacements	coils are old and have lost their efficacy	180,000	180,000	180,000			
River Bluff	RBNH Fund	Shower Remodels	Upgrade existing resident showers one neighborhood at a time	40,000	40,000				
River Bluff	RBNH Fund	Corner Guards	Tile corners are chipped and need to install stainless steel corner guards	20,000	20,000				
River Bluff	RBNH Fund	Roof Replacement	Roof was replaced in 2004			950,000			
River Bluff	RBNH Fund	Steamer For Kitchen			50,000				
River Bluff	RBNH Fund	Replace Industrial Oven/Stove (original)	replace original, often needs repairs			75,000			
River Bluff	RBNH Fund	Bariatric Parallel Bars	accommodate needs of large population			30,000			
River Bluff	RBNH Fund	Replacement of Café Line	Replace original modernization entrance			75,000	75,000	75,000	

Dept	Funding Source	Item Requested	PURPOSE	2026	2027	2028	2029	2030	Comment
River Bluff	RBNH Fund	Spectra UV disinfection device x 2	room decontamination		30,000		30,000		
River Bluff	RBNH Fund	Upgrade existing elevator	not to building code					300,000	
River Bluff	RBNH Fund	Replace automatic front entrance doors	failures and deterioration				240,000		

Total:

\$ 6,848,307

\$ 3,552,000

\$ 4,629,716

\$ 1,740,000

\$ 1,510,000

CIP (General Fund)	2,366,316	1,729,000	2,641,716	635,000	490,000
CIP (Public Safety Sales Tax Fund)	1,549,323	931,000	488,000	525,000	525,000
Coroner Fee Fund	175,000	-	-	-	-
Detention Home Fund	1,767,668	187,000	80,000	115,000	-
Central Services Fund	-	275,000	-	-	-
River Bluff Fund	580,000	320,000	1,310,000	345,000	375,000
Animal Services Fund	200,000	110,000	110,000	120,000	120,000
Recorder Fee Fund	210,000	-	-	-	-
Check	\$ (0)	\$ -	\$ -	\$ -	\$ -

# Fund Equity Forecast

## 0751 (82300) - Regional Police Training Center

This fund is used to account for the revenues and expenditures associated with the creation of space to create a Regional Police Training Center facility within the former PSB space.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Intergovernmental Svcs	\$ -	\$ -	\$ -	\$ -	\$ 874,000
Interest	-	3,516	14,978	11,675	5,000
Total Revenues	-	3,516	14,978	11,675	879,000
<b>Expenditures</b>					
Supplies & Services	-	1,507	54,709	-	-
Capital Outlay	-	-	-	-	1,149,000
Total Expenditures	-	1,507	54,709	-	1,149,000
Excess (Deficiency) of Revenues Over Expenditures	-	2,009	(39,731)	11,675	(270,000)
<b>Other Financing Sources (Uses)</b>					
Sale of Assets	-	347,531	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	347,531	-	-	-
Net Change in Fund Balance	-	349,540	(39,731)	11,675	(270,000)
Fund Equity, Beginning	-	-	349,540	309,809	321,484
<b>Fund Equity, Ending</b>	<b>\$ -</b>	<b>\$ 349,540</b>	<b>\$ 309,809</b>	<b>\$ 321,484</b>	<b>\$ 51,484</b>

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue							FOR PERIOD 99		
ACCOUNTS FOR:									
0751 POLICE TRAINING CENTER PROJEC		2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT	
82300 POLICE TRAINING CENTER PROJEC									
42 SUPPLIES & SERVICES									
43190 OTHER PROFESSION		22,922.50	30,000.00	30,000.00	3,900.00	.00	.00	_____	
42 SUPPLIES & SERVICES		22,922.50	30,000.00	30,000.00	3,900.00	.00	.00	_____	
46 CAPITAL OUTLAYS									
46320 BUILDING IMPROVE		.00	.00	.00	.00	.00	275,000.00	_____	
46430 MACHINERY & EQUI		.00	874,000.00	874,000.00	.00	.00	874,000.00	_____	
46 CAPITAL OUTLAYS		.00	874,000.00	874,000.00	.00	.00	1,149,000.00	_____	
82300 POLICE TRAINING		22,922.50	904,000.00	904,000.00	3,900.00	.00	1,149,000.00	_____	
TOTAL 0751 POLICE TRAINING C		22,922.50	904,000.00	904,000.00	3,900.00	.00	1,149,000.00	_____	

# Fund Equity Forecast

## 0752 (82400) - 2024 Court-Case Management Project

This fund is used to account for the revenues and expenditures associated with the upgrade of the court-case management system.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b><u>Revenues</u></b>					
Intergovernmental Svcs	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-
Total Revenues	-	-	-	-	-
<b><u>Expenditures</u></b>					
Personnel	-	-	-	115,046	120,825
Supplies & Services	-	-	-	1,807,943	1,006,871
Administrative	-	-	-	4,600	4,600
Total Expenditures	-	-	-	1,927,589	1,132,296
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(1,927,589)	(1,132,296)
<b><u>Other Financing Sources (Uses)</u></b>					
Transfers In	-	-	-	1,927,589	1,132,296
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	-	1,927,589	1,132,296
Net Change in Fund Balance	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
<b>Fund Equity, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Transfer from Other Funds:</u></b>					
#0001 General Fund	\$ -	\$ -	\$ -	\$ 1,627,589	\$ 832,296
#0107 Court Automation Fund	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 26001 FY2026 Winnebago Co Expenditures & Revenue							FOR PERIOD 99			
ACCOUNTS FOR:										
0752 2024 COURT-CASE MGMT PROJECT	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT			
82400 2024 COURT-CASE MGMT PROJECT										
41 PERSONNEL										
41110 REGULAR SALARIES	.00	112,740.16	112,740.16	100,410.57	115,000.00	120,801.84	_____			
41221 LIFE INSURANCE-E	.00	45.50	45.50	40.21	46.00	22.88	_____			
41 PERSONNEL	.00	112,785.66	112,785.66	100,450.78	115,046.00	120,824.72	_____			
42 SUPPLIES & SERVICES										
42110 SUPPLIES	.00	10,000.00	10,000.00	.00	4,000.00	5,000.00	_____			
43167 SOFTWARE SUBSCRI	.00	.00	1,798,943.00	1,705,820.00	1,798,943.00	996,871.00	_____			
43990 OTHER UNCLASSIFI	.00	10,000.00	10,000.00	.00	5,000.00	5,000.00	_____			
42 SUPPLIES & SERVICES	.00	20,000.00	1,818,943.00	1,705,820.00	1,807,943.00	1,006,871.00	_____			
48 ADMINISTRATIVE SUPP										
48211 HEALTH INSURANCE	.00	4,500.00	4,500.00	3,970.84	4,600.00	4,600.00	_____			
48 ADMINISTRATIVE SUPP	.00	4,500.00	4,500.00	3,970.84	4,600.00	4,600.00	_____			
82400 2024 COURT-CASE	.00	137,285.66	1,936,228.66	1,810,241.62	1,927,589.00	1,132,295.72	_____			
TOTAL 0752 2024 COURT-CASE M	.00	137,285.66	1,936,228.66	1,810,241.62	1,927,589.00	1,132,295.72	_____			