WINNEBAGO COUNTY

ILLINOIS

2026 PROPOSED BUDGET
FISCAL YEAR ENDED
SEPTEMBER 30, 2026

Prepared by the

Finance Department

404 Elm Street, Room 520

Rockford, Illinois 61101

www.wincoil.gov

WINNEBAGO COUNTY

GENERAL FUND

2026 EXPENDITURE BUDGET SUMMARY

GENERAL GOVERNMENT	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
11000 County Auditor	$ 231,882	$ 5,055				**$ 236,937**	**$ 231,004**
11500 City Election	165,000					**165,000**	**165,600**
12000 Building Maintenance	1,685,953	4,811,711				**6,497,664**	**5,900,966**
12501 County Board/Chairman	217,187	257,431				**474,618**	**593,524**
12502 County Board/Administrator	565,220	33,900				**599,120**	**603,889**
12503 County Board/Board	208,380	15,250				**223,630**	**220,443**
13000 County Clerk	786,629	962,350				**1,748,979**	**2,130,663**
13001 County Clerk Election Facility		192,700				**192,700**	**-**
13500 Administrative	9,516,222	1,468,516		290,429		**11,275,167**	**12,278,223**
14000 Human Resources	336,192	86,862				**423,054**	**454,901**
14500 Purchasing Department	338,322	25,230				**363,552**	**343,795**
15000 Regional Planning & Economic Development	1,002,048	142,600				**1,144,648**	**1,028,020**
15500 Recorder of Deeds	274,217	15,385				**289,602**	**368,913**
15501 Recorder Revenue Stamps		1,183,393				**1,183,393**	**-**
16000 Regional Office of Education	205,184	323,850				**529,034**	**510,255**
16500 Supervisor of Assessments	771,825	88,960				**860,785**	**835,515**
16600 Board of Review	100,474	4,000				**104,474**	**103,111**
17000 County Treasurer	360,137	157,350				**517,487**	**538,349**
18000 Finance Department	583,299	194,620				**777,919**	**1,005,662**
19500 Information Technology	1,177,334	159,382				**1,336,716**	**1,727,497**
19501 County-Wide IT Infrastructure	-	2,385,397				**2,385,397**	**-**
TOTAL GENERAL GOVERNMENT	**$ 18,525,505**	**$ 12,513,942**	**$ -**	**$ 290,429**	**$ -**	**$ 31,329,876**	**$ 29,040,330**
PUBLIC SAFETY							
21500 Probation	$ 4,184,538	$ 150,800				**$ 4,335,338**	**$ 4,568,496**
22000 ESDA	96,559	57,550				**154,109**	**101,228**
22500 Dependent Children		195,000				**195,000**	**195,000**
24000 County Sheriff	17,764,934	3,058,424	325,000			**21,148,358**	**20,984,380**
26500 911 Center	2,367,051	61,670				**2,428,721**	**2,352,653**
TOTAL PUBLIC SAFETY	**$ 24,413,082**	**$ 3,523,444**	**$ 325,000**	**$ -**	**$ -**	**$ 28,261,526**	**$ 28,201,756**
JUDICIAL							
31000 States Attorney	$ 4,041,031	$ 539,800				**$ 4,580,831**	**$ 4,411,440**
31500 Circuit Clerk	4,055,636	35,000				**4,090,636**	**3,945,832**
32000 Circuit Court	1,509,850	2,000,100				**3,509,950**	**3,783,600**
32500 Coroner	936,124	609,101				**1,545,225**	**1,712,287**
33500 Jury Commission	146,069	334,900				**480,969**	**511,316**
34000 Public Defender	2,462,641	173,194				**2,635,835**	**2,015,953**
TOTAL JUDICIAL	**$ 13,151,351**	**$ 3,692,095**	**$ -**	**$ -**	**$ -**	**$ 16,843,446**	**$ 16,380,428**
TOTAL GENERAL FUND BUDGET	**$ 56,089,938**	**$ 19,729,481**	**$ 325,000**	**$ 290,429**	**$ -**	**$ 76,434,848**	**$ 73,622,513**

WINNEBAGO COUNTY

PUBLIC SAFETY SALES TAX & MAJOR FUNDS

2026 EXPENDITURE BUDGET SUMMARY

1% PUBLIC SAFETY SALES TAX FUND	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
40100 Public Safety Sales Tax	$ 4,761,917	$ 132,226				**$ 4,894,143**	**$ 4,548,672**
TOTAL PSST FUND - GENERAL GOVERNMENT	**$ 4,761,917**	**$ 132,226**	$ -	$ -	$ -	**$ 4,894,143**	**$ 4,548,672**
1% PUBLIC SAFETY SALES TAX FUND - PUBLIC SAFETY							
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**
TOTAL PSST FUND - PUBLIC SAFETY	**$ 16,994,735**	**$ 6,433,158**	$ -	$ -	$ -	**$ 23,427,893**	**$ 22,294,112**
1% PUBLIC SAFETY SLES TAX FUND - JUDICIAL							
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**
TOTAL PSST FUND - JUDICIAL	**$ 6,293,888**	**$ 468,035**	**$ -**	**$ -**	**$ -**	**$ 6,761,924**	**$ 6,983,687**
TOTAL PSST FUND	**$ 28,050,540**	**$ 7,033,419**	**$ -**	**$ -**	**$ -**	**$ 35,083,959**	**$ 33,826,471**

48500 & 48510 HEALTH INSURANCE FUND	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
General Government		$ 28,732,665				**$ 28,732,665**	**$ 26,324,737**
TOTAL HEALTH INSURANCE FUND	**$ -**	**$ 28,732,665**	**$ -**	**$ -**	**$ -**	**$ 28,732,665**	**$ 26,324,737**
49200 EMPLOYERS SOCIAL SECURITY FUND							
General Government		$ 6,909,379				**$ 6,909,379**	**$ 6,716,579**
TOTAL SOCIAL SECURITY FUND	**$ -**	**$ 6,909,379**	**$ -**	**$ -**	**$ -**	**$ 6,909,379**	**$ 6,716,579**
49300 ILLINOIS MUNICIPAL RETIREMENT FUND							
General Government		$ 4,480,000				**$ 4,480,000**	**$ 3,977,285**
TOTAL IMRF	**$ -**	**$ 4,480,000**	**$ -**	**$ -**	**$ -**	**$ 4,480,000**	**$ 3,977,285**
49400 TORT JUDGMENT FUND							
General Government		$ 4,858,500				**$ 4,858,500**	**$ 4,068,000**
TOTAL TORT JUDGMENT FUND	**$ -**	**$ 4,858,500**	**$ -**	**$ -**		**$ 4,858,500**	**$ 4,068,000**

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**
TOTAL GENERAL GOVERNMENT	**$ 226,584**	**$ 7,202,018**	**$ 360,000**	**$ 1,525,312**	**$ 24,085**	**$ 9,338,000**	**$ 9,424,941**

PUBLIC SAFETY	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
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		3,001,650	450,000	759,296		**4,210,946**	**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	1,477,070	1,767,668	20,978	579,187	**7,119,282**	**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		-				**-**	**-**
TOTAL PUBLIC SAFETY	**$ 5,234,679**	**$ 7,884,110**	**$ 2,467,668**	**$ 789,555**	**$ 819,187**	**$ 17,195,199**	**$ 17,094,847**

WINNEBAGO COUNTY

SPECIAL REVENUE FUNDS

2026 EXPENDITURE BUDGET SUMMARY

HIGHWAY AND STREETS	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
46100 County Highway	$ 2,171,242	$ 1,958,740	$ 8,730,000	$ 135,000	$ 544,563	**$ 13,539,545**	**$ 9,785,619**
46200 County Bridge	55,542	120,000	1,470,000		13,963	**1,659,505**	**1,475,495**
46300 Federal Aid Matching	35,000		4,960,000			**4,995,000**	**3,411,500**
46400 Motor Fuel Tax	1,481,108	4,004,000	5,630,000		372,351	**11,487,459**	**12,815,244**
46900 Rebuild Illinois						-	**1,486,000**
TOTAL HIGHWAY AND STREETS	**$ 3,742,892**	**$ 6,082,740**	**$ 20,790,000**	**$ 135,000**	**$ 930,877**	**$ 31,681,509**	**$ 28,973,858**

PUBLIC HEALTH/WELFARE FUND	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
60100 HEALTH DEPARTMENT	$ 8,742,643	$ 2,989,680			$ 1,325,000	**$ 13,057,323**	**$ 13,194,061**
49600 MENTAL HEALTH TAX		31,176,250				**31,176,250**	**30,271,750**
TOTAL PUBLIC HEALTH/WELFARE FUND	**$ 8,742,643**	**$ 34,165,930**	**$ -**	**$ -**	**$ 1,325,000**	**$ 44,233,573**	**$ 43,465,811**

WINNEBAGO COUNTY

SPECIAL REVENUE FUNDS

2026 EXPENDITURE BUDGET SUMMARY

JUDICIAL	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
31100 State's Attorney Automation Fund		$ 16,000				**$ 16,000**	**$ 15,000**
40200 Marriage Fund		12,000				**12,000**	**9,000**
40300 Document Storage Fee	75,023	396,700	20,000			**491,723**	**496,800**
40700 Court Automation Fee		130,000				**130,000**	**350,000**
41000 Child Support & Collection Fee						**-**	**-**
41100 Children's Waiting Room		118,300				**118,300**	**108,800**
41800 Neutral Site Custody Exchange		226,500				**226,500**	**200,000**
41900 Coroner's Fee		130,000	75,000			**205,000**	**594,272**
42210 Federal Forfeiture States Attorney		7,500				**7,500**	**9,100**
42310 State Drug Forfeiture States Attorney		85,000				**85,000**	**157,129**
42600 Law Library	100,023	85,000			22,000	**207,023**	**195,067**
44500 Mortgage Foreclosure Mediation Fund	62,503	9,600			10,330	**82,433**	**76,691**
44600 Check Offender Program State's Attorney		1,422				**1,422**	**3,347**
45300 Specialty Courts	22,000	5,000				**27,000**	**27,000**
45600 Circuit Clerk E Citation Fund		125,000				**125,000**	**160,000**
45700 Circuit Clerk Op and Admin Fund		115,000	40,000			**155,000**	**135,000**
45800 Children's Advocacy Project	587,834	57,150			162,000	**806,984**	**788,175**
TOTAL JUDICIAL	**$847,383**	**$1,520,172**	**$135,000**	**$0**	**$194,330**	**$ 2,696,885**	**$ 3,325,381**
TOTAL SPECIAL REV FUNDS BEFORE GRANTS	**$ 18,794,181**	**$ 56,854,971**	**$ 23,752,668**	**$ 2,449,867**	**$ 3,293,479**	**$ 105,145,165**	**$ 102,284,838**

GRANT FUNDS	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	2026 BUDGET	2025 REVISED BUDGET
60200 Sheriff's Department Grants	459,136	1,953,776		100,000	89,639	**2,602,551**	**2,634,120**
60300 State's Attorney's Grants	$ 354,404	$ 1,919			$ 78,291	**$ 434,614**	**$ 654,101**
60400 Probation Grant Fund	7,362	1,172,846			12,672	**1,192,880**	**1,180,030**
60600 Public Defender Grants						**-**	**-**
60700 Community Development Grants		23,000				**23,000**	**25,000**
60900 Court Administration Grants	399,209	1,635,995			77,207	**2,112,410**	**2,264,635**
61300 America Rescue Plan (ARP)	26,879		7,795,444		2,263	**7,824,585**	**24,926,037**
61400 Chairman's Office of Criminal Justice Initiatives	158,884	502,332			54,131	**715,348**	**1,469,994**
61500 Opioid Settlement Fund	173,938	61,470			45,322	**280,730**	**280,798**
61600 Rural Transit District		308,988				**308,988**	**-**
TOTAL GRANTS	**$ 1,579,811**	**$ 5,660,326**	**$ 7,795,444**	**$ 100,000**	**$ 359,524**	**$ 15,495,106**	**$ 33,434,716**
TOTAL SPECIAL REV. FUNDS & SPECIAL REV. GRANT FUNDS	**$ 20,373,992**	**$ 62,515,297**	**$ 31,548,112**	**$ 2,549,867**	**$ 3,653,003**	**$ 120,640,271**	**$ 135,719,553**

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

WINNEBAGO COUNTY

ENTERPRISE FUNDS

2026 EXPENDITURE BUDGET SUMMARY

HEALTH & WELFARE: RIVER BLUFF NURSING HOME	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	**2026 BUDGET**	**2025 REVISED BUDGET**
70500 River Bluff Nursing Home	$ 12,612,980	$ 5,893,558			$ 2,184,786	$ 20,691,324	$ 20,043,276
74500 Plant Operation & Maint.		1,001,608				1,001,608	1,001,933
TOTAL RIVER BLUFF	**$ 12,612,980**	**$ 6,895,166**	**$ -**	**$ -**	**$ 2,184,786**	**$ 21,692,933**	**$ 21,045,209**
HEALTH & WELFARE: 555 N COURT STREET							
78000 555 North Court Street Operations		$ 445,180				$ 445,180	$ 436,838
TOTAL COURT STREET	**$ -**	**$ 445,180**	**$ -**	**$ -**	**$ -**	**$ 445,180**	**$ 436,838**
TOTAL ENTERPRISE FUNDS	**$ 12,612,980**	**$ 7,340,346**	**$ -**	**$ -**	**$ 2,184,786**	**$ 22,138,113**	**$ 21,482,047**

INTERNAL SERVICES FUND

2026 EXPENDITURE BUDGET SUMMARY

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

WINNEBAGO COUNTY

CAPITAL IMPROVEMENT FUNDS

2026 EXPENDITURE BUDGET SUMMARY

CAPITAL IMPROVEMENTS FUND	Personnel	Supplies & Services	Capital Outlays	Debt Service	Administrative	**2026 BUDGET**	**2025 REVISED BUDGET**
81800 I39 / Baxter Water System						$ -	$ 61,344.00
82200 Capital Projects Fund		1,300,312	28,503,904			29,804,215	17,804,067
82300 Regional Police Training Center			1,149,000			1,149,000	904,000
82400 2024 Court-Case Management Project	120,825	1,006,871			4,600	1,132,296	1,936,229.00
TOTAL CAPITAL IMPROVEMENTS FUND	**$ 120,825**	**$ 2,307,183**	**$ 29,652,904**	**$ -**	**$ 4,600**	**$ 32,085,511**	**$ 20,705,640**
TOTAL GENERAL FUND	**$ 56,089,938**	**$ 19,729,481**	**$ 325,000**	**$ 290,429**	**$ -**	**$ 76,434,848**	**$ 73,622,513**
TOTAL ALL OTHER FUNDS	**$ 61,158,338**	**$ 124,757,659**	**$ 61,201,015**	**$ 13,349,918**	**$ 5,873,889**	**$ 266,340,819**	**$ 263,250,206**
GRAND TOTAL	**$ 117,248,276**	**$ 144,487,140**	**$ 61,526,015**	**$ 13,640,347**	**$ 5,873,889**	**$ 342,775,666**	**$ 336,872,720**

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
Revenues					
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
Expenditures					
General Government:					
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	12,513,941
Debt Service	-	-	-	-	-
Capital Outlay	932,557	-	-	-	-
Total General Government	17,704,210	17,450,051	18,764,961	20,874,883	23,505,533
Public Safety:					
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
Judicial:					
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	3,692,095
Capital Outlay	-	-	-	-	-
Total Judicial	15,430,177	15,066,754	16,134,869	18,393,810	20,065,653
Total Expenditures	58,537,787	59,918,496	64,616,898	71,898,592	76,434,846
Excess (Deficiency) of Revenues Over Expenditures	21,379,523	16,276,452	7,266,941	(2,479,556)	(8,200,346)
Other Financing Sources (Uses)					
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)	(10,083,068)
Fund Equity, Beginning	41,898,208	62,390,516	69,522,913	72,856,578	66,257,102
Fund Equity, Ending	**$ 62,390,516**	**$ 69,522,913**	**$ 72,856,578**	**$ 66,257,102**	**$ 56,174,034**
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

		2024 Actual	2025 Budget	2025 Projected	2026 Budget
Taxes					
Property taxes	[A]	$ 15,821,442	$ 15,124,500	$ 14,724,838	$ 14,780,562
Sales Taxes *(net of debt transfers)*	[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	-	-	-
Total Taxes		33,474,047	32,624,500	33,182,816	32,964,562
Intergovernmental					
State income tax *(net of debt transfers)*		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 *(General Fund Schedule A)*		10,857,573	10,064,212	11,735,846	11,281,095
Total Intergovernmental		25,871,116	23,204,225	24,229,740	23,932,445
Charges for services *(General Fund Schedule B)*		5,471,141	5,384,805	5,576,150	5,453,293
Fine and forfeitures *(General Fund Schedule C)*		2,614,510	2,327,000	2,591,500	2,540,000
Licenses and permits *(General Fund Schedule D)*		733,286	676,000	685,000	691,000
Investment income		3,472,405	1,500,000	3,023,790	2,560,000
Other *(General Fund Schedule E)*		247,334	129,300	130,040	93,200
Total Revenue		71,883,839	65,845,830	69,419,036	68,234,500
Other Financing Sources *(General Fund Schedule F)*		9,704,345	4,153,200	4,263,207	4,315,890
Grand Total General Fund Inflows		$ 81,588,184	$ 69,999,030	$ 73,682,243	$ 72,550,390

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 occured 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
State Income Tax	[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)
Total State Income Tax		**7,714,344**	**8,056,520**	**8,535,385**	**8,936,739**
Personal Property Replacement Tax	[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)
Total PPRT		**7,299,199**	**5,083,493**	**3,958,509**	**3,714,611**
Auditor					
11000-32240 Expense Reimb-State		6,500	6,500	6,500	6,500
Total 11000		**6,500**	**6,500**	**6,500**	**6,500**
Facilities					
12000-32390 Health Dept Reimb		53,350	50,000	50,000	50,000
Total 12000		**53,350**	**50,000**	**50,000**	**50,000**
County Clerk					
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
Total 13000		**112,052**	**59,100**	**34,190**	**6,500**
Miscellaneous County					
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
Total 13500		**554,412**	**568,000**	**551,048**	**549,000**
Regional Office of Education					
16000-32390 Boone County Reimbursement		134,243	88,000	70,000	70,000
Total 16000		**134,243**	**88,000**	**70,000**	**70,000**
Supervisor of Assessments					
16500-32240 State Salary Reimbursement		56,238	57,658	59,215	60,696
Total 16500		**56,238**	**57,658**	**59,215**	**60,696**
Treasurer					
17000-32240 Expense Reimb-State		6,500	6,500	6,500	6,500
Total 17000		**6,500**	**6,500**	**6,500**	**6,500**
TIF Rebates					
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
Total 17000		**35,201**	**28,000**	**30,815**	**28,000**
Finance					
18000-32390 Forest Preserve Contract		140,000	144,760	144,760	148,958
Total 18000		**140,000**	**144,760**	**144,760**	**148,958**

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Information Technology				
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
Total 19500	**272,752**	**255,000**	**272,113**	**275,000**
Probation				
21500-32240 Probation State Salary Reimb	3,475,832	3,703,809	3,730,000	3,842,000
Total 21500	**3,475,832**	**3,703,809**	**3,730,000**	**3,842,000**
ESDA				
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
Total 22000	**73,752**	**-**	**105,000**	**95,000**
Sheriff				
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	-
Total 24000	**4,310,758**	**3,517,581**	**4,265,824**	**4,234,086**
9-1-1 Center				
26500-32391 PSAP Agreements	505,495	758,502	556,500	584,325
26500-32392 Fire Dept PSAP Agreements	56,250	-	170,790	170,790
Total 26500	**561,745**	**758,502**	**727,290**	**755,115**
State's Attorney				
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
Total 31000	**248,092**	**260,855**	**262,591**	**239,013**
Circuit Clerk				
31500-32240 Expense Reimb - State	-	6,500	-	-
Total 31500	**-**	**6,500**	**-**	**-**
Circuit Court				
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
Total 32000	**531,055**	**407,000**	**1,127,500**	**608,000**
Coroner				
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
Total 34000	**18,500**	**21,500**	**21,500**	**26,500**
Public Defender				
34000-32240 State Expense Reimb	266,591	124,947	271,000	280,227
Total 34000	**266,591**	**124,947**	**271,000**	**280,227**
Total Other Intergovernmental	10,857,573	10,064,212	11,735,846	11,281,095
TOTAL INTERGOVERNMENTAL	$ 25,871,116	$ 23,204,225	$ 24,229,740	$ 23,932,445

[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

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
Facilities					
12000-34110 ESDA Space Allocation		14,545	13,000	13,000	12,000
Total 12000		**14,545**	**13,000**	**13,000**	**12,000**
County Clerk					
13000-34110 Marriage, Death, Birth Certificates	[BA]	508,890	656,475	724,190	725,000
Total 13000		**508,890**	**656,475**	**724,190**	**725,000**
Miscellaneous County					
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
Total 13500		**1,856,713**	**1,895,830**	**1,730,363**	**1,764,958**
Planning					
15000-34110 General County Services		30	-	-	-
Total 16500		**30**	**-**	**-**	**-**
County Recorder	[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	-
Total 15500		**2,293,255**	**2,145,500**	**2,263,448**	**489,500**
County Recorder Revenue Stamps	[BD]				
15501-34990 Revenue Stamp Proceeds		-	-	-	1,775,000
Total 15501		**-**	**-**	**-**	**1,775,000**
Supervisor of Assessments					
16500-34110 General County Services		600	600	605	600
Total 16500		**600**	**600**	**605**	**600**
County Treasurer					
17000-34110 General Services		450	800	-	-
Total 17000		**450**	**800**	**-**	**-**
Finance					
18000-34110 Child Support Processing Fees		1,016	1,000	1,100	1,000
Total 18000		**1,016**	**1,000**	**1,100**	**1,000**
Work Release					
23500-34280 Work Release Earnings		2,552	-	3,435	3,000
Total 23500		**2,552**	**-**	**3,435**	**3,000**
Sheriff					
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
Total 24000		**618,690**	**467,800**	**724,259**	**581,235**

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

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Fines and Forfeitures				
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
Total 31500	**2,614,510**	**2,327,000**	**2,591,500**	**2,540,000**
TOTAL FINES AND FORFEITURES	$ 2,614,510	$ 2,327,000	$ 2,591,500	$ 2,540,000

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
Building					
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
Total 15000		**733,286**	**676,000**	**685,000**	**691,000**
TOTAL LICENSES AND PERMITS		$ 733,286	$ 676,000	$ 685,000	$ 691,000

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

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

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

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
12000 BUILDING MAINTENANCE							
41 PERSONNEL							
41110 REGULAR SALARIES	1,382,785.11	1,603,636.00	1,603,636.00	1,307,851.85	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	81,598.92	95,114.96	140,000.00	________
41221 LIFE INSURANCE-E	1,148.00	1,410.50	1,410.50	1,022.00	1,162.00	594.88	________
41 PERSONNEL	1,477,986.14	1,745,046.50	1,745,046.50	1,391,281.90	1,580,152.18	1,685,952.76	________
42 SUPPLIES & SERVICES							
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	4,459.28	5,443.64	6,046.50	________
42310 BUILDING MAINTEN	377,202.02	450,000.00	450,000.00	401,285.49	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	1,229.79	1,300.00	45,000.00	________
43210 TELEPHONE	12,095.69	8,000.00	8,000.00	14,214.39	17,892.47	12,216.65	________
43212 CELL PH. WIRELES	7,545.14	11,000.00	11,000.00	6,452.52	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	235,335.70	274,783.16	233,406.10	________
43620 ELECTRICITY	1,800,296.11	1,600,000.00	1,600,000.00	1,206,012.58	1,760,606.84	1,854,304.99	________
43630 WATER	162,458.68	150,000.00	150,000.00	157,380.40	176,937.90	164,083.27	________

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
43640 WASTE REMOVAL SE	338,391.36	230,000.00	230,000.00	214,651.10	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	461,974.97	498,866.48	541,195.90	________
43711 OFFICE CLEAN & M	220,320.00	337,001.90	337,001.90	321,240.00	380,900.00	528,156.00	________
43730 EQUIPMENT REPAIR	621,448.90	500,000.00	500,000.00	756,460.14	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	12,088.54	15,000.00	19,000.00	________
44120 CENTRAL STORES P	17.43	40.00	40.00	18.36	40.00	40.00	________
44130 CENTRAL STORES X	591.63	904.53	904.53	454.25	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	3,818,594.63	4,741,248.54	4,811,710.67	________
12000 BUILDING MAINTEN	5,835,456.16	5,900,966.09	5,900,966.09	5,209,876.53	6,321,400.72	6,497,663.43	________

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	________

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	________

Winnebago County

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	289,586.00	________
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	2,385,397.00	________
19501 COUNTY-WIDE IT I	.00	.00	.00	.00	.00	2,385,397.00	________

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: 0001 GENERAL FUND	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
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 & 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	________
46 CAPITAL OUTLAYS							
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	1,743,482.58	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	850.83	896.33	640.64	________
41 PERSONNEL	1,357,309.32	1,911,222.50	1,911,222.50	1,744,333.41	1,911,737.36	2,462,640.64	________
42 SUPPLIES & SERVICES							
42110 SUPPLIES	22,021.07	9,400.00	9,400.00	33,713.69	40,000.00	44,600.00	________
42120 BOOKS,PERIODICAL	28,385.91	32,000.00	32,000.00	24,668.91	32,000.00	40,064.00	________
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	25,835.65	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	52.00	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	1,596.00	2,500.00	2,700.00	________
43912 TRANSCRIPTS	5,987.00	13,000.00	13,000.00	9,227.25	16,000.00	13,000.00	________
43941 DUES & MEMBERSHI	10,489.96	11,645.00	11,645.00	10,530.25	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	1,004.39	1,100.00	2,000.00	________
44130 CENTRAL STORES X	13,327.42	13,700.00	13,700.00	7,114.91	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	1,075.92	1,500.00	1,500.00	________
42 SUPPLIES & SERVICES	91,806.56	104,730.00	104,730.00	125,474.42	159,460.45	173,194.00	________
34000 PUBLIC DEFENDER	1,449,115.88	2,015,952.50	2,015,952.50	1,869,807.83	2,071,197.81	2,635,834.64	________
TOTAL 0001 GENERAL FUND	78,245,146.88	79,295,050.61	80,056,993.61	67,328,889.94	80,281,718.44	82,633,458.21	________

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
Revenues					
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	41,858,687	41,880,779	42,139,090	47,277,301	47,054,450
Expenditures					
Public Safety:					
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	20,410,030	21,674,971	23,446,694	26,005,873	26,543,638
Judicial:					
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	3,527,975	5,860,444	6,811,291	7,393,590	8,047,706
COCJI:					
Personnel	95,962	96,800	79,775	$84,045	$91,591
Supplies & Services	482	17,478	6,315	$70,563	$29,904
Total COCJI	96,444	114,278	86,090	154,608	121,495
Alternative Programs	204,900	255,207	272,090	$371,120	$371,120
Total Expenditures	24,239,349	27,904,900	30,616,165	33,925,191	35,083,959
Excess (Deficiency) of Revenues Over Expenditures	17,619,338	13,975,879	11,522,925	13,352,110	11,970,491
Other Financing Sources (Uses)					
Transfers In	56,540	143,578	76,201	50,984	39,000
Transfers Out (see below detail)	(5,070,778)	(11,916,613)	(8,540,947)	(14,586,466)	(15,721,741)
Total Other Financing Sources	(5,014,238)	(11,773,035)	(8,464,746)	(14,535,482)	(15,682,741)
Net Change in Fund Balance	12,605,100	2,202,844	3,058,179	(1,183,372)	(3,712,250)
Fund Equity, Beginning	6,950,787	19,555,887	21,758,731	24,816,910	23,633,538
Fund Equity, Ending	**$ 19,555,887**	**$ 21,758,731**	**$ 24,816,910**	**$ 23,633,538**	**$ 19,921,288**
Estimated Fund Balance %	80.68%	77.97%	81.06%	69.66%	56.78%

Transfer from Other Funds:					
#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
	$ 56,540	$ 143,578	$ 76,201	$ 50,984	$ 39,000
Transfer to Other Funds:					
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	1,699,323
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	-	-	-	-	-
	$ 5,070,778	$ 11,916,613	$ 8,540,947	$ 14,586,466	$ 15,721,741

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

	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Taxes				
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)	-	-	-
Total Sales Tax	**38,353,582**	**38,750,000**	**43,584,276**	**43,600,000**
Intergovernmental				
40115-32140 Local Gov't Payments	78,434	-	-	-
40115-32246 JL Inmate DOC Mileage Reimb	9,062	6,000	6,500	6,000
Total Intergovernmental	**87,496**	**6,000**	**6,500**	**6,000**
Charges for Services				
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
Total Charges for Services	**2,991,893**	**3,515,700**	**3,088,561**	**2,902,700**
Fines and Forfeitures				
40115-34210 Fines & Forfeitures	22,910	27,000	14,200	15,000
Total Fines and Forfeitures	**22,910**	**27,000**	**14,200**	**15,000**
Interest				
40100-39210 Interest	632,561	456,608	535,000	481,500
Total Interest	**632,561**	**456,608**	**535,000**	**481,500**
Miscellaneous Other Revenue				
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
Total Miscellaneous	**50,648**	**49,250**	**48,764**	**49,250**
TOTAL PSST FUND REVENUES	$ 42,139,090	$ 42,804,558	$ 47,277,301	$ 47,054,450

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	3,571,923.17	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	3,571,923.17	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	11,401,266.00	14,586,466.00	15,721,741.25	________
49 OTHER EXPENSE	8,540,947.00	14,586,466.00	14,586,466.00	11,401,266.00	14,586,466.00	15,721,741.25	________
40100 PUBLIC SAFETY SA	12,401,056.24	19,135,138.00	19,135,138.00	14,973,189.17	18,984,582.00	20,615,884.41	________

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
Revenues					
Charges for Services	$ 4,910	$ 5,180	$ 10,700	$ 9,000	$ 8,500
Investment income	5	271	326	330	300
Total Revenues	4,915	5,451	11,026	9,330	8,800
Expenditures					
Supplies & Services	4,214	10,367	6,947	12,000	12,000
Total Expenditures	4,214	10,367	6,947	12,000	12,000
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
Fund Equity, Ending	**$ 13,545**	**$ 8,629**	**$ 12,708**	**$ 10,038**	**$ 6,838**

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
Revenues					
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	541,650	501,693	573,858	540,800	547,000
Expenditures					
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	360,688	487,243	683,307	387,136	491,723
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
Fund Equity, Ending	**$ 1,030,237**	**$1,044,687**	**$ 935,238**	**$ 1,088,902**	**$ 1,144,179**

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
Revenues					
Taxes	$ 22,520	$ 20,790	$ -	$ 34,400	$ 20,270
Charges for Services	28,883	29,361	26,871	27,376	28,122
Total Revenues	51,403	50,151	26,871	61,776	48,392
Expenditures					
Personnel	52,561	33,896	34,836	27,835	37,589
Supplies & Services	-	-	-	-	-
Administrative	-	9,335	9,214	7,180	10,000
Total Expenditures	52,561	43,231	44,050	35,015	47,589
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)
Fund Equity, Ending	**$ (25,116)**	**$ (18,196)**	**$ (35,375)**	**$ (8,614)**	**$ (7,811)**

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
Revenues					
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	42,547	54,946	56,088	49,964	51,450
Expenditures					
Personnel	25,198	26,148	29,482	-	-
Supplies & Services	27,055	78,841	77,770	79,785	82,500
Total Expenditures	52,253	104,989	107,252	79,785	82,500
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
Fund Equity, Ending	**$ 272,243**	**$ 222,200**	**$ 171,036**	**$ 141,215**	**$ 110,165**

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
Revenues					
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	407,323	342,891	369,518	368,680	365,000
Expenditures					
Personnel	28,000	-	-	-	74,046
Supplies & Services	226,985	137,874	141,424	129,485	334,750
Capital Outlay	-	-	-	-	210,000
Total Expenditures	254,985	137,874	141,424	129,485	618,796
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
Fund Equity, Ending	**$ 988,908**	**$ 1,193,925**	**$ 1,422,019**	**$ 1,661,214**	**$ 1,407,418**

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
Revenues					
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	445,430	423,477	459,204	485,536	493,000
Expenditures					
Personnel	-	-	-	-	-
Supplies & Services	378,107	316,821	297,356	357,354	130,000
Capital Outlay	-	-	-	-	-
Total Expenditures	378,107	316,821	297,356	357,354	130,000
Excess (Deficiency) of Revenues Over Expenditures	67,323	106,656	161,848	128,182	363,000
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(300,000)	(300,000)
Total Other Financing Sources	-	-	-	(300,000)	(300,000)
Net Change in Fund Balance	-	-	-	(171,818)	63,000
Fund Equity, Beginning	198,695	266,018	372,674	534,522	362,704
Fund Equity, Ending	**$ 266,018**	**$ 372,674**	**$ 534,522**	**$ 362,704**	**$ 425,704**

Transfer to Other Funds:					
#0752 Court-Case Mgmt System Fund	$0	$0	$0	($300,000)	($300,000)

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
Revenues					
Charges for Services	$ 749,848	$ 721,472	$ 747,332	$ 820,000	$ 800,000
Total Revenues	749,848	721,472	747,332	820,000	800,000
Expenditures					
	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	749,848	721,472	747,332	820,000	800,000
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(746,548)	(725,908)	(752,486)	(820,000)	(800,000)
Total Other Financing Sources	(746,548)	(725,908)	(752,486)	(820,000)	(800,000)
Net Change in Fund Balance	3,300	(4,436)	(5,154)	-	-
Fund Equity, Beginning	61,169	64,469	60,033	54,879	54,879
Fund Equity, Ending	**$ 64,469**	**$ 60,033**	**$ 54,879**	**$ 54,879**	**$ 54,879**

Transfer to Other Funds:					
#0001 General Fund	$746,548	$725,908	$752,486	$820,000	$800,000

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
Revenues					
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	17,369	11,283	7,277	9,176	8,230
Expenditures					
Supplies & Services	8,000	8,000	8,000	8,000	8,000
Total Expenditures	8,000	8,000	8,000	8,000	8,000
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
Fund Equity, Ending	**$ (541)**	**$ 2,742**	**$ 2,019**	**$ 3,195**	**$ 3,425**

Transfer from Other Funds:					
#0001 General Fund	$9,910	$0	$0	$0	$0

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
Revenues					
Charges for Services	$ 71,725	$ 74,017	$ 72,956	$ 71,000	$ 71,000
Interest	280	-	-	-	-
Total Revenues	72,005	74,017	72,956	71,000	71,000
Expenditures					
Personnel	-	-	-	-	-
Administrative	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	72,005	74,017	72,956	71,000	71,000
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(72,005)	(74,017)	(72,957)	(71,000)	(71,000)
Total Other Financing Sources	(72,005)	(74,017)	(72,957)	(71,000)	(71,000)
Net Change in Fund Balance	-	-	(1)	-	-
Fund Equity, Beginning	39,790	39,790	39,790	39,789	39,789
Fund Equity, Ending	**$ 39,790**	**$ 39,790**	**$ 39,789**	**$ 39,789**	**$ 39,789**

Transfer to Other Funds:					
#0001 General Fund	$72,005	$74,017	$72,957	$71,000	$71,000

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 gauardians 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
Revenues					
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	134,493	139,848	152,080	168,650	156,000
Expenditures					
Supplies & Services	97,763	93,132	106,121	105,952	118,300
Capital Outlay	-	-	-	-	-
Total Expenditures	97,763	93,132	106,121	105,952	118,300
Excess (Deficiency) of Revenues Over Expenditures	36,730	46,716	45,959	62,698	37,700
Fund Equity, Beginning	36,216	72,946	119,662	165,621	228,319
Fund Equity, Ending	**$ 72,946**	**$ 119,662**	**$ 165,621**	**$ 228,319**	**$ 266,019**

Key Performance Indicators:

Children Supervised	496	461	528		

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	85,763.85	102,502.00	105,000.00	________
43210 TELEPHONE	714.31	1,000.00	1,000.00	584.83	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	87,277.06	105,952.00	118,300.00	________
41100 CHILDREN'S WAITI	106,120.21	108,800.00	108,800.00	87,277.06	105,952.00	118,300.00	________
TOTAL 0111 CHILDREN'S WAITIN	106,120.21	108,800.00	108,800.00	87,277.06	105,952.00	118,300.00	________

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
Revenues					
Charges for Services	$ 346,409	$ 294,510	$ 510,608	$ 455,900	$ 495,000
Transfers from other funds	-	-	-	-	-
Total Revenues	346,409	294,510	510,608	455,900	495,000
Expenditures					
Supplies & Services	346,275	320,166	509,796	455,900	495,000
Capital Outlay	-	-	-	-	-
Total Expenditures	346,275	320,166	509,796	455,900	495,000
Excess (Deficiency) of Revenues Over Expenditures	134	(25,656)	812	-	-
Fund Equity, Beginning	5,823	5,957	(19,699)	(18,887)	(18,887)
Fund Equity, Ending	**$ 5,957**	**$ (19,699)**	**$ (18,887)**	**$ (18,887)**	**$ (18,887)**

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
Revenues					
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	215,804	507,448	452,852	116,205	103,267
Expenditures					
Supplies & Services	98,020	145,085	440,811	156,297	224,000
Capital Outlay	16,500	80,915	-	29,788	50,000
Total Expenditures	114,520	226,000	440,811	186,085	274,000
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
Fund Equity, Ending	**$ 388,301**	**$ 669,749**	**$ 681,790**	**$ 611,910**	**$ 441,177**

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 ENFORECEMENT-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 ENFORECEMEN	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
Revenues					
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	4,415,078	5,514,125	4,486,645	4,327,912	3,877,331
Expenditures					
Supplies & Services	3,606,479	1,653,624	1,970,796	2,672,225	3,001,650
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	4,617,153	3,535,751	3,256,826	3,941,521	4,210,946
Excess (Deficiency) of Revenues Over Expenditures	(202,075)	1,978,374	1,229,819	386,391	(333,615)
Fund Equity, Beginning	5,546,167	5,344,092	7,322,466	8,552,285	8,938,676
Fund Equity, Ending	**$ 5,344,092**	**$ 7,322,466**	**$ 8,552,285**	**$ 8,938,676**	**$ 8,605,061**

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	98,352.91	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	2,322.99	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	2,793.00	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	234,054.49	330,000.00	550,000.00	________
43184 ETSB-PROF SVC SA	533,876.52	500,000.00	500,000.00	235,810.48	500,000.00	500,000.00	________
43190 OTHER PROFESSION	54,634.32	505,000.00	505,000.00	79,305.37	505,000.00	625,000.00	________
43210 TELEPHONE	296,298.27	400,000.00	400,000.00	176,700.93	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	1,176.94	2,000.00	2,000.00	________
43640 WASTE REMOVAL SE	5,679.74	4,000.00	4,000.00	3,135.35	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	39,659.00	80,000.00	80,000.00	________
43730 EQUIPMENT REPAIR	57,217.27	200,000.00	200,000.00	109,493.89	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	83,434.81	120,000.00	140,000.00	________
42 SUPPLIES & SERVICES	1,800,991.25	2,672,225.00	2,672,225.00	1,238,157.20	2,672,225.00	3,001,650.00	________
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	115,279.92	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	294,718.27	510,000.00	450,000.00	________
41400 9-1-1 OPERATIONS	3,256,825.43	3,941,520.94	3,941,520.94	2,292,171.41	3,941,520.94	4,210,945.94	________
TOTAL 0114 9-1-1 OPERATIONS	3,256,825.43	3,941,520.94	3,941,520.94	2,292,171.41	3,941,520.94	4,210,945.94	________

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
Revenues					
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	325,411	334,758	336,165	259,000	265,000
Expenditures					
Supplies & Services	219,904	236,867	238,488	249,873	284,500
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	219,904	236,867	238,488	249,873	284,500
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
Fund Equity, Ending	**$ 1,092,357**	**$ 1,190,248**	**$ 1,287,925**	**$ 1,297,052**	**$ 1,277,552**

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
Revenues					
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	4,948,265	4,802,568	5,030,840	5,063,401	4,994,000
Expenditures					
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	2,591,801	2,611,095	4,249,461	3,129,752	2,220,312
Excess (Deficiency) of Revenues Over Expenditures	2,356,464	2,191,473	781,379	1,933,649	2,773,688
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(2,876,003)	(2,389,050)	(1,388,875)	(1,388,375)	(1,387,625)
Total Other Financing Sources	(2,876,003)	(2,389,050)	(1,388,875)	(1,388,375)	(1,387,625)
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
Fund Equity, Ending	**$ 3,730,637**	**$ 3,533,060**	**$ 2,925,564**	**$ 3,470,838**	**$ 4,856,901**

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	-	-		
	$ 2,876,003	$ 2,389,050	$ 1,388,875	$ 1,388,450	$ 1,387,625

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

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

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
Revenues					
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	186,331	195,772	212,869	237,200	226,500
Expenditures					
Supplies & Services	186,326	195,696	212,870	237,200	226,500
Total Expenditures	186,326	195,696	212,870	237,200	226,500
Excess (Deficiency) of Revenues Over Expenditures	5	76	(1)	-	-
Fund Equity, Beginning	(6)	(1)	75	74	74
Fund Equity, Ending	**$ (1)**	**$ 75**	**$ 74**	**$ 74**	**$ 74**

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
Revenues					
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	169,759	159,116	278,154	272,126	278,000
Expenditures					
Supplies & Services	133,459	44,551	25,608	53,000	130,000
Capital	63,994	-	120,581	83,000	75,000
Total Expenditures	197,453	44,551	146,189	136,000	205,000
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
Fund Equity, Ending	**$ 166,790**	**$ 281,355**	**$ 413,320**	**$ 549,446**	**$ 622,446**

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
Revenues					
Charges for Services	$ 1,083,826	$ 1,053,337	$ 1,123,326	$ 1,140,000	$ 1,157,000
Total Revenues	1,083,826	1,053,337	1,123,326	1,140,000	1,157,000
Expenditures					
Supplies & Services	1,083,826	1,053,337	1,123,326	1,140,000	1,157,000
Total Expenditures	1,083,826	1,053,337	1,123,326	1,140,000	1,157,000
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
Fund Equity, Ending	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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
Revenues					
Intergovernmental	$ -	$ 3,523	$ -	$ -	$ -
Interest	23	284	497	425	350
Total Revenues	23	3,807	497	425	350
Expenditures					
Supplies & Services	-	-	-	2,100	7,500
Total Expenditures	-	-	-	2,100	7,500
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
Fund Equity, Ending	**$ 7,315**	**$ 11,122**	**$ 11,619**	**$ 9,944**	**$ 2,794**

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
Revenues					
Intergovernmental	$ 106,580	$ 110,514	$ 140,406	$ 74,500	$ 100,000
Interest	507	4,848	9,048	7,700	6,500
Total Revenues	107,087	115,362	149,454	82,200	106,500
Expenditures					
Supplies & Services	37,322	126,965	93,396	131,785	85,000
Total Expenditures	37,322	126,965	93,396	131,785	85,000
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
Fund Equity, Ending	**$ 162,063**	**$ 150,460**	**$ 206,518**	**$ 156,933**	**$ 178,433**

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
Revenues					
Intergovernmental	$ -	$ -	$ -	$ -	$ -
Interest	14	127	174	110	50
Total Revenues	14	127	174	110	50
Expenditures					
Supplies & Services	-	-	953	1,620	1,422
Total Expenditures	-	-	953	1,620	1,422
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
Fund Equity, Ending	**$ 4,035**	**$ 4,162**	**$ 3,383**	**$ 1,873**	**$ 501**

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
Revenues					
Law Library Fees	$ 181,838	$ 193,863	$ 205,760	$ 228,000	$ 210,000
Other	-	2,342	-		
Total Revenues	181,838	196,205	205,760	228,000	210,000
Expenditures					
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	175,086	184,374	171,927	200,240	207,023
Excess (Deficiency) of Revenues Over Expenditures	6,752	11,831	33,833	27,760	2,977
Other Financing Sources (Uses)					
Transfers In	180,350	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	180,350	-	-	-	-
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
Fund Equity, Ending	**$ 6,751**	**$ 18,582**	**$ 52,415**	**$ 80,175**	**$ 83,152**

Transfer from Other Funds:					
#0001 General Fund	$0	$180,350	$0	$0	$0

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
Revenues					
Jail Medical Cost Fees	$ 13,977	$ 15,849	$ 11,820	$ 8,875	$ 8,800
Interest	42	262	532	120	100
Total Revenues	14,019	16,111	12,352	8,995	8,900
Expenditures					
	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	14,019	16,111	12,352	8,995	8,900
Other Financing Sources (Uses)					
Transfers Out	(15,000)	(14,000)	(15,000)	(9,000)	(9,000)
Total Other Financing Sources	(15,000)	(14,000)	(15,000)	(9,000)	(9,000)
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
Fund Equity, Ending	$ 1,576	$ 3,687	$ 1,039	$ 1,034	$ 934

Transfer to Other Funds:					
#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
Revenues					
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	10,065	9,615	10,419	10,800	9,700
Expenditures					
Supplies & Services	-	6,583	728	1,000	16,000
Capital Outlay	-	-	-	-	-
Total Expenditures	-	6,583	728	1,000	16,000
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
Fund Equity, Ending	**$ 34,414**	**$ 37,446**	**$ 47,137**	**$ 56,937**	**$ 50,637**

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
Revenues					
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	329,590	305,650	348,937	360,000	360,000
Expenditures					
Supplies & Services	54,533	55,996	56,972	578,448	60,000
Debt Service	82,050	237,325	-	-	-
Capital Outlay	-	-	-	66,161	-
Total Expenditures	136,583	293,321	56,972	644,609	60,000
Excess (Deficiency) of Revenues Over Expenditures	193,007	12,329	291,965	(284,609)	300,000
Other Financing Sources (Uses)					
Transfers Out	-	-	-	-	(325,000)
Total Other Financing Sources	-	-	-	-	(325,000)
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
Fund Equity, Ending	**$ 718,164**	**$ 730,493**	**$ 1,022,458**	**$ 737,849**	**$ 712,849**

Transfer to Other Funds:					
#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
Revenues					
Public Defender Automation Fees	$ 2,106	$ 2,169	$ 1,631	$ 1,350	$ 1,350
Interest	19	231	443	445	400
Total Revenues	2,125	2,400	2,074	1,795	1,750
Expenditures					
Supplies & Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
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
Fund Equity, Ending	**$ 6,830**	**$ 9,230**	**$ 11,304**	**$ 13,099**	**$ 14,849**

Fund Equity Forecast

0131 (43100) - Detention Home Fund

This fund is used to account for 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
Revenues					
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	3,288,362
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	3,631,843	3,718,905	4,097,218	4,811,490	5,181,862
Expenditures					
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	1,477,070
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	3,045,121	3,297,342	4,202,449	4,887,190	7,119,282
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
Fund Equity, Ending	**$ 2,123,879**	**$ 2,545,442**	**$ 2,440,211**	**$ 2,364,511**	**$ 427,091**

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.

#02607 Achieve Compliance of PREA Standards (Federal) - awarded by Bureau of Justice Assitance. This program provides funding to improve safety measurers 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	2,239,523.07	2,547,175.78	2,945,671.60	________
41115 VACATION PAYOUTS	2,442.59	15,000.00	15,000.00	14,931.82	3,000.00	15,000.00	________
41120 TEMPORARY SALARI	94,110.24	120,000.00	120,000.00	74,509.41	85,680.00	192,245.25	________
41130 OVERTIME	160,967.57	100,000.00	100,000.00	123,110.45	142,365.00	120,000.00	________
41221 LIFE INSURANCE-E	1,642.62	1,230.50	1,230.50	1,599.37	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	2,453,899.83	2,780,316.78	3,274,378.85	________
42 SUPPLIES & SERVICES							
42110 SUPPLIES	4,188.14	6,700.00	6,700.00	5,624.62	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	.00	.00	1,000.00	________
42230 CLEANING SUPPLIE	17,812.42	30,000.00	30,000.00	9,913.34	15,000.00	20,000.00	________
42240 GASOLINE & OIL	5,350.53	7,000.00	7,000.00	5,249.22	7,000.00	8,000.00	________
42250 FOOD & BEVERAGE	182,493.55	255,000.00	255,000.00	142,798.50	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	2,710.07	5,000.00	7,000.00	________
42290 OTHER DEPARTMENT	10,224.12	35,188.21	35,188.21	15,089.42	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	1,300.51	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	191,506.30	235,500.00	270,000.00	________
43190 OTHER PROFESSION	444,994.35	591,873.57	591,873.57	480,876.82	531,021.17	509,782.10	________
43210 TELEPHONE	418.92	1,500.00	1,500.00	444.50	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	225.28	385.00	1,500.00	________
43420 ADVERTISING	.00	6,500.00	6,500.00	7,951.79	11,200.00	18,000.00	________
43610 GAS & HEATING OI	14,311.88	20,000.00	20,000.00	16,766.50	22,000.00	26,000.00	________
43620 ELECTRICITY	73,577.34	68,000.00	68,000.00	54,500.29	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	8,605.08	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	21,167.76	26,003.00	40,000.00	________
43711 OFFICE CLEAN & M	.00	19,500.00	19,500.00	6,800.00	8,500.00	19,500.00	________
43730 EQUIPMENT REPAIR	42,903.91	76,000.00	76,000.00	30,320.17	33,000.00	65,000.00	________
43731 AUTOMOBILE REPAI	726.15	3,500.00	3,500.00	2,307.12	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	3,961.00	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	2,578.51	3,350.00	3,800.00	________
44235 ADMINISTRATIVE &	37,830.00	37,830.00	37,830.00	18,915.00	37,830.00	38,738.00	________
42 SUPPLIES & SERVICES	1,152,199.70	1,549,041.78	1,549,041.78	1,060,070.52	1,259,181.60	1,477,070.10	________
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	441,989.12	523,627.00	576,100.00	________
48220 INDIRECT COST AL	294.99	3,086.43	3,086.43	5,365.87	3,086.43	3,086.60	________
48 ADMINISTRATIVE SUPP	476,901.75	564,086.43	564,086.43	447,354.99	526,713.43	579,186.60	________
43100 DETENTION HOME	4,202,445.62	5,159,355.05	6,922,023.05	3,982,303.35	4,887,189.82	7,119,281.56	________
TOTAL 0131 DETENTION HOME FU	4,202,445.62	5,159,355.05	6,922,023.05	3,982,303.35	4,887,189.82	7,119,281.56	________

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
Revenues					
Charges for Services	$ 371,357	$ 275,388	$ 279,325	$ 276,468	$ 277,000
Total Revenues	371,357	275,388	279,325	276,468	277,000
Expenditures					
Supplies & Services	92,811	97,029	109,823	126,461	126,910
Capital Outlay	-	-	-	-	-
Total Expenditures	92,811	97,029	109,823	126,461	126,910
Excess (Deficiency) of Revenues Over Expenditures	278,546	178,359	169,502	150,007	150,090
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(278,546)	(178,359)	(169,502)	(150,007)	(150,090)
Total Other Financing Sources	(278,546)	(178,359)	(169,502)	(150,007)	(150,090)
Net Change in Fund Balance	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
Fund Equity, Ending	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Transfer to Other Funds:					
#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
Revenues					
Charges for Services	$ 30,615	$ 30,550	$ 27,235	$ 60,000	$ 88,000
Interest	196	1,825	1,446	100	100
Total Revenues	30,811	32,375	28,681	60,100	88,100
Expenditures					
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	19,174	47,519	68,549	68,252	82,433
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
Fund Equity, Ending	**$ 68,212**	**$ 53,068**	**$ 13,200**	**$ 5,048**	**$ 10,715**

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
Revenues					
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	44,787	45,683	46,333	47,000	47,000
Expenditures					
Personnel	17,219	17,839	17,000	22,000	22,000
Supplies & Services	287	158	14,960	5,000	5,000
Total Expenditures	17,506	17,997	31,960	27,000	27,000
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
Fund Equity, Ending	**$ 101,070**	**$ 128,756**	**$ 143,129**	**$ 163,129**	**$ 183,129**

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
Revenues					
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
Expenditures					
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)
Other Financing Sources (Uses)					
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
Fund Equity, Ending	**$ -**	**$ 15,668**	**$ 14,792**	**$ 18,592**	**$ 17,242**

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
Revenues					
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	2,487,298	2,269,513	2,240,323	1,459,779	1,800,000
Expenditures					
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	1,688,825	2,256,513	1,916,552	2,090,851	1,945,000
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
Fund Equity, Ending	**$3,712,228**	**$3,725,228**	**$4,048,999**	**$3,417,927**	**$3,272,927**

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
Revenues					
Charges for Services	$ 3,231	$ 5,243	$ 4,517	$ 902	$ 4,000
Total Revenues	3,231	5,243	4,517	902	4,000
Expenditures					
Supplies & Services	4,582	530	1,080	1,250	4,000
Total Expenditures	4,582	530	1,080	1,250	4,000
Excess (Deficiency) of Revenues Over Expenditures	(1,351)	4,713	3,437	(348)	-
Fund Equity, Beginning	$4,326	2,975	7,688	11,125	10,777
Fund Equity, Ending	**$ 2,975**	**$ 7,688**	**$ 11,125**	**$ 10,777**	**$ 10,777**

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
Revenues					
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	354,329	164,457	292,173	202,244	190,180
Expenditures					
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	420,779	176,310	360,803	203,279	205,805
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
Fund Equity, Ending	**$ 97,145**	**$ 85,292**	**$ 16,662**	**$ 15,627**	**$ 2**

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
Revenues					
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	102,687	95,569	102,706	107,300	111,200
Expenditures					
Supplies & Services	122,007	112,517	124,806	140,000	125,000
Total Expenditures	122,007	112,517	124,806	140,000	125,000
Excess (Deficiency) of Revenues Over Expenditures	(19,320)	(16,948)	(22,100)	(32,700)	(13,800)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	(13,466)	-	-	-
Total Other Financing Sources	-	(13,466)	-	-	-
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
Fund Equity, Ending	**$ 200,677**	**$ 170,263**	**$ 148,163**	**$ 115,463**	**$ 101,663**

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 adminstration 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
Revenues					
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	123,841	131,697	159,937	181,499	179,000
Expenditures					
Supplies & Services	32,400	10,459	36,550	95,000	115,000
Capital Outlay	-	8,438	4,887	40,000	40,000
Total Expenditures	32,400	18,897	41,437	135,000	155,000
Excess (Deficiency) of Revenues Over Expenditures	91,441	112,800	118,500	46,499	24,000
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(4,000)	(4,000)	(4,000)	(13,000)	-
Total Other Financing Sources	(4,000)	(4,000)	(4,000)	(13,000)	-
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
Fund Equity, Ending	**$ 452,448**	**$ 561,248**	**$ 675,748**	**$ 709,247**	**$ 733,247**

Transfer to Other Funds:					
#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
Revenues					
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	742,459	605,086	824,227	836,125	846,321
Expenditures					
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	516,684	511,766	726,374	782,485	806,984
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
Fund Equity, Ending	**$ 125,971**	**$ 219,291**	**$ 317,144**	**$ 370,784**	**$ 410,121**

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
Revenues					
Charges for Services	21,276	22,429	23,637	26,375	26,500
Investment Income	55	588	1,062	744	700
Total Revenues	21,331	23,017	24,699	27,119	27,200
Expenditures					
	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	21,331	23,017	24,699	27,119	27,200
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(15,000)	(20,000)	(22,000)	(24,000)	(24,000)
Total Other Financing Sources	(15,000)	(20,000)	(22,000)	(24,000)	(24,000)
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
Fund Equity, Ending	**$ 8,269**	**$ 11,286**	**$ 13,985**	**$ 17,104**	**$ 20,304**

Transfer to Other Funds:					
#0001 General Fund	$40,000	$15,000	$20,000	$22,000	$24,000

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
Revenues					
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	4,050,113	4,263,170	7,556,277	7,610,646	7,324,300
Expenditures					
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	5,202,331	4,226,970	7,562,318	6,582,174	13,539,545
Excess (Deficiency) of Revenues Over Expenditures	(1,152,218)	36,200	(6,041)	1,028,472	(6,215,245)
Other Financing Sources (Uses)					
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	501,904	891,162	1,033,049	1,201,500	1,150,000
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
Fund Equity, Ending	**$ 3,885,517**	**$ 4,812,879**	**$ 5,839,887**	**$ 8,069,859**	**$ 3,004,614**

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 &	110,000.00	110,000.00	110,000.00	55,000.00	110,000.00	112,640.00	________
42 SUPPLIES & SERVICES	1,463,277.22	1,788,200.00	1,788,200.00	1,193,853.03	1,439,755.00	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
Revenues					
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	245,524	244,850	670,949	683,974	930,860
Expenditures					
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	245,195	60,628	47,831	865,127	1,659,505
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
Fund Equity, Ending	**$ 521,260**	**$ 705,482**	**$ 1,328,600**	**$ 1,147,447**	**$ 418,802**

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
Revenues					
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	1,788,718	1,817,353	2,245,742	2,204,772	2,208,100
Expenditures					
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	68,772	887,098	2,226,790	777,000	4,995,000
Excess (Deficiency) of Revenues Over Expenditures	1,719,946	930,255	18,952	1,427,772	(2,786,900)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(1,302,531)	(200,500)	(200,538)	(201,700)	(201,700)
Total Other Financing Sources	(1,302,531)	(200,500)	(200,538)	(201,700)	(201,700)
Net Change in Fund Balance	417,415	729,755	(181,586)	1,226,072	(2,988,600)
Fund Equity, Beginning	2,226,891	2,644,306	3,374,061	3,192,475	4,418,547
Fund Equity, Ending	**$ 2,644,306**	**$ 3,374,061**	**$ 3,192,475**	**$ 4,418,547**	**$ 1,429,947**

Transfer to Other Funds					
#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
	$ 1,302,531	$ 200,500	$ 200,538	$ 201,700	$ 201,700

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
Revenues					
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	7,048,460	7,240,273	7,835,358	9,916,888	8,225,000
Expenditures					
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	4,802,660	5,717,822	6,568,165	9,510,723	11,487,459
Excess (Deficiency) of Revenues Over Expenditures	2,245,800	1,522,451	1,267,193	406,165	(3,262,459)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(1,302,531)	(135,750)	(200,538)	(200,875)	(200,875)
Total Other Financing Sources	(1,302,531)	(135,750)	(200,538)	(200,875)	(200,875)
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
Fund Equity, Ending	**$ 3,135,035**	**$ 4,521,736**	**$ 5,588,391**	**$ 5,793,681**	**$ 2,330,347**

Transfer to Other Funds					
#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
Revenues					
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	661,867	649,431	869,843	1,114,749	1,358,250
Expenditures					
Supplies & Services	657,038	570,102	1,029,411	1,025,587	1,426,783
Total Expenditures	657,038	570,102	1,029,411	1,025,587	1,426,783
Excess (Deficiency) of Revenues Over Expenditures	4,829	79,329	(159,568)	89,162	(68,533)
Fund Equity, Beginning	148,972	153,801	233,130	73,562	162,724
Fund Equity, Ending	**$ 153,801**	**$ 233,130**	**$ 73,562**	**$ 162,724**	**$ 94,191**

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 &	4,506.70	.00	.00	1,381.00	1,381.00	.00	________
42 SUPPLIES & SERVICES	1,029,986.54	1,119,000.00	1,119,000.00	862,262.08	1,025,586.94	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
48500 Revenues					
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	18,940,897	19,304,575	20,707,910	24,005,513	26,198,912
48500 Expenditures					
Supplies & Services	18,899,423	19,037,994	23,225,623	25,466,022	28,158,947
Total Expenditures	18,899,423	19,037,994	23,225,623	25,466,022	28,158,947
48510 Revenues					
Charges for Services	$ -	$ 3,798	$ 7,974	$ 5,000	$ 14,118
Total Revenues	-	3,798	7,974	5,000	14,118
48510 Expenditures					
Supplies & Services	399,757	423,130	528,391	563,098	573,718
Total Expenditures	399,757	423,130	528,391	563,098	573,718
Excess (Deficiency) of Revenues Over Expenditures	(358,283)	(152,751)	(3,038,130)	(2,018,607)	(2,519,635)
Other Financing Sources (Uses)					
Transfers In	-	-	2,134,263	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	2,134,263	-	-
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
Fund Equity, Ending	**$ 6,663,962**	**$ 6,511,211**	**$ 5,607,344**	**$ 3,588,737**	**$ 1,069,102**

Transfer from Other Funds:					
#0001 General Fund	$ -	$ -	$ 1,256,841	$ -	$ -
#0101 PSST Fund	-	-	877,422	-	-
	$ -	$ -	$ 2,134,263	$ -	$ -

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
Revenues					
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	4,681,913	4,702,185	4,733,452	6,847,230	7,356,229
Expenditures					
FICA and Medicare	4,856,392	5,324,905	5,994,097	6,605,658	6,909,379
Supplies and Services	-	-	-	-	-
Total Expenditures	4,856,392	5,324,905	5,994,097	6,605,658	6,909,379
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
Fund Equity, Ending	**$ 2,896,041**	**$ 2,273,321**	**$ 1,012,676**	**$ 1,254,248**	**$ 1,701,098**

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
Revenues					
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	6,812,397	6,314,603	6,219,209	3,284,307	3,839,460
Expenditures					
IMRF Contributions	4,270,576	2,288,262	2,392,425	3,948,950	4,480,000
Supplies and Services	-	-	-	-	-
Total Expenditures	4,270,576	2,288,262	2,392,425	3,948,950	4,480,000
Excess (Deficiency) of Revenues Over Expenditures	2,541,821	4,026,341	3,826,784	(664,643)	(640,540)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(1,800,556)	(2,065,286)	(2,213,716)	(2,309,779)	(2,379,414)
Total Other Financing Sources	(1,800,556)	(2,065,286)	(2,213,716)	(2,309,779)	(2,379,414)
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
Fund Equity, Ending	**$ 4,782,697**	**$ 6,743,752**	**$ 8,356,820**	**$ 5,382,398**	**$ 2,362,444**

Transfer to Other Funds:					
#0253 2018 Pension Obligation Bonds	$ 1,800,556	$ 2,065,286	$ 2,213,716	$ 2,309,779	$ 2,379,414

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
Revenues					
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	3,598,937	3,339,463	4,960,066	4,888,828	5,227,000
Expenditures					
Supplies & Services	4,270,225	3,743,623	4,469,074	4,337,493	4,858,500
Total Expenditures	4,270,225	3,743,623	4,469,074	4,337,493	4,858,500
Excess (Deficiency) of Revenues Over Expenditures	(671,288)	(404,160)	490,992	551,335	368,500
Other Financing Sources (Uses)					
Transfers In	-	4,000,000	-	1,000,000	-
Transfers Out	(972,900)	(972,500)	(976,575)	(980,325)	(982,075)
Total Other Financing Sources	(972,900)	3,027,500	(976,575)	19,675	(982,075)
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
Fund Equity, Ending	**$ (1,873,034)**	**$ 750,306**	**$ 264,723**	**$ 835,733**	**$ 222,158**

Transfer from Other Funds:					
#0001 General Fund	$ -	$ 4,000,000	$ -	$ 1,000,000	$ -
Transfer to Other Funds:					
Fund #0252 2017C Debt Service	972,900	972,500	976,575	980,325	982,075
	$ 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
Revenues					
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	18,437,465	19,668,029	20,814,494	21,525,758	22,378,440
Expenditures					
Supplies & Services	8,929,187	11,801,750	20,379,643	22,334,033	31,176,250
Total Expenditures	8,929,187	11,801,750	20,379,643	22,334,033	31,176,250
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
Fund Equity, Ending	**$ 28,620,126**	**$ 36,486,405**	**$ 36,921,256**	**$ 36,112,981**	**$ 27,315,171**

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
Revenues					
Intergovernmental	$ 705,178	$ 712,978	$ 707,328	$ 706,328	$ 708,703
Total Revenues	705,178	712,978	707,328	706,328	708,703
Expenditures					
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	705,178	712,978	707,328	706,328	708,703
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
Fund Equity, Ending	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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
Revenues					
Intergovernmental	$ 341,722	$ 342,947	$ 348,766	$ 349,552	$ 354,559
Total Revenues	341,722	342,947	348,766	349,552	354,559
Expenditures					
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	341,722	342,947	348,766	349,553	354,559
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(1)	-
Fund Equity, Beginning	1	1	1	1	-
Fund Equity, Ending	**$ 1**	**$ 1**	**$ 1**	**$ -**	**$ -**

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 coses 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
Revenues					
Intergovernmental	$ 1,156,644	$ 1,214,789	$ 1,298,797	$ 1,954,162	$ 2,010,000
Total Revenues	1,156,644	1,214,789	1,298,797	1,954,162	2,010,000
Expenditures					
Supplies & Services	567,443	584,694	617,097	1,086,547	1,118,030
Total Expenditures	567,443	584,694	617,097	1,086,547	1,118,030
Excess (Deficiency) of Revenues Over Expenditures	589,201	630,095	681,700	867,615	891,970
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(371,273)	(398,200)	(400,025)	(401,025)	(406,275)
Total Other Financing Sources	(371,273)	(398,200)	(400,025)	(401,025)	(406,275)
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
Fund Equity, Ending	**$ 1,003,767**	**$ 1,235,662**	**$ 1,517,337**	**$ 1,983,927**	**$ 2,469,622**

Transfer to Other Funds:					
Fund 0249 2012F Debt Service	$ -	$ -	$ -	$ -	$ -
Fund 0256 2021A Debt Service	371,273	398,200	400,025	401,025	406,275
	$ 371,273	$ 398,200	$ 400,025	$ 401,025	$ 406,275

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
Revenues					
Public Safety Sales Tax Transfer	$ -	$ -	$ -	$ -	$ -
Total Revenues	-	-	-	-	-
Expenditures					
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)
Other Financing Sources (Uses)					
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
Fund Equity, Ending	**$ 328,225**	**$ 328,225**	**$ 328,225**	**$ 1,913,225**	**$ 1,937,469**
Transfer from Other Funds:					
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
Revenues					
	$ -	$ -	$ -	$ -	$ -
Total Revenues	-	-	-	-	-
Expenditures					
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)
Other Financing Sources (Uses)					
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
Net Change in Fund Balance	13,400	9,800	14,500	21,875	20,875
Fund Equity, Beginning	812,675	826,075	835,875	850,375	872,250
Fund Equity, Ending	**$ 826,075**	**$ 835,875**	**$ 850,375**	**$ 872,250**	**$ 893,125**
Transfer from Other Funds:					
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
Revenues					
	$ -	$ -	$ -	$ -	$ -
Total Revenues	-	-	-	-	-
Expenditures					
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)
Other Financing Sources (Uses)					
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
Fund Equity, Ending	**$ 1,125,278**	**$ 1,397,268**	**$ 1,558,945**	**$ 1,671,977**	**$ 1,761,794**
Transfer from Other Funds:					
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
Revenues					
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -
Total Revenues	-	-	-	-	-
Expenditures					
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)
Other Financing Sources (Uses)					
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
Fund Equity, Ending	**$ 64,750**	**$335,500**	**$ 343,000**	**$ 350,875**	**$ 358,375**

Transfer from Other Funds:					
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
Revenues					
Bond proceeds	$ -	$ -	$ -	$ -	$ -
Bond Premium	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures					
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)
Other Financing Sources (Uses)					
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
Fund Equity, Ending	**$ 332,725**	**$ 331,225**	**$ 339,600**	**$ 347,600**	**$ 360,225**
Transfer from Other Funds:					
Fund 0218 STAF Fund	$ 371,273	$ 398,200	$ 400,025	$ 401,025	$ 406,275

	DEBT SERVICE SCHEDULE			
	Fiscal Year	Principal	Interest	Total
Interest Rates:	2026	$ 295,000	$ 97,825	$ 392,825
4.00%-5.00%	2027	$ 315,000	$ 82,575	$ 397,575
Interest Dates:	2028	$ 330,000	$ 66,450	$ 396,450
June 30 and December 30	2029	$ 345,000	$ 51,300	$ 396,300
Date of Issue:	2030	$ 355,000	$ 37,300	$ 392,300
April 13 2021	2031	$ 370,000	$ 22,800	$ 392,800
Amount of Issue:	2032	$ 385,000	$ 7,700	$ 392,700
$3,485,000				

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
Revenues					
Bond proceeds	$ -	$ -	$ -	$ -	$ -
Bond Premium	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures					
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)
Other Financing Sources (Uses)					
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
Fund Equity, Ending	**$ 129,150**	**$ 131,650**	**$ 134,025**	**$ 136,275**	**$ 138,400**

Transfer from Other Funds:

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
Revenues					
Bond proceeds	$ -	$ 11,280,000	$ -	$ -	$ -
Bond Premium	-	671,004	-	-	-
Total Revenues	-	11,951,004	-	-	-
Expenditures					
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)
Other Financing Sources (Uses)					
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
Fund Equity, Ending	**$ -**	**$ 2,017,000**	**$ 3,158,625**	**$ 3,235,700**	**$ 88,875**
Transfer from Other Funds:					
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			
Interest Rates:	Fiscal Year	Principal	Interest	Total
5.00%	2026	$ 3,070,000	$ 254,500	$ 3,324,500
Interest Dates:	2027	$ -	$ 177,750	$ 177,750
June 30 and December 30	2028	$ -	$ 177,750	$ 177,750
Date of Issue:	2029	$ 825,000	$ 157,125	$ 982,125
October 26, 2022	2030	$ 865,000	$ 114,875	$ 979,875
Amount of Issue:	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
Revenues					
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	10,914,645	10,623,436	10,881,722	11,324,674	13,223,802
Expenditures					
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	10,433,657	10,309,929	11,360,292	11,499,255	13,057,323
Excess (Deficiency) of Revenues Over Expenditures	480,988	313,507	(478,570)	(174,581)	166,479
Other Financing Sources (Uses)					
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	100,000	(1,507,338)	174,864	(226,611)	(227,000)
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
Fund Equity, Ending	**$ 10,674,141**	**$ 9,480,310**	**$ 9,176,604**	**$ 8,775,412**	**$ 8,714,891**

Transfer from Other Funds:					
#0116 Host Fee Fund	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
#0420 555 N Court	$ -	$ -	$ 390,692	$ -	$ -
Transfer to Other Funds:					
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
Revenues					
Intergovernmental (Grants)	$ 2,414,476	$ 1,852,684	$ 1,681,270	$ 2,356,502	$ 2,629,837
Total Revenues	2,414,476	1,852,684	1,681,270	2,356,502	2,629,837
Expenditures					
Personnel	197,792	267,487	312,512	326,615	459,136
Supplies & Services	835,613	1,140,408	1,316,470	1,572,132	1,953,776
Debt Service	-	-	-	341,766	100,000
Capital Outlay	281,422	91,130	-	26,444	-
Administrative	41,736	48,141	48,788	52,411	89,639
Total Expenditures	1,356,563	1,547,166	1,677,770	2,319,368	2,602,551
Excess (Deficiency) of Revenues Over Expenditures	1,057,913	305,518	3,500	37,134	27,286
Other Financing Sources (Uses)					
Transfers from Other Fund	-	-	-	42,011	-
Transfers to Other Fund	(41,540)	(129,578)	(61,201)	(41,984)	(30,000)
Total Other Financing Sources	(41,540)	(129,578)	(61,201)	27	(30,000)
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
Fund Equity, Ending	**$ (91,346)**	**$ 84,594**	**$ 26,893**	**$ 64,054**	**$ 61,340**
Transfer from Other Funds:					
Fund 0001 General Fund	$ -	$ -	$ -	$ 42,011	$ -
Transfer to Other Funds:					
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.

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	215,486.97	244,353.57	323,796.00	________
41130 OVERTIME	32,417.80	49,565.00	49,565.00	4,925.74	39,300.00	82,565.00	________
41211 HEALTH INSURANCE	2,080.00	2,080.00	2,080.00	1,600.00	2,080.00	2,080.00	________
41221 LIFE INSURANCE-E	136.50	159.25	205.25	119.00	136.50	114.64	________
41231 IMRF-EMPLOYER CO	15,385.14	21,404.00	23,918.00	15,342.25	20,154.00	26,679.54	________
41241 FICA-EMPLOYER CO	17,979.28	23,591.00	27,311.00	13,803.82	20,591.00	23,900.39	________
41 PERSONNEL	312,510.88	411,223.25	477,503.25	251,277.78	326,615.07	459,135.57	________
42 SUPPLIES & SERVICES							
42110 SUPPLIES	.00	5,500.00	5,500.00	.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	________
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	2,117.03	3,200.00	3,500.00	________
42260 MEDICAL & DENTAL	104,017.30	265,000.00	265,000.00	76,476.24	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	1,068,093.14	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	________
43212 CELL PH. WIRELES	1,013.16	1,680.00	1,680.00	845.30	1,020.00	1,680.00	________

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
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	________
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	1,181,778.65	1,560,331.94	1,953,776.09	________
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	43,525.58	51,710.62	80,554.30	________
48220 INDIRECT COST AL	6,791.88	.00	9,085.00	219.61	700.00	9,085.00	________
48 ADMINISTRATIVE SUPP	55,579.84	57,792.25	90,550.25	43,745.19	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	1,545,228.82	2,349,551.23	2,632,550.96	________
TOTAL 0302 SHERIFF'S DEPARTM	1,738,970.73	2,529,906.69	2,664,119.69	1,545,228.82	2,349,551.23	2,632,550.96	________

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
Revenues					
Intergovernmental (Grants)	$ 178,886	$ 184,110	$ 408,944	$ 540,471	$ 434,614
Total Revenues	178,886	184,110	408,944	540,471	434,614
Expenditures					
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	176,861	184,108	408,944	540,471	434,614
Excess (Deficiency) of Revenues Over Expenditures	2,025	2	-	-	-
Other Financing Sources (Uses)					
Transfers In	12,350	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	12,350	-	-	-	-
Net Change in Fund Balance	14,375	2	-	-	-
Fund Equity, Beginning	16,853	31,228	31,230	31,230	31,230
Fund Equity, Ending	**$ 31,228**	**$ 31,230**	**$ 31,230**	**$ 31,230**	**$ 31,230**

Transfer from Other Funds:					
Fund 0001 General Fund	$ 12,350	$ -	$ -	$ -	$ -

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 underserviced 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
Revenues					
Intergovernmental (Grants)	$ 808,153	$ 682,466	$ 1,086,107	$ 1,144,739	$ 1,192,880
Total Revenues	808,153	682,466	1,086,107	1,144,739	1,192,880
Expenditures					
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	3,341	18,879	14,077	7,718	12,672
Total Expenditures	580,079	682,150	1,086,420	1,144,739	1,192,880
Excess (Deficiency) of Revenues Over Expenditures	228,074	316	(313)	-	-
Fund Equity, Beginning	(158,956)	69,118	69,434	69,121	69,121
Fund Equity, Ending	**$ 69,118**	**$ 69,434**	**$ 69,121**	**$ 69,121**	**$ 69,121**

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 Dialective 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
Revenues					
Investment income	$ 37,559	$ 54,216	$ 79,027	$ 74,900	$ 60,000
Total Revenues	37,559	54,216	79,027	74,900	60,000
Expenditures					
Supplies & Services	28,343	23,099	23,335	20,043	23,000
Total Expenditures	28,343	23,099	23,335	20,043	23,000
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
Fund Equity, Ending	**$ 1,252,287**	**$ 1,283,404**	**$ 1,339,096**	**$ 1,393,953**	**$ 1,430,953**

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 COMMINITY 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 COMMINITY 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
Revenues					
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	1,527,700	1,568,828	1,542,654	1,771,813 -	2,112,410
Expenditures					
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	1,491,349	1,568,676	1,542,983	1,771,813	2,112,410
Excess (Deficiency) of Revenues Over Expenditures	36,351	152	(329)	-	-
Fund Equity, Beginning	(11,141)	25,210	25,362	25,033	25,033
Fund Equity, Ending	**$ 25,210**	**$ 25,362**	**$ 25,033**	**$ 25,033**	**$ 25,033**

Transfer from Other Funds:			
Fund 0001 General Fund	$ 11,141	$ -	$ -

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
Revenues					
Property Taxes	$ 913,557	$ 975,831	$ 1,125,580	$ 1,259,449	$ 1,450,275
Total Revenues	913,557	975,831	1,125,580	1,259,449	1,450,275
Expenditures					
Supplies & Services	912,404	991,202	1,110,396	1,259,833	1,450,275
Total Expenditures	912,404	991,202	1,110,396	1,259,833	1,450,275
Excess (Deficiency) of Revenues Over Expenditures	1,153	(15,371)	15,184	(384)	-
Fund Equity, Beginning	(582)	571	(14,800)	384	-
Fund Equity, Ending	**$ 571**	**$ (14,800)**	**$ 384**	**$ -**	**$ -**

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
Revenues					
Intergovernmental	$ 12,012,125	$ 4,362,507	$ 13,605,727	$ 17,066,458	$ 7,824,585
Interest	207,904	1,786,452	-	-	-
Total Revenues	12,220,029	6,148,959	13,605,727	17,066,458	7,824,585
Expenditures					
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	12,220,029	6,148,959	3,138,713	17,066,458	7,824,585
Excess (Deficiency) of Revenues Over Expenditures	-	-	10,467,014	-	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(10,467,014)		
Total Other Financing Sources	-	-	(10,467,014)	-	-
Net Change in Fund Balance	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
Fund Equity, Ending	$ -	$ -	$ -	$ -	$ -

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
Revenues					
Intergovernmental	$ 403,840	$ 1,000,053	$ 1,302,668	$ 593,268	$ 715,348
Total Revenues	403,840	1,000,053	1,302,668	593,268	715,348
Expenditures					
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	188,394	555,787	455,841	593,268	715,348
Excess (Deficiency) of Revenues Over Expenditures	215,446	444,266	846,827	-	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(1,506,063)		-
Total Other Financing Sources	-	-	(1,506,063)	-	-
Net Change in Fund Balance	215,446	444,266	(659,236)	-	-
Fund Equity, Beginning	-	215,446	659,712	476	476
Fund Equity, Ending	**$ 215,446**	**$ 659,712**	**$ 476**	**$ 476**	**$ 476**

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 adminstration 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: 0314 COCJI GRANTS	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 FINCE CMTE	COMMENT
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
Revenues					
Intergovernmental	$ -	$ -	$ -	$ 300,000	$ 300,000
Interest Income	-	-	-	62,535	54,000
Total Revenues	-	-	-	362,535	354,000
Expenditures					
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
Other Financing Sources (Uses)					
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
Fund Equity, Ending	**$ -**	**$ -**	**$ 1,506,063**	**$ 1,775,301**	**$ 1,848,572**

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
Revenues					
Intergovernmental	$ -	$ -	$ -	$ 46,337	$ 308,988
Interest Income	-	-	-	-	-
Total Revenues	-	-	-	46,337	308,988
Expenditures					
Supplies & Services	-	-	-	46,337	308,988
Total Expenditures	-	-	-	46,337	308,988
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-
Fund Equity, Beginning	-	-	-	-	-
Fund Equity, Ending	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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
Revenues					
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	9,471,902	13,152,870	18,498,734	19,874,315	22,203,662
Expenditures					
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	6,895,166
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	16,782,712	19,305,007	18,030,432	20,780,597	21,692,932
Operating Gain (Loss)	(7,310,810)	(6,152,137)	468,302	(906,282)	510,730
Non Operating Rev (Exp)					
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)	(888,855)	(2,937,654)	3,343,501	2,017,156	3,410,730
Net Position, Beginning	215,923	(672,932)	(3,610,586)	(267,085)	1,750,071
Retained Earnings, Ending	$ (672,932)	$ (3,610,586)	$ (267,085)	$ 1,750,071	$ 5,160,801

Retained Earnings Summary:					
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)		
	$ (672,932)	$ (3,610,586)	$ (267,085)	$ -	$ -

Transfer from Other Funds:					
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	-
	$ 4,516,776	$ 1,337,000	$ 29,992	$ 44,116	$ -

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	536,065.66	650,000.00	758,540.16	________
41120 TEMPORARY SALARI	44,238.41	47,028.00	47,028.00	36,488.24	43,341.00	38,197.74	________
41130 OVERTIME	23,541.96	30,000.00	30,000.00	21,748.09	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	409.50	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	594,711.49	880,012.35	990,317.90	________
42 SUPPLIES & SERVICES							
42110 SUPPLIES	23,588.40	35,000.00	35,000.00	18,509.21	25,000.00	35,000.00	________
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	7,284.73	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	5,329.40	5,000.00	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
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	32,981.22	44,580.00	45,000.00	________
43125 MARKETING	75,128.81	130,000.00	130,000.00	55,838.25	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	13,070.11	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	218,695.49	220,000.00	285,000.00	________
43180 LAW ENFORCEMENT	21,973.95	.00	.00	1,460.00	1,730.00	2,000.00	________
43190 OTHER PROFESSION	1,206.23	16,000.00	16,000.00	18,509.56	22,078.00	25,000.00	________
43210 TELEPHONE	3,429.08	3,500.00	3,500.00	2,349.77	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 & 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	35,717.20	40,338.00	28,000.00	________
43942 INSTRUCTION & SC	945.00	1,500.00	1,500.00	496.00	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	358,554.00	358,554.00	550,000.00	________
43954 RBNH-DELINQ ASSE	53,136.75	5,000.00	5,000.00	37,743.22	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	75.32	100.00	100.00	________
44130 CENTRAL STORES X	30,402.58	31,000.00	31,000.00	25,607.20	30,000.00	30,000.00	________
44235 ADMINISTRATIVE &	500,000.00	500,000.00	500,000.00	250,000.00	500,000.00	512,000.00	________
42 SUPPLIES & SERVICES	1,434,641.92	1,798,150.00	1,798,150.00	1,132,865.08	1,467,099.02	1,845,750.00	________
46 CAPITAL OUTLAYS							
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	________
48 ADMINISTRATIVE SUPP							
48211 HEALTH INSURANCE	115,922.73	119,671.51	119,671.51	103,355.85	114,444.96	125,889.46	________
48 ADMINISTRATIVE SUPP	115,922.73	119,671.51	119,671.51	103,355.85	114,444.96	125,889.46	________
49 OTHER EXPENSE							
49111 BAD DEBT EXPENSE	193,622.23	250,000.00	250,000.00	42,137.96	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	42,137.96	-324,000.00	625,000.00	________
70500 ADMINISTRATION &	927,628.83	3,831,747.86	3,831,747.86	1,873,070.38	3,051,556.33	3,586,957.36	________

Winnebago County

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
Revenues					
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	2,805,463	2,732,956	2,714,171	3,029,095	2,846,260
Expenditures					
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	2,530,026	2,517,954	2,585,518	2,712,020	3,344,471
Excess (Deficiency) of Revenues Over Expenditures	275,437	215,002	128,653	317,075	(498,211)
Other Financing Sources (Uses)					
Sale of Assets	-	-	4,975	-	-
Transfers In	-	-	-	-	20,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources	-	-	4,975	-	20,000
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
Fund Equity, Ending	**$ 896,419**	**$ 1,111,421**	**$ 1,245,049**	**$ 1,562,124**	**$ 1,083,913**

Transfer from Other Funds:					
Fund 0710 Animal Services Donation Fund	$ -	$ -	$ -	$ -	$ 20,000

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 &	50,000.00	50,000.00	50,000.00	25,000.00	50,000.00	51,200.00	________
42 SUPPLIES & SERVICES	740,606.73	789,761.65	789,761.65	571,178.34	736,954.00	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
Revenues					
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	595,427	377,355	47,783	32,675	35,175
Expenditures					
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	411,601	536,576	540,045	469,041	445,180
Excess (Deficiency) of Revenues Over Expenditures	183,826	(159,221)	(492,262)	(436,366)	(410,005)
Other Financing Sources (Uses)					
Transfers In	-	78,957	315,829	326,611	327,000
Transfers Out	-	(1,474,430)	(390,692)	-	-
Total Other Financing Sources	-	(1,395,473)	(74,863)	326,611	327,000
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
Fund Equity, Ending	**$ 4,030,124**	**$ 2,475,430**	**$ 1,908,305**	**$ 1,798,550**	**$ 1,715,545**

Transfer from Other Funds:					
Fund 0301 Health Department Fund	$ -	$ 78,957	$ 315,829	$ 326,611	$ 327,000
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
Revenues					
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	138,875	97,772	100,040	71,350	65,000
Expenditures					
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	113,682	133,302	154,677	219,952	329,000
Excess (Deficiency) of Revenues Over Expenditures	25,193	(35,530)	(54,637)	(148,602)	(264,000)
Other Financing Sources (Uses)					
Transfers In	130,000	130,000	130,000	130,000	130,000
Transfers Out	-	-	-	-	
Total Other Financing Sources	130,000	130,000	130,000	130,000	130,000
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
Fund Equity, Ending	**$ 336,722**	**$ 431,192**	**$506,555**	**$ 487,953**	**$ 353,953**

Transfer from Other Funds:					
#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
Revenues					
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	596,832	570,293	607,469	604,550	670,800
Expenditures					
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	1,092,932	479,010	436,998	585,715	612,370
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	$ 262,228	$ 353,511	$ 523,982	$ 542,817	$ 601,247

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 REPAI	11,344.24	18,900.00	18,900.00	20,494.15	18,900.00	18,900.00	________
44235 ADMINISTRATIVE &	5,000.00	5,000.00	5,000.00	2,500.00	5,000.00	5,120.00	________
42 SUPPLIES & SERVICES	34,053.19	47,500.00	47,500.00	36,126.84	39,500.00	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
Revenues					
Donations	96,956	93,468	46,679	35,000	35,000
Interest	1,254	10,535	6,480	4,215	3,700
Total Revenues	98,210	104,003	53,159	39,215	38,700
Expenditures					
Supplies and Services	-	10,183	-	-	-
Capital Outlay	26,911	221,380	250,767	-	-
Total Expenditures	26,911	231,563	250,767	-	-
Excess (Deficiency) of Revenues Over Expenditures	71,299	(127,560)	(197,608)	39,215	38,700
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(20,000)
Total Other Financing Sources	-	-	-	-	(20,000)
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
Fund Equity, Ending	**$ 422,378**	**$ 294,818**	**$ 97,210**	**$ 136,425**	**$ 155,125**

Transfer to Other Funds:					
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
Revenues					
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
Expenditures					
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	28,503,904
Total Expenditures	977,699	1,372,598	4,447,943	5,680,427	29,804,216
Excess (Deficiency) of Revenues Over Expenditures	(971,916)	175,101	(1,577,052)	(2,889,312)	(27,650,216)
Other Financing Sources (Uses)					
Sale of Assets	-	-	15,593	31,724	-
Transfers In	-	5,760,244	17,791,714	11,470,443	15,723,070
Transfers Out	(380,280)	-	(29,992)	(44,116)	-
Total Other Financing Sources	(380,280)	5,760,244	17,777,315	11,458,051	15,723,070
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
Fund Equity, Ending	**$ 1,281,209**	**$ 7,216,554**	**$ 23,416,817**	**$ 31,985,556**	**$ 20,058,410**
Transfer From Other Funds:					
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	10,356,754
Fund 0313 ARP Interest	-	-	2,004,534	-	-
Transfer to Other Funds:					
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	67,225.75	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	1,057,009.51	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	9,555,903.67	18,429,769.05	2,091,150.82	22,195,134.55	________
46410 AUTOMOBILES	409,775.82	1,960,078.00	1,946,236.98	943,687.54	1,311,543.91	1,235,000.00	________
46430 MACHINERY & EQUI	788,223.00	1,303,097.00	893,487.56	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	93,944.46	601,772.21	599,653.89	1,403,358.97	________
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	15,969,572.67	20,386,849.23	4,364,108.43	28,503,903.52	________
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	17,845,490.67	21,443,858.74	5,542,928.04	29,804,215.12	________
TOTAL 0743 CAPITAL PROJECTS	2,149,264.89	17,804,066.67	17,845,490.67	21,443,858.74	5,542,928.04	29,804,215.12	________

FY 2026 Capital Projects Combined

Dept	Funding Source	Item Requested	PURPOSE	2026	2027	2028	2029	2030	Comment
		5 Year Capital Request Worksheet							Will this project require additional expense to be included in departmental operating budget? (i.e. warranty, maintenance, subscription fee)
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					
Facilities	CIP-GF	X-Ray machines for various buildings	End of life for a total of 7 machines	168,000					
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			

Dept	Funding Source	Item Requested	PURPOSE	2026	2027	2028	2029	2030	Comment
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	
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	Take Home Vehicles For Corrections Majors and Admin LT	For transportation to and from work	150,000			150,000		
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

Dept	Funding Source	Item Requested	PURPOSE	2026	2027	2028	2029	2030	Comment
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				
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	-					
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:	**$ 7,101,307**	**$ 3,552,000**	**$ 4,629,716**	**$ 1,890,000**	**$ 1,510,000**	

	2026	2027	2028	2029	2030
CIP (General Fund)	**2,534,316**	**1,729,000**	**2,641,716**	**635,000**	**490,000**
CIP (Public Safety Sales Tax Fund)	**1,699,323**	**931,000**	**488,000**	**675,000**	**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	**135,000**	**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
Revenues					
Intergovernmental Svcs	$ -	$ -	$ -	$ -	$ 874,000
Interest	-	3,516	14,978	11,675	5,000
Total Revenues	-	3,516	14,978	11,675	879,000
Expenditures					
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)
Other Financing Sources (Uses)					
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
Fund Equity, Ending	**$ -**	**$ 349,540**	**$ 309,809**	**$ 321,484**	**$ 51,484**

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
Revenues					
Intergovernmental Svcs	$ -	$ -	$ -	$ -	$ -
Interest	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures					
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)
Other Financing Sources (Uses)					
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	-	-	-	-	-
Fund Equity, Ending	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Transfer from Other Funds:					
#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	________