



VILLAGE OF WINNEBAGO

COMMITTEE OF THE WHOLE

October 21, 2026 at 6:05 PM
108 West Main Street and Virtually

To access meeting from any device: <https://global.gotomeeting.com/join/856730805>

Or by (Toll Free): 1 877 309 2073 | Access Code: 856-730-805

1. **RECORDING OF THE MEETING**
2. **CALL TO ORDER**
3. **ROLL CALL**
4. **ESTABLISHMENT OF A QUORUM**
5. **MEETING GUIDELINES**

Discussion and Vote to Allow an Absent Trustee to Vote By Phone or Other Allowable Means.

6. **PUBLIC COMMENT**

Each speaker is limited to three (3) minutes. A maximum of thirty (30) minutes shall be generally allowed for public comment at each meeting.

7. **APPROVAL OF MINUTES**

[a.](#) Approval of Committee of the Whole Meeting Minutes from October 7, 2026

8. **DISCUSSION**

[a.](#) Police Department Staffing Review

[b.](#) 2027 Budget Workshop

9. **EXECUTIVE SESSION (CLOSED SESSION) Pursuant to 5ILCS 120/2(c)**

10. **NEW BUSINESS**

11. **ADJOURNMENT**

Posted: October 16, 2026 at 2:00 p.m. at 108 W. Main Street, Winnebago, IL
and online at www.villageofwinnebago.com Tel 815.335.2020 | Fax 815.415-8491

The Committee of the Whole Meeting of the Village of Winnebago, October 07, 2026.

The online meeting link to GoToMeeting was made available to employees and the public to attend remotely.

1. RECORDING OF THE MEETING

The meeting was recorded.

2. CALL TO ORDER

The Committee of the Whole of the Village of Winnebago met in person on October 07, 2026, at 6:21 p.m. with President Franklin J. Eubank, Jr. presiding.

3. ROLL CALL

PRESENT: Trustee Jason Ackerman, Trustee Jeremy Graham, Trustee John Kim, and Trustee Duane Springer. Trustee Adam LeFevre attended remotely.

ABSENT: Trustee Mike McKinnon

GUESTS: Attorney Mary Gaziano, Village Administrator Joseph Dienberg, Treasurer Dana Novinson, Public Works Director Chad Insko, Chief Jeff White, and Lieutenant Nick Haff.

4. ESTABLISHMENT OF A QUORUM

A quorum was established.

5. MEETING GUIDELINES

Discussion and Vote to Allow an Absent Trustee to Vote By Phone or Other Allowable Means.

A motion made by Trustee Kim, seconded by Trustee Springer to allow Trustee LeFevre to participate fully while away at work. Motion carried on a voice vote.

6. PUBLIC COMMENT

Each speaker is limited to three (3) minutes. A maximum of thirty (30) minutes shall be generally allowed for public comment at each meeting.

No one requested to address the Board.

7. APPROVAL OF MINUTES

- a. Approval of Committee of the Whole Meeting Minutes from September 16, 2026.

Motion made by Trustee Graham, seconded by Trustee Ackerman to approve the minutes of September 16, 2026. Motion carried on a voice vote.

8. DISCUSSION

- a. Proposed Operating Budget Preview Presentation

Administrator Dienberg presented information on the budgets for 2027. At this time the department heads have presented their budgets.

The Administrator has made some minor adjustments.

At this time the General Fund is close to a balanced budget.

There was a question as to whether to include the wash bay in the Operations and Maintenance budget.

Police is budgeted with the normal staff of four officers, the School Resource Officer, the Lieutenant and the Chief. It is hoped the training costs of new officers will be part of the 2026 budget.

Trustee Kim left at 6:57 p.m.

It was suggested the wash bay should be included. The first step would be to hire an architect.

9. EXECUTIVE SESSION (CLOSED SESSION) Pursuant to 5ILCS 120/2(c)

None needed.

10. NEW BUSINESS

None identified.

11. ADJOURNMENT

Motion made by Trustee Graham, seconded by Trustee Ackerman to adjourn at 7:05 p.m. Motion carried on a voice vote.

UNAPPROVED

Sally Jo Huggins, Village Clerk



Agenda Item Executive Summary

Item Name Police Department Staffing Review Committee or Board Committee

BUDGET IMPACT

Amount:	N/A	Budgeted:	N/A
List what fund:	N/A		

EXECUTIVE SUMMARY

In advance of the 2027 budget workshop, the Police Department has requested an opportunity to present its current staffing structure and related operational considerations to the Village Board.

The attached staffing review provides information regarding current staffing and vacancies, patrol coverage, overtime and scheduling considerations, recruitment and training requirements, anticipated timelines for bringing a new officer into independent patrol, and estimated costs associated with filling vacant positions. The review also includes scheduling examples illustrating various staffing levels.

The presentation is intended to provide the Board with background and context regarding Police Department staffing prior to the broader discussion of staffing levels and funding priorities during the 2027 budget workshop. No formal action is requested.

ATTACHMENTS (PLEASE LIST)

Police Department Staffing Review Memo

ACTION REQUESTED

☒ For Discussion Only

☐ Resolution

☐ Ordinance

☐ Motion:

Staff: Joseph Dienberg, Village Administrator Date: 10/21/2026



VILLAGE OF WINNEBAGO

MEMORANDUM

To: Village President and Board of Trustees
From: Chief of Police Jeff White
Date: 10/07/2026
Subject: Police Department Staffing Review

VILLAGE OF WINNEBAGO POLICE DEPARTMENT

POLICE DEPARTMENT STAFFING REVIEW

Purpose

The purpose of this staffing review is to provide the Village Board of Trustees with an overview of the current police department staffing structure, the resulting coverage limitations, the process and associated costs of filling a vacant patrol position, and the anticipated timeline for a newly hired officer to become capable of performing independent patrol operations.

The current staffing model requires existing personnel to provide additional coverage to maintain police services. While overtime and supervisory personnel have helped address some of these coverage needs, the department remains vulnerable to uncovered shifts and increased overtime expenditures.

I. CURRENT POLICE DEPARTMENT STAFFING

The Village of Winnebago Police Department currently consists of:

- Chief of Police
- Lieutenant
- School Resource Officer (SRO)
- Two Patrol Officers

The two patrol officers are assigned to a rotating 12-hour schedule consisting of:

- **Day Shift:** 6:00 a.m. – 6:00 p.m.
- **Night Shift:** 6:00 p.m. – 6:00 a.m.

The patrol schedule operates on an A/B rotation as follows:

Shift	Week 1	Week 2
A Shift – Days/Nights	Monday, Tuesday, Friday, Saturday	Sunday, Wednesday, Thursday
B Shift – Days/Nights	Sunday, Wednesday, Thursday	Monday, Tuesday, Friday, Saturday

Under the current staffing vacancies, one patrol officer is assigned to the day-shift rotation and the Lieutenant supplements the second day-shift position.

Given the vacancies the department currently has, only one patrol officer is assigned to the night-shift rotation. As a result, the department does not have dedicated officers available to fill both night-shift positions within the established rotation.

***By filling 1 night shift patrol position, it does not address officer safety related issues, responding to potential violent calls puts single-shift officers at risk of injury.

*** See attached appendices for visual representation of scheduling based on number of positions filled.

Current Authorized Operational Structure

Position	Current Function
Chief of Police	Department administration, supervision, management, and operational responsibilities
Lieutenant	Supervisory responsibilities and supplementation of daytime patrol coverage
SRO	Dedicated school district responsibilities during the school year
Patrol Officer #1	Rotating day patrol assignment (Filled position) (B shift)
Patrol Officer #2	Rotating night patrol assignment (Filled position) (B shift)
Patrol Officer #3	Rotating cover/swing patrol assignment (Vacant position)
Patrol Officer #4	Rotating night patrol assignment (Vacant position)

*** The cover/swing shift patrol officer scheduled would consist of the following:

Shift	Week 1	Week 2
A Shift – Cover/Swing	Tuesday, Wednesday, Saturday	Sunday, Thursday, Friday

*** Hours of coverage: 1500-0300

This position allows for maneuverability to alter this position to fill in for vacations, sick leave, training and court requirements.

II. SCHOOL RESOURCE OFFICER

The School Resource Officer is assigned primarily to the Winnebago Community School District during the school year.

The SRO's responsibilities include regular school coverage as well as school-related activities and events, including:

- Extracurricular activities
- Varsity sporting events held locally
- Homecoming activities
- Prom
- Other school-sponsored or school-related activities

The SRO's assignment is specifically dedicated to the school district during the school year and therefore does not function as a regularly available patrol officer for general Village coverage during those assigned hours.

The current funding arrangement provides that the school district pays the Village an amount equal to **75% of the SRO's salary and benefits**, while the Village is responsible for the remaining **25%**.

III. CURRENT VACANCIES AND OPERATIONAL IMPACT

The current staffing level creates a structural gap in the department's ability to provide consistent coverage across the established 12-hour rotating schedule.

At the current staffing level, **at least one additional patrol officer is needed to provide regular staffing for the vacant night-shift position.**

The existing staffing model requires the department to utilize overtime to compensate for portions of the schedule that cannot otherwise be covered. This creates additional payroll expenditure and places increased reliance on a limited number of personnel.

The issue is not limited to the number of regularly scheduled positions. Even if two additional officers were hired, some shifts could still require overtime or alternative coverage because officers will periodically be unavailable due to:

- Vacation
- Sick leave
- Accumulated compensatory time
- Training
- Other approved leave or operational requirements

Accordingly, the filling of existing vacancies would improve baseline staffing and reduce the department's reliance on overtime, but it would not eliminate the possibility of uncovered shifts or overtime requirements.

Cover/Swing shift positions, which were once a part of the department’s authorized staffing (2024), would permit multiple officers during much of the nighttime hours and provide the ability to maintain police coverage during vacation, sick and allowed compensatory time off. Simple adjustments in scheduling would allow for the coverage needed. The cover positions would be scheduled for the same rotation at the A and B Shift but working hours would be from 3:00 pm to 3:00 am.

IV. RECRUITMENT CONSIDERATIONS

The department has previously explored the possibility of filling the vacant patrol position(s) through a qualified lateral transfer.

However, the department has not received a sufficient number of qualified lateral applicants who meet the requirements necessary for employment.

As a result, the most viable option is to recruit and hire a new, non-lateral candidate.

Hiring a non-lateral candidate requires significantly longer preparation and training processes than hiring an experienced, certified lateral officer. The Village must account for the time and expense associated with candidate testing, background investigation, academy training, field training, equipment, and compensation during the training period.

Candidate Selection Process

A pool of applicants would need to be evaluated through a structured selection process that includes:

1. Application and initial qualification review
2. Written examination
3. Physical agility testing
4. Background investigation

- 5. Oral interview
- 6. Final candidate selection

The costs associated with the testing process are expected to be relatively limited and would primarily consist of staff payroll required to administer the testing process and costs associated with written testing materials.

Once the testing process is completed, a list of qualified candidates will be established. Test scores, background information, and oral interview results would then be considered in identifying the candidate most suitable for appointment to the vacant position.

V. BASIC POLICE OFFICER ACADEMY

Following selection, a non-certified candidate would be required to attend a Basic Police Officer Academy.

The next available Basic Police Academy class identified for purposes of this staffing review is scheduled to begin at **Sauk Valley College on January 3, 2027.**

The academy is **16 weeks** in duration and provides foundational training required for a newly appointed police officer.

Instruction includes, among other subjects:

- Firearms proficiency and qualification
- Use of force
- Juvenile law
- Search and seizure
- Criminal law
- Ethics in law enforcement
- Other foundational law enforcement subjects

The academy is designed to establish the basic knowledge, skills, and abilities necessary for an individual to begin performing the duties of a police officer.

Upon completion of the academy, the candidate must successfully satisfy the applicable state qualification requirements.

Academy Cost

The estimated cost of the 16-week academy, including housing and meals, is approximately:

\$7,500 per candidate + Ammunition \$450.00

Up to **50% of the academy cost may be eligible for reimbursement to the sponsoring agency; however, reimbursement is not guaranteed.**

In addition to the academy cost, the Village must continue to compensate the employees during the 16-week academy period.

VI. FIELD TRAINING OFFICER PROGRAM

Successful completion of the Basic Police Officer Academy does not immediately qualify a newly hired officer to operate independently.

Following academy graduation, the officer would enter a department Field Training Officer (FTO) program. The anticipated minimum duration of the FTO program is approximately **16 weeks**.

The purpose of the FTO program is to transition the officer from basic academy instruction to practical application of law enforcement responsibilities within the Village of Winnebago.

Training would include, but would not be limited to:

- Village and department policies and procedures
- Village ordinances
- Department computer systems
- Records management and report-writing systems
- Electronic citation systems
- Local arrest procedures
- Criminal complaint procedures
- Warrant submission procedures
- Local geography
- Surrounding-area geography
- Department-specific operational procedures
- Practical application of use-of-force and other legal requirements
- Community and agency-specific expectations

The FTO period is necessary to ensure that a newly hired officer develops the knowledge and practical experience necessary to perform patrol duties safely, effectively, and independently.

VII. EQUIPMENT AND INITIAL EMPLOYMENT COSTS

In addition to salary, academy expenses, and training costs, the Village would incur expenses associated with equipping a newly hired officer.

These costs would include, as applicable:

- Department uniforms
- Bullet-resistant vest
- Duty belt
- Duty equipment
- Other required department-issued equipment and supplies

The preliminary estimate for uniforms and equipment is approximately **\$2,500 per officer**.

Benefits are not included as a fixed amount in the estimates below because the actual cost will depend upon the benefit coverage selected and applicable Village costs.

VIII. ANTICIPATED TRAINING TIMELINE

January 3, 2027, Academy Start

If a candidate is selected in time to enter the January 3, 2027, Basic Police Officer Academy:

Milestone	Anticipated Date
Basic Police Officer Academy Begins	January 3, 2027
Basic Police Officer Academy Completion	April 23, 2027
Field Training Begins	Following Academy Completion
Minimum FTO Period	Approximately 16 weeks

Earliest anticipated release to independent patrol August 13, 2027

Under this schedule, **August 13, 2027, represents the earliest anticipated date that the newly hired officer could be released for active, independent patrol operations**, assuming successful completion of the academy and FTO program and satisfactory performance throughout the training process.

Alternative Academy Start

If the January 3, 2027, academy class cannot be utilized, the next identified Basic Police Officer Academy class is scheduled to begin **May 2, 2027**. The earliest anticipated date a newly hired officers would not be available for independent patrol would be approximately **December 12, 2027**.

IX. ESTIMATED COST – HIRING NOVEMBER 8, 2026

The following estimate assumes an employment start date of **November 1, 2026**, and utilizes the base pay rates identified in the **Master Police Ranges 2.0**.

The 2026 starting hourly rate is estimated at **\$27.05 per hour**.

Estimated Costs

Expense	Estimated Cost
2026 Wages – November 8 start	\$9,088.80 (2026 budget)
Basic Police Academy/Ammunition – 2027	\$7,950.00 (2026 budget)
Wages During Academy – 16 Weeks	\$18,177.60 (2027 budget)
Wages During FTO – 16 Weeks	\$18,177.60 (2027 budget)
Uniforms and Equipment	\$2,500.00 (2026 budget)
Benefits (Health, Dental & Life Insurance)	\$2,865.89 (2026 budget)
Conservative Estimated Total	\$58,759.89

The estimated **\$58,759.89** represents the anticipated cost of wages, academy expenses, and initial equipment through the anticipated completion of the academy and minimum FTO period as well as insurance costs.

Potential Benefit of a November 1, 2026, Hire

Hiring the candidate on **November 1, 2026**, would allow the candidate to become an employee before the January 3, 2027, academy start date.

This provides the department with additional time to complete preliminary orientation, department familiarization, policy review, administrative requirements, and other preparatory activities before and during the academy period.

Depending upon the candidate's progress and the structure of the department's training program, this may also provide an opportunity to reduce portions of the subsequent FTO process. Any reduction in FTO time would be based upon the officer's demonstrated proficiency and would not compromise required training or supervision.

X. ESTIMATED COST – HIRING IN 2027

If the Village is unable to hire a candidate in 2026 and the candidate begins employment in 2027, the estimated starting hourly rate would increase to approximately **\$27.73 per hour**, based upon the same Master Police Ranges 2.0.

Estimated Costs

Expense	Estimated Cost
Basic Police Academy/Ammunition – 2027	\$7,500.00
Wages During Academy – 16 Weeks	\$17,747.20
Wages During FTO – 16 Weeks	\$17,747.20
Uniforms and Equipment	\$2,500.00
Benefits	\$34,390.68
Conservative Estimated Total	\$82,109.80

The estimated **\$82,109.80** represents the anticipated cost associated with academy tuition, wages during the academy and FTO periods, and initial equipment.

This estimate does not include any additional costs associated with recruitment, testing, background investigations, or other administrative expenses.

XI. COST COMPARISON

The preliminary estimates demonstrate that the timing of the hire affects the Village's initial expenditure.

	Hire November 1, 2026	Hire in 2027
Initial Wages Prior to Academy	\$9,088.80 (2026)	—
Academy/Ammunition	\$7,950.00 (2026)	\$7,950.00
Academy Wages	\$18,177.60 (2027)	\$18,634.56
FTO Wages	\$18,177.60 (2027)	\$18,634.56
Equipment	\$2,500.00 (2026)	\$2,500.00
Benefits	\$2,865.89 (2026)	\$34,390.68

	Hire November 1, 2026	Hire in 2027
Estimated Total	\$90,284.68 (split)	\$82,109.80

The difference in the estimated totals primarily reflects the additional wages paid during November and December 2026 under the earlier hiring scenario.

However, an earlier employment date provides the potential operational benefit of placing a candidate into the January 2027 academy class rather than waiting for a later academy class.

XII. TRAINING AND RETENTION COST RECOVERY

Because the Village would make a significant investment in the recruitment, training, equipment, and development of a newly hired officer, the Village may consider establishing a written training and equipment reimbursement agreement.

Such an agreement could provide for the **prorated reimbursement of certain qualifying training and equipment expenses** if an employee voluntarily leaves Village employment within a specified period following completion of training.

For example, the Board may consider a repayment schedule covering the first two to three years of employment, with the amount decreasing over time as the employee continues in service.

Any such agreement should be developed and reviewed by the Village's legal counsel before implementation to ensure compliance with applicable federal and Illinois law, employment requirements, or personnel policies.

XIII. STAFFING CONSIDERATIONS

The current staffing configuration requires the department to rely upon overtime and existing supervisory personnel to maintain coverage.

The primary staffing considerations are:

1. **Current night-shift staffing is insufficient to independently cover the established rotating schedule.**
2. **The existing night-shift officer must work additional shifts,** resulting in overtime expenditures.
3. **The Lieutenant currently supplements daytime patrol coverage,** limiting the amount of supervisory capacity available for other administrative, supervisory, investigative, and operational responsibilities.
4. **The SRO is assigned to school district responsibilities** during the school year and is not a substitute for a regularly assigned patrol officer.

- 5. **Hiring a lateral officer has not produced a viable candidate**, making recruitment and training of a non-lateral candidate the current practical alternative.
 - 6. **A non-lateral hire requires a substantial investment of time and resources**, including testing, background investigation, academy training, FTO training, salary, benefits, uniforms, and equipment.
 - 7. **The January 3, 2027 academy class provides the earliest identified opportunity** to begin the formal academy training process.
 - 8. **Even with additional hires, some overtime will remain necessary** because normal employee leave, training, illness, vacation, and compensatory time can create temporary staffing shortages.
-

XIV. CONCLUSION

The Village of Winnebago Police Department is currently operating with staffing levels that require existing personnel to provide additional coverage to maintain patrol operations.

The most immediate staffing deficiency is the lack of a second patrol officer necessary to consistently staff the rotating night-shift schedule without relying upon overtime.

The department's inability to identify a qualified lateral candidate means that filling the position with a non-lateral candidate will require a significant investment in recruitment, academy training, field training, equipment, and employee compensation before the individual can independently perform patrol duties.

Based upon the current academy schedule, a candidate(s) selected in sufficient time to attend the **January 3, 2027, Basic Police Officer Academy** could potentially complete academy and minimum FTO requirements and become available for independent patrol operations by approximately **August 13, 2027**.

The staffing issue therefore requires consideration not only of the immediate vacancy, but also of the extended period necessary to recruit, select, train, and develop a qualified police officer.

Early action on recruitment and candidate selection would provide the Village with the greatest opportunity to utilize the January 2027 academy class and begin reducing the department's dependence upon overtime and existing personnel for regular patrol coverage.

If the Village Board chooses not to fill the current police vacancies, continuing the current staffing model would risk officer burnout, increased overtime costs, and create an unsustainable and unreliable approach to police coverage for residents. That decision would require a comprehensive review and revision of the schedule to align coverage expectations with available personnel.

Month

Current Staffing

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				Lieutenant 1	B Side Dayshift B Side Nightshift 2	B Side Dayshift B Side Nightshift 3
B Side Dayshift B Side Nightshift 4	Lieutenant 5	Lieutenant 6	B Side Dayshift B Side Nightshift 7	B Side Dayshift B Side Nightshift 8	Lieutenant 9	Lieutenant 10
Lieutenant 11	B Side Dayshift B Side Nightshift 12	B Side Dayshift B Side Nightshift 13	Lieutenant 14	Lieutenant 15	B Side Dayshift B Side Nightshift 16	B Side Dayshift B Side Nightshift 17
B Side Dayshift B Side Nightshift 18	Lieutenant 19	Lieutenant 20	B Side Dayshift B Side Nightshift 21	B Side Dayshift B Side Nightshift 22	Lieutenant 23	Lieutenant 24
Lieutenant 25	B Side Dayshift B Side Nightshift 26	B Side Dayshift B Side Nightshift 27	Lieutenant 28	Lieutenant 29	B Side Dayshift B Side Nightshift 30	B Side Dayshift B Side Nightshift 31

Month

Filling 1 vacant position

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 B Side Dayshift B Side Nightshift	2 Lieutenant A Side Nightshift	3 Lieutenant A Side Nightshift	4 B Side Dayshift B Side Nightshift	5 B Side Dayshift B Side Nightshift	6 Lieutenant A Side Nightshift	7 Lieutenant A Side Nightshift
8 Lieutenant A Side Nightshift	9 B Side Dayshift B Side Nightshift	10 B Side Dayshift B Side Nightshift	11 Lieutenant A Side Nightshift	12 Lieutenant A Side Nightshift	13 B Side Dayshift B Side Nightshift	14 B Side Dayshift B Side Nightshift
15 B Side Dayshift B Side Nightshift	16 Lieutenant A Side Nightshift	17 Lieutenant A Side Nightshift	18 B Side Dayshift B Side Nightshift	19 B Side Dayshift B Side Nightshift	20 Lieutenant A Side Nightshift	21 Lieutenant A Side Nightshift
22 Lieutenant A Side Nightshift	23 B Side Dayshift B Side Nightshift	24 B Side Dayshift B Side Nightshift	25 Lieutenant A Side Nightshift	26 Lieutenant A Side Nightshift	27 B Side Dayshift B Side Nightshift	28 B Side Dayshift B Side Nightshift

Month

**Filling both vacant
positions**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 B Side Dayshift B Side Nightshift	2 Lieutenant A Side Nightshift	3 Lieutenant Cover Car A Side Nightshift	4 B Side Dayshift Cover Car B Side Nightshift	5 B Side Dayshift B Side Nightshift	6 Lieutenant A Side Nightshift	7 Lieutenant Cover Car A Side Nightshift
8 Lieutenant Cover Car A Side Nightshift	9 B Side Dayshift Cover Car B Side Nightshift	10 B Side Dayshift B Side Nightshift	11 Lieutenant A Side Nightshift	12 Lieutenant Cover Car A Side Nightshift	13 B Side Dayshift Cover Car B Side Nightshift	14 B Side Dayshift B Side Nightshift
15 B Side Dayshift B Side Nightshift	16 Lieutenant A Side Nightshift	17 Lieutenant Cover Car A Side Nightshift	18 B Side Dayshift Cover Car B Side Nightshift	19 B Side Dayshift B Side Nightshift	20 Lieutenant A Side Nightshift	21 Lieutenant Cover Car A Side Nightshift
22 Lieutenant Cover Car A Side Nightshift	23 B Side Dayshift Cover Car B Side Nightshift	24 B Side Dayshift B Side Nightshift	25 Lieutenant A Side Nightshift	26 Lieutenant Cover Car A Side Nightshift	27 B Side Dayshift Cover Car B Side Nightshift	28 B Side Dayshift B Side Nightshift
29 B Side Dayshift B Side Nightshift	30 Lieutenant A Side Nightshift	31 Lieutenant Cover Car A Side Nightshift				

Month

Filling 2 vacancies and adding 1 Officer (2024 Staffing level)

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 B Side Dayshift B Side Cover Car B Side Nightshift	2 B Side Dayshift B Side Cover Car B Side Nightshift	3 Lieutenant A Side Cover Car A Side Nightshift	4 Lieutenant A Side Cover Car A Side Nightshift
5 Lieutenant A Side Cover Car A Side Nightshift	6 B Side Dayshift B Side Cover Car B Side Nightshift	7 B Side Dayshift B Side Cover Car B Side Nightshift	8 Lieutenant A Side Cover Car A Side Nightshift	9 Lieutenant A Side Cover Car A Side Nightshift	10 B Side Dayshift B Side Cover Car B Side Nightshift	11 B Side Dayshift B Side Cover Car B Side Nightshift
12 B Side Dayshift B Side Cover Car B Side Nightshift	13 Lieutenant A Side Cover Car A Side Nightshift	14 Lieutenant A Side Cover Car A Side Nightshift	15 B Side Dayshift B Side Cover Car B Side Nightshift	16 B Side Dayshift B Side Cover Car B Side Nightshift	17 Lieutenant A Side Cover Car A Side Nightshift	18 Lieutenant A Side Cover Car A Side Nightshift
19 Lieutenant A Side Cover Car A Side Nightshift	20 B Side Dayshift B Side Cover Car B Side Nightshift	21 B Side Dayshift B Side Cover Car B Side Nightshift	22 Lieutenant A Side Cover Car A Side Nightshift	23 Lieutenant A Side Cover Car A Side Nightshift	24 B Side Dayshift B Side Cover Car B Side Nightshift	25 B Side Dayshift B Side Cover Car B Side Nightshift
26 B Side Dayshift B Side Cover Car B Side Nightshift	27 Lieutenant A Side Cover Car A Side Nightshift	28 Lieutenant A Side Cover Car A Side Nightshift	29 B Side Dayshift B Side Cover Car B Side Nightshift	30 B Side Dayshift B Side Cover Car B Side Nightshift		



Agenda Item Executive Summary

Item Name 2027 Budget Workshop Committee or Board Committee

BUDGET IMPACT

Amount:	N/A	Budgeted:	N/A
List what fund:	N/A		

EXECUTIVE SUMMARY

At the October 7, 2026 Committee of the Whole meeting, staff provided the Board with an initial preview of the 2027 budget, including projected revenues and expenditures, key assumptions, and areas requiring further review.

Staff has provided the current working draft of the 2027 budget for Board review and discussion. The attached materials include current projections by fund, proposed staffing, anticipated vacancies, and identified capital, infrastructure, equipment, and other needs not currently included in the budget. This remains a working draft intended to facilitate Board discussion and direction and is not a formal staff recommendation or final proposed budget.

Separately, Trustee Adam LeFevre prepared and requested distribution of a financial review examining historical Village spending and affordability, with particular attention to public safety costs, General Fund revenues, and Public Works and infrastructure needs. The review is included at Trustee LeFevre's request for Board discussion.

This workshop is intended to allow the Board to review the current budget draft and additional information, discuss priorities, and provide direction to staff as development of the 2027 budget continues. No formal action is requested.

ATTACHMENTS (PLEASE LIST)

Budget Summary
2027 All Funds – Projections
Trustee Adam LeFevre – Winnebago Board Financial Findings 2015–2025

ACTION REQUESTED

- ☒ For Discussion Only
- ☐ Resolution
- ☐ Ordinance
- ☐ Motion:

Staff: Joseph Dienberg, Village Administrator Date: 10/21/2026

2027 Budget Summary

		Actual					Budget	Proposed
		2021	2022	2023	2024	2025	2026	2027
Authorized Staffing	Intern	-	-	-	-	1.0	1.0	1.0
	Part-Time Utility Billing Clerk	2.0	2.0	2.0	2.0	2.0	2.0	2.0
	Administrative Assistant	-	1.0	1.0	1.0	-	-	-
	Assistant Deputy Clerk	-	-	-	-	1.0	-	-
	Deputy Clerk	1.0	1.0	1.0	1.0	-	-	-
	Deputy Clerk (Part-Time)					1.0	1.0	1.0
	Treasurer	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	Village Administrator	-	-	-	1.0	1.0	1.0	1.0
	Part-Time Police Officer	2.0	1.0	1.0	1.0	1.0	1.0	1.0
	Patrol Officer	4.0	4.0	5.0	5.0	4.0	4.0	4.0
	School Resource Officer	-	-	1.0	1.0	1.0	1.0	1.0
	Sergeant	1.0	1.0	1.0	1.0	-	-	-
	Lieutenant	-	-	-	-	1.0	1.0	1.0
	Chief of Police	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	Part-Time Seasonal PW	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	Maintenance Worker (Part-Time)	1.0	1.0	-	-	-	-	-
	Maintenance Worker	1.0	1.0	2.0	3.0	2.0	2.0	2.0
	Foreman	-	-	-	-	1.0	1.0	1.0
	Superintendant of Streets	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	Director of Public Works	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	Admin Staffing Totals	4.0	5.0	5.0	6.0	7.0	6.0	6.0
	Public Works Staffing Totals	5.0	5.0	5.0	6.0	6.0	6.0	6.0
	Police Staffing Totals	8.0	7.0	9.0	9.0	8.0	8.0	8.0
	Total Authorized Staffing	17.0	17.0	19.0	21.0	21.0	20.0	20.0

Not Included In Budget	Item	Descripti	Amount
	Village Facilities	Estimated annual debt service for a \$2–3 million facility financed over 20–30 years.	TBD
	Street projects	Annual funding target of \$300,000 for street overlays and reconstruction, consistent with the 2014 plans. Approximately \$140,000 in MFT revenue and \$60,000 in ComEd utility tax revenue are available after street-lighting costs, leaving an estimated \$120,000 to be funded from other sources.	\$ 100,000
	Elida Street maintenance	Annual funding for ongoing Elida Street maintenance.	\$ 100,000
	Dump truck replacement	Deferred replacement of a large Public Works dump truck, with the estimated \$180,000 cost split equally between the General Fund and Water O&M.	\$ 90,000
	General Fund Contingency	Reserve for unanticipated General Fund expenses. Amount matches interest income, can also fund capital reserves when unspent.	\$ 80,000
	Public Works (Streets) Vehicle Replacement	Estimated annual need is \$120,000 total, split between the General Fund and Water O&M. General Fund share shown here.	\$ 60,000
	Police Department Vehicle Replacement	Annual replacement allocation for the five-vehicle fleet; three vehicles will be past their target replacement year in 2027.	\$ 50,000
	Alley and rural road maintenance	Annual funding for alley resurfacing and rural-road chip sealing.	\$ 50,000
	Police Department Body Camera Replacement	Replacement funding for the current 200,000 five-year body camera contract, which expires in 2028.	\$ 40,000
	Project Engineering	Annual allowance for engineering services supporting the Public Works project workload.	\$ 30,000
	Stormwater	Minimum annual operating allowance pending completion of a stormwater master plan.	\$ 20,000
	Other Police Equipment	Annual savings for equipment such as computers and firearms.	\$ 5,000
	Parks and Grounds	No dedicated Parks and Grounds maintenance budget is established. Routine maintenance is handled within the Public Works Streets budget, and mulch replacement is funded minimally. The budget does not include dedicated funding for facility upkeep or repairs to lighted ball diamonds, fences, dugouts, or related park amenities.	\$ -

Healthcare Costs	The healthcare amount covers employees across all Village funds, not only the General Fund. Current employees are budgeted at their elected coverage tiers, while vacant positions are budgeted at full-family coverage; no additional allowance is included for current employees who change coverage tiers.	\$ 316,200
Total:		\$ 941,200

Vacancies (Open or Anticipated)	Position	Description	Amount (Includes Total Compensation)
	Patrol Officer	Patrol officers are funded entirely by the General Fund. This amount reflects the estimated total cost, including insurance, to fill the existing vacancy with an entry-level officer; training costs are not included.	\$ 120,562.18
	Patrol Officer	Patrol officers are funded entirely by the General Fund. This amount reflects the estimated total cost, including insurance, to fill the existing vacancy with an entry-level officer; training costs are not included.	\$ 120,562
	Maintenance Worker	Maintenance workers are funded equally by the General Fund and Water O&M. This amount reflects the estimated cost to fill the existing vacancy at the entry-level rate.	\$ 110,680
	Part Time Utility Billing	Utility Billing Clerks are funded 90% by Water O&M and 10% by Community Development. This amount reflects refilling the current vacancy at 20 hours per week.	\$ 46,548
	Deputy Clerk (Part-Time)	The Deputy Clerk position is funded 80% by the General Fund and 20% by the Water O&M Fund. The current Deputy Clerk is anticipated to retire in 2027; a period of overlap is recommended to support training and a smooth transition.	\$ 89,770
	Intern	The Intern Position is funded 100% out of the Community Development Fund. The current Intern's Employment will end with the Village in August of 2027. This position is not recommended to be filled upon Vacancy.	\$ 35,495
Total:			\$ 523,617.56

LAST UPDATED:						10/14/2026	7/1/2026	10/2/2026	10/14/2026	10/14/2026	8/14/2026	8/14/2026	
	Fund 01	REVENUE	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Projected	% of Change	Notes
01- 300		CORPORATE TAX W/C	\$ 208,327.00	\$ 219,762.00	\$ 230,563.03	\$ 229,898.33	\$ 341,622.00	\$ 194,349.10	\$ 341,622.00	\$ -	\$ 350,845.79	2.70%	Determined by PTEL
01- 303		AUDIT TAX W/C	\$ 274.00	\$ 289.00	\$ 315.31	\$ 346.99	\$ 300.00	\$ 178.81	\$ 300.00	\$ -	\$ 300.00	0.00%	Determined by PTEL
01- 304		POLICE TAX W/C	\$ 248,592.00	\$ 262,140.00	\$ 275,047.43	\$ 294,800.21	\$ 202,981.00	\$ 117,253.05	\$ 202,981.00	\$ -	\$ 208,461.49	2.70%	Determined by PTEL
01- 305		IMRF W/C TAX	\$ 274.00	\$ 289.00	\$ 315.00	\$ 347.02	\$ 300.00	\$ 178.81	\$ 300.00	\$ -	\$ 300.00	0.00%	Determined by PTEL
01- 306		REVENUE RECAPTURE	\$ 1,313.00	\$ 2,547.00	\$ 1,198.80	\$ 1,596.94	\$ 1,645.60	\$ 1,563.48	\$ -	\$ 1,645.60	\$ -	-100.00%	Determined by PTEL
01- 308		TORT JUDGEMENT-LIAB INS W/C	\$ 274.00	\$ 289.00	\$ 315.31	\$ 347.62	\$ 300.00	\$ 178.81	\$ 300.00	\$ -	\$ 300.00	0.00%	Determined by PTEL
01- 309		ROAD BRIDGE TRANSFER IN W/C	\$ 11,929.00	\$ 12,472.00	\$ 13,576.12	\$ 14,214.03	\$ 14,924.73	\$ 8,660.94	\$ 14,924.73	\$ -	\$ 15,327.70	2.70%	Determined by PTEL
01- 315		COM ED UTILITY TAX	\$ 125,513.00	\$ 105,871.00	\$ 110,026.78	\$ 100,177.56	\$ 100,000.00	\$ 78,508.26	\$ 108,431.97	\$ (8,431.97)	\$ 110,000.00	10.00%	Only can be spent on 01-42-520 and 01-42-576
01- 328		HEAVY LOAD PERMITS	\$ 1,565.00	\$ 380.00	\$ 545.00	\$ 815.00	\$ 470.00	\$ 170.00	\$ 340.00	\$ 130.00	\$ 500.00	6.38%	Follow up w/ Joe Ponder WCHD
01- 341		INCOME TAX/LGDF	\$ 482,762.00	\$ 472,710.00	\$ 506,105.81	\$ 532,444.36	\$ 529,788.00	\$ 399,414.82	\$ 534,962.40	\$ (5,174.40)	\$ 540,666.00	2.05%	IML Estimates
01- 342		PPRT - REPLACEMENT TAX	\$ 81,931.00	\$ 60,702.00	\$ 36,496.10	\$ 31,164.79	\$ 30,000.00	\$ 23,680.58	\$ 35,520.87	\$ (5,520.87)	\$ 35,520.87	18.40%	IML Estimates
01- 343		IGA WHS RESOURCE OFFICER	\$ -	\$ 23,750.00	\$ 95,778.96	\$ 97,769.32	\$ 97,000.00	\$ 75,771.23	\$ 97,000.00	\$ -	\$ 86,000.00	-11.34%	Per Renewal - No Car Cost
01- 344		POLICE GRANTS	\$ -	\$ 294.00	\$ 20,429.00	\$ 16,639.50	\$ -	\$ 462.50	\$ 925.00	\$ (925.00)	\$ -	0.00%	
01- 345		SALES & RELATED TAX /MT	\$ 623,804.00	\$ 591,103.00	\$ 580,214.71	\$ 664,952.63	\$ 682,392.17	\$ 465,081.65	\$ 698,857.17	\$ (16,465.00)	\$ 717,726.32	5.18%	CPI (2.7%) * 26 Actual Projection
01- 346		CANNABIS	\$ 4,851.00	\$ 4,365.00	\$ 4,736.77	\$ 4,420.76	\$ 4,733.40	\$ 3,322.78	\$ 4,468.80	\$ 264.60	\$ 4,468.80	-5.59%	IML Estimates - Restricted Statutory Use
01- 349		LOCAL USE TAX	\$ 119,051.00	\$ 115,724.00	\$ 104,487.32	\$ 35,544.23	\$ 12,730.20	\$ 16,403.95	\$ 22,050.00	\$ (9,319.80)	\$ 21,168.00	66.28%	IML Estimates
01- 350		POLICE ADMIN. TOWING FINES	\$ 6,200.00	\$ 11,500.00	\$ 6,000.00	\$ 2,500.00	\$ 2,000.00	\$ 4,000.00	\$ 3,000.00	\$ (1,000.00)	\$ 2,000.00	0.00%	
01- 351		POLICE FINES	\$ 9,253.00	\$ 12,141.00	\$ 10,023.45	\$ 8,932.08	\$ 10,000.00	\$ 8,262.54	\$ 12,035.39	\$ (2,035.39)	\$ 10,000.00	0.00%	
01- 353		DUI FINES/SPEC VEHICLE	\$ 2,199.00	\$ 1,923.00	\$ 2,150.55	\$ 148.00	\$ 2,200.00	\$ 131.00	\$ 88.00	\$ 2,112.00	\$ 2,200.00	0.00%	
01- 370		OTHER REVENUE	\$ 937.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
01- 371		GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
01- 375		ROCK 39 ADMIN	\$ 6,216.00	\$ 5,963.00	\$ 7,287.99	\$ 6,948.98	\$ -	\$ 582.09	\$ -	\$ -	\$ -	0.00%	
01- 381		INTEREST	\$ 28,343.00	\$ 92,422.00	\$ 98,485.03	\$ 92,359.26	\$ 80,000.00	\$ 54,035.03	\$ 81,962.68	\$ (1,962.68)	\$ 80,000.00	0.00%	Should not be included for budgeting purposes
01- 382		VERIZON WATER TOWER RENT	\$ 4,875.00	\$ 4,538.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	\$ 3,712.50	\$ 4,950.00	\$ -	\$ -	-100.00%	Proposed to move 100% to O&M
01- 385		VEHICLE/EQUIPMENT SALES	\$ -	\$ -	\$ 8,250.50	\$ 2,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
01- 388		MISC INCOME	\$ 30,404.00	\$ 3,435.00	\$ 91.45	\$ 3,549.84	\$ 100.00	\$ 10.00	\$ 10.00	\$ 90.00	\$ 100.00	0.00%	
01- 389		EXCISE TAX	\$ 29,474.00	\$ 29,856.00	\$ 26,775.09	\$ 25,731.43	\$ 25,000.00	\$ 17,439.63	\$ 23,252.84	\$ 1,747.16	\$ 25,000.00	0.00%	
01- 399		TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
		TOTAL REVENUES	\$ 2,028,361.00	\$ 2,034,465.00	\$ 2,144,165.51	\$ 2,173,398.88	\$ 2,143,437.10	\$ 1,473,351.56	\$ 2,188,282.85	\$ (44,845.75)	\$ 2,210,884.97	3.15%	

LAST UPDATED:

							7/1/2026	10/2/2026	10/2/2026	7/11/2026	9/16/2026		
	Fund 01	Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
01-	41-421	OFFICE SALARIES	\$ 25,615.00	\$ 39,685.00	\$ 40,104.27	\$ 32,650.05	\$ -	\$ 916.31	\$ 916.31	\$ (916.31)	\$ -	#DIV/0!	Line-Item Transfer??
01-	41-426	DEPUTY CLERK	\$ 41,571.00	\$ 45,150.00	\$ 49,510.59	\$ 41,277.32	\$ 52,070.03	\$ 33,598.05	\$ 52,070.03	\$ -	\$ 52,400.00	0.6%	
01-	41-427	TREASURER	\$ 47,982.00	\$ 51,200.00	\$ 46,873.89	\$ 54,721.43	\$ 57,330.00	\$ 43,795.50	\$ 57,330.00	\$ -	\$ 60,000.00	4.7%	
01-	41-429	VILLAGE ADMINISTRATOR	\$ -	\$ -	\$ 26,835.85	\$ 32,394.08	\$ 33,999.97	\$ 25,337.32	\$ 33,999.97	\$ -	\$ 35,700.00	5.0%	
01-	41-431	ELECTED OFFICIALS	\$ 26,200.00	\$ 26,350.00	\$ 26,649.96	\$ 30,633.32	\$ 33,600.00	\$ 25,200.00	\$ 33,600.00	\$ -	\$ 36,000.00	7.1%	
01-	41-451	HEALTH INSURANCE	\$ 13,906.00	\$ 21,549.00	\$ 12,246.44	\$ 8,860.00	\$ 20,000.00	\$ 16,195.29	\$ 20,000.00	\$ -	\$ 21,700.00	8.5%	
01-	41-452	HEALTH INS. DEDUCTIBLE REIMBUR	\$ 800.00	\$ 1,068.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	0.0%	
01-	41-453	IDES/UNEMPLOYMENT INSURANCE	\$ 419.00	\$ 344.00	\$ 394.30	\$ 285.24	\$ 475.00	\$ 213.46	\$ 475.00	\$ -	\$ 500.00	5.3%	
01-	41-461	ADM SOCIAL SECURITY	\$ 8,099.00	\$ 9,422.00	\$ 11,870.02	\$ 12,068.59	\$ 10,974.00	\$ 7,988.57	\$ 10,974.00	\$ -	\$ 11,500.00	4.8%	
01-	41-463	ADM MEDICARE	\$ 1,894.00	\$ 2,204.00	\$ 2,776.23	\$ 2,822.76	\$ 2,566.50	\$ 1,868.51	\$ 2,566.50	\$ -	\$ 2,700.00	5.2%	
01-	41-465	IMRF BENEFITS	\$ 9,948.00	\$ 12,786.00	\$ 13,506.10	\$ 13,474.89	\$ 13,575.90	\$ 7,950.36	\$ 13,575.90	\$ -	\$ 11,400.00	-16.0%	
01-	41-512	OFFICE & COMPUTER EQUIPMENT	\$ 5,590.00	\$ 6,263.00	\$ 16,352.30	\$ 1,270.24	\$ 5,000.00	\$ 4,632.74	\$ 5,000.00	\$ -	\$ 5,000.00	0.0%	
01-	41-521	GEOGRAPHIC INF SYS	\$ 588.00	\$ 454.00	\$ 880.50	\$ 795.76	\$ 2,000.00	\$ 2,037.38	\$ 2,000.00	\$ -	\$ 2,200.00	10.0%	NEED JE
01-	41-529	IT SERVICES			\$ -	\$ 10,100.25	\$ 16,100.00	\$ 10,947.75	\$ 14,597.00	\$ 1,503.00	\$ 18,000.00	11.8%	
01-	41-530	PROFESSIONAL FEES	\$ 15,069.00	\$ 20,400.00	\$ 17,937.42	\$ 11,483.17	\$ 11,000.00	\$ 9,590.00	\$ 12,786.67	\$ (1,786.67)	\$ 13,660.00	24.2%	
01-	41-531	AUDIT	\$ 15,496.00	\$ 16,115.00	\$ 26,000.00	\$ 27,300.00	\$ 28,700.00	\$ 28,700.00	\$ 28,700.00	\$ -	\$ 30,000.00	4.5%	
01-	41-532	ENGINEERING	\$ 1,536.00	\$ 1,749.00	\$ 6,873.45	\$ 5,105.00	\$ 6,200.00	\$ 4,580.75	\$ 6,107.67	\$ 92.33	\$ 6,200.00	0.0%	
01-	41-533	LEGAL	\$ 23,560.00	\$ 8,550.00	\$ 16,871.19	\$ 2,605.99	\$ 27,500.00	\$ -	\$ 27,500.00	\$ -	\$ 28,000.00	1.8%	
01-	41-534	LEXIPOL				\$ -	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00	\$ -	-100.0%	Expected Line Item Transfer
01-	41-551	POSTAGE	\$ 766.00	\$ 931.00	\$ 592.92	\$ 870.02	\$ 1,000.00	\$ 54.33	\$ 72.44	\$ 927.56	\$ 1,000.00	0.0%	
01-	41-552	TELEPHONE & INTERNET	\$ 3,582.00	\$ 2,938.00	\$ 3,389.87	\$ 4,493.88	\$ 5,500.00	\$ 4,313.52	\$ 5,751.36	\$ (251.36)	\$ 5,000.00	-9.1%	
01-	41-554	PUBLISHING/ADVERTISEMENTS	\$ 743.00	\$ 452.00	\$ 1,087.76	\$ 429.88	\$ 750.00	\$ 647.50	\$ -	\$ 750.00	\$ 750.00	0.0%	
01-	41-560	EMPLOYEE WELFARE	\$ 424.00	\$ 386.00	\$ 707.35	\$ 395.98	\$ 750.00	\$ 435.01	\$ 740.02	\$ 9.98	\$ 750.00	0.0%	
01-	41-561	DUES/MEMBERSHIPS/SUBSCRIP	\$ 1,177.00	\$ 1,459.00	\$ 2,046.34	\$ 1,914.55	\$ 1,950.00	\$ 1,384.80	\$ 1,569.60	\$ 380.40	\$ 1,950.00	0.0%	
01-	41-562	TRAVEL EXPENSES	\$ 1,733.00	\$ 3,145.00	\$ 1,457.14	\$ 1,134.74	\$ 1,300.00	\$ 95.85	\$ 127.80	\$ 1,172.20	\$ 1,300.00	0.0%	
01-	41-563	TRAINING/TUITION	\$ 1,050.00	\$ 1,383.00	\$ 2,358.41	\$ 2,697.12	\$ 3,210.00	\$ 557.17	\$ 742.89	\$ 2,467.11	\$ 3,210.00	0.0%	
01-	41-564	CONFERENCES	\$ -	\$ -	\$ 1,995.56	\$ 2,849.64	\$ 6,410.00	\$ 2,128.29	\$ 2,837.72	\$ 3,572.28	\$ 5,690.00	-11.2%	
01-	41-565	CIVIC WEBSITE	\$ -	\$ 9,990.00	\$ 7,967.40	\$ 8,365.78	\$ 8,800.00	\$ 8,784.07	\$ 8,784.07	\$ 15.93	\$ 19,500.00	121.6%	
01-	41-566	CODIFICATION OF ORDINANCES	\$ -	\$ -	\$ 12,615.00	\$ 3,168.55	\$ 25,000.00	\$ 43.44	\$ 25,000.00	\$ -	\$ 25,000.00	0.0%	
01-	41-593	EQUIP/SOFTWARE MAINT/LEASE	\$ 10,337.00	\$ 11,820.00	\$ 14,437.66	\$ 21,453.49	\$ 28,000.00	\$ 14,065.24	\$ 18,753.65	\$ 9,246.35	\$ 21,000.00	-25.0%	
01-	41-594	IML/RENEWAL CONTRIBUTION	\$ 5,349.00	\$ 5,713.00	\$ 8,339.75	\$ 9,048.01	\$ 10,600.00	\$ -	\$ 9,900.00	\$ 700.00	\$ 12,000.00	13.2%	
01-	41-595	IML RISK MNG CLAIMS HAIL 2020	\$ 19,174.00	\$ 16,991.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
01-	41-653	BUILDING WATER USAGE	\$ 327.00	\$ 249.00	\$ 365.99	\$ 322.02	\$ 400.00	\$ 193.72	\$ 258.29	\$ 141.71	\$ 400.00	0.0%	
01-	41-658	MISC. EXPENSES	\$ 194.00	\$ 364.00	\$ (2,672.05)	\$ 273.66	\$ 300.00	\$ 188.37	\$ 251.16	\$ 48.84	\$ 300.00	0.0%	
01-	41-659	OFFICE EXPENSE	\$ 2,564.00	\$ 2,151.00	\$ 3,948.04	\$ 5,195.42	\$ 6,500.00	\$ 4,274.62	\$ 5,699.49	\$ 800.51	\$ 6,500.00	0.0%	
01-	41-660	PRINTING	\$ 668.00	\$ 2,193.00	\$ 164.50	\$ 994.36	\$ 500.00	\$ 133.29	\$ -	\$ 500.00	\$ 500.00	0.0%	
01-	41-661	OFFICE MAINTENANCE	\$ 4,257.00	\$ 4,692.00	\$ 5,732.86	\$ 2,443.42	\$ 4,000.00	\$ 6,219.32	\$ 8,292.43	\$ (4,292.43)	\$ 7,000.00	75.0%	
01-	41-701	SULLIVAN'S PAYBACK AGREEMNT	\$ 39,053.00	\$ 44,544.00	\$ 20,596.07	\$ -	\$ 283.68	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
01-	41-702	PROPERTY TAX REFUNDS	\$ 877.00	\$ 917.00	\$ 553.67	\$ 267.95	\$ 950.00	\$ -	\$ -	\$ 950.00	\$ 950.00	0.0%	
01-	41-832	CONTINGENCY	\$ -	\$ 4,992.00	\$ 65.79	\$ -	\$ 42,781.80	\$ -	\$ 42,781.80	\$ -	\$ -	-100.0%	Unspent for Capital Savings for Vehicle Replacement
01-	41-950	Bank Fees			\$ -	\$ 256.47	\$ 300.00	\$ 122.65	\$ 163.53	\$ 136.47	\$ 300.00	0.0%	
01-	41-959	TRANSFER OUT	\$ -	\$ -	\$ 143,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TOTAL GENERAL ADMINISTRATIVE	\$ 334,248.00	\$ 383,599.00	\$ 544,432.54	\$ 354,423.03	\$ 481,093.20	\$ 267,476.86	\$ 455,925.31	\$ 25,167.89	\$ 450,060.00	-6.45%	

Fund 01	Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
LAST UPDATED:					10/14/2026	7/1/2026	10/2/2026	10/2/2026	7/1/2026	9/16/2026		
Fund 01	Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
01- 42-422	PUBLIC WORKS ASSISTANT	\$ 34,323.00	\$ 34,927.00	\$ (969.41)	\$ (745.47)	\$ -	\$ -	\$ -	\$ -	\$ -	#VALUE!	
01- 42-423	PART-TIME WAGES	\$ 1,685.00	\$ 956.00	\$ 2,122.66	\$ 2,425.84	\$ 2,984.31	\$ 2,102.29	\$ 2,984.31	\$ -	\$ 3,200.00	7.2%	
01- 42-424	SUPERVISOR STREETS/FLEETS	\$ 58,605.00	\$ 63,750.00	\$ 66,802.68	\$ 71,738.57	\$ 75,058.82	\$ 57,599.95	\$ 75,058.82	\$ -	\$ 79,000.00	5.3%	
01- 42-428	PUBLIC WORKS WAGES	\$ 22,710.00	\$ 21,495.00	\$ 85,404.07	\$ 99,101.30	\$ 111,956.87	\$ 79,893.70	\$ 111,956.87	\$ -	\$ 117,500.00	5.0%	
01- 42-451	HEALTH INSURANCE	\$ 14,955.00	\$ 15,401.00	\$ 14,036.04	\$ 19,231.73	\$ 24,000.00	\$ 19,206.08	\$ 24,000.00	\$ -	\$ 42,200.00	75.8%	
01- 42-452	HEALTH INS. DEDUCTIBLE REIMBUR	\$ -	\$ 750.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	0.0%	
01- 42-453	IDES/UNEMPLOYMENT INSURANCE	\$ -	\$ 192.00	\$ 306.79	\$ 327.75	\$ 330.00	\$ 272.96	\$ 330.00	\$ -	\$ 400.00	21.2%	
01- 42-461	ADM SOCIAL SECURITY	\$ 7,274.00	\$ 7,605.00	\$ 9,596.09	\$ 10,630.38	\$ 11,780.00	\$ 8,655.15	\$ 11,780.00	\$ -	\$ 12,400.00	5.3%	
01- 42-463	ADM MEDICARE	\$ 1,701.00	\$ 1,779.00	\$ 2,244.54	\$ 2,486.25	\$ 2,755.00	\$ 2,024.24	\$ 2,755.00	\$ -	\$ 2,900.00	5.3%	
01- 42-465	IMRF BENEFITS	\$ 10,951.00	\$ 12,110.00	\$ 12,591.77	\$ 14,147.87	\$ 14,573.00	\$ 10,545.98	\$ 14,573.00	\$ -	\$ 15,300.00	5.0%	
01- 42-470	Uniforms				\$ 1,473.21	\$ 1,500.00	\$ 167.00	\$ -	\$ 1,500.00	\$ 1,500.00	0.0%	
01- 42-510	MAINT. SERVICE -GROUNDS				\$ -	\$ 4,000.00	\$ 4,214.79	\$ 4,853.06	\$ (853.06)	\$ 4,000.00	0.0%	
01- 42-511	MAINT. SERVICE-BUILDING	\$ 1,906.00	\$ 9,771.00	\$ 703.04	\$ 3,398.35	\$ 20,000.00	\$ 2,549.64	\$ 4,621.98	\$ 15,378.02	\$ 16,000.00	-20.0%	Garage Door Replacement to Come
01- 42-512	OFFICE & COMPUTER EQUIPMENT	\$ -	\$ 174.00	\$ 255.87	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,500.00	-40.0%	
01- 42-513	MAINT. SERVICE-VEHICLES	\$ 8,090.00	\$ 13,309.00	\$ 9,590.79	\$ 12,985.92	\$ 15,000.00	\$ 4,315.51	\$ 5,754.01	\$ 9,245.99	\$ 15,000.00	0.0%	October Heavy Maint. Month - Snow Prep
01- 42-514	MAINT. SERVICE-STREET	\$ 91,107.00	\$ 67,795.00	\$ 61,224.96	\$ 52,908.46	\$ 95,000.00	\$ 34,667.39	\$ 95,000.00	\$ -	\$ 85,000.00	-10.5%	Salt Expense
01- 42-515	MAINT. SERVICE-SIDEWALKS	\$ 7,430.00	\$ 14,004.00	\$ 45,572.87	\$ 51,536.89	\$ 50,000.00	\$ 40,966.00	\$ 50,000.00	\$ -	\$ 35,000.00	-30.0%	
01- 42-518	MAINT. SERVICE -EQUIPMENT	\$ 10,400.00	\$ 13,342.00	\$ 13,935.25	\$ 19,451.89	\$ 20,000.00	\$ 10,123.09	\$ 18,168.28	\$ 1,831.72	\$ 25,000.00	25.0%	
01- 42-520	STREET PROJECT	\$ 194,485.00	\$ 148,678.00	\$ 819.00	\$ -	\$ 300,000.00	\$ 255,073.49	\$ 300,000.00	\$ -	\$ 58,000.00	-80.7%	
01- 42-521	GEOGRAPHIC INF SYS	\$ 588.00	\$ 454.00	\$ 880.50	\$ 795.76	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
01- 42-529	IT SERVICES			\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	0.0%	
01- 42-530	PROFESSIONAL FEES/MISC	\$ 358.00	\$ 250.00	\$ 566.16	\$ 624.05	\$ 1,200.00	\$ 965.25	\$ 1,287.00	\$ (87.00)	\$ 1,200.00	0.0%	
01- 42-532	ENGINEERING	\$ 17,258.00	\$ 27,284.00	\$ 19,295.55	\$ 33,702.25	\$ 10,000.00	\$ 3,676.25	\$ 7,352.50	\$ 2,647.50	\$ 10,000.00	0.0%	
01- 42-535	TREE REMOVAL/TRIMMING	\$ 7,600.00	\$ 3,600.00	\$ 8,877.99	\$ 9,300.00	\$ 10,000.00	\$ 8,775.00	\$ 9,650.00	\$ 350.00	\$ 35,000.00	250.0%	
01- 42-537	Engineering - Street Projects				\$ -	\$ 30,000.00	\$ 4,000.00	\$ 8,000.00	\$ 22,000.00	\$ 10,000.00	-66.7%	SRTS Engineering
01- 42-552	TELEPHONE & INTERNET	\$ 4,576.00	\$ 3,697.00	\$ 3,932.88	\$ 4,706.12	\$ 4,000.00	\$ 4,197.99	\$ 5,597.32	\$ (1,597.32)	\$ 1,600.00	-60.0%	Comcast getting Canceled - Silo
01- 42-561	DUES/MEMBERSHIPS/SUBSCRIP				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00	100.0%	
01- 42-576	COM ED / STREET LIGHTS	\$ 43,315.00	\$ 39,106.00	\$ 41,091.25	\$ 45,377.41	\$ 46,000.00	\$ 30,003.66	\$ 40,004.88	\$ 5,995.12	\$ 48,000.00	4.3%	
01- 42-593	EQUIP/SOFTWARE MAINT/LEASE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
01- 42-594	JML/RENEWAL CONTRIBUTION	\$ 10,333.00	\$ 10,753.00	\$ 11,122.94	\$ 11,839.03	\$ 13,800.00	\$ -	\$ 13,200.00	\$ 600.00	\$ 14,000.00	1.4%	
01- 42-599	STORM WATER MAINTENANCE			\$ -	\$ 1,862.50	\$ 2,500.00	\$ 2,684.39	\$ 2,684.39	\$ (184.39)	\$ 3,500.00	40.0%	
01- 42-651	OPERATING SUPPLIES/MISC- EXPEN	\$ 2,984.00	\$ 6,471.00	\$ 8,983.76	\$ 6,255.66	\$ 8,000.00	\$ 3,569.62	\$ 6,907.30	\$ 1,092.70	\$ 8,500.00	6.3%	
01- 42-655	FUEL/GREASE/OIL	\$ 17,232.00	\$ 11,655.00	\$ 14,441.16	\$ 13,209.82	\$ 16,000.00	\$ 12,611.52	\$ 16,815.36	\$ (815.36)	\$ 18,000.00	12.5%	
01- 42-658	MISC. EXPENSES				\$ -	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 300.00	0.0%	
01- 42-659	OFFICE SUPPLIES			\$ -	\$ 525.58	\$ 500.00	\$ 272.86	\$ 363.81	\$ 136.19	\$ 700.00	40.0%	
01- 42-830	SMALL EQUIP. PURCH OR RENTAL			\$ -	\$ 8,169.02	\$ 7,500.00	\$ 7,190.96	\$ 7,190.96	\$ 309.04	\$ 9,000.00	20.0%	
01- 42-831	LARGE EQUIP. PURCHASE-FIXED AS	\$ -	\$ -	\$ 32,149.50	\$ 74,682.95	\$ 20,000.00	\$ 7,300.00	\$ 9,733.33	\$ 10,266.67	\$ 35,000.00	75.0%	Snow Plow for Tractor to come
01- 42-832	EQUIPMENT SINKING FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
01- 42-833	STREET SINKING FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
01- 42-959	TRANSFER OUT	\$ 18,311.00	\$ 156,988.00	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	0.0%	
										\$ -		
	TOTAL STREET DEPARTMENT	\$ 588,177.00	\$ 686,296.00	\$ 465,578.70	\$ 572,149.09	\$ 924,738.00	\$ 617,624.76	\$ 853,622.19	\$ 71,115.81	\$ 713,400.00	-22.85%	

	Fund 01	Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
LAST UPDATED:							7/1/2026	10/2/2026	10/2/2026	10/14/2026	9/16/2026		
	Fund 01	Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	Projected Remaining Budget	2027 Requested	% of Change	Notes
01-	43-421	OFFICE SALARIES	\$ 2,292.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
01-	43-422	POLICE CHIEF	\$ 96,062.00	\$ 100,000.00	\$ 104,119.39	\$ 109,213.54	\$ 114,419.76	\$ 87,407.40	\$ 114,419.76	\$ -	\$ 119,600.00	4.5%	
01-	43-423	PART-TIME OFFICERS	\$ -	\$ 236.00	\$ 2,666.00	\$ 8,523.50	\$ 11,663.40	\$ 9,038.99	\$ 11,827.35	\$ (163.95)	\$ 11,800.00	1.2%	
01-	43-424	FULL-TIME OFFICERS	\$ 296,518.00	\$ 413,498.00	\$ 380,118.65	\$ 377,534.69	\$ 366,902.70	\$ 294,282.77	\$ 319,564.42	\$ 47,338.28	\$ 372,900.00	1.6%	10K Line Item Transfer to OT
01-	43-425	POLICE OVERTIME	\$ 25,200.00	\$ 8,040.00	\$ 9,618.42	\$ 14,275.51	\$ 15,000.00	\$ 19,348.75	\$ 23,712.49	\$ (8,712.49)	\$ 18,900.00	26.0%	10K Line Item Transfer from Full-Time Officers
01-	43-427	SCHOOL RESOURCE OFFICER	\$ -	\$ 20,061.00	\$ 64,636.71	\$ 70,262.04	\$ 83,013.84	\$ 48,275.70	\$ 83,013.84	\$ -	\$ 87,200.00	5.0%	
01-	43-451	HEALTH INSURANCE	\$ 63,982.00	\$ 97,188.00	\$ 99,457.54	\$ 110,899.91	\$ 142,000.00	\$ 104,135.38	\$ 123,300.00	\$ 18,700.00	\$ 153,300.00	8.0%	
01-	43-452	HEALTH INS. DEDUCTIBLE REIMBUR	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	0.0%	
01-	43-453	IDES/UNEMPLOYMENT INSURANCE	\$ 601.00	\$ 904.00	\$ 1,049.55	\$ 794.52	\$ 1,055.00	\$ 783.27	\$ 1,055.00	\$ -	\$ 1,000.00	-5.2%	
01-	43-461	ADM SOCIAL SECURITY	\$ 25,831.00	\$ 33,466.00	\$ 35,459.25	\$ 35,700.96	\$ 36,642.00	\$ 28,418.11	\$ 36,642.00	\$ -	\$ 37,900.00	3.4%	
01-	43-463	ADM MEDICARE	\$ 6,041.00	\$ 7,827.00	\$ 8,292.89	\$ 8,349.27	\$ 8,569.50	\$ 6,646.22	\$ 8,569.50	\$ -	\$ 8,900.00	3.9%	
01-	43-465	IMRF BENEFITS	\$ 39,454.00	\$ 53,684.00	\$ 45,889.34	\$ 54,927.37	\$ 45,329.70	\$ 34,462.35	\$ 45,329.70	\$ -	\$ 46,900.00	3.5%	
01-	43-470	QUARTERMASTER/UNIFORMS	\$ 3,791.00	\$ 6,446.00	\$ 6,445.02	\$ 3,684.61	\$ 6,500.00	\$ 2,330.32	\$ 3,107.09	\$ 3,392.91	\$ 6,500.00	0.0%	
01-	43-471	VESTS	\$ 852.00	\$ 843.00	\$ 2,490.23	\$ 925.00	\$ 1,300.00	\$ 1,252.75	\$ 1,252.75	\$ 47.25	\$ 2,000.00	53.8%	One time payment
01-	43-512	OFFICE & COMPUTER EQUIPMENT	\$ 3,155.00	\$ 1,903.00	\$ 7,185.64	\$ 7,905.67	\$ 5,000.00	\$ 3,840.43	\$ 5,000.00	\$ -	\$ 1,000.00	-80.0%	
01-	43-513	IGA-RECORDS MANAGEMENT SFTWRE	\$ -	\$ 15,915.00	\$ 5,247.00	\$ -	\$ 5,630.00	\$ 5,434.00	\$ 5,434.00	\$ 196.00	\$ 6,000.00	6.6%	One time payment
01-	43-514	A/V COMMUNICATIONS	\$ -	\$ -	\$ 21,988.00	\$ 22,723.99	\$ 24,000.00	\$ 23,443.00	\$ 23,443.00	\$ 557.00	\$ 24,000.00	0.0%	
01-	43-516	POLICE GARAGE MAINTENANCE	\$ 2,350.00	\$ 730.00	\$ 1,764.15	\$ 624.14	\$ 2,000.00	\$ 1,303.36	\$ 1,737.81	\$ 262.19	\$ 2,000.00	0.0%	
01-	43-520	SQUAD CAR MAINTENANCE (ALL)	\$ 4,561.00	\$ 6,000.00	\$ 7,711.16	\$ 7,155.91	\$ 10,000.00	\$ 6,948.60	\$ 9,264.80	\$ 735.20	\$ 10,000.00	0.0%	
01-	43-521	GEOGRAPHIC INF SYS	\$ 294.00	\$ 227.00	\$ 440.26	\$ 397.88	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
01-	43-523	SQD 120 MAINTENANCE	\$ 1,494.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
01-	43-525	SQD 117 MAINTENANCE	\$ 3,095.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
01-	43-529	IT SERVICES	\$ -	\$ -	\$ -	\$ 1,215.00	\$ 2,200.00	\$ 700.00	\$ 933.33	\$ 1,266.67	\$ 1,500.00	-31.8%	
01-	43-530	PROFESSIONAL FEES/MISC.	\$ 17,417.00	\$ 9,470.00	\$ 4,383.78	\$ 1,157.50	\$ 600.00	\$ 205.00	\$ 273.33	\$ 326.67	\$ 600.00	0.0%	
01-	43-531	911 DISPATCH SERVICES	\$ 17,969.00	\$ 18,239.00	\$ 19,285.45	\$ 20,249.72	\$ 21,500.00	\$ 15,749.79	\$ 20,999.72	\$ 500.28	\$ 22,600.00	5.1%	
01-	43-533	LEGAL	\$ 8,788.00	\$ 4,743.00	\$ 7,080.26	\$ 2,328.00	\$ 12,000.00	\$ 2,848.21	\$ 12,000.00	\$ -	\$ 10,000.00	-16.7%	
01-	43-534	LEXIPOL	\$ 4,158.00	\$ 4,491.00	\$ 4,760.57	\$ 5,070.01	\$ 5,400.00	\$ -	\$ 5,400.00	\$ -	\$ 5,800.00	7.4%	
01-	43-540	NEW HIRE PHYSICAL/PSYCH EXAMS	\$ 1,240.00	\$ 807.00	\$ 1,240.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	0.0%	
01-	43-551	POSTAGE	\$ 128.00	\$ 581.00	\$ 93.67	\$ 47.92	\$ 250.00	\$ 6.08	\$ 8.11	\$ 241.89	\$ 250.00	0.0%	
01-	43-552	TELEPHONE & INTERNET	\$ 3,591.00	\$ 2,981.00	\$ 3,097.43	\$ 4,122.62	\$ 3,800.00	\$ 3,538.69	\$ 4,605.40	\$ (805.40)	\$ 1,600.00	-57.9%	
01-	43-553	CELL PHONES	\$ 3,005.00	\$ 3,693.00	\$ 4,084.63	\$ 3,470.09	\$ 4,400.00	\$ 1,900.96	\$ 2,534.61	\$ 1,865.39	\$ 4,700.00	6.8%	
01-	43-561	DUES/MEMBERSHIPS/SUBSCRIP	\$ 340.00	\$ 190.00	\$ 230.00	\$ 240.00	\$ 560.00	\$ 160.00	\$ 213.33	\$ 346.67	\$ 600.00	7.1%	
01-	43-562	TRAVEL EXPENSES	\$ 216.00	\$ 355.00	\$ 49.31	\$ 95.93	\$ 350.00	\$ 102.95	\$ 137.27	\$ 212.73	\$ 350.00	0.0%	
01-	43-563	TRAINING/TUITION	\$ 9,334.00	\$ 4,750.00	\$ 4,461.79	\$ 4,156.01	\$ 8,000.00	\$ 3,816.25	\$ 5,088.33	\$ 2,911.67	\$ 8,000.00	0.0%	
01-	43-593	EQUIP/SOFTWARE MAINT/LEASE	\$ -	\$ -	\$ -	\$ 4,098.08	\$ 5,400.00	\$ 4,403.83	\$ 5,871.77	\$ (471.77)	\$ 7,500.00	38.9%	
01-	43-594	IML/RENEWAL CONTRIBUTION	\$ 23,495.00	\$ 26,187.00	\$ 26,052.50	\$ 28,242.00	\$ 33,000.00	\$ -	\$ 35,526.74	\$ (2,526.74)	\$ 39,500.00	19.7%	Increase in Claims in 2026
01-	43-653	POLICE GARAGE WATER USAGE	\$ 144.00	\$ 167.00	\$ 358.88	\$ 163.00	\$ 250.00	\$ 142.37	\$ 189.83	\$ 60.17	\$ 300.00	20.0%	
01-	43-655	FUEL/GREASE/OIL	\$ 16,860.00	\$ 15,704.00	\$ 18,944.86	\$ 18,284.77	\$ 18,000.00	\$ 14,611.81	\$ 19,482.41	\$ (1,482.41)	\$ 20,000.00	11.1%	
01-	43-658	MISC. EXPENSES	\$ 1,894.00	\$ 2,181.00	\$ 3,925.21	\$ 737.08	\$ 1,500.00	\$ 683.28	\$ 911.04	\$ 588.96	\$ 1,500.00	0.0%	
01-	43-659	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 77.06	\$ 102.75	\$ 197.25	\$ 300.00	0.0%	
01-	43-660	PRINTING	\$ 198.00	\$ 144.00	\$ 495.75	\$ 32.60	\$ 300.00	\$ 47.98	\$ 63.97	\$ 236.03	\$ 300.00	0.0%	
01-	43-830	SMALL EQUIP. PURCH OR RENTAL	\$ 39,735.00	\$ 29,118.00	\$ 17,320.00	\$ 16,708.23	\$ 10,150.00	\$ 8,015.45	\$ 10,150.00	\$ -	\$ 3,000.00	-70.4%	
01-	43-831	LARGE EQUIP. PURCH-FIXED ASSET	\$ 103,543.00	\$ 69,406.00	\$ 9,920.17	\$ 61,520.25	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
01-	43-832	EQUIPMENT SINKING FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
01-	43-950	Bank Fees	\$ -	\$ -	\$ -	\$ 119.02	\$ 120.00	\$ 95.25	\$ 127.00	\$ (7.00)	\$ -	-100.0%	
01-	43-953	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
01-	43-959	TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
		TOTAL POLICE	\$ 827,628.00	\$ 963,175.00	\$ 933,363.46	\$ 1,009,968.13	\$ 1,012,605.90	\$ 734,456.36	\$ 945,292.47	\$ 67,313.43	\$ 1,043,800.00	3.08%	
		TOTAL EXPENDITURES	\$ 1,750,053.00	\$ 2,033,070.00	\$ 1,943,374.70	\$ 1,936,540.25	\$ 2,418,437.10	\$ 1,619,557.98	\$ 2,254,839.97	\$ 163,597.13	\$ 2,207,260.00	-8.73%	

Fund 01	Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
	REVENUE OVER/(UNDER) EXPENDITURES	\$ 278,308.00	\$ 1,395.00	\$ 200,790.81	\$ 236,858.63	\$ (275,000.00)	\$ (146,206.42)	\$ (66,557.11)		\$ 3,624.97		

	Fund 01	Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
LAST UPDATED:							7/1/2026	10/2/2026	10/2/2026	7/1/2026			
	Fund 15	REVENUE	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Projected	% of Change	Notes
15-	343	MOTOR FUEL TAX	\$ 70,398.00	\$ 66,445.00	\$ 65,213.09	\$ 64,901.05	\$ 63,327.60	\$ 41,926.23	\$ 64,003.80	\$ (676.20)	\$ 63,709.80	0.6%	
15-	346	TRANSPORTATION RENEWAL FUND	\$ 52,253.00	\$ 60,450.00	\$ 65,357.07	\$ 69,319.15	\$ 70,971.60	\$ 46,555.48	\$ 70,912.80	\$ 58.80	\$ 73,500.00	3.6%	
15-	350	REBUILD IL BOND FUND GRANT	\$ 68,123.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	
15-	381	INTEREST	\$ 4,678.00	\$ 20,248.00	\$ 23,650.13	\$ 16,190.50	\$ 16,000.00	\$ 9,349.06	\$ 13,535.54	\$ 2,464.46	\$ 10,000.00	-37.5%	
15-	399	TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	
										\$ -		#DIV/0!	
		TOTAL REVENUES	\$ 195,452.00	\$ 147,143.00	\$ 154,220.29	\$ 150,410.70	\$ 150,299.20	\$ 97,830.77	\$ 148,452.14	\$ 1,847.06	\$ 147,209.80	-2.06%	
										\$ -			
										\$ -			
										\$ -			
LAST UPDATED:							7/1/2026	10/2/2026	10/2/2026	7/1/2026			
	Fund 15	Expense	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
15-	46-501	MISC EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	
15-	46-502	ENGINEERING - MFT	\$ -	\$ 10,853.00	\$ 51,118.12	\$ 25,027.63	\$ 65,000.00	\$ 7,919.25	\$ 65,000.00	\$ -	\$ 100,000.00	53.8%	
15-	46-576	COM ED **	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
15-	46-850	MFT ROAD PROJECT	\$ -	\$ 22,206.00	\$ 237,129.65	\$ 107,933.30	\$ 425,000.00	\$ -	\$ 425,000.00	\$ -	\$ 500,000.00	17.6%	
15-	46-950	Bank Fees/Charges				\$ -	\$ -	\$ -		\$ -		#DIV/0!	
								\$ -		\$ -		#DIV/0!	
		TOTAL EXPENDITURES	\$ -	\$ 33,059.00	\$ 288,247.77	\$ 132,960.93	\$ 490,000.00	\$ 7,919.25	\$ 490,000.00	\$ -	\$ 600,000.00	22.45%	
										\$ -			
		REVENUE OVER/(UNDER) EXPENDITURES	\$ 195,452.00	\$ 114,084.00	\$ (134,027.48)	\$ 17,449.77	\$ (339,700.80)		\$ (341,547.86)	\$ 1,847.06	\$ (1,847.06)		
		Use of Cash Balance											

	Fund 01	Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
LAST UPDATED:							7/1/2026	10/2/2026	10/2/2026	10/2/2026	\$ 46,258.00	8/24/2026	
	Fund 17	REVENUE	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Projected	% of Change	Notes
17- 307		DEVELOPMENT ESCROW	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	0.0%	#DIV/0!
17- 329		PERMITS/INSPECTION FEES	\$ 8,972.00	\$ 34,890.00	\$ 31,484.15	\$ 21,192.92	\$ 20,000.00	\$ 8,362.70	\$ 11,150.27	\$ 8,849.73	\$ 10,000.00	-50.0%	
17- 330		CODE ENFORCEMENT FINES	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
17- 331		ZONING FEES	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	0.0%	
17- 332		PERMITS- SOLICITORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300.00	\$ 1,733.33	\$ (1,733.33)	\$ 1,000.00	#DIV/0!	
17- 371		GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
17- 381		INTEREST	\$ 3,474.00	\$ 13,810.00	\$ 14,743.43	\$ 12,085.20	\$ 9,000.00	\$ 7,376.42	\$ 9,835.23	\$ (835.23)	\$ 6,500.00	-27.8%	
17- 382		VERIZON WATER TOWER RENT	\$ 9,750.00	\$ 9,075.00	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00	\$ 7,425.00	\$ 9,900.00	\$ -	\$ -	-100.0%	
17- 385		LIGHTED DIAMOND FEES	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 1,020.00	\$ 1,360.00	\$ (860.00)	\$ 1,000.00	100.0%	
17- 386		UTV REGISTRATION FEES	\$ -	\$ -	\$ 2,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
17- 387		FRANCHISE FEES	\$ 22,535.00	\$ 18,772.00	\$ 15,289.21	\$ 11,916.69	\$ 13,000.00	\$ 6,871.60	\$ 9,162.13	\$ 3,837.87	\$ 10,000.00	-23.1%	
17- 388		MISC INCOME	\$ 2,798.00	\$ 13,581.00	\$ 40,308.36	\$ 6,378.00	\$ -	\$ 2,000.00	\$ 2,666.67	\$ (2,666.67)	\$ 2,000.00	#DIV/0!	
17- 389		EXCISE TAX	\$ 5,895.00	\$ 5,971.00	\$ 5,355.03	\$ 5,146.27	\$ 5,000.00	\$ 3,487.95	\$ 4,650.60	\$ 349.40	\$ 5,000.00	0.0%	
17- 390		LIQUOR LICENSE FEES	\$ 16,617.00	\$ 18,333.00	\$ 20,750.00	\$ 19,716.67	\$ 14,250.00	\$ 26,500.00	\$ 26,500.00	\$ (12,250.00)	\$ 18,750.00	31.6%	2 New Applicants in 2026 (Table Talk and Louie)
17- 391		GAMING LICENSE FEE	\$ 30.00	\$ 30.00	\$ 20.00	\$ 8,530.00	\$ 8,500.00	\$ 8,250.00	\$ 11,000.00	\$ (2,500.00)	\$ 8,500.00	0.0%	
17- 392		VIDEO GAMING	\$ 68,432.00	\$ 88,167.00	\$ 96,322.88	\$ 88,513.26	\$ 90,000.00	\$ 67,663.74	\$ 90,218.32	\$ (218.32)	\$ 95,000.00	5.6%	
17- 399		TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TOTAL REVENUES	\$ 138,503.00	\$ 202,729.00	\$ 236,873.06	\$ 188,379.01	\$ 212,650.00	\$ 140,257.41	\$ 178,176.55	\$ 34,473.45	\$ 200,250.00	-5.83%	
LAST UPDATED:						10/14/2026	7/1/2026	10/2/2026	10/2/2026	10/2/2026		1/0/1900	
	Fund 17	Expense	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Projected	% of Change	Notes
17- 47-421		OFFICE SALARIES	\$ 5,735.00	\$ 10,723.00	\$ 4,942.03	\$ 14,772.50	\$ 26,475.00	\$ 16,768.76	\$ 26,475.00	\$ -	\$ 19,700.00	-25.6%	
17- 47-422		CODE ENFORCEMENT OFFICER	\$ 12,480.00	\$ 10,560.00	\$ 12,480.00	\$ 11,520.00	\$ 12,480.00	\$ 7,680.00	\$ 12,480.00	\$ -	\$ 13,000.00	4.2%	
17- 47-423		BUILDING INSPECTOR	\$ 13,000.00	\$ 11,000.00	\$ 13,000.00	\$ 12,000.00	\$ 13,000.00	\$ 8,480.00	\$ 13,000.00	\$ -	\$ 13,500.00	3.8%	
17- 47-424		ELECTRICAL INSPECTOR	\$ 3,510.00	\$ 3,735.00	\$ 4,509.75	\$ 4,500.00	\$ 4,725.00	\$ 3,375.00	\$ 4,725.00	\$ -	\$ 4,800.00	1.6%	
17- 47-429		VILLAGE ADMINISTRATOR	\$ -	\$ -	\$ 26,760.66	\$ 32,489.81	\$ 32,999.00	\$ 25,329.63	\$ 32,999.00	\$ -	\$ 33,900.00	2.7%	
17- 47-450		CODE ENFORCEMENT FINE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
17- 47-451		HEALTH INSURANCE	\$ -	\$ -	\$ 161.40	\$ 204.50	\$ 11,000.00	\$ 8,678.40	\$ 11,000.00	\$ -	\$ 11,500.00	4.5%	
17- 47-452		HEALTH INS. DEDUCTIBLE REIMBUR	\$ -	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 750.00	0.0%	
17- 47-453		IDES/UNEMPLOYMENT INSURANCE .0075	\$ 8.00	\$ 75.00	\$ 98.47	\$ 154.88	\$ 225.00	\$ 128.03	\$ 225.00	\$ -	\$ 200.00	-11.1%	
17- 47-461		ADM SOCIAL SECURITY	\$ 392.00	\$ 699.00	\$ 2,130.04	\$ 3,085.95	\$ 3,980.40	\$ 2,819.44	\$ 3,980.40	\$ -	\$ 3,700.00	-7.0%	
17- 47-463		ADM MEDICARE	\$ 92.00	\$ 163.00	\$ 498.11	\$ 721.80	\$ 930.90	\$ 659.44	\$ 930.90	\$ -	\$ 900.00	-3.3%	
17- 47-465		IMRF BENEFITS	\$ 492.00	\$ 785.00	\$ 2,477.05	\$ 2,996.87	\$ 3,400.00	\$ 2,231.90	\$ 3,400.00	\$ -	\$ 3,100.00	-8.8%	
17- 47-512		OFFICE & COMPUTER EQUIPMENT			\$ -	\$ 779.60	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ -	-100.0%	
17- 47-529		IT SERVICES			\$ -	\$ 285.00	\$ 350.00	\$ -	\$ -	\$ 350.00	\$ -	-100.0%	
17- 47-530		PROFESSIONAL FEES	\$ 8,992.00	\$ 3,901.00	\$ 3,375.62	\$ 5,684.50	\$ 5,000.00	\$ 465.88	\$ 216.00	\$ 4,784.00	\$ 5,000.00	0.0%	Appraisals if Applicable
17- 47-532		ENGINEERING	\$ 1,082.00	\$ 2,859.00	\$ 3,847.25	\$ 12,083.50	\$ 8,000.00	\$ 3,539.50	\$ 5,433.50	\$ 2,566.50	\$ 6,000.00	-25.0%	
17- 47-533		LEGAL	\$ 7,040.00	\$ 4,954.00	\$ 13,946.31	\$ 5,476.00	\$ 13,000.00	\$ 2,657.50	\$ 5,315.00	\$ 7,685.00	\$ 13,000.00	0.0%	
17- 47-536		ENGINEERING - ESCROW REIMBURSABLE				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
17- 47-551		POSTAGE				\$ -	\$ 200.00	\$ 60.46	\$ 115.22	\$ 84.78	\$ 200.00	0.0%	
17- 47-554		PUBLISHING/ADVERTISEMENTS				\$ -	\$ 2,000.00	\$ 662.63	\$ 1,325.26	\$ 674.74	\$ 2,000.00	0.0%	
17- 47-561		DUES/MEMBERSHIPS/SUBSCRIP	\$ 2,500.00	\$ 1,875.00	\$ 3,321.00	\$ 2,895.00	\$ 3,000.00	\$ 1,875.00	\$ 2,500.00	\$ 500.00	\$ 3,500.00	16.7%	
17- 47-576		COM ED **	\$ 628.00	\$ 970.00	\$ 682.19	\$ 2,061.84	\$ 2,200.00	\$ 208.38	\$ 416.76	\$ 1,783.24	\$ 2,200.00	0.0%	
17- 47-593		EQUIP/SOFTWARE MAINT/LEASE			\$ -	\$ 2,085.94	\$ 3,800.00	\$ 1,454.17	\$ 1,921.86	\$ 1,878.14	\$ 2,200.00	-42.1%	
17- 47-658		MISC. EXPENSES	\$ -	\$ 37.00	\$ 3,938.36	\$ 391.79	\$ 500.00	\$ 478.33	\$ 179.58	\$ 320.42	\$ 500.00	0.0%	
17- 47-659		OFFICE SUPPLIES			\$ -	\$ -	\$ -	\$ 12.39	\$ -	\$ -	\$ -	#DIV/0!	
17- 47-660		PRINTING			\$ -	\$ 3,691.52	\$ 3,800.00	\$ 1,741.54	\$ 3,483.08	\$ 316.92	\$ 3,800.00	0.0%	
17- 47-701		COMMUNITY DEVELOPMENT	\$ 25,157.00	\$ 20,357.00	\$ 3,456.33	\$ -	\$ 100,000.00	\$ 25,250.00	\$ -	\$ 100,000.00		-100.0%	
17- 47-706		PROPERTY TAX PAYABLE				\$ -	\$ 1,400.00	\$ 1,340.52	\$ 1,340.52	\$ 59.48		-100.0%	
17- 47-800		Maintenance Service Parks			\$ -	\$ 3,320.14	\$ 3,500.00	\$ 137.50	\$ -	\$ 3,500.00	\$ 3,500.00	0.0%	

	Fund 01	Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
17-	47-832	PARK EQUIPMENT SINKING FUND	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
17-	47-900	PRESIDENTIAL CONTINGENCY	\$ 951.00	\$ 969.00	\$ 1,141.95	\$ 1,181.57	\$ 1,200.00	\$ 747.86	\$ 1,200.00	\$ -	\$ 1,200.00	0.0%	
17-	47-911	COMMUNITY EXPENSES	\$ 4,132.00	\$ 2,393.00	\$ 1,780.32	\$ 5,529.69	\$ 1,400.00	\$ 1,111.63	\$ 683.26	\$ 716.74	\$ 1,400.00	0.0%	
17-	47-912	COMMUNITY PROJECTS	\$ 3,069.00	\$ 2,962.00	\$ 167,010.21	\$ 388.92	\$ -	\$ -	\$ -	\$ -		#DIV/0!	
17-	47-950	Bank Fees/Charges			\$ -	\$ 2,820.80	\$ 3,000.30	\$ 1,555.20	\$ 2,442.80	\$ 557.50	\$ 1,500.00	-100.0%	
17-	47-953	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	
17-	47-959	TRANSFER OUT	\$ 15,000.00	\$ 8,625.00	\$ 17,700.00	\$ 12,000.00	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	300.0%	
17-	47-998	Development Escrow Refund			\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	#REF!	
								\$ -		\$ -		#DIV/0!	
		TOTAL EXPENDITURES	\$ 106,260.00	\$ 89,642.00	\$ 287,257.05	\$ 143,122.12	\$ 312,565.60	\$ 119,449.09	\$ 136,538.14	\$ 176,027.46	\$ 201,050.00	-35.68%	
							\$ 159,565.30					-100.00%	
		REVENUE OVER/(UNDER) EXPENDITURES	\$ 32,243.00	\$ 113,087.00	\$ (50,383.99)	\$ 45,256.89	\$ (99,915.60)		\$ 41,638.41		\$ (800.00)		
		3 Developments											
LAST UPDATED:						10/14/2026	7/11/2026	7/11/2026	7/11/2026	7/11/2026		1/0/1900	
	Fund 24	REVENUE	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Projected	% of Change	Notes
							\$ -			\$ -		#DIV/0!	
24-	381	INTEREST	\$ -	\$ -	\$ 17,663.12	\$ 15,427.62	\$ 12,000.00	\$ 6,745.00	\$ 13,490.00	\$ (1,490.00)	\$ 14,000.00	16.7%	
24-	399	TRANSFER IN	\$ -	\$ -	\$ 346,000.00	\$ -	\$ -		\$ -	\$ -	\$ -	#DIV/0!	
										\$ -		#DIV/0!	
		TOTAL REVENUES	\$ -	\$ -	\$ 363,663.12	\$ 15,427.62	\$ 12,000.00	\$ 6,745.00	\$ 13,490.00	\$ (1,490.00)		-100.00%	
										\$ -			
LAST UPDATED:							7/11/2026	7/11/2026	7/11/2026	7/11/2026		1/0/1900	
	Fund 24	STRATEGIC RESERVES EXPENSE	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Projected	% of Change	Notes
										\$ -		#DIV/0!	
										\$ -	\$ -	#DIV/0!	
24-	45-530	PROFESSIONAL FEES			\$ -	\$ 19,500.00	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	\$ -	-100.0%	
24-	45-950	Bank Fees/Charges			\$ -	\$ -				\$ -	\$ -	#DIV/0!	
24-	45-959	TRANSFER OUT	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ 250,000.00	#DIV/0!	
		TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 19,500.00	\$ 30,000.00		\$ -	\$ 30,000.00		-100.00%	
		REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ -	\$ 363,663.12	\$ (4,072.38)	\$ (18,000.00)						

	Fund 01	Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
LAST UPDATED:							7/1/2026	7/11/2026	7/1/2026	7/1/2026			
	Fund 51	O & M REVENUE	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Projected	% of Change	Notes
51- 344		GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000	#DIV/0!	
51- 345		SALES TAX (1%)	\$ 470,030.00	\$ 439,047.00	\$ 434,052.75	\$ 487,581.77	\$ 500,103.29	\$ 239,520.46	\$ 479,040.92	\$ 21,062.37	\$457,678	-8.5%	
51- 361		WATER SALES	\$ 276,064.00	\$ 296,713.00	\$ 316,244.47	\$ 345,822.45	\$ 342,858.98	\$ 172,059.35	\$ 333,541.72	\$ 9,317.26	\$367,992	7.3%	REPRESENTS WATER RATE SCENARIO - NOT FINAL
51- 362		CAPITAL CHARGES	\$ 483,125.00	\$ 489,371.00	\$ 479,273.42	\$ 496,932.55	\$ 498,212.45	\$ 246,253.12	\$ 477,183.02	\$ 21,029.43	\$500,864	0.5%	REPRESENTS WATER RATE SCENARIO - NOT FINAL
51- 363		GARBAGE CHARGES	\$ 212,088.00	\$ 220,955.00	\$ 232,495.29	\$ 237,563.51	\$ 247,129.70	\$ 126,935.08	\$ 245,125.66	\$ 2,004.04	\$237,564	-3.9%	REPRESENTS WATER RATE SCENARIO - NOT FINAL
51- 364		PRE-PAID WATER/SEWER	\$ 711.00	\$ 506.00	\$ (455.75)	\$ 457.55	\$ 500.00	\$ 347.29	\$ (645.80)	\$ 1,145.80	\$250	-50.0%	REPRESENTS WATER RATE SCENARIO - NOT FINAL
51- 365		WATER FIXED ADMIN CHARGES	\$ 174,078.00	\$ 186,944.00	\$ 193,702.16	\$ 197,881.19	\$ 197,403.60	\$ 104,299.56	\$ 202,165.82	\$ (4,762.22)	\$245,026	24.1%	REPRESENTS WATER RATE SCENARIO - NOT FINAL
51- 367		WATER HOOK-UP FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,386	#DIV/0!	
51- 368		SEWER HOOK-UP FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	
51- 373		ROCK 39 EQUIPMENT	\$ -	\$ -	\$ 7,641.77	\$ 2,020.37	\$ 5,000.00	\$ 4,237.92	\$ 8,475.84	\$ (3,475.84)		-100.0%	
51- 374		ROCK 39 SALARY REIMBURSEMENT	\$ 59,948.00	\$ 56,647.00	\$ 69,236.31	\$ 66,015.26	\$ 74,265.64	\$ 30,478.80	\$ 60,957.60	\$ 13,308.04	\$2,100	-97.2%	
51- 375		ROCK 39 FUEL/MILEAGE REIMB.	\$ 12,515.00	\$ 11,926.00	\$ 14,576.06	\$ 13,897.96	\$ 14,245.41	\$ 5,916.36	\$ 11,832.72	\$ 2,412.69	\$2,416	-83.0%	
51- 376		RECAPTURE FEES	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ 18,000.00	\$62,962	249.8%	
51- 381		INTEREST	\$ 22,449.00	\$ 84,136.00	\$ 117,004.65	\$ 114,557.02	\$ 100,000.00	\$ 54,012.60	\$ 108,025.20	\$ (8,025.20)	\$13,229	-86.8%	
51- 382		VERIZON WATER TOWER RENT	\$ 4,875.00	\$ 4,538.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	\$ 2,475.00	\$ 4,950.00	\$ -	\$ -	#VALUE!	
51- 385		VEHICLE/EQUIPMENT SALES	\$ -	\$ -	\$ 8,250.51	\$ 7,195.83	\$ -	\$ -	\$ -	\$ -	\$84,537	#DIV/0!	
51- 388		MISC INCOME	\$ 1,254.00	\$ 6,249.00	\$ 15,650.52	\$ 600.00	\$ -	\$ 200.00	\$ 400.00	\$ (400.00)	\$4,828	#DIV/0!	
51- 390		LOSS ON DISPOSAL OF ASSETS	\$ -	\$ 58,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,188	#DIV/0!	
51- 393		METER SALES	\$ -	\$ 75.00	\$ -	\$ -	\$ -	\$ 945.50	\$ 1,891.00	\$ (1,891.00)	\$6,021	#DIV/0!	
51- 395		UTIL INCOME/SHUT OFF NOTICE	\$ 1,387.00	\$ 4,101.00	\$ 1,766.45	\$ 5,367.24	\$ 2,000.00	\$ 4,876.81	\$ 9,753.62	\$ (7,753.62)	\$14,500	625.0%	
51- 399		Transfer IN	\$ 18,311.00	\$ 156,988.00	\$ 590,955.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$19	#DIV/0!	
								\$ -	\$ -	\$ -	\$3,155	#DIV/0!	
		TOTAL REVENUES	\$ 1,736,835.00	\$ 2,016,196.00	\$ 2,485,344.08	\$ 1,980,385.15	\$ 2,004,669.07	\$ 992,557.85	\$ 1,942,697.32	\$ 61,971.75	\$ 3,010,560.00	50.18%	
LAST UPDATED:							7/11/2026	7/11/2026	7/11/2026	7/11/2026	9/16/2026		
	Fund 51	O & M EXPENSE	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
51- 44-421		OFFICE SALARIES	\$ 51,149.00	\$ 57,945.00	\$ 65,500.49	\$ 74,146.42	\$ 80,273.06	\$ 39,101.85	\$ 67,283.10	\$ 12,989.96	\$ 85,697.59	6.8%	
51- 44-422		ROCK 39 SALARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
51- 44-423		PART-TIME WAGES	\$ 3,933.00	\$ 2,231.00	\$ 4,952.85	\$ 6,306.07	\$ 6,963.39	\$ 2,784.69	\$ 3,592.02	\$ 3,371.37	\$ 7,276.50	4.5%	
51- 44-425		METER READER/LAB ASSISTANT	\$ 30,561.00	\$ 42,679.00	\$ (1,554.77)	\$ (1,765.57)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
51- 44-426		DIRECTOR PUBLIC WORKS	\$ 70,082.00	\$ 68,294.00	\$ 79,759.15	\$ 88,545.19	\$ 85,814.82	\$ 46,050.81	\$ 78,899.34	\$ 6,915.48	\$ 90,105.56	5.0%	
51- 44-428		PUBLIC WORKS WAGES	\$ 35,643.00	\$ 36,642.00	\$ 97,030.59	\$ 97,133.03	\$ 107,948.73	\$ 56,053.40	\$ 96,771.18	\$ 11,177.55	\$ 113,689.99	5.3%	
51- 44-429		VILLAGE ADMINISTRATOR	\$ -	\$ -	\$ 25,936.57	\$ 34,164.72	\$ 33,000.00	\$ 17,638.11	\$ 30,148.54	\$ 2,851.46	\$ 34,649.97	5.0%	
51- 44-451		HEALTH INSURANCE	\$ 12,255.00	\$ 18,646.00	\$ 17,623.60	\$ 12,642.82	\$ 25,000.00	\$ 13,766.45	\$ 23,602.82	\$ 1,397.18	\$ 28,006.82	12.0%	
51- 44-452		HEALTH INS. DEDUCTIBLE REIMBUR	\$ 200.00	\$ 517.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0.0%	
51- 44-453		IDES/UNEMPLOYMENT INSURANCE	\$ 407.00	\$ 466.00	\$ 653.39	\$ 587.84	\$ 650.00	\$ 406.50	\$ 813.00	\$ (163.00)	\$ 624.92	-3.9%	
51- 44-461		ADM SOCIAL SECURITY	\$ 11,627.00	\$ 12,318.00	\$ 16,415.39	\$ 16,824.41	\$ 19,468.00	\$ 10,020.75	\$ 17,154.64	\$ 2,313.36	\$ 20,548.02	5.5%	
51- 44-463		ADM MEDICARE	\$ 2,719.00	\$ 2,881.00	\$ 3,838.96	\$ 3,934.64	\$ 4,553.00	\$ 2,343.60	\$ 4,012.06	\$ 540.94	\$ 4,805.58	5.5%	
51- 44-465		IMRF BENEFITS x.0837	\$ 17,455.00	\$ 19,618.00	\$ 21,564.29	\$ 22,175.72	\$ 24,083.80	\$ 12,183.21	\$ 20,946.70	\$ 3,137.10	\$ 25,419.88	5.5%	
51- 44-466		PENSION EXPENSE-GASB 68	\$ -	\$ -	\$ -	\$ 66,776.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	#DIV/0!	
51- 44-470		Uniforms			\$ -	\$ 780.55	\$ 1,500.00	\$ 299.92	\$ 599.84	\$ 900.16	\$ 3,500.00	133.3%	
51- 44-512		OFFICE & COMPUTER EQUIPMENT	\$ 4,279.00	\$ 1,845.00	\$ 9,515.94	\$ 2,384.42	\$ 7,000.00	\$ 971.99	\$ 1,013.00	\$ 5,987.00	\$ 45,000.00	542.9%	
51- 44-519		MAINTENANCE SERVICE - EQUIPTME	\$ 21,709.00	\$ 14,296.00	\$ 11,476.89	\$ 11,865.93	\$ 35,000.00	\$ 1,740.36	\$ 3,480.72	\$ 31,519.28	\$ 2,000.00	-94.3%	
51- 44-521		GEOGRAPHIC INF SYS	\$ 1,469.00	\$ 1,134.00	\$ 2,201.18	\$ 1,989.38	\$ 2,000.00	\$ 1,159.32	\$ 2,318.64	\$ (318.64)	\$ 1,500.00	-25.0%	
51- 44-529		IT SERVICES			\$ -	\$ 668.74	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	0.0%	
51- 44-530		PROFESSIONAL FEES/MISC	\$ 1,931.00	\$ 14,124.00	\$ 1,525.48	\$ 261.50	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00		-100.0%	
51- 44-531		SPECIAL AUDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.17	\$ 4.34	\$ (4.34)	\$ 90,000.00	#DIV/0!	

	Fund 01	Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
51-	44-532	ENGINEERING	\$ 24,818.00	\$ 8,827.00	\$ 33,495.21	\$ 13,185.00	\$ 35,000.00	\$ 20,738.75	\$ 41,477.50	\$ (6,477.50)	\$ 45,000.00	28.6%	
51-	44-533	CELLULAR METER MONTHLY FEES	\$ 5,697.00	\$ 9,260.00	\$ 12,320.60	\$ 15,693.75	\$ 17,000.00	\$ 7,079.48	\$ 14,158.96	\$ 2,841.04	\$ 17,500.00	2.9%	
51-	44-534	LEGAL	\$ 4,198.00	\$ 298.00	\$ 2,391.50	\$ 264.60	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	0.0%	
51-	44-539	Water Upgrade Engineering				\$ -	\$ 75,000.00	\$ 21,151.75	\$ 42,303.50	\$ 32,696.50	\$ 340.00	-99.5%	
51-	44-540	PRE-EMPLOYMENT PHYSICAL	\$ -	\$ -	\$ 170.00	\$ 79.00	\$ 340.00	\$ -	\$ -	\$ 340.00	\$ 10,000.00	2841.2%	
51-	44-541	METER UPGRADE	\$ 70,705.00	\$ 90,315.00	\$ 54,810.36	\$ 5,767.74	\$ 10,000.00	\$ 9,021.77	\$ 18,043.54	\$ (8,043.54)	\$ 800,000.00	7900.0%	
51-	44-542	WATER UPGRADE	\$ 41,551.00	\$ 16,426.00	\$ 26,479.82	\$ 14,331.55	\$ 950,000.00	\$ 112,988.45	\$ 112,988.45	\$ 837,011.55	\$ 8,500.00	-99.1%	
51-	44-543	ALARM SYS./TELEPHONE/INTERNET	\$ 7,750.00	\$ 6,364.00	\$ 6,783.56	\$ 8,498.72	\$ 8,500.00	\$ 5,019.96	\$ 10,039.92	\$ (1,539.92)	\$ 98,000.00	1052.9%	
51-	44-544	IEPA LOAN - WATER TOWER	\$ 22,651.00	\$ 21,171.00	\$ 19,601.26	\$ 18,030.61	\$ 98,000.00	\$ 97,939.84	\$ 97,939.84	\$ 60.16		-100.0%	
51-	44-551	POSTAGE	\$ 5,514.00	\$ 7,942.00	\$ 9,782.35	\$ 11,257.32	\$ 11,000.00	\$ 5,638.08	\$ 9,776.16	\$ 1,223.84	\$ 10,000.00	-9.1%	
51-	44-552	CELL PHONES	\$ 2,087.00	\$ 1,896.00	\$ 2,398.76	\$ 1,809.33	\$ 2,500.00	\$ 713.26	\$ 1,426.52	\$ 1,073.48	\$ 2,500.00	0.0%	
51-	44-554	PUBLISHING/ADVERTISEMENTS	\$ -	\$ 477.00	\$ 879.25	\$ -	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00	0.0%	
51-	44-561	DUES/MEMBERSHIPS/SUBSCRIP				\$ 1,518.50	\$ 900.00	\$ 876.50	\$ 1,753.00	\$ (853.00)	\$ 1,800.00	100.0%	
51-	44-562	TRAVEL EXPENSES	\$ -	\$ 101.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 300.00	0.0%	
51-	44-563	TRAINING/TUITION	\$ 235.00	\$ 2,738.00	\$ 408.00	\$ 715.00	\$ 3,500.00	\$ 1,377.00	\$ 2,754.00	\$ 746.00	\$ 5,500.00	57.1%	
51-	44-571	NI GAS / WELLS	\$ 3,284.00	\$ 2,808.00	\$ 2,245.84	\$ 2,534.37	\$ 2,400.00	\$ 1,503.03	\$ 3,006.06	\$ (606.06)	\$ 2,500.00	4.2%	
51-	44-573	GARBAGE	\$ 205,032.00	\$ 207,635.00	\$ 227,966.32	\$ 231,324.57	\$ 240,577.55	\$ 140,166.94	\$ 240,404.44	\$ 173.11	\$ 245,000.00	1.8%	
51-	44-576	COM ED **	\$ 18,935.00	\$ 20,391.00	\$ 23,750.09	\$ 25,173.63	\$ 30,000.00	\$ 9,206.30	\$ 18,412.60	\$ 11,587.40	\$ 35,000.00	16.7%	
51-	44-579	WATER ANALYSIS	\$ 3,893.00	\$ 2,972.00	\$ 3,827.80	\$ 5,383.04	\$ 5,500.00	\$ 2,401.00	\$ 4,652.00	\$ 848.00	\$ 6,500.00	18.2%	
51-	44-580	EPA PERMIT FEES	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 585.00	\$ 1,170.00	\$ 2,330.00	\$ 3,500.00	0.0%	
51-	44-593	EQUIP/SOFTWARE MAINT/LEASE	\$ -	\$ 3,247.00	\$ 10,675.59	\$ 19,285.37	\$ 25,000.00	\$ 5,676.90	\$ 11,353.80	\$ 13,646.20	\$ 25,000.00	0.0%	
51-	44-594	IML/RENEWAL CONTRIBUTION	\$ 15,185.00	\$ 14,860.00	\$ 16,260.81	\$ 16,971.28	\$ 19,800.00	\$ -	\$ 18,000.00	\$ 1,800.00	\$ 18,800.00	-5.1%	
51-	44-651	OPERATING SUPPLIES/MISC. EXPEN	\$ 64,326.00	\$ 51,067.00	\$ 66,333.93	\$ 30,019.91	\$ 49,000.00	\$ 13,251.87	\$ 26,415.78	\$ 22,584.22	\$ 45,000.00	-8.2%	
51-	44-653	BUILDING WATER USAGE	\$ 836.00	\$ 871.00	\$ 1,101.20	\$ 837.49	\$ 1,000.00	\$ 382.21	\$ 764.42	\$ 235.58	\$ 1,200.00	20.0%	
51-	44-654	WATER DEPOSIT REFUND EXPENSE	\$ -	\$ (31.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	
51-	44-655	FUEL/GREASE/OIL	\$ 17,232.00	\$ 11,654.00	\$ 13,952.93	\$ 13,226.67	\$ 17,000.00	\$ 8,656.61	\$ 17,313.22	\$ (313.22)	\$ 19,000.00	11.8%	
51-	44-656	CHEMICALS	\$ 4,674.00	\$ 5,408.00	\$ 4,828.08	\$ 6,074.61	\$ 7,000.00	\$ 3,816.07	\$ 7,632.14	\$ (632.14)	\$ 7,500.00	7.1%	
51-	44-658	Misc Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 19.99	\$ 39.98	\$ 960.02	\$ 1,000.00	0.0%	
51-	44-659	OFFICE SUPPLIES	\$ -	\$ -	\$ 674.37	\$ 1,170.49	\$ 10,000.00	\$ 842.06	\$ 1,684.12	\$ 8,315.88	\$ 4,500.00	-55.0%	
51-	44-660	PRINTING	\$ 2,014.00	\$ 627.00	\$ 1,657.11	\$ 2,283.00	\$ 1,500.00	\$ 1,006.00	\$ 2,012.00	\$ (512.00)	\$ 4,500.00	200.0%	
51-	44-702	FOUR RIVERS SAN. AUTH. IGA	\$ 109,393.00	\$ 126,100.00	\$ 98,278.76	\$ 92,584.91	\$ 421,700.00	\$ 350,196.17	\$ 466,928.23	\$ (45,228.23)	\$ 421,700.00	0.0%	
51-	44-703	RECAPTURE FEES	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ 18,000.00	\$ 10,000.00	-44.4%	
51-	44-829	ROCK 39 EQUIPMENT PURCHASES	\$ -	\$ 5,115.00	\$ 2,550.51	\$ 5,225.55	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0.0%	
51-	44-830	SMALL EQUIP. PURCHASE OR RENTA	\$ 15,405.00	\$ 3,938.00	\$ 10,961.20	\$ 16,067.82	\$ 17,000.00	\$ 2,116.39	\$ 4,232.78	\$ 12,767.22	\$ 17,000.00	0.0%	
51-	44-831	LARGE EQUIP. PURCHASE-FIXED AS	\$ -	\$ -	\$ 15,391.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00	#DIV/0!	
51-	44-832	ASSETS CAPITALIZED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	
51-	44-833	CONTINGENCY	\$ 5,604.00	\$ -	\$ -	\$ -	\$ 108,696.72	\$ -	\$ -	\$ 108,696.72	\$ 85,000.00	-21.8%	
51-	44-834	EQUIPMENT SINKING FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	
51	44-950	Bank Fees			\$ -	\$ 49,325.57	\$ 45,000.00	\$ 29,984.73	\$ 59,969.46	\$ (14,969.46)	\$ 5,000.00	-88.9%	
51-	44-951	DEPRECIATION EXPENSE	\$ 433,385.00	\$ 257,624.00	\$ 291,296.00	\$ 307,909.26	\$ 260,000.00	\$ -	\$ -	\$ 260,000.00	\$ 260,000.00	0.0%	
51-	44-953	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	
51-	44-959	TRANSFER OUT	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	
51-	44-999	SPECIAL ITEM EXPENSE	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		#DIV/0!	
								\$ -	\$ -	\$ -		#DIV/0!	
		TOTAL EXPENDITURES	\$ 1,362,962.00	\$ 1,189,120.00	\$ 1,374,904.24	\$ 1,355,970.47	\$ 2,943,169.07	\$ 1,056,879.24	\$ 1,587,292.36	\$ 1,355,876.71	\$ 2,829,164.83	-3.87%	
		REVENUE OVER/(UNDER) EXPENDITURES	\$ 373,873.00	\$ 827,076.00	\$ 1,110,439.84	\$ 624,414.68	\$ (938,500.00)	\$ (64,321.39)		\$ (1,293,904.96)	\$ 181,395.17		

	Fund 01	Expenses	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Requested	% of Change	Notes
LAST UPDATED:							7/11/2026	8/27/2026	8/27/2026	8/27/2026	8/27/2026	8/27/2026	
	Fund 90	EVENTS REVENUE	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Projected	% of Change	Notes
90- 350		DONATIONS	\$ 10,657.00	\$ 1,068.00	\$ 4,441.00	\$ 6,627.33	\$ 7,000.00	\$ -	\$ 5,793.71	\$ -	\$ 5,000.00	#DIV/0!	
90- 351		FUNDRAISERS	\$ 131.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,206.29	\$ -	-28.6%	
90- 352		MERCHANDISE SALES	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	-100.0%	
90- 353		FESTIVAL SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
90- 381		INTEREST	\$ 238.00	\$ 467.00	\$ 270.12	\$ 258.26	\$ 250.00	\$ 114.46	\$ 250.00	\$ -	\$ -	-100.0%	
90- 382		VENDOR FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
90- 386		UTV REGISTRATION FEES	\$ -	\$ -	\$ -	\$ 1,300.00	\$ 1,300.00	\$ 1,800.00	\$ 1,300.00	\$ -	\$ 1,300.00	0.0%	
90- 387		SPONSOR ADS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
90- 388		MISC. INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
90- 399		TRANSFER IN	\$ 15,000.00	\$ 8,625.00	\$ 17,700.00	\$ 12,000.00	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	0.0%	
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TOTAL REVENUES	\$ 26,026.00	\$ 10,160.00	\$ 22,411.12	\$ 20,185.59	\$ 23,550.00	\$ 7,708.17	\$ 12,343.71	\$ 11,206.29	\$ (10,840.63)	-146.03%	
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
LAST UPDATED:							7/11/2026	8/27/2026	8/27/2026	8/27/2026	\$ 46,261.00	8/27/2026	
	Fund 90	EVENTS EXPENSE	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD	2026 Projected	2026 Projected O/U Budget	2027 Projected	% of Change	Notes
90- 48-423		FESTIVAL LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
90- 48-530		SECURITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
90- 48-554		PUBLISHING/ADVERTISING	\$ 166.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
90- 48-560		ENTERTAINMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
90- 48-572		MERCHANDISE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
90- 48-651		OPERATIONS/ MISC SUPPLIES	\$ 190.00	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
90- 48-655		CONCESSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
90- 48-658		MISC EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ -	\$ -	\$ 150.00	\$ -	-100.0%	
90- 48-915		VENDOR TICKET SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
90- 48-916		FIREWORKS	\$ 17,350.00	\$ 17,350.00	\$ 18,100.00	\$ 18,350.00	\$ 19,400.00	\$ 9,910.00	\$ 9,910.00	\$ 9,490.00	\$ 21,000.00	8.2%	
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TOTAL EXPENDITURES	\$ 17,706.00	\$ 17,470.00	\$ 18,100.00	\$ 18,350.00	\$ 19,550.00	\$ 9,910.00	\$ 9,910.00	\$ 9,640.00	\$ 70.00	-99.64%	
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REVENUE OVER/(UNDER) EXPENDITURES	\$ 8,320.00	\$ (7,310.00)	\$ 4,311.12	\$ 1,835.59	\$ 4,000.00	\$ -	\$ 2,433.71	\$ -	\$ -		

Winnebago police spending and village affordability review

To the Village President and Board of Trustees
From Adam LeFevre
October 16 2026

I am requesting a board review of whether our current police service model and its recurring costs are sustainable alongside the village's street, equipment, and other service needs. My concern is the size of the ongoing financial commitment and the tradeoffs it creates. I respect the work of our officers and village employees; this review concerns service levels and the village's capacity to pay for them.

My concern is that the current police cost commitment limits the money available to maintain streets and update infrastructure. Every recurring dollar committed to one service is unavailable for another unless dependable revenue increases. I want the board to evaluate police service costs and a funded Public Works project plan together, rather than assume infrastructure can wait.

What the audited numbers show

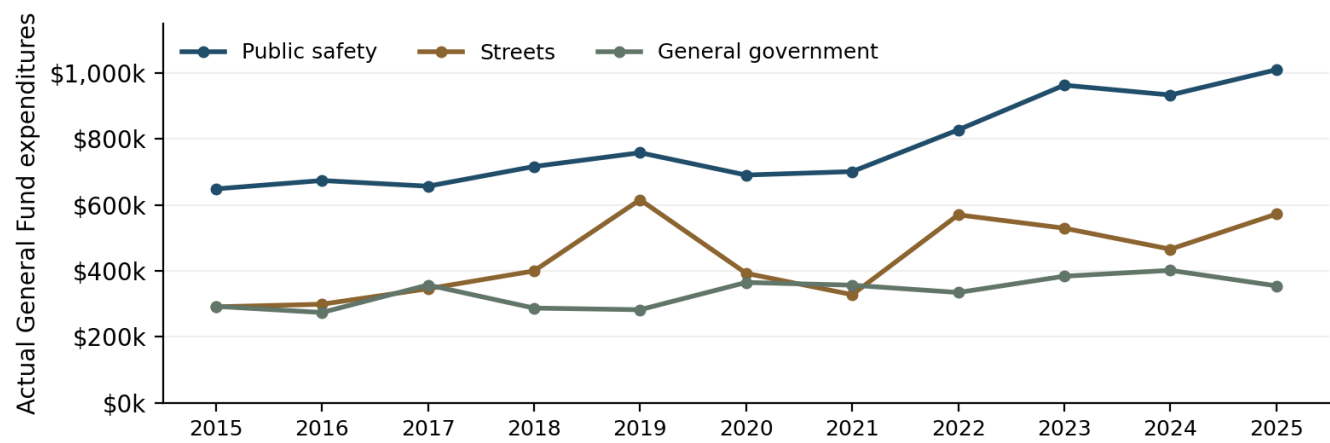
Finding	Result
Public safety actual spending in 2015 and 2025	\$648,493 to \$1,009,968
Increase over ten years	\$361,475 or 55.7%
Increase from 2021 to 2025	44.1% spending versus 22.7% GF revenue
2025 share of governmental activity expenses	38.9% or approximately 39%
2025 share of General Fund actual expenditures	52.2% including police equipment

These results justify an affordability review. They do not establish that the village is insolvent, that officers are overpaid, or that a specific staffing level is excessive. In 2025, General Fund revenue exceeded expenditures by \$236,859. The board needs to test whether that margin would remain if planned street work and other obligations were fully funded. [1, 2]

Scope Police costs are the audit's Public Safety department. Water and sewer operations are excluded. Growth figures compare recorded actual expenditures, including department equipment, and are not adjusted for inflation. Budgets are shown separately. Detailed sources and methods appear on page 8.

The rate of increase in actual spending

Over 2015 through 2025, public safety actual spending rose 55.7%, equivalent to a compounded annual growth rate of 4.5%. Growth was faster after 2021: 44.1% over four years, equivalent to 9.6% annually. These are spending growth rates, not employee wage increases. [1, 2]



All three series include their own equipment purchases. Street spending also reflects irregular project years. The separate Motor Fuel Tax Fund is outside this chart. The project and equipment breakdown on page 5 explains the largest recent spikes.

Actual measure	2015	2025	Ten year change
Public safety	\$648,493	\$1,009,968	+55.7%
Streets	\$290,646	\$572,150	+96.9%
General government	\$292,291	\$354,422	+21.3%

The same standard must apply to every department. Streets grew faster over these ten-year endpoints, while general government grew more slowly. A different starting year changes the result because road projects and equipment purchases are uneven. The purpose is to understand recurring commitments and the services they buy, rather than use one percentage to single out a department.

From 2021 to 2025, public safety actual spending increased by \$308,910, compared with \$401,549 of General Fund revenue growth. That increase equaled 76.9% of the additional annual revenue at those endpoints, leaving \$92,639 of revenue growth to cover increases elsewhere or improve the margin. Page 7 shows how total spending growth exceeded revenue growth and narrowed that margin. This is a comparison of annual totals, not a tracing of specific dollars to projects.

Annual police budgets and actual spending

The annual figures show both increases and decreases. The final police budget declined in 2024 and again in 2025, even though 2025 actual expenditures increased. The budget is the final amount in the detailed audit schedule, not an appropriation ordinance total. [1, 2]

Year	Final budget	Actual spending	Actual change	Actual growth
2015	\$807,908	\$648,493	Baseline	Baseline
2016	\$830,612	\$673,907	+\$25,414	+3.9%
2017	\$834,213	\$656,708	-\$17,199	-2.6%
2018	\$895,677	\$716,449	+\$59,741	+9.1%
2019	\$976,666	\$758,237	+\$41,788	+5.8%
2020	\$871,728	\$690,572	-\$67,665	-8.9%
2021	\$750,620	\$701,058	+\$10,486	+1.5%
2022	\$875,095	\$827,628	+\$126,570	+18.1%
2023	\$1,171,412	\$963,176	+\$135,548	+16.4%
2024	\$1,086,687	\$933,364	-\$29,812	-3.1%
2025	\$1,059,387	\$1,009,968	+\$76,604	+8.2%

The largest annual increases in this series were 18.1% in 2022 and 16.4% in 2023. Actual spending fell 3.1% in 2024 and then increased 8.2% in 2025. This is not a record of uninterrupted annual increases.

Budget changes and spending changes are different

Between 2021 and 2025, the final police budget increased from \$750,620 to \$1,059,387, or 41.1%. In the last year of that period, the final budget fell 2.5%, from \$1,086,687 to \$1,059,387. Actual spending nevertheless rose from \$933,364 to \$1,009,968 because more of the budget was used.

For 2025, public safety spent \$49,419 below its final budget and used 95.3% of that budget. Being below budget demonstrates compliance with that spending plan; it does not settle whether the service model is affordable over future years.

What drove the recent increase

Employee costs are the largest identifiable driver. From 2021 to 2025, pay, benefits, and payroll taxes rose from \$558,787 to \$794,483. That \$235,696 increase accounts for 76.3% of the department's \$308,910 spending increase. Equipment purchases explain most of the remaining increase. [1, 2]

Cost group	2021 actual	2025 actual	Change
Chief	\$83,042	\$109,214	+\$26,172
Full time officer pay	\$296,183	\$377,535	+\$81,352
Other pay including school officer	\$30,438	\$93,062	+\$62,624
Employee benefits	\$117,472	\$169,827	+\$52,355
Payroll taxes	\$31,652	\$44,845	+\$13,193
Total employee costs	\$558,787	\$794,483	+\$235,696
Equipment listed as capital	\$3,783	\$77,206	+\$73,423
Remaining operating costs	\$138,488	\$138,279	-\$209
Total public safety	\$701,058	\$1,009,968	+\$308,910

In 2025, employee costs were 78.7% of department spending. Equipment purchases are less predictable and can make a single year look unusually high. Employee costs generally recur and therefore deserve particular attention in a long-term forecast.

The school resource officer line was \$70,262 in 2025 and was not separately listed in the 2021 detail. This identifies a change in reported categories, not proof that a new position began in that period. Other pay combines office salaries, part-time officers, overtime, and the separately listed school officer. No unverified school reimbursement or grant has been deducted.

The audits do not separate the effects of wage rates, staffing, paid hours, employee assignments, and accounting allocations. These figures should not be described as individual raises. A staffing and coverage review should establish authorized positions, filled positions, full-time-equivalent hours, school assignments, reimbursement agreements, and the number of officers scheduled at one time.

Why the Public Works line rises and falls

The chart's Streets line is the General Fund highways and streets department, not the entire cost of Public Works. Its spikes include infrastructure projects and equipment purchases that do not repeat every year. A project year should not be interpreted as an equivalent permanent increase in staffing or routine operating costs. [1, 2]

Year	Total streets actual	Street project line	Equipment listed as capital
2018	\$399,628	\$74,248	\$13,100
2019	\$615,660	\$238,642	\$69,988
2020	\$392,433	\$0	\$99,491
2021	\$327,664	\$0	\$0
2022	\$569,866	\$194,485	\$0
2023	\$529,308	\$148,678	\$0
2024	\$465,582	\$819	\$32,150
2025	\$572,150	\$0	\$74,683

Project and equipment columns are included in the total, not added on top. Other costs include employee costs, engineering, utilities, insurance, repairs, and maintenance. A zero here does not mean no village road work: MFT and other funding are outside this table. [1, 2]

The 2019 spike was mainly project and equipment spending. Total streets expenditures rose \$216,032 from 2018. Street projects increased \$164,394 and equipment increased \$56,888; reductions elsewhere partly offset those increases.

The 2022 spike followed a year with no spending on either listed line. Street projects of \$194,485 explain 80.3% of the \$242,202 increase from 2021. Maintenance and engineering also increased. Projects remained substantial at \$148,678 in 2023, then fell to \$819 in 2024.

The 2025 rise has a different explanation. Equipment increased \$42,533, employee costs rose \$27,208, engineering rose \$14,406, and equipment maintenance rose \$13,686. Those four changes explain 91.8% of the \$106,568 increase. The street-project line itself spent \$0. Equipment supports Public Works but is not the same as pavement or sidewalk improvements.

For board decisions, separate recurring operations from a funded infrastructure schedule. Large projects naturally make spending uneven. The audit categories identify where costs were recorded; they do not name every road or establish that all work on the project line was a specific type of reconstruction.

Affordability and the correct spending share

The audit's approximately 39% figure is the appropriate figure when describing public safety's share of governmental activity expenses. The earlier 52.2% figure describes only General Fund expenditures. Both exclude water and sewer, but they use different accounting measures and different totals. [2]

2025 measure	Public safety	Comparison total	Share
Governmental activity expenses	\$927,013	\$2,383,063	38.9%
All governmental fund expenditures including department equipment	\$1,009,968	\$2,238,474	45.1%
General Fund expenditures including department equipment	\$1,009,968	\$1,936,540	52.2%

Governmental activity expenses spread equipment costs over useful lives through depreciation and include pension and other accounting adjustments. Fund expenditures generally recognize equipment purchases in the purchase year. The 52.2% figure must not be presented as the share of all village expenses.

The financial context matters

The 2025 General Fund recorded \$2,173,399 in revenue, \$1,936,540 in expenditures, and an ending fund balance of \$2,241,832. The \$236,859 operating margin is a positive result. Fund balance is an accumulated accounting balance, however, and is not automatically money available for permanent staffing commitments. [2]

The same year, the General Fund streets department spent \$572,150 against a final budget of \$890,686. Its street-project line had a \$240,000 budget and \$0 actual spending. Separately, the MFT Fund spent \$132,961. A zero in the GF project line does not mean no road work occurred or prove police spending prevented a project. [2]

As a simple sensitivity check, spending the full additional \$240,000 from that GF street-project line, with no extra revenue or other changes, would have turned the reported \$236,859 margin into a \$3,141 shortfall. This is an illustration, not a revised audit or a forecast. It shows why we should assess the cost of completing our plans rather than rely on one year's underspending to support recurring obligations.

How recurring costs limit infrastructure funding

Police and Public Works draw on the same General Fund. Higher recurring police costs reduce the amount that can be assigned to streets, sidewalks, drainage, and replacement equipment unless recurring revenue rises or other costs fall. This is a financial tradeoff; it does not require a department to overspend its approved budget. Water and sewer system costs remain outside this comparison.

General Fund actual measure	2021	2025	Change
Revenue	\$1,771,850	\$2,173,399	+\$401,549
Public safety spending	\$701,058	\$1,009,968	+\$308,910
Streets spending	\$327,664	\$572,150	+\$244,486
General government spending	\$356,419	\$354,422	-\$1,997
Total expenditures	\$1,385,141	\$1,936,540	+\$551,399
Revenue less expenditures before transfers	\$386,709	\$236,859	-\$149,850

Total spending growth exceeded revenue growth by \$149,850, reducing the annual margin by that amount. Public safety accounted for 56.0% of total spending growth. Streets also increased, so the records do not support saying that Public Works spending stopped growing. The issue is that the combined service demands used more of the village's annual financial room. These are annual endpoint comparisons, before transfers, not cumulative totals. [1, 2]

In 2025, public safety used 95.3% of its final budget while streets used 64.2%. The General Fund street-project line spent \$0 of its \$240,000 budget. Completing that line without other changes would have used the entire reported margin and produced a small shortfall, as shown on page 6. The audits do not explain whether the work was delayed, changed, or funded elsewhere. [2]

My concern is that recurring service commitments are funded first while infrastructure becomes the spending that can be postponed. We should test that concern against the actual project backlog and funding plan. Continuing the same police service model has an opportunity cost: less flexibility to advance infrastructure unless the board identifies additional dependable funding or reduces costs elsewhere.

Requested board review and sources

I recommend reviewing the current police commitment and funded infrastructure needs together in the next budget. Additional recurring police spending should come with a clear explanation of its funding and its effect on the Public Works project schedule. The same affordability tests should apply to all departments.

A five year forecast

Show recurring revenue, pay and benefits, replacement equipment, debt obligations, and reserve targets alongside a prioritized Public Works project list. Identify each project's estimated cost, funding source, planned year, and funding gap. Show how police service options change the money available for that schedule.

Service options with costs

Present the current police coverage model and feasible alternatives, including scheduling, shared services, or contracted assistance where available. Show the effect on response, coverage, school service, and cost before choosing an option.

Verified staffing and net costs

Document paid hours and filled positions, school officer agreements, reimbursements, grants, dispatch charges, and costs paid outside the department. Separate gross cost from the village's net funding responsibility.

A sustainable funding decision

If dependable revenue cannot support the selected service model and the village's other priorities, identify recurring cost reductions, a different service model, or a specific ongoing funding source. Avoid using reserves as a permanent funding plan.

I am asking the board to protect essential public safety while making infrastructure funding an explicit commitment. If the current service model leaves too little dependable funding for necessary Public Works projects, we should consider lower recurring costs, a different service model, or an identified ongoing revenue source. Repeatedly postponing infrastructure should not be our default way to balance those demands.

Sources and calculation notes

[1] Village of Winnebago annual audits for 2015 through 2024, detailed General Fund revenue and expenditure schedules. Verified PDF detail pages: 2015 58-60; 2016-2017 59-61; 2018-2022 62-64; 2023 60-62; 2024 61-63. Department line totals reconcile to the published actual totals. The annual budget table uses detailed final budgets.

Annual audit archive and reports for 2016 through 2024

[2] Village of Winnebago 2025 audit: printed page 11 expense discussion; page 16 Statement of Activities; pages 19-20 governmental funds and reconciliation; pages 45-46 GF and MFT budget schedules; pages 57-59 detailed department schedules. Extracted from the September 16 2026 board packet, PDF pages 33-98.

Official September 16 2026 board packet containing the 2025 audit

Percent growth = ending value divided by beginning value, minus one. Compounded annual growth uses ten intervals for 2015-2025 and four for 2021-2025. Figures are nominal dollars and rounded. Public safety is the audit department label and is not the cost of every emergency service in the community. This report's 2015-2025 conclusions do not rely on the 2012 draft or unavailable 2008-2009 paper audits.