



VILLAGE OF WINNEBAGO

COMMITTEE OF THE WHOLE

November 19, 2025 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

It is recommended that a written request to address the Village Board by non-members should be submitted via mail, hand delivery, or the Village Website to the Village of Winnebago Office located at 108 West Main Street, Winnebago, Illinois, 61088, by 12:00 Noon on the day of the meeting scheduled by the Village authorities in which the speaker would like to participate.

Alternatively, speakers may fill out the form at the meeting to sign up for public comment. Each speaker is limited to three (3) minutes. A maximum of thirty (30) minutes shall be allowed for public comment at each meeting.

7. APPROVAL OF MINUTES

[a.](#) Approval of Committee of the Whole Meeting Minutes from November 5, 2025

8. DISCUSSION

[a.](#) Resolution Opposing HB 3266 Regarding TIF District Prevailing Wage Legislation

[b.](#) 9714 Cunningham Annexation Agreement

[c.](#) Ordinance for Lexipol Update

[d.](#) Levy Ordinance

[e.](#) CY 2026 Budget Preview

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

[a.](#) Village Administrator Contract Discussion (Pursuant to 5ILCS 120/2 (c)(1))

10. NEW BUSINESS

11. ADJOURNMENT

Posted: November 12, 2025 at 3:15 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 of the Village of Winnebago was held on November 5, 2025 at 6:29 p.m. with President Franklin J. Eubank, Jr. presiding. The link for the employees and the public to attend remotely was made available through GoToMeeting.

ROLL CALL: ACKERMAN –GRAHAM – LEFEVRE - MCKINNON – SPRINGER - present
KIM - absent

Guests: Attorney Mary Gaziano, Village Administrator Joseph Dienberg, Public Works Director Chad Insko, Treasurer Dana Novinson, Chief Jeff White, Lieutenant Nick Haff, Assistant Deputy Clerk Rachel Windgassen, Intern Kyle Okubo, Mike Mudge of Rock River Energy

4. ESTABLISHMENT OF A QUORUM – A quorum was established.
 5. MEETING GUIDELINES
 6. PUBLIC COMMENT – No one requested the opportunity to address the Board.
 7. APPROVAL OF MINUTES
 - a. A motion was made by MR. GRAHAM, seconded by MR. LEFEVRE to accept the minutes of the October 15, 2025 meeting as presented. Motion carried on a voice vote.
 10. NEW BUSINESS

The Board discussed the participation with a Community Solar Program with Mike Mudge of Rock River Energy. Mr. Mudge answered questions and explained he works with the Village of Oregon, Mount Morris, Lena, and Ogle County, who participate in Solar Programs. The President thanked Mr. Mudge for his information.
 8. DISCUSSION
 - a. Mr. Dienberg explained compensation ranges were developed from the step pay discussions a couple years ago. He explained all present employees fall within these ranges. The Ordinance will be presented for vote at the next Board meeting.
 - b. The Lexipol Update remains open, awaiting legal review.
 - c. An updated Comprehensive Plan and UDO will be sent out for bid. It is hoped information will be available at the next Committee of the Whole Meeting on the costs of this project.
 9. EXECUTIVE SESSION –
 - a. Executive Session Minutes for Release (Pursuant to 5ILCS 120/2 (c)(21))
 - b. Village Administrator Contract Discussion (Pursuant to 5ILCS 120/2 (c)(1))

A motion was made by MR. LEFEVRE, seconded by MR. ACKERMAN, to go into executive session at 7:28pm with the five Trustees, the President, the Clerk, and Village Attorney Mary Gaziano present. Motion carried on a unanimous roll call vote of those present.
- The Board, with the same people present, returned to the Committee of the Whole at 9:00pm.
11. ADJOURNMENT

A motion was made by MR. LEFEVRE, seconded by MR. SPRINGER to adjourn at 9:00 p.m. Motion carried on a voice vote.

UNAPPROVED
Sally Jo Huggins, Village Clerk



Agenda Item Executive Summary

Item Name A RESOLUTION OPPOSING HB 3266 REGARDING TIF DISTRICT PREVAILING WAGE LEGISLATION Committee or Board Committee

BUDGET IMPACT

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

EXECUTIVE SUMMARY

The Illinois Municipal League (IML) recently identified House Bill 3266 as a significant concern for municipalities using Tax Increment Financing (TIF) to support economic development. This bill proposes to require that any private project within a TIF district receiving public funds – and with a total cost over \$25,000 – must comply with the Prevailing Wage Act.

If passed, this legislation could make TIF a less effective development tool. Even if a project receives only a small amount of TIF funding, the entire project would become subject to prevailing wage requirements, increasing costs and limiting the types of contractors that can be used. These changes could discourage investment in TIF districts, reduce the value of TIF as an incentive, and make it harder for communities like Winnebago to attract new development or help small businesses grow.

The Village Board is invited to discuss the potential impact of this bill. If the Board wishes, the staff can draft a resolution opposing HB 3266 can be brought forward for consideration at a future regular meeting.

ATTACHMENTS (PLEASE LIST)

None

ACTION REQUESTED

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

MOTION: I MOVE TO APPROVE RESOLUTION 2025-__R, A RESOLUTION OPPOSING HB 3266 REGARDING TIF DISTRICT PREVAILING WAGE LEGISLATION

Staff: Joseph Dienberg, Village Administrator Date: 11/19/2025



Agenda Item Executive Summary

Item Name 9714 Cunningham Road Annexation Agreement Committee or Board Committee

BUDGET IMPACT

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

EXECUTIVE SUMMARY

The Village has received a petition from Shannon DeWitt requesting annexation of the property located at 9714 Cunningham Road (PIN 14-16-200-003), along with a proposed annexation agreement. The petition was properly filed and deemed complete, and a public hearing was held on September 30, 2025. Notice was published in The Gazette and mailed to neighboring property owners in accordance with state law.

At its meetings on September 30 and November 4, 2025, the Zoning Board considered the appropriate zoning classification for the property upon annexation. After extensive discussion, the Zoning Board voted to recommend that the property be zoned Residential (District #1) upon annexation. This recommendation reflects the property's current residential use, compatibility with surrounding zoning, and concern about potential agricultural uses under the Limited Agricultural designation.

As the property is contiguous to the Village limits, the Village Board may now proceed to formally approve the annexation and zoning map amendment via ordinance.

ATTACHMENTS (PLEASE LIST)

Petition to Annex 9714 Cunningham Road, Draft Annexation Agreement, Public Hearing Notice, Public Hearing Minutes – September 30, 2025, Zoning Board Minutes – September 30, 2025, Zoning Board Minutes – UNNAPPROVED November 4, 2025, Procedures for Pre-Annexation Document

ACTION REQUESTED

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

MOTION:

Staff: Joseph Dienberg, Village Administrator Date: 11/19/2025

TO THE PRESIDENT AND BOARD OF TRUSTEES OF
THE VILLAGE OF WINNEBAGO, WINNEBAGO COUNTY, ILLINOIS

PETITION TO ENTER INTO ANNEXATION AGREEMENT
WITH VILLAGE OF WINNEBAGO

The Petitioner(s) Shannon D. Delwitt, on oath
respectfully represent(s): as Trustee of the Shannon D. Delwitt Trust
dated March 24, 2015

1. That Petitioner(s) is/are the sole owner(s) of the property located at
9714 Cunningham Rd, in Winnebago
(list full address)

County, (hereinafter referred to as the "Annexation Property").

2. The Annexation Property is described as follows:

See Exhibit "A" attached hereto and made a part hereof consisting of full legal description of the Annexation Property. (either obtain at Winnebago County Recorder's Office, or attach copy of deed to property by which you acquired title)

3. The Annexation Property is: (check applicable box)

- ☐ vacant land and there is no residence on the Annexation Property.
- ☒ occupied and there is a residence on the Annexation Property.
- ☐ unoccupied and there is a residence on the Annexation Property.
- ☐ occupied and there is a business on the Annexation Property known as _____.
- ☐ unoccupied and there is a business on the Annexation Property known as _____.

4. As to the Electors named hereinbelow (defined as anyone registered to vote):

- ☒ they reside on the Annexation Property and are all the same individuals as the owners of the Annexation Property.
- ☐ they reside on the Annexation Property and are not the property owners, but at least 51% of the Electors on the Annexation Property join in this petition.
- ☐ there are none because the Annexation Property is vacant land, or is property with a residence thereon, but it is unoccupied.

5. The Annexation Property does not lie within the corporate boundaries of any municipality.

6. The Annexation Property **is currently contiguous** to the corporate limits of the Village of Winnebago.

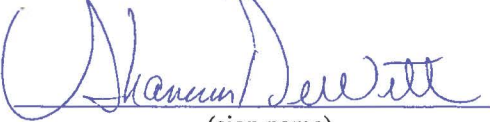
7. Attached to this Petition as Exhibit "B" is a proposed Annexation Agreement which Petitioner(s) desire(s) to enter into with the Village of Winnebago.

PETITIONER(S) RESPECTFULLY REQUEST(S):

- A. The Village of Winnebago enter into a Annexation Agreement with Petitioner(s) in accordance with the copy of the Annexation Agreement attached hereto, and pursuant to Section 5/11-15.1-1 through Section 5/11-15.1-5 of the Illinois Municipal Code of the State of Illinois, and further pursuant to the Zoning Ordinances of the Village of Winnebago effective as of the date of this petition.
- B. The Village of Winnebago Board of Trustees, after the necessary public hearing has been held, authorize the Village President to sign the aforesaid Annexation Agreement pursuant to 65 ILCS 5/7-1-1 and 5/7-1-8 of the Illinois Municipal Code of the State of Illinois, according to the provisions of the Annexation Agreement as set forth herein, or as modified prior to signature by all parties, or as modified pursuant to said Illinois Municipal Code.
- C. The Village of Winnebago Board of Trustees then pass an ordinance annexing the property to the Village, and designating the zoning of the property in accordance with the terms of the Annexation Agreement, after the necessary public hearing has been held.
- D. The Village of Winnebago Board of Trustees then pass an ordinance effecting a Map Amendment to rezone the Property in accordance with the terms of the Annexation Agreement.
- E. Such other action be taken as is appropriate.

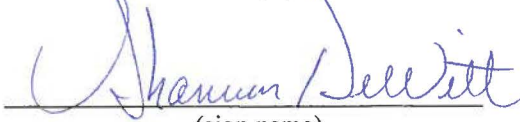
Dated this 25th day of June, 2025.

**OWNER(S)/
PETITIONER(S)**


(sign name)

Shannon D. DeWitt
as Trustee (print name)

ELECTOR(S):


(sign name)

Shannon D. DeWitt
(print name)

(sign name)

(print name)

(sign name)

(print name)

STATE OF ILLINOIS)
)
COUNTY OF Winnebago) SS

On this 25th day of June, 2025, before me, a Notary Public, appeared Shannon D. Dewitt, known to me to be the same person(s) who executed the within and foregoing instrument; said instrument to be his/her/their free and voluntary act and deed for the uses and purposes therein mentioned.

In witness whereof, I have hereunto set my hand and affixed my official hand and seal the day and year first above written.



Franklin J Eubank Jr
NOTARY PUBLIC

STATE OF ILLINOIS)
)
COUNTY OF _____) SS

On this _____ day of _____, 20____, before me, a Notary Public, appeared _____, known to me to be the same person(s) who executed the within and foregoing instrument; said instrument to be his/her/their free and voluntary act and deed for the uses and purposes therein mentioned.

In witness whereof, I have hereunto set my hand and affixed my official hand and seal the day and year first above written.

NOTARY PUBLIC

STATE OF ILLINOIS)
) SS
COUNTY OF _____)

On this _____ day of _____, 20____, before me, a Notary Public, appeared _____, known to me to be the same person(s) who executed the within and foregoing instrument; said instrument to be his/her/their free and voluntary act and deed for the uses and purposes therein mentioned.

In witness whereof, I have hereunto set my hand and affixed my official hand and seal the day and year first above written.

NOTARY PUBLIC

STATE OF ILLINOIS)
) SS
COUNTY OF _____)

On this _____ day of _____, 20____, before me, a Notary Public, appeared _____, known to me to be the same person(s) who executed the within and foregoing instrument; said instrument to be his/her/their free and voluntary act and deed for the uses and purposes therein mentioned.

In witness whereof, I have hereunto set my hand and affixed my official hand and seal the day and year first above written.

NOTARY PUBLIC

Deed In Trust

14-16-200-003

Grantor, **SHANNON D. DE WITT**,
 of the City of Rockford,
 County of Winnebago and State
 of Illinois, for and in consideration
 of TEN and 00/100 Dollars, and
 other good and valuable
 consideration, in hand paid,
 CONVEYS and WARRANTS to
 Grantee, **SHANNON D. DE WITT**,
 as Trustee, under a certain
 Trust Agreement or Declaration
 of Trust known as the **SHANNON D. DE WITT Revocable Living Trust** dated **March 24, 2015**, and any
 amendments thereto, the following described real estate situated in the County of Winnebago and State of Illinois:

20191039152
 Filed for Record in **15**
 WINNEBAGO COUNTY IL
 NANCY MCPHERSON, RECORDER
 11/25/2019 02:22:33 PM
 DEED Pages: 1
 RECORDING FEE 36.00
 RHSP FEE 9.00

Part of the Northeast Quarter (1/4) of Section 16, Township 26 North, Range 11 East of the Fourth Principal Meridian, bounded and described as follows, to-wit: Beginning at a point on the North line of said Quarter (1/4) Section, 330.00 feet West of the Northwest corner of the East Half (1/2) of the East Half (1/2) of said Quarter (1/4) Section; thence West, along the North line of said Quarter (1/4) Section, a distance of 352.00 feet; thence South, parallel with the West line of the East Half (1/2) of the East Half (1/2) of said Quarter (1/4) Section, a distance of 660.00 feet; thence East, parallel with the North line of said Quarter (1/4) Section a distance of 352.00 feet; thence North, parallel with the West line of the East Half (1/2) of the East Half (1/2) of said Quarter (1/4) Section, a distance of 660.00 feet to the place of beginning. SUBJECT TO that portion dedicated for public roadway in Book 852 on Page 454; situated in the County of Winnebago and State of Illinois.

Hereby releasing and waiving all rights under the Homestead Exemption laws of the State of Illinois.

Property Address: 9714 Cunningham Rd., Winnebago, IL 61088

PIN: 14-16-200-003

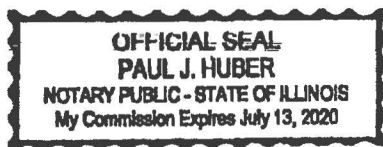
Dated this 19 day of November, 2019.


 SHANNON D. DE WITT

State of Illinois, County of Stephenson, SS. I, the undersigned, a Notary Public in the State and County aforesaid, DO HEREBY CERTIFY THAT SHANNON D. DE WITT, personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he signed, sealed and delivered the said instrument as his free and voluntary act, with full authority to do so, for the uses and purposes set forth including waiver of homestead rights.

Given under my hand and seal this 19 day of November, 2019.

Seal:



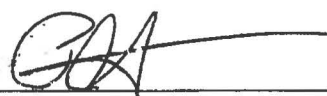

 Notary Public

Prepared by and mail to: Attorney Paul J. Huber, 226 Lake Summerset Rd., Davis, IL 61019

Tax Bills to Grantee: Shannon D. DeWitt, Trustee, 9714 Cunningham Rd., Winnebago, IL 61088

This document is exempt from transfer tax under Paragraph (e), Section 4 of the Illinois Real Estate Transfer Act.

11/19/2019
 Date


 Owner or Agent

VILLAGE OF WINNEBAGO
ANNEXATION AGREEMENT

This Annexation Agreement, made this 25th day of June, 2021, by and between Shannon D. Dewitt as Trustee ("Owner"),
(list all titleholders to property)
 and the VILLAGE OF WINNEBAGO, an Illinois municipal corporation ("Village").

RECITALS

- A. The Owner holds the entire fee simple title to the property described in Exhibit "A" attached hereto, hereinafter called "Property", commonly known as 9714 Cunningham Rd. Winnebago, IL 61088,
(list full address and check applicable box or boxes)

- ☐ Consisting of vacant land (_____ acres)
☒ Improved with a single family residence
☐ Improved with a commercial business known as _____
☐ Other: _____
(list type of property)

located in Winnebago County, Illinois, and bearing Property Identification Number (P.I.N.) 14-16-200-003. The Plat of Annexation for the subject property which depicts the territory that is the subject of this Annexation Agreement that will be annexed to the Village, and legally describes the subject property is attached hereto as Exhibit "B", and incorporated herein by reference.

- B. The Property is not presently within the limits of any municipality and IS presently contiguous to the present boundaries of the Village.
- C. Section 5/11-15.1-1 of the Illinois Municipal Code authorizes municipalities to enter into an annexation agreement with one or more of the owners of record of land in unincorporated territory that is contiguous to the municipality.
- D. Section 5/11-15.1-2.1 of the Illinois Municipal Code states that property that is the subject of an annexation agreement adopted under Division 15.1 is subject to the ordinances, control, and jurisdiction of the annexing municipality in all respects, the same as property that lies within the annexing municipality's corporate limits.
- E. Prior to executing the instant Annexation Agreement, Owner(s) executed, and filed with the Village, a Petition for Annexation to the Village of Winnebago, which petition provides for the execution of an Annexation Agreement in association therewith, and is contingent upon the execution by all parties of this Annexation Agreement. The Owner also agrees that the filing of a petition to annex the Property is an obligation that runs with the land, and Owner shall include as a condition on any future land sold that any owner of the Property who acquires an interest in the Property, subsequent to the execution of this Annexation Agreement but before actual annexation, agrees to execute

a Petition for Annexation immediately upon the transfer of ownership of the land, and should any subsequent owner(s) fail to so execute said petition, such owner or owners agree(s) to automatically appoint the Village President, as Attorney in Fact, with authority to sign the petition on behalf of any such owner or owners with an interest at that time. Said petition shall then be submitted to the Village Board and accepted as provided by law, subject to all of the terms and conditions contained in this Annexation Agreement

- F. Owner(s) seek(s) rezoning of the property upon annexation from its current zoning classification of AG in Winnebago County to the following zoning classification in the Village of Winnebago:
- ☐ One-Family Residential (Village Zoning District No. 1)
 - ☐ Two Family Residential (Village Zoning District No. 2)
 - ☐ Multi-Family Residential (Village Zoning District No. 2-M)
 - ☐ General Business (Village Zoning District No. 3)
 - ☐ General Industrial (Village Zoning District No. 4)
 - ☐ Light Industrial (Village Zoning District No. 5)
 - ☒ Farmland with livestock (Village Zoning District No. 6)
 - ☐ Farmland without livestock (Village Zoning District No. 7)
 - ☐ Other: _____
- G. On _____, 20____, after duly published notice, as required by statute and ordinance, the Planning and Zoning Commission of the Village conducted public hearings on the Zoning Map amendment and the zoning classification to be assigned to the Property as provided in Section 3 of this Agreement. Upon adjournment of the public hearings the Planning and Zoning Commission of the Village made recommendations regarding such items to the Village Board in the manner provided by law.
- H. Pursuant to the applicable provisions of the Illinois Municipal Code, a proposed Annexation Agreement, similar in substance and form to this Agreement was submitted to the President and Village Board of Trustees (hereafter collectively referred to as the "Corporate Authorities"), and on _____, 20____, after duly published notice, pursuant to statute, the Village Board conducted a public hearing on this Annexation Agreement.
- I. Due and proper notice of the proposed Annexation has been given to the Trustees of the Win-Bur-Sew Fire Protection District, the Winnebago Public Library District, Winnebago Township and the Winnebago Township Road Commissioner of Highways, more than ten (10) days prior to any action being taken on the annexation of the Property.
- J. The Corporate Authorities have duly considered all necessary petitions to enter into this Agreement, have considered the recommendations of the Village Planning and Zoning Commission in connection with the proposed zoning of the Property and have further duly considered the terms and provisions of this Agreement and have, by a resolution duly adopted by a vote of two thirds (2/3) of the Corporate Authorities then holding

office, authorized the President to execute, and the Village Clerk to attest, this Annexation Agreement on behalf of the Village.

- K. The Village authorities have determined that the annexation of the Property described in Exhibit "A" pursuant to the terms and conditions of this Annexation Agreement would further the growth of the Village, enable the Village to cultivate the development of the area, increase the taxable value of the property within the Village, expand the corporate limits and production of the Village, and otherwise enhance and promote the health, safety, and general welfare of the residents of the Village.
- L. Performance by both the Owner(s) and the Village of their respective obligations under this Annexation Agreement is important not only to the health, safety, and welfare of the general public, but also to the enjoyment and use of publicly and privately held property located in the vicinity of the Property.

NOW, THEREFORE, IN CONSIDERATION OF the promises of each of the parties to the other and the covenants contained herein, it is hereby agreed as follows:

Section 1. – Recitals

- 1.1 The Parties acknowledge that the statements and representations contained in the foregoing recitals are true and accurate and incorporate such recitals into this Annexation Agreement as if fully set forth in this Section 1.

Section 2. – Annexation

- 2.1 The Property shall be duly annexed to the Village by ordinance in conformity with and pursuant to 65 ILCS 5/7-1-1 and 7-1-8, subject to the terms and conditions of this Annexation Agreement, and the Village shall follow the terms of this Annexation Agreement in conformity with 65 ILCS 5/11-15.1-1 et seq.
- 2.2 Upon the execution of this Annexation Agreement by all Parties, the Corporate Authorities shall proceed, subject to the terms and conditions set forth in this Annexation Agreement, to annex the Property to the Village and do all things necessary or appropriate to cause the Property to be validly annexed to the Village. All ordinances, plats, affidavits, and other documents necessary to accomplish annexation shall be recorded by the Village at Owner's expense. Without Owner's written consent, no action can be taken by the Corporate Authorities to annex the Property to the Village unless: (a) this Annexation Agreement has been fully executed by all Parties; and (b) the Property is annexed to the Village, in its entirety, at one time.

Section 3. – Zoning

- 3.1 Simultaneous with the acceptance of this Annexation Agreement by ordinance, the Village shall pass the required ordinance providing for a zoning map amendment of the Property from its AG, Winnebago
(list current zoning designation)
County designation, to the Village of Winnebago zoning designation of Zoning District 6 subject to the provisions of
(list zoning designation property to have with Village)
Section 3.2 hereinbelow. Farmland with livestock
- 3.2 Any public hearing required by law to be held before the adoption of any such Zoning Map amendment as provided for in Paragraph 3 1 above shall be held prior to the execution of this Annexation Agreement by the Village and such Zoning Map amendment shall be enacted according to law.
- 3 3 Except as expressly provided for in this Annexation Agreement, the Village agrees not to enact, adopt, or promulgate during the term of this Annexation Agreement any rule, ordinance, or regulation which would prohibit or materially inhibit the zoning of the Property as contemplated by this Annexation Agreement.
- 3.4 The Village shall amend its Comprehensive Plan to designate the zoning of the property as Zoning District 6 Farmland with livestock once all necessary public hearings on the zoning have been held and the Village Board has rezoned the property

Section 4. – Subdivision

- 4.1 Except as specifically stated elsewhere in this Agreement, Owner(s) shall comply with all zoning and subdivision requirements of the Village, as amended, and as in effect at the time of any application for and issuance of a building permit. All homes to be constructed will be inspected by the Village Building Official and Village Building Inspectors. The property shall be protected by Village fire and police protection upon complete execution of this Annexation Agreement, and passage of the ordinance annexing such Property.

Section 5. – Well

- 5.1 The Owner(s) shall be allowed to continue to have such property served by individual well, which well shall be constructed and permitted by the County of Winnebago. However, the Owner, upon payment of the required fees or costs, shall be allowed at any time in the future to connect to a Village water main or have a Village water main extended to the Property with capacity to serve the property. Such connection shall be optional, except that if the well fails, then hookup must be to the Village at the current Village rates.
Check the following if applicable:

checked
health
department

- ☐ The Property is currently served by an individual well, and Owner(s) desire(s) to connect the Property to the Village water system upon execution of this Agreement, and the Village is willing to allow such connection

Section 6. – Septic

- 6.1 The Owner(s) shall be allowed to continue to have such property serviced by an individual septic system. Such system shall be constructed per County of Winnebago ordinances and codes. If public sewer becomes available to the area in the future, there shall be no requirement of the Owner(s) to hook up to such sewer, unless there is a system failure and a new septic system cannot be installed
Check the following if applicable:

- ☐ The Property is currently serviced by an individual septic system, and _____ Owner(s) desire(s) to connect the Property to the _____
~~Rock River Water Reclamation District~~ sewer system upon the execution of this Agreement, and the ~~Rock River Water Reclamation District~~ is willing to allow such connection upon payment of the applicable hookup fee.

Four Rivers
Sanitation
Authority



Section 7. – Mutual Assistance

- 7.1 The Parties shall do all things necessary or appropriate to carry out the terms and provisions of this Annexation Agreement and to aid and assist each other in carrying out the terms and objectives of this Annexation Agreement and the intentions of the Parties as reflected by said terms, including, without limitation, the giving of such notices, the holding of such public hearings, the enactment by the Village of such resolutions and ordinances, and the taking of such other actions as may be necessary to enable the Parties' compliance with the terms and provisions of this Annexation Agreement, and as may be necessary to give effect to the terms and objectives of this Annexation Agreement and the intentions of the Parties as reflected by said terms.

Section 8. – Annexation, Recapture, Impact, and User Fees

- 8.1 The Village represents that no Annexation fees, annexation fees, impact fees, donation or contributions (in cash or in kind), shall be due and payable by Owner(s) to the Village as a result of the annexation of the Property to the Village. Additionally, no owner or user of the Property (including Owner) shall be liable for payment of any such fees, donations, or contributions (including dedication of land) to the Village in connection with the annexation of the Property. Additionally, no recapture fees are due and payable to any person or entity as a result of the annexation or as a result of connection to any utility improvements currently serving the Property. The above notwithstanding, nothing in this Annexation Agreement shall prohibit the Village from imposing impact fees or requiring donations or contributions (in cash or in kind) in association with the same upon the then owner of the Property in the future in the event that the Property is ever re-zoned for a use other than _____.
Except as otherwise stated in this Agreement, the Property shall be subject to all present and future ordinances, laws, and regulations of the Village.

- 8.2 User fees charged by the Village, such as water, sewer, and garbage fees, and other user fees not otherwise addressed by this Annexation Agreement may be increased, provided such increases are generally applicable to the Village residents and are reasonably related to increased costs incurred by the Village in providing such services for which such fees are assessed.

Section 9. – Special Assessments and Taxation

- 9.1 Without the prior written consent of Owner, the Village shall not establish any special assessment, special tax, or special service area resulting in special service fee obligations in reference to the Property or any portion of the Property.
- 9.2 Notwithstanding the above, nothing in this section shall prevent the Village from levying or imposing additional taxes upon the Property in the manner provided by law which are applicable to and apply equally to all other properties within the Village.

Section 10. – Term

- 10.1 This Agreement shall be binding upon the Parties and their respective successors and assigns for twenty (20) years, commencing as of the date hereof, and for such further term as may hereinafter be authorized by statute and by Village ordinance. If any of the terms of this Annexation Agreement, or the annexation, or zoning of the Property, is challenged in any court proceeding, then, to the extent permitted by law, the period of time during which such litigation is pending shall not be included in calculating said twenty (20) year period. The expiration of the term of this Annexation Agreement shall not affect the continuing validity of the zoning of the Property or any ordinance enacted or other obligations of the Village by the Village pursuant to this Annexation Agreement.

Section 11. – Remedies

- 11.1 Upon a breach of this Annexation Agreement, any of the Parties, in any court of competent jurisdiction, by an action or proceeding at law or in equity, may secure the specific performance of the covenants and agreements herein contained, and/or may be awarded damages for failure of performance. No action taken by any party hereto pursuant to the provisions of this Section 11, or pursuant to the provisions of any other section of this Annexation Agreement shall be deemed to constitute an election of remedies and all remedies set forth in this Annexation Agreement shall be cumulative and non-exclusive of any other remedy either set forth herein or available to any party at law or in equity.
- 11.2 In the event of a material breach of this Annexation Agreement, the Parties agree that the party alleged to be in breach shall have thirty (30) days after written notice of said breach to correct the same prior to the non-breaching party's seeking of any remedy

provided for herein (provided, however, that said thirty (30) day period shall be extended for not less than thirty (30) days, with the exact time frame determined by the nondefaulting party, if the defaulting party has initiated the cure of said default and is diligently proceeding to cure the same).

- 11.3 If any of the Parties shall fail to perform any of its obligations hereunder, and the party affected by such default shall have given written notice of such default to the defaulting party, and such defaulting party shall have failed to cure such default within thirty (30) days of such default notice (or within any extended time period allowed as provided in Paragraph 12.2, above), then, in addition to any and all other remedies that may be available, either in law or equity, the party affected by such default shall have the right (but not the obligation) to take such action as in its reasonable discretion and judgment shall be necessary to cure such default. In such event, the defaulting party hereby agrees to pay and reimburse the party affected by such default for all reasonable costs and expenses (including attorney's fees and litigation expenses) incurred by it in connection with action taken to cure such default.
- 11.4 The failure of the Parties to insist upon the strict and prompt performance of the terms, covenants, agreements, and conditions herein contained, or any of them, upon any other party imposed, shall not constitute or be construed as a waiver or relinquishment of any party's right thereafter to enforce any such term, covenant, agreement, or condition, but rather the same shall continue in full force and effect.
- 11.5 If the performance of any covenant to be performed hereunder by any Party is delayed as a result of circumstances which are beyond the reasonable control of such Party (which circumstances may include acts of God, war, acts of civil disobedience, strikes, or similar acts) the time for such performance shall be extended by the amount of time of such delay.

Section 12. - Miscellaneous

- 12.1 Amendment. This Annexation Agreement, and the exhibits attached hereto, may be amended only by the mutual consent of the Parties, by adoption of an ordinance by the Village approving said amendment as provided by law, after any required public hearing(s) have been held, and by the execution of said amendment by the Parties or their successors in interest.
- 12.2 Severability. If any provision, covenant, agreement, or portion of this Annexation Agreement or its application to any person, entity, or property is held invalid, such invalidity shall not affect the application or validity of any other provisions, covenants, or portions of this Annexation Agreement, and to that end, all provisions, covenants, agreements, and portions of this Annexation Agreement are declared to be severable. If for any reason the annexation of the Property is ruled invalid, in whole or in part, the Village, as soon as possible, shall take such actions (including the holding of such public hearings and the adoption of such ordinances and resolutions) as may be necessary to give effect to the spirit and intent of this Annexation Agreement and the objectives of the Parties, as disclosed by this Annexation Agreement.

- 12.3 Entire Agreement. This Annexation Agreement sets forth all agreements, understandings, and covenants between and among the Parties. This Annexation Agreement supersedes all prior agreements, negotiations, and understandings, written and oral, and is a full integration of the entire agreement of the Parties.
- 12.4 Survival. The provisions contained herein shall survive the annexation of the Property and shall not be merged or expunged by the annexation of the Property to the Village.
- 12.5 Successors and Assigns. This Annexation Agreement shall inure to the benefit of, and be binding upon, the successors, grantees, lessees, legal representatives, and assigns of the Owner(s), and upon successor corporate authorities of the Village and successor municipalities, and shall constitute a covenant running with the land. This Annexation Agreement may not be assigned without Village approval, and only upon assignment, acceptance by an assignee, and approval by the Village, the assignor shall have no further obligations hereunder. If a portion of the Property is sold, provided there is notice given to the Village and the Village consents, the seller shall be deemed to have assigned to the purchaser any and all rights and obligations it may have under this Agreement (excluding rights of recapture) which affect the portion of the Property sold or conveyed and thereafter the seller shall have no further obligations under this Agreement as it relates to the portion of the Property conveyed.
- 12.6 Time of Essence. Time is of the essence of this Agreement and of each and every provision hereof.
- 12.7 No Partnership. The Village does not, in any way or for any purpose, become a partner, employer, principal, agent, or joint venture participant of or with Owner.
- 12.8 Village Approval. Whenever any approval or consent of the Village, or of any of its departments, officials, or employees is called for under this Annexation Agreement, the same shall not be unreasonably withheld or delayed.
- 12.9 Captions and Paragraph Headings. This Annexation Agreement shall be construed without reference to titles of articles, and/or paragraph headings, which are inserted only for convenience.
- 12.10 Notices. Any notice required or permitted by the provisions of this Annexation Agreement shall be in writing and sent by Certified Mail, Return Receipt Requested, or personally delivered, to the Parties at the following addresses, or at such other addresses as the Parties may, by notice, designate, with notice, if given by Certified Mail, Return Receipt Requested, as aforesaid, or if personally delivered, deemed given upon receipt, except if the notice is sent by Certified Mail, Return Receipt Requested and returned to

sender as refused, or undeliverable, such notice shall be deemed to have been given on the date of refusal:

If to the Village: Village of Winnebago
108 West Main Street
Winnebago, IL 61088

With a copy to: Attorney Mary J. Gaziano
One Court Place--Suite 200
Rockford, IL 61101

If to Owner: Shannon D. DeWitt, Trustee
(List name of Owner or Owners)
9114 Cunningham Rd
(List street address of Owner or Owners)
Winnebago, IL 61088
(List city, state, and zip code of Owner or Owners)

With a copy to. _____
(List name of Owner's or Owners' Attorney)

(List street address of Owner's or Owners' Attorney)

(List city, state, and zip code of Owner's or Owners' Attorney)

IN WITNESS WHEREOF, the parties hereto have executed this Annexation Agreement on the date first above written and, by so executing, each of the Parties warrants that it possesses full right and authority to enter into this Annexation Agreement.

VILLAGE OF WINNEBAGO:

ATTEST:

By: _____

Its: Village President

Its: Village Clerk

OWNER:

OWNER:

By: Shannon D. DeWitt
Shannon D. DeWitt
(Print name of Owner/Co-Owner)

By: _____

(Print name of Owner/Co-Owner)

ZONING APPLICATION

Village of Winnebago



PLANNING & ZONING BOARD

Phone: (815) 335-2020 ▪ Fax: (815) 415-8491
108 W. Main Street, Winnebago, Illinois 61088

It is recommended that a pre-application conference be held to ensure that all applicable information is provided, and the application is filled out correctly.

Please call 815-335-2020 to schedule a pre-application conference.

Delays in obtaining a public hearing date may result from an incomplete and errant application submission.

FEE SCHEDULE

Land Use (Zoning Development) Applications

Zoning Map Amendment (Zoning Change)	* \$400.00 plus, \$10.00 per acre or part of, plus professional fees
Special Use Permit:	* \$450.00 plus, \$20.00 per acre or part of, plus applicable professional fees.
Variance:	* \$350.00, plus applicable professional fees
Planned Residential Development:	* \$450.00, plus \$20.00 per acre or part of, plus applicable professional fees
Appeals:	\$250.00, plus applicable professional fees
Text Amendment/Future Land Use Plan Amendment:	\$400.00, plus applicable professional fees

ADDITIONAL FEES

Any fees born because of a report and/or publication required by State Law for the above noted zoning procedures shall be the responsibility of the Applicant.

The above noted fees are NOT inclusive of any other fees that may result from other required permits (i.e. Building permit, zoning clearance permit, sign permit or health permit, etc.)

Based on the complexity of the application and subsequent review required, in addition to the listed fees below at the Village of Winnebago's sole discretion applicants may be responsible for additional professional fees incurred by the Village of Winnebago during the application process, including but not limited to engineering, legal or planning review fees.

NOTICE FOR ALL PETITIONS

*** When work is commenced prior to obtaining the required "Land Use (Zoning Development) Application(s)", the established fees shall be increased by 50%. The payment of such fee shall not relieve any person from fully complying with the requirements of the Village of Winnebago's Unified Development Ordinance 2019-14 and any applicable amendments, nor from the penalties prescribed with the Unified Development Ordinance, as stated in Article 4.04 and any other applicable portions of the Unified Development Ordinance.**

REQUIRED APPLICATION MATERIALS

The following materials must be submitted to the Planning and Zoning Department before a Public Hearing can be scheduled. Incomplete applications cannot be processed.

-
- ☐ Application Form
 - ☐ Application Fee
 - ☐ Legal Description
-

Project Drawings:

- ☐ Preliminary or Final Site Plan (1 copy). Include project data [i.e., building area, land area, setbacks, coverage, parking and landscaping calculations, etc.]. The information required will vary depending on the type of request being made. However, all site plans should be drawn to scale and be accurate to the best of the petitioner's ability.
 - ☐ Preliminary or Final Engineering
 - ☐ Floor Plans
 - ☐ Building Elevations
 - ☐ Landscape Plan (indicate species, plant location, quantity, size, spacing, and easement/utility locations)
 - ☐ Sign elevations
-

Other Documents:

- ☐ A detailed written statement explaining the reason for the request.

The Zoning Board of Appeals and Village Board base their decisions on the standards listed below. It is in the best interest of the applicant to base their presentation on the applicable set of standards when presenting their petition.

- ☐ Applicant should respond to the following statements while presenting his or her request to the Zoning Board of Appeals, along with an additional written statement detailing the nature of the proposed use if this application is for a **SPECIAL USE PERMIT**, pursuant to Unified Development Ordinance Article 14.03:
 - a. The proposed use at the specified location is consistent with the goals, objectives, and policies of the Comprehensive Plan;
 - b. The proposed use is consistent with the general purpose and intent of the applicable zoning district regulations and complies with requirements of the Article;
 - c. The proposed Special Use is not materially detrimental to the public health, safety, comfort, and general welfare, and will not result in material damage or prejudice to other property in the vicinity;
 - d. The proposed use is compatible with, and preserves or enhances, the character and integrity of adjacent development, and includes improvements necessary to mitigate adverse development-related impacts, such as traffic, noise, odors, visual nuisances, or other similar adverse effects to adjacent development and neighborhoods;
 - e. The proposed use does not generate pedestrian and vehicular traffic that will be hazardous to the existing and anticipated traffic in the neighborhood;

- f. The proposed Special Use complies with all fire, health, building, plumbing, electrical, and stormwater drainage regulations of the Village, County, State and Federal agencies; and
 - g. Adequate utilities exist to service the proposed Special Use.
- ☐ Applicant should respond to the following statements while presenting his or her request to the Zoning Board of Appeals, along with an additional written statement describing the specific nature of the proposed variation and the practical difficulty and perceived hardship resulting from a strict and literal interpretation of a specified regulation of this chapter if this application is a request for a VARIATION, pursuant to Unified Development Ordinance Article 15.03 et seq.

15.03 (3) Variances & Findings of Fact

- a. That there are special circumstances, applying to the land or buildings for which the variance is sought, which circumstances are peculiar to such land or buildings and do not apply generally to land or buildings in the vicinity;
 - b. That said circumstances are such that the strict application of the provisions of this ordinance would deprive the applicant of the reasonable use of such land or buildings;
 - c. That the variance as granted by the Zoning Board of Appeals is the minimum variance that will accomplish the reasonable use of land or building in question;
 - d. That the granting of the variance will be in harmony with the general purpose and intent of this ordinance and will not be injurious to the neighborhood or otherwise detrimental to the public welfare.
 - e. The property in question cannot yield a reasonable return if permitted to be used only under the conditions allowed by the regulations in that district.
 - f. The extraordinary or exceptional conditions of the property, requiring the request for the variance, were not caused by the petitioner.
 - g. The proposed variance will alleviate a peculiar, exceptional, or undue hardship, as distinguished from a mere inconvenience or pecuniary hardship.
 - h. The denial of the proposed variance will deprive the petitioner the use of his/her property in a manner equivalent to the use permitted to be made by the owners of property in the immediate area.
 - i. The proposed variance will result in a structure that is appropriate to and compatible with the character and scale of structures in the area in which the variance is being requested
- ☐ Applicant should respond to the following statements while presenting his or her request to the Zoning Board of Appeals for a ZONING DISTRICT CHANGE / ZONING MAP AMENDMENT, pursuant to Unified Development Ordinance 18.04.
- a. Legal owners of the property(s) to be rezoned. If the property is held in an Illinois Land Trust, a Statement of Beneficial Interest is also required;
 - b. Legal Description of the property(s) to be rezoned;
 - c. Common street address of property(s) to be rezoned;
 - d. Size of property (in square feet or acres);
 - e. Current zoning of property;
 - f. Requested zoning of property;
 - g. Narrative description of the reasons for requested rezoning;
 - h. Estimated impact of rezoning on surrounding neighborhood;
 - i. Vicinity map showing the area to be rezoned

PROCEDURE CHECKLIST FOR APPLICANT USE

- ☐ Prospective applicant obtains application packet from Village Office. Blank applications may be faxed or mailed upon request or downloaded off the Winnebago Village website at <http://www.villageofwinnebago.com>. All pages of the application packet should be read thoroughly at this time. If necessary, Village Office personnel will explain procedures and fees involved.
- ☐ Pre-Application Conference: It is recommended that the applicant contact the Village Office to schedule a time to review the application to ensure that it is complete and includes all applicable materials.
- ☐ Applicant submits completed zoning application, along with site plan, written statement (when applicable), other required materials and the appropriate fee. Zoning Board will review submitted materials for completeness. Applications are then scheduled for a public hearing before the Zoning Board of Appeals.
- ☐ Applicant must contact the Soil and Water Conservation District (SWCD) office directly and make proper application for Zoning Letter and/or Natural Resource Information (NRI) Report. If necessary, SWCD personnel will explain procedures and fees involved. Zoning applications are not complete until SWCD Natural Resource Information (NRI) Reports are properly applied for. Zoning requests will not be scheduled for a public hearing unless a completed NRI Report is forthcoming.
- ☐ The "Endangered Species Act" entitles the Illinois Department of Natural Resources (IDNR) to review zoning, special use, and variation applications for their impact on endangered or protected species. Illinois law allows thirty (30) days for their response. The applicant is responsible for contacting the IDNR, at 5224 South Second Street, Springfield, IL 62701-1787. Additional information can be obtained about this process via the internet address: <http://dnrecocat.state.il.us/ecopublic/>. If you have any questions or comments about endangered species consultation process, you can send an email to DNR.EcoCAT@illinois.gov
- ☐ The "National Historic Preservation Act" entitles the Illinois Historic Preservation Agency to review zoning, special use, and variation applications for their impact on cultural or historical resources. Illinois law allows thirty (30) days for their response. The applicant is responsible for contacting the Illinois Historic Preservation Agency at (1-217-782-4836).
- ☐ A Notice of Public Hearing is printed in the local newspaper no less than 15 days, nor more than 30 days before the date of public hearing. See fee schedule for applicable fee (Page 4).
- ☐ The subject property is posted with a notice sign prepared by Village Office personnel summarizing pertinent case information and the scheduled Zoning Board of Appeals hearing date no less than 15 days before the public hearing.
- ☐ Property owners surrounding the subject property are notified by mail, approximately 15 days before the date of public hearing, provided by Village Office staff summarizing pertinent case information and the scheduled Zoning Board of Appeals hearing date. Other appropriate agencies are also notified at this time. Note that adjoining property owners may legally protest map and text amendments, which may necessitate a super majority vote of the Village Board to approve a petition.
- ☐ Village Office staff review application and submit written staff report to the Zoning Board of Appeals and to the Village Board. Applicant is mailed a copy of this written staff report provided by Village Office staff, usually about 1 week before the date of public hearing.
- ☐ Zoning Board of Appeals (ZBA) conducts a Public Hearing, normally at their regularly scheduled meeting of each month. The applicant or an authorized agent must appear to present pertinent

information and provide testimony under oath. No less than 6 copies of any handouts or exhibits should be made available for ZBA members and staff. One copy will be kept and added to the file as an exhibit(s). Be aware that delays may occur as public hearings can extend to additional Board meetings and may include multiple or returning speakers. The Board deliberates and provides its recommendation based on findings of fact. Unsupportive ZBA recommendations can affect the voting considerations of the Village Board.

- ☐ Zoning Board of Appeals public hearing minutes are transcribed and distributed to Village Board members, usually about 1 week after the close of public hearing. Copies of minutes are available to applicants' following approval of said minutes by the Zoning Board of Appeals. The minutes of the Zoning Board of Appeals public hearing are normally approved the following month.
- ☐ Pertinent case information and ZBA recommendation is presented to Village Board for it's consideration, layover, and decision, usually within 4 weeks after the ZBA provides its recommendation.
- ☐ Individual ordinances for each approved application are signed, certified, and processed through the Village Clerk.

PLANNING & ZONING MAPPING APPLICATION

Applicant Information

Name: SHANNON DEWITT

Address: 9714 CUNNINGHAM RD. WINNEBAGO, IL 61088

Phone: 815-541-2030

Email: SHANNON DEWITT 150@GMAIL.COM

Owner Information

Name: SAME

Address: _____

Phone: _____

Email: _____

Action Requested

- | | |
|---|---|
| ☐ Zoning Map Amendment (Zoning Change) | ☐ Planned Unit Development (PUD) |
| ☐ Special Use Permit | ☐ Appeal |
| ☐ Variation | ☐ Text Amendment |
| ☐ Future Land Use Plan Amendment | |

Detail of Request: ANNEXATION INTO VILLAGE UNDER DISTRICT 7

Legal Description: (attach a separate sheet if necessary) 660' E 352' TH N 660' TO POB
PT NE 1/4 SEC 16 TWP 02N RANGE 011 ACRES 15.33

PIN Number(s): 14-16-200-003

Current Zoning District: COUNTY AG

Lot Size: 5.33 acres, or _____ square feet

Please indicate the township the subject property is located in (circle):

Burritt Durand Harrison Owen Pecatonica Rockford Seward Winnebago

Please indicate whether the subject property is located within 1.5 miles of any of the following incorporated municipalities (circle all that are applicable):

Durand Pecatonica Rockford Winnebago None Other _____

Adjacent Properties (provide as a separate sheet if necessary)

NORTH:

PIN Number(s): 14-09-476-002 / 14-09-476-003 ATTACHED

Property Owner(s): SAVIER MILLAN / MARK JENKINSON

Mailing Address(s): 9733 CUNNINGHAM / 9709 CUNNINGHAM

Land Use: _____

EAST:

PIN Number(s): _____

Property Owner(s): _____

Mailing Address(s): _____

Land Use: _____

SOUTH:

PIN Number(s): _____

Property Owner(s): _____

Mailing Address(s): _____

Land Use: _____

WEST:

PIN Number(s): _____

Property Owner(s): _____

Mailing Address(s): _____

Land Use: _____

Adjacent Properties

North:

1.) Javier Millan
9733 Cunningham Rd.
Winnebago, IL 61088
pin: 1409476002

2.) Mark Jenkinson
9709 Cunningham Rd.
Winnebago, IL 61088
pin: 1409476003

West:

1.) Brian and Deanne Smock
810 Greenlee Ave.
Winnebago, IL 61088
pin:1416204005

2.) Brian and Mary Martin
812 Greenlee Ave.
Winnebago, IL 61088
pin:1416204006

3.) Philip and Brieanna Salamone
814 Greenlee Ave.
Winnebago, IL 61088
pin:1416204007

4.) Cynthia Erb
816 Greenlee Ave.
Winnebago, IL 61088
pin:1416204008

5.) Dale and Andrea Hamilton
818 Greenlee Ave.
Winnebago, IL 61088
pin:1416204009

Southwest:

1.) Joshua and Sarah Britt
820 Greenlee Ave.
Winnebago, IL 61088
pin:1416204010

South:

1.) John Kim
904 Jessica Tr.
Winnebago, IL 61088
pin:1416227010

2.) Michael and Kirsten Garrigan
906 Jessica Tr.
Winnebago, IL 61088
pin:1416227011

3.) Joyce Hanson
908 Jessica Tr.
Winnebago, IL 61088
pin:1416227001

East:

1.) Richard Harle
9668 Cunningham Rd.
Winnebago, IL 61088
pin:1416200004

Development Team (please include phone, fax, email and mailing address for any that apply).

Project Manager: _____

Developer: _____

Attorney: _____

Engineer or Surveyor: _____

Other: _____

Adjacent Properties (provide as a separate sheet if necessary)

I, the applicant(s), of the above legally described property on which the above action is requested, provided answers to the questions herein that are true to the best of my knowledge. The property owner(s) of the above legally described property on which the above action is requested, is aware or will be informed about the request made herein.

By virtue of my application for the above action, I do hereby declare that the appropriate Village staff, appointed, and elected officials responsible for the review of my application are given permission to visit and inspect the subject property for the above requested action in order to determine the suitability of the request.

Applicant(s) Signature: Shawn D. Witt Date Signed: 08-18-2025_____
Date Signed: _____Owner(s) Signature: Shawn D. Witt Date Signed: 08-18-2025_____
Date Signed: _____STAFF SIGNATURE: Joe Pienberg Date Signed: 08-27-2025**NOTES:**

- If the property is held in trust, the trust officer must sign this petition as owner. In addition, the trust officer must provide a letter that names all beneficiaries of the trust.
- If the applicant is a corporation, provide as a separate attachment, a statement verifying the correct names and addresses of all officers and directors of the corporation and all of the stockholders or shareholders owning an interest in excess of 20% of all the outstanding stocks or shares of the corporation.
- If the applicant is a partnership, joint venture, syndicate, or unincorporated voluntary association, then provide as a separate attachment, a statement verifying the correct names and addresses of all partners or members of the partnership, joint venture, syndicate, or unincorporated voluntary association.

TO BE COMPLETED BY STAFFPre-Application Meeting Date: 8-27-2025Application Date: 08-27-2025Staff Attending: Joey Pienberg

Hearing Date: _____

Fee Paid: \$ 400.00

Village Board Meeting Date: _____

Receipt # CC20015841

It is recommended that you notify your township of the Map or Text Amendment, Special Use Permit, or Variation you are applying for. Please complete the form on the following page, and mail it, along with a site plat, to the Township Supervisor for the Township in which the subject property is located.

TOWNSHIP SUPERVISORS

Burritt Township

Burritt Township Supervisor 2568
N. Weldon Rd.
Winnebago, IL 61088

Durand Township

Durand Township Supervisor 209
E. South St.
Box 474
Durand, IL 61024

Rockford Township

Rockford Township Supervisor
2615 Green Apple Lane
Rockford, IL 61107

Pecatonica Township

Pecatonica
Township Supervisor 328 E. 9th St.
Pecatonica, IL 61063

Seward Township

Seward Township Supervisor
4130 S. Pecatonica Rd.
Winnebago, IL 61088

Winnebago Township

Winnebago Township Supervisor
7952 Towermont Dr.
Rockford, IL 61102

TOWNSHIP NOTIFICATION OF VILLAGE OF WINNEBAGO ZONING PETITION

I, SHANNON DEWITT (Name of Applicant) am petitioning the Village Of Winnebago for a:

☒ Zoning Map Amendment from District # COUNTY AG To District # 7

☐ Special Use Permit For _____

_____, in District # _____

☐ Variation In _____ from _____

A distance/size of _____ to _____, in District of _____

the subject property is located at: 9714 CUNNINGHAM RD.
(street address)

the P.I.N. Number(s) is: 1416200003

the size of the property is 5.33 acres, or _____ sq. ft.

Proposed use for the subject property: RESIDENTIAL, AGRICULTURAL

Contact Information:

Name: SHANNON DEWITT

Phone Number: 815-541-2030

Email Address: ROOKIE07@HOTMAIL.COM

Address: 9714 CUNNINGHAM RD.

Signature: [Signature] Date: 08-27-2025

Please attach a copy of your site plan

CONTACT INFORMATION: _____

PHONE NUMBER: _____ FAX: _____

ADDRESS: _____

SIGNATURE: _____ DATE: _____

WINNEBAGO COUNTY SOIL AND WATER
CONSERVATION DISTRICT

4833 Owen Center Rd.
Rockford, IL 61101-6007

P: (815) 965-2392, Ext. 3
Website: www.winnebago-swcd.org

Open Mon-Fri 8am-4:30pm

Required Information for Natural Resource Inventory Reports and Zoning Letters.

Incomplete applications will not be processed.

Date: 08-25-2025 (Office use) REPORT # _____

Zoning application filed with: (The report will be sent to the office indicated below by the SWCD Office)

☐ Rockford ☐ Loves Park ☐ Machesney Park ☐ Cherry Valley ☒ Village of Winnebago

Location of subject property: 9714 CUNNINGHAM RD. WINNEBAGO, IL 61088
(Street address)

PIN #: 14-16-200-003 Total Acres: 5.33 Current Zoning: AG

Project or Subdivision Name: _____

Contact Information for Applicant/Petitioner: (The SWCD Office will send a copy of the report to this listed applicant) Name: <u>SHANNON DEWITT</u> Address: <u>SAME AS ABOVE</u> Phone #: <u>(815) 541 - 2030</u> Email: <u>ROOKIE07@HOTMAIL.COM</u>	Contact Information for owner ☐ Check if a copy is to be mailed to the owner Name: <u>SAME</u> Address: _____ _____ _____
Contact person (if different than applicant): Name: _____ Phone: () _____ Company (if applicable): _____ Address: _____ Email: _____	

Type of Request: (Check the one that applies and describe the request in detail)

☐ Change in Zoning from _____ to _____

☐ Variance: _____

☐ Special Use Permit: _____

☒ Other: ANNEX TO VILLAGE OF WINNEBAGO

Date of Public Hearing: (if known) _____

Proposed Improvements: (Check all that apply)

Planned Structures:

- ☐ Dwelling w/ Basement
☐ Dwelling w/o Basement
☐ Commercial Building
☒ Other STORAGE BUILDING

Open Space:

- ☐ Parks/Playground Area
☐ Common Open Space
☐ Other _____

Water Supply

- ☐ Individual/Private Well
☐ City/Community Water

Wastewater Treatment:

- ☐ Private Septic System
☐ City/Community Sanitary System

Storm Water Treatment:

- ☐ Drainage Ditch/Swales
☐ Storm Sewers
☐ Dry Retention Basin
☐ Wet Retention Basin
☐ None
☐ Other _____

Other Improvements Not Listed Above: (Please describe in detail below)

ANNEX INTO VILLAGE AND BUILD 40x80 STORAGE BUILDING

Existing Site Characteristics: (Check all that apply)

- ☐ Ponds/Lakes ☐ Floodplain/way ☐ Woodland ☐ Drainage Tile ☐ Building(s)
☐ Streams/Rivers ☐ Wetland(s) ☐ Cropland ☐ Disturbed Land ☐ Other CRP

FILING DEADLINE

Any person who petitions any municipality or county agency in the District for variation or amendment from that municipality's or county's zoning ordinance or who proposed to subdivide vacant or agricultural lands therein shall furnish a copy of such petition or proposal to the District **no less than 10 days prior** to the regularly scheduled meeting of the District.

I (we) understand the filing of this application allows an authorized representative of the Winnebago County Soil and Water Conservation District to visit and conduct any necessary on-site investigations on the site which is described above. It is also understood that through this request I am giving the Soil and Water Conservation District permission to provide NRCS Wetland Inventory Information on my land in regards to the Natural Resource Information Report. I understand that this report becomes public knowledge once accepted by the District Board of Directors and may be shared with other public bodies or units of government. Completions of this report may require 30 days as allowed under State Law.

Shaun Smith
(Petitioner)

08-25-2015
(Date)

This report is used as a guide in making land use decisions and does not preclude further refinement of soil type boundary lines during more detailed on-site investigations. Interpretations are based on criteria established by the National Soils Handbook (USDA-Natural Resource Conservation Service) and are subject to change by this office and appropriate county agencies.

FEES:

Zoning Letters:

- Resource Concern Letter - \$100
- No Impact Letter - \$50

Natural Resource Inventory (NRI) Report:

- Ag Zoned Land – \$ 400 (0-5 acre)
 - \$20/additional acre 5-100 acres
 - \$15/additional acre 100-200 acres
 - \$10/ additional acre >200 acres
- Vacant Land – \$250 (0-5 acre)
 - \$10/additional acre over 5 acres

Optional: EcoCAT Information Only Report – \$35

ACCEPTED FORMS OF PAYMENT:

- Cash
- Check made payable to:
Winnebago County SWCD
A fee of \$25.00 will be charged for each returned check
- Credit/Debit card or eCheck *Service fees apply (Illinois E-Pay through the SWCD website at www.winnebagoSWCD.org).



Winnebago SWCD fee determination are final. Reports will not be completed without payment.

The Winnebago County Soil and Water Conservation District is an equal opportunity employer. All programs and services are offered without regard to race, color, national origin, religion, sex, age, marital status, or handicap.

Official Certificate State of Illinois

County of Winnebago

City/Village

Rock Valley

paper is

continuous

the attached

aforesaid a

a notice, or

newspaper

11th day of

2025. This

715 ILCS

**LEGAL NOTICE
NOTICE OF PUBLIC
HEARING RE:
ZONING MAP
AMENDMENT TO
ADD PARCEL AND
DESIGNATE ZONING
PROPERTY TO
BE ANNEXED
TO VILLAGE OF
WINNEBAGO
LOCATED AT 9714
CUNNINGHAM ROAD
IN WINNEBAGO
COUNTY, IL
(P.L.N. 14-16-200-003)**

**PLANNING
AND ZONING
COMMISSION
VILLAGE OF
WINNEBAGO,
ILLINOIS**

NOTICE IS HEREBY GIVEN that a public hearing shall be conducted

before the Planning and Zoning Commission of the Village of Winnebago, Illinois, in regard to a request that has been made by Shannon DeWitt as Trustee of the Shannon D. DeWitt Revocable Living Trust dated March 24, 2015, the owner of the property located at 9714 Cunningham Road, Winnebago, IL 61088 located in the County of Winnebago, State of Illinois, and legally described below, to the Village of Winnebago Planning and Zoning Commission. The property owner seeks a positive recommendation from said Commission, and the granting by the Village of Winnebago Board of Trustees of a zoning map amendment to add the aforesaid 9714 Cunningham Road property, which property is currently located in the unincorporated area of Winnebago County, and zoned Agricultural in Winnebago County, IL, and establish, upon annexation to the Village of Winnebago, IL, a zoning designation of District No. 7—Limited Agricultural District for said property pursuant to, and conditioned upon, the execution of a pending Annexation Agreement between the Village of Winnebago and Shannon DeWitt as Trustee of the Shannon D. DeWitt Revocable Living Trust dated March 24, 2015. Said property located at 9714 Cunningham Road, Winnebago, IL 61088 is legally described as follows, and bears Prop-

erty Identification Number 14-16-200-003:

Part of the Northeast Quarter (1/4) of Section 16, Township 26 North, Range 11 East of the Fourth Principal Meridian, bounded and described as follows, to-wit: Beginning at a point on the North line of said Quarter (1/4) Section, 330.00 feet West of the Northwest corner of the East Half (1/2) of the East Half (1/2) of said Quarter (1/4) Section; thence West, along the North line of said Quarter (1/4) Section, a distance of 352.00 feet; thence South, parallel with the West line of the East Half (1/2) of the East Half (1/2) of said Quarter (1/4) Section, a distance of 660.00 feet; thence East, parallel with the North line of said Quarter (1/4) Section a distance of 352.00 feet; thence North, parallel with the West line of the East Half (1/2) of the East Half (1/2) of said Quarter (1/4) Section, a distance of 660.00 feet to the place of beginning. SUBJECT TO that portion dedicated for public roadway in Book 852 on Page 454; situated in the County of Winnebago and State of Illinois.

YOU ARE FURTHER NOTIFIED that a public hearing will be held at the Village Hall located at 108 West Main Street, in the Village of Winnebago, Illinois, on Tuesday, the 30th day of September, 2025, at 5:50 p.m., at which time and place any public com-

mentary, in favor of, or in opposition to, the proposed zoning map shall be heard. Interested parties are invited to attend the public hearing and an opportunity to be heard will be provided in accordance with rules and procedures established by the Village authorities, and any applicable laws. The public, if desired, shall have the opportunity to attend remotely, with the following being the log in information: **Remote Attendance to PUBLIC HEARING via GoTo-Meeting Link:** <https://global.gotomeeting.com/join/696384693>, or you may connect to the meeting using your telephone. United States: 1 866 899 4679 Access Code: 696-384-693.

This notice is provided pursuant to applicable Illinois Compiled Statutes and Village Ordinance provisions.

Village of Winnebago
Planning and Zoning
Commission
BY: William D. Emmert
Chairman

PREPARED BY:
Attorney Mary J. Gaziano
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(815) 962-6800
Attorney for the Village
of Winnebago, Illinois

(Published in The Gazette
Sept. 11, 2025)

476531

Signed 

By Amy Naber, for Rock Valley Publishing, LLC

The Zoning Board held a Public Hearing on September 30, 2025, at 5:50 p.m. at the Village Hall 108 W Main Street, Winnebago, Illinois to hear input on the proposed zoning map amendment for 9714 Cunningham Road.

The NOTICE OF PUBLIC HEARING RE: ZONING MAP AMENDMENT TO ADD PARCEL AND DESIGNATE ZONING FOR PROPOSED PROPERTY TO BE ANNEXED TO THE VILLAGE OF WINNEBAGO LOCATED AT 9714 CUNNINGHAM ROAD IN WINNEBAGO COUNTY ILLINOIS was published in the September 11, 2025, edition of the local newspaper, The Gazette.

PRESENT: A quorum of the Zoning Board members was present. Chairman Emmert, Brian Martin, Mike Booker, Irv Koning ABSENT: Riley Pitney

GUESTS: Attorney Gaziano, Village Administrator Joey Dienberg, Deputy Clerk Kellie Symonds, Shannon DeWitt, Tim Aurand, Everett Lemke, Tamara Sanders

EMMERT: I know we have a quorum, is Irv is coming do we know?

MR. DIENBERG: I, I haven't heard.

EMMERT: Do we have a phone number for him?

MRS. SYMONDS: Uh, yeah. Would you like me to?

EMMERT: Yeah, I would like to because I'd like him to hear what's going to be at the public hearing. We do have a quorum so we can start with one person missing. I, I have some questions. I think there's going to be a few questions. Are you the applicant?

MR. DEWITT: Yes.

EMMERT: In fairness to all the board members, I think that he should be able to hear the testimony before we go into the meeting to discuss your application. If he's on his way, then I'll ask to just hold off. If he's not coming, then I'll start.

MRS. SYMONDS: He's pulling in right now.

EMMERT: Ok, we'll give him a couple minutes and we'll start. Kellie do you have the names of everybody who is present?

MRS SYMONDS: Yes.

EMMERT: Ok.

EMMERT: Uh, this is the scheduled time for public hearing of zoning change request and annexation agreement for 9714 Cunningham Road. Kellie, would you please take the role for the public hearing?

MRS SYMONDS: Emmert?

EMMERT: Yes

MRS SYMONDS: Booker?

BOOKER: Here

MRS SYMONDS: Koning?

KONING: Yes

MRS SYMONDS: Martin?

MARTIN: Here

MRS SYMONDS: Pitney?

EMMERT: Ok, we do have a quorum. Uh, I'm sorry, what's your name?

MR. DEWITT: Shannon

EMMERT: Shannon?

MR. DEWITT: DeWitt. Yes.

EMMERT: Sh- Shannon DeWitt, uh yo-you wanted to speak to this, correct?

MR. DEWITT: Yeah

EMMERT: Ok, and is there anybody else who wants to speak, ah, with respect to the public hearing? I don't see anybody else right now so it'd be you, Mr. DeWitt. Is there anybody on the, uh, internet that's there?

MR. DIENBERG: There is not.

EMMERT: And, uh, Mary, what did you have?

ATTORNEY GAZIANO: Just wanted to just for the record to indicate that notice was sent to all the property owners within 250 feet of the subject property in addition to the publication

of the public hearing just so we have it on the record.

EMMERT: Ok

ATTORNEY GAZIANO: Um, there was one individual that ah, on the notice that is not a public record due to the occupation and therefore, um, that individual was not listed. Um, we found out who it was and we sent it separate.

EMMERT: Ok, so we do have proper notice then.

ATTORNEY GAZIANO: Yes

EMMERT: And Mr. DeWitt, I'll let you speak as to what you want, why you filed the, uh, application for annexation into the Village and a rezoning request. Uh, then if anybody has any questions, I'm going to allow people to ask questions too. Ok?

MR. DEWITT: Ok sure.

EMMERT: Go ahead.

MR. DEWITT: Do I need to stand?

EMMERT: (shakes head no) Some- whatever makes you comfortable.

MR. DEWITT: Ah, well originally, I um, I applied for a building permit with the county and the ah, the county denied it according to the height the building requirements. And ah, the the only other way after talking to a few individuals in our local government Um, they basically had said that, uh, you know, you might be able to, if you, if you annex in and honestly, after talking to some of the guys here, it's just nice to have a local government. It's nice to be able to talk to someone again. There's a lot of things I have questions about with the county and it's just hard to get any ah, concrete answers. I mean, I keep getting kind of moved from one person to the other and here it just seems like it was just it was very cut and dry. Um, I just feel like it's a good fit for us to be able to go in and ah, there are some extra perks for us also by joining the ah, the village. So uh, yeah, I mean really it was kind of cut and dry for us. Um, that's really it. Any other questions?

EMMERT: So basically you want the annex because you could not build the type of-

MR. DEWITT: Originally, yes, that-

EMMERT: -Building. Building you want-

MR. DEWITT: -was the whole purpose of the annexation, was that. But there are a lot of perks going into this after talking to Joey and a couple other members.

EMMERT: What other perks?

MR. DEWITT: Ah, well, police presence for one. Um, and then, ah, you know, plowing up the snow, ah, the recycle program that we dearly missed, that we- we used to live in Greenlee for years and I couldn't figure out why we couldn't get into a recycle program, looked all over the place, just trying to get into a recycle program. They said that you have to be up the street 100 feet into Greenlee before you could be into the recycle program. But um, yeah, so there's, there's several perks we're hopefully enjoying.

EMMERT: Okay, and my understanding that you want to also have, ah, what's it called, apiculture or something?

ATTORNEY GAZIANO: Apiculture

EMMERT: It-it basically, you want to be able to raise some honeybees and collect some honey? Is that correct?

MR. DEWITT: Well, that was a question I had. I- I'm not necessarily going to go the honeybee route. I'm already in the conservation program so we have wildflowers out there planted three years ago and ah, so it's it's all of that is in CRP, but the bees would complement the conservation program very well so I did have a few questions about it and, and I might be interested um, in going that route. But I wanted to keep my agricultural zoning that I had.

EMMERT: What's CRP?

MR. DEWITT: Ah, it's it's a conservation program through the Soil and Water Conservation District. So you have to go, it- it's a program that they have, you talk to them, you set aside land to plant wildflowers. So it's ah, it's a pollinator program for bees and for monarch butterflies.

BOOKER: It's actually called the Conservation Reserve Program, but it's acreage set aside away from tillage to support conservation.

EMMERT: Ok. Question for Mary, do you know, does that usurp the Village's ordinances?

ATTORNEY GAZIANO: In terms of what the rules are?

EMMERT: If- if he was ac- yeah if he was to annex into the village, would that usurp or override Village's ordinances?

ATTORNEY GAZIANO: I don't believe so. I think it's just basically set of what they're using the land for.

Booker: What about weeds and grass? Height?

EMMERT: Right, that's what I'm getting into nuisances and stuff and the mowing. Um, that's one question for everybody that I asked Mary to look at. Ah, Mr. Dewitt, would you agree that the primary use of your property is residential?

MR. DEWITT: Yes

EMMERT: Ok.

BOOKER: You mentioned a, a building you applied for zoning for a building. Um, is it your intention to go forward with that building if you're annexed in the Village?

MR. DEWITT: Absolutely.

BOOKER: And have you checked with ah, Joey or worked with Joey on whether it would be that building, would be compliant with the zoning?

MR. DEWITT: I did talk to them and I gave them a,uh, a- basically our- the first sketch of our building plans. And I didn't hear anything. It sounded like everything was good, Joey?

MR. DIENBERG: Uh, we- there was not a full review of the building plans by the building official, but in terms of the, the setbacks and the height of the building. That was all-

MR. DEWITT: Yeah, ok.

EMMERT: Ok. If this board or committee would not agree to limited agricultural and the village would not agree to limited agricultural, would you want to annex into the village as residential?

MR. DEWITT: No

EMMERT: Ok, uh, is there anybody else who has any questions?

(MR. AURAND raises his hand)

EMMERT: Please, please state your name.

MR. AURAND: My name is Tim Aurand. I live across the street.

MR. DEWITT: Ok.

MR. AURAND: I live on Orr Drive. Orr Lane. Um, see it's not so close, I'm almost thinking I might want to annex in too because I want to build a building and I'm having issues, too. You know?

EMMERT: But-ok, do you have any questions about his property?

MR. AURAND: No, but I think that, um, it sounds kosher to me. Sounds good.

EMMERT: Okay, you're across the street, so, uh, there there's nobody on the...?

MR. DIENBERG: There's not.

EMMERT: Ok. I guess I have a few questions and comments. I don't know if I should bring them out to public meeting or-

ATTORNEY GAZIANO: Probably at the meeting.

Emmert: -at the meeting. Ok, nobody has anything else? I motion to close the public hearing.

(KONING raises his hand)

EMMERT: Seconded by Irv. Ah, is there anybody opposed to closing the public hearing? Seeing none, let the record show the public hearing has been closed at...?

ATTORNEY GAZIANO: 6:01

EMMERT: 6:01 by unanimous vote of all persons present.

Chairman Emmert ordered the public hearing to a close at 6:01p.m.

APPROVED 11-04-2025

Prepared from recording by:
Rachel Windgassen, Assistant Deputy Clerk



VILLAGE OF WINNEBAGO

ZONING BOARD MEETING MINUTES

Tuesday, September 30, 2025 at 6:00 PM
108 West Main Street and Virtually

To access meeting from any device: <https://global.gotomeeting.com/join/777725485>

Or by (Toll Free): 1 877 309 2073 | Access Code: 777-725-485

1. CALL TO ORDER

The meeting was called to order at 6:02 PM

2. ROLL CALL

PRESENT: Michael Booker, Chairman Bill Emmert, Irv Koning, Brian Martin

ABSENT: Riley Pitney

GUESTS: Attorney Gaziano, Village Administrator Joey Dienberg, Deputy Clerk Kellie Symonds, Shannon DeWitt, Tim Aurand, Everett Lemke, Tamara Sanders

3. DISCLOSURE OF ANY CONFLICT OF INTEREST

No conflict of interest was disclosed.

4. PUBLIC COMMENT- None.

5. APPROVAL OF MINUTES

a. Public Hearing Minutes of July 1, 2025

Motion to approve made by Chairman Emmert, Seconded by Booker. Voting Yea: Booker, Chairman Emmert, Koning. Voting Abstaining: Martin. Motion passed.

b. Zoning Board Minutes from July 1, 2025

This item was tabled until the next meeting.

c. Minutes from September 2, 2025

Motion made by Chairman Emmert to approve the minutes as corrected. (No second was made)

KONING stated that he had a clerical correction for the dates of the public hearing and regular meeting, in the approval of minutes section.

Voting Yea: Booker, Chairman Emmert, Koning, Martin

6. DISCUSSION

a. Zoning Change for 9714 Cunningham Road (PIN 14-16-200-003)

CHAIRMAN EMMERT stated that he had concerns following the public hearing, expressing his opposition to the property being annexed under Limited Agriculture zoning and based on Mr. DeWitt's reasoning for requesting the change being that he was denied by the county the ability to construct an accessory building as tall as he wanted. He noted that zoning decisions must consider not only the current applicant's intended use, but also all possible uses permitted under the requested zoning classification in the future as well.

CHAIRMAN EMMERT stated that while other zoning classifications have clear restrictions, such as minimum lot sizes, setbacks, and building height restrictions, the Limited Agriculture classification lacks any similar defined limits. He noted that the property in question is used primarily as a residential property at this time and is currently surrounded by residential zoning as well. CHAIRMAN EMMERT commented that this could raise the potential for conflicts with the neighboring parcels. He stated that his concern was with giving free-reign to the owner to do what he pleases, with the example of spreading manure, which is allowed per the Limited Agriculture section of the UDO, and other agricultural practices not compatible with residential areas.

CHAIRMAN EMMERT noted that his second issue with the application was an exception listed, 6.08.02 District No 7 (Limited Agriculture District) 4. Exemptions/ Abatements a.iv., in that this section stops abruptly and does not give the full information on what that exception all entails. He expressed that the Zoning Board should not approve an application without full knowledge of the extent of the exceptions they are approving. CHAIRMAN EMMERT commented that the Village would also be giving up a potential revenue source to the County if it was zoned as Limited Agriculture, rather than residential. He stated that if the owners did want to keep beehives, that this would be an allowed use under the Residential District 1 Zoning classification, however he noted that Mr. DeWitt expressed that he would not want to be annexed into the Village under a Residential Zoning classification.

CHAIRMAN EMMERT continued by stating that Mr. DeWitt's only interest in being annexed in and having the zoning classification changed was so that the owner can build an accessory building as large as he wants to. CHAIRMAN EMMERT stated that the application should not be approved, but if the Zoning Board was inclined to approve it, he recommended that they wait at least until the section is updated and completed, and then annexing Mr. DeWitt's property as residential because that would

still allow the owners to keep bees, while addressing his other concerns. CHAIRMAN EMMERT clarified that under Limited Agriculture zoning, that he was not sure that the accessory building would be able to be erected anyways, due to reasons listed within the UDO, including that the building would be required to be relevant and necessary to the agriculture.

BOOKER questioned if the owner would be taxed differently under Limited Agriculture. CHAIRMAN EMMERT stated yes, that if the property was annexed in under Residential, the Village would collect those property taxes, but if the property was annexed under Limited Agriculture, the property tax would then be as if the property was still in the unincorporated county. Mr. Dienberg commented that the Village would still collect the taxes but then would have to pay them back out to the county. CHAIRMAN EMMERT then stated, "Which doesn't do the Village any good". BOOKER stated his confusion and asked for clarification. Attorney Gaziano explained that this deal was set a while ago because at that time, the Village was interested in expanding their borders. This agreement allowed the Village to do so, while making sure that an annexed agricultural property would not need to pay into the Village.

Mr. DeWitt stated that he moved to the property 5 years ago and in that time has "done nothing but try my hardest" to make the property look good. He noted that he tore down anything that was falling apart on the property and planted trees around to make a nice natural barrier for the neighbors. Mr. DeWitt commented that he would not be building a "4-story building", that he is wanting to build this accessory building only 2ft taller than the county allows. He noted that everything he currently has in his outbuilding is for his wildflowers and his backyard, stating clearly that this building that he wants to put up is solely an agricultural building.

CHAIRMAN EMMERT stated that he wanted to clarify that the zoning committee is needing to look at all the possibilities of what a person COULD do at that property if zoned limited agriculture if the current owner were to ever sell. Mr. DeWitt notes that it is currently agricultural right now, but that the 2ft restriction for the building is his cause for concern. CHAIRMAN EMMERT clarified that since the property is currently located in the County, the Village has no say in it currently but if it were to be annexed in, the Village would have control.

Mr. DeWitt questioned why Limited Agriculture is a zoning option if there is all this cause for concern. He stated that he is merely looking to keep the zoning that he currently has. CHAIRMAN EMMERT voiced his agreement, that the Village should not have Limited Agricultural or Agricultural within the Village limits at all. He states he understands why the Village does, to increase the Village borders, but that it shouldn't be allowed within the town.

Mr. DeWitt questioned how the Village intends to expand to the East and if it is the Village's stance to make everyone residential. CHAIRMAN EMMERT noted that the Village has a long-range plan on how they intend to expand. Mr. DeWitt stated that the only way to expand the borders is to "lure them in" and commented that forcing everyone to change zoning to residential is not a good way to lure anyone in.

CHAIRMAN EMMERT stated that he wanted Mr. DeWitt and the Zoning Board to hear his reasoning and stated he doesn't "mean to overly attack you", as opposed to the actual zoning. CHAIRMAN EMMERT stated that he doesn't want the board "misusing" the Zoning by allowing a garage that isn't for agricultural purposes. Mr. DeWitt noted that conservation is agriculture and is stated as such in the Village's UDO.

MARTIN stated that in the past 5 years that Mr. DeWitt has been his neighbor, he has made significant improvements to the property and made the property not such an "eye-sore" and noted that he liked the wildflowers. MARTIN continued by stating that he had no issue with Mr. DeWitt coming into the village under limited agriculture. He commented that he understands CHAIRMAN EMMERT'S point about what future owners could do so they "need to balance that".

CHAIRMAN EMMERT stated that zoning is "to protect the neighbors". Mr. DeWitt noted that if the Zoning Board didn't do anything, that almost anything could be done to the property currently as it is under the County, with the exception of the height of the building and "you can't do a thing about it, it's just when I come in. That's the only difference. If you're not doing anything, it doesn't make any difference, right?" CHAIRMAN EMMERT responded that he thinks "it's a bad step to take" and reiterated that if there is an inclination by the Zoning Board to approve it, that they wait to do so until adjustments can be made to the UDO section on limited agriculture.

Attorney Gaziano stated that she has all drafts of the ordinance and is not sure if the section is missing based on a reprint or if it was wrong in the beginning. She also

notes that with zoning reclassifications, as opposed to a variance, it is a recommendation by the Zoning Board to the Village Board, who has the final decision on the zoning or re-zoning of a property.

CHAIRMAN EMMERT made a motion to table this application until the ordinance has been amended so "we know what it says". Seconded by BOOKER. CHAIRMAN EMMERT amended the motion to state that this is with respect to the limited agriculture.

BOOKER stated that until they have a full ordinance to consider, it may be best to wait. He questioned how this happened to which CHAIRMAN EMMERT gave examples of possible events that happened. CHAIRMAN EMMERT stated that an amendment to the ordinance will be needed either way since the version with a gap in it is what was originally passed.

Motion made by Chairman Emmert, Seconded by Booker.

Voting Yea: Booker, Chairman Emmert, Koning

Voting Nay: Martin

The motion passed on a majority vote of those present.

7. NEW BUSINESS

None

8. EXECUTIVE SESSION

None

9. ADJOURNMENT

Motion made by Chairman Emmert, Seconded by Booker.

Voting Yea: Booker, Chairman Emmert, Koning, Martin

Meeting was adjourned at 6:28pm

APPROVED 11-04-2025

Prepared by: Rachel Windgassen
From Recording

Reviewed by W.E 10/27/25., J.D. 10/21/25



VILLAGE OF WINNEBAGO

UNNAPPROVED ZONING BOARD

MEETING MINUTES

Tuesday, November 04, 2025 at 6:00 PM
108 West Main Street and Virtually

1. CALL TO ORDER

The meeting was called to order at 6:00 p.m.

2. ROLL CALL

PRESENT: Michael Booker, Chairman Bill Emmert, Irv Koning, and Brian Martin

ABSENT: Riley Pitney

GUESTS: Attorney Mary Gaziano, Village Administrator Joey Dienberg, Shannon DeWitt, and Tamra Sanders.

3. DISCLOSURE OF ANY CONFLICT OF INTEREST

There were no conflicts noted.

4. PUBLIC COMMENT

There were not requests for Public Comment. The guests declined opportunity to comment at this time.

5. APPROVAL OF MINUTES

a. Public Hearing September 30, 2025

Mr. Emmert moved to approve the September 30, 2025, Public Hearing minutes, seconded by Mr. Booker. The motion carried unanimously hearing no objections.

b. Minutes from September 30, 2025

Mr. Emmert made the motion to approve the Zoning Board minutes of September 30, 2025, seconded by Mr. Koning. The motion carried unanimously hearing no objections.

6. DISCUSSION

a. Zoning Change for 9714 Cunningham Road (PIN 14-16-200-003)

Mr. Koning made a motion to recommend that the Village Board annex 9714 Cunningham Road as proposed, seconded by Mr. Martin. Attorney Gaziano stated that the action of the Zoning Board is to recommend a zoning change, not annexation. She then clarified for the zoning members their specific responsibility.

Mr. Koning amended his motion to recommend to the Village Board that 9714 Cunningham Road be zoned **Limited Agricultural (Limited Ag)** upon annexation.

Mr. Emmert urged the members to vote “no” on this motion, citing the Unified Development Ordinance, Section 6.04.01.2: *“There shall be only one principal use on a lot or parcel, except in the business and industrial zoning districts, or as otherwise provided for in this ordinance.”* Mr. Emmert also argued that it was “fiction” to make a recommendation of Limited Ag, and that it was not a good idea. He added that the

Village would not benefit from the additional tax revenue, although the property owner would gain police coverage, and that the property would not be subject to Village permitting requirements. Mr. Emmert stated that the principal use of the property is residential.

Mr. Dienberg clarified that if the property were annexed as Limited Ag, it would indeed be subject to the Village's building permit requirements.

Mr. DeWitt requested to comment, but Mr. Emmert declined the request. Mr. Emmert then called for a roll call vote. The motion failed on the following roll call vote of those present: Emmert – No; Koning – Yes; Martin – Yes; Booker – No.

Mr. Emmert then made a motion to recommend to the Village Board that 9714 Cunningham Road be zoned **District #1 – Residential** upon annexation, seconded by Mr. Booker.

Discussion of the motion: Mr. Martin stated that the property is currently zoned agricultural in Winnebago County. Mr. Emmert called for a roll call vote. The motion carried on the following roll call vote of those present: Koning – Yes; Martin – No; Booker – Yes; Emmert – Yes.

Mr. DeWitt and Ms. Sanders left the meeting.

b. Comprehensive Plan/UDO RFP Discussion

Mr. Dienberg explained the proposal for the Comprehensive Plan and Unified Development Ordinance (UDO) Request for Proposal (RFP) for the Board's consideration. He noted that the current 2007 Comprehensive Plan is outdated and needs to be revised to align with the Village of Winnebago's Strategic Plan, current goals, and vision.

Attorney Gaziano stated that Mr. Dienberg had received an unsolicited proposal from the firm that completed the Village's recent Strategic Plan. Mr. Dienberg explained that this would be an 18–24 month project and recommended that the same firm complete both the Comprehensive Plan and the UDO to ensure cohesiveness between the two documents. The agreement could specify that the Comprehensive Plan be completed first, followed by the UDO.

Mr. Booker reiterated the shortcomings of the current UDO and the frequency with which errors are encountered in the document. He recommended that someone review the UDO for obvious errors. Attorney Gaziano noted that, at the time of adoption, the Village Board was aware that certain tables were incomplete and would need to be addressed in the future.

c. Meeting Schedule for 2026

Mr. Dienberg presented a proposed meeting schedule for 2026 to the zoning members. After discussion, it was decided to keep the schedule as currently set — meetings will be held on the Tuesday before the first Village Board of Trustees meeting of each month, unless the Village Board has an issue with this schedule. The item will be added to the agenda for the December 2, 2025, meeting.

7. NEW BUSINESS

No New Business was noted.

8. STATUS OF ZONING RECOMMENDATIONS TO BOARD

Mr. Dienberg provided an update regarding a previous recommendation made by the Zoning Board, to the Village Board. Mr. Dienberg noted that the scriveners' error addressing Section 6.08.02(4)(a)(iv) of the Unified Development Ordinance where a portion of the section was omitted from the published version of the UDO was corrected by Ordinance No. 2025-20. The missing language read as follows: "provided the converted, enlarged, or structurally altered structure meets all other Village zoning and building requirements." Mr. Emmert requested that any document relating to their recommendations be included in their meeting packets in the future.

9. EXECUTIVE SESSION

No Executive (Closed) Session needed.

10. ADJOURNMENT

Mr. Emmert made the motion to adjourn the meeting, seconded by Mr. Koning. Hearing no objections, the motion carried. Meeting adjourned at 6:58 p.m.

UNAPPROVED
Prepared by: Kellie Symonds

**PROCEDURE FOR PRE-ANNEXATION INTO VILLAGE
(PROPERTY IS NOT CONTIGUOUS):**

1. Owners and at least 51% of electors file a Petition to Enter into Pre-Annexation Agreement with Village of Winnebago (form available at Village Office). An elector is defined as anyone who is registered to vote. As an exhibit to the petition, the owner must provide a full legal description of the property, and as a second exhibit the owner must provide a copy of the proposed Pre-Annexation Agreement for the territory to be annexed. Although the statute does not specifically reference the same, I would recommend having the same signed by 100% of the landowners and 51% of the electors in the territory to be annexed. These are the same numbers that are required when the annexation petition is filed after the property becomes contiguous. A Pre-Annexation Agreement may be entered into before the property becomes contiguous, but the actual annexation ordinance and rezoning ordinance are not passed until the property becomes contiguous.
2. Once the owners and the Village Board work out the intended terms of the Pre-Annexation Agreement, a public hearing is held on the proposed Pre-Annexation Agreement, with publication of notice of the same in a newspaper of general circulation within the municipality not less than 15 days nor more than 30 days prior to the hearing (11-15.1-3). A municipality does not have to have a public hearing on a voluntary annexation petition, but must have a public hearing on a Pre-Annexation Agreement or Annexation Agreement.
3. The corporate authorities of the Village give notice of the proposed annexation and of all public hearings to each member of the library board, fire protection district, and township highway commission via Certified Mail Return Receipt Requested at their respective home addresses, or by personal service, at least 10 days prior to the action taken. State statute mandates at least 10 days notice and the form of service to the members of the library board and fire protection district, but no set time period is stated for the township and highway commission. Failure to give the requisite notice to the library board or fire protection district shall nullify the annexation attempt. Failure to provide such notice to the township shall result in the municipality having to reimburse the township for any loss or liability caused by the failure to give notice. An affidavit of service of notice must be completed by the Village Clerk and filed with the Winnebago County Recorder.
4. The corporate authorities then are presented with a final Pre-Annexation Agreement, with any changes from the public hearing and the Pre-Annexation Agreement is voted on. The Pre-Annexation Agreement must be approved by 2/3 of the corporate authorities the holding office. This includes the Village President. The Pre-Annexation Agreement may be voted upon on the same evening as the public hearing is held, at a meeting scheduled for a time after the public hearing would be concluded. Naturally, if issues are brought up at the public hearing that merit consideration, the vote should be postponed.

5. If there is any rezoning of land involved then the matter has to be referred to the Planning & Zoning Committee, and that committee schedules a public hearing on that rezoning, with publication of the same in a newspaper of general circulation within the municipality not less than 15 days nor more than 30 days prior to the hearing. This public hearing must be held after the appropriate notice is given and before the pre-annexation agreement can be approved by the corporate authorities. The Planning & Zoning Committee prepares and submits findings and recommendations on the zoning to the Village Board.

6. The general rule, as established by the case of Village of Chatham v. County of Sangamon, Illinois, is that the municipality with which an individual or entity has a pre-annexation agreement is the one that controls the zoning. However, per 65 ILCS 5/11-15.1-2.1, for land located anywhere in the State of Illinois (except mainly Cook County) more than 1.5 miles from the corporate boundaries of the annexing municipality, the ordinances, control, and jurisdiction of the annexing municipality control, unless the county board governing the area of the property to be pre-annexed votes by a 2/3 affirmative vote to maintain jurisdiction. Therefore, in that situation a municipality desiring to pre-annex land outside the 1.5 mile area would have to go to the county board first to obtain the county board's blessing, so to speak.

7. Once the property becomes contiguous, a Petition for Annexation to the Village of Winnebago (With Prior Pre-Annexation Agreement) form is filed with the Village Clerk that must be signed by 100% of the landowners and 51% of the electors in the area that is the subject of the annexation. (Petition form available at Village Office) The petition shall request annexation and shall state that no electors reside therein, or that at least 51% of such electors residing therein join in the petition, whichever shall be the case. The petition must be made under oath. The annexation itself must be approved by a majority vote of the corporate authorities then holding office. This includes the Village President.

8. The Village Board votes on annexation, and rezoning of the property by way of passage of an annexation ordinance and a rezoning ordinance. Both of these require passage by a **majority** of the corporate authorities then holding office. This includes the Village President.

9. If the annexation is approved by a majority vote of the corporate authorities then holding office, the annexation is not effective until after 30 days from the successful annexation vote and after a written notice is sent of such annexation by registered mail to the highway commissioner of each road district within which the annexed territory is located and the election authority serving the area, and the post office branch serving the territory, within 30 days of when the action is taken by certified mail or registered mail. Failure to notify these particular authorities following the action taken shall not invalidate the ordinance. Election authorities mean the county clerk where the clerk acts as the Clerk of elections. However, if an annexation wherein electors reside is accomplished before any primary election to be held within the annexing municipality and after the time for filing nominating petitions that annexation shall not be effective until the day after the primary. If the annexation wherein electors reside is accomplished within 60 days before

any general election is held within the annexing municipality that annexation shall not be effective until the day after the primary election.

10. A copy of the annexation ordinance together with an accurate map of the annexed territory must be recorded with the Winnebago County Recorder within 90 days after the final step in the annexation process is completed. However, failure to file within 90 days will not invalidate the annexation. The Plat of annexation must be prepared by a registered land surveyor or a duly employed municipal engineer registered under the laws of the State of Illinois, provided this engineer has had training in the field of civil engineering.

11. The term of an annexation agreement or pre-annexation agreement is limited to 20 years, except that, as may otherwise be provided in the annexation agreement, zoning established for the annexed territory shall remain in effect, unless modified in accordance with law and does not revert to any earlier or other zoning following the termination of the annexation agreement. That 20 year time period may be extended, but is really an amendment, so hold a public hearing

12. To change any provision in a pre-annexation or annexation agreement, a public hearing must first be held, with publication of notice of the same with a newspaper of general circulation within the municipality not less than 15 days nor more than 30 days prior to the hearing.

13. Upon annexation, township and district roads become roads of the annexing municipality, while annexed highways that are part of a state or county system continue to be the responsibility of the governmental agency that had jurisdiction over them before annexation.

14. Soil and water conservation districts must be furnished with copies of all petitions to subdivide vacant or adjacent lands within the districts or to amend the zoning for such land. (70 ILCS 405/22.02a.)

Prepared by:

Attorney Mary J. Gaziano
Village of Winnebago Attorney
3/11/11
Revised 11/4/22



Agenda Item Executive Summary

Item Name Lexipol Update Committee or Board Committee

BUDGET IMPACT

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

EXECUTIVE SUMMARY

Lexipol is a service used by the Village to help keep the Police Department's policy manual current and legally sound. It provides recommended updates to ensure our policies reflect recent changes in law, best practices, and public safety standards.

When Lexipol issues updates, the Police Chief reviews them and decides which changes may be appropriate for our department. Those proposed changes are then sent to the Village Attorney for legal review. Once that review is complete, the Police Chief will bring the updates to the Village Board for final review and approval.

At this time, the latest round of updates is still under legal review and will be presented at a future meeting.

ATTACHMENTS (PLEASE LIST)

ACTION REQUESTED

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

MOTION:

Staff: Joseph Dienberg, Village Administrator Date: 11/19/2025



Agenda Item Executive Summary

Item Name Ordinance Levying Taxes for all Corporate Purposes for the Village of Winnebago, Illinois, for the Fiscal Year Beginning January 1, 2026, and Ending December 31, 2026 Committee or Board Committee

BUDGET IMPACT

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

EXECUTIVE SUMMARY

The 2026 levy ordinance requests a total levy of \$553,859.27, which is the maximum amount permitted under the County's Limiting Rate Calculation. This calculation, provided by the Winnebago County Tax Extension Office, determines the allowable levy limit. The ordinance allocates funds to General Corporate at the maximum statutory rate of 0.4375, with smaller amounts assigned to Liability Insurance, Audit, and Pension to ensure these categories remain active. The remainder is allocated to Police Protection, as tax caps prevent reaching the maximum allowable rate for that fund. Since the limiting rate is based on estimates until finalized by the County in 2026, adjustments may occur if the levy exceeds the established limit. In such cases, the County applies proportionate reductions across all funds, unless the Village Board opts for an alternative allocation. The Board has historically supported this proportionate reduction approach, and this ordinance maintains that precedent while ensuring compliance with statutory requirements.

ATTACHMENTS (PLEASE LIST)

Draft Ordinance

ACTION REQUESTED

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

MOTION:

Staff: Joseph Dienberg, Village Administrator Date: 11/19/2025

ORDINANCE NO. 2025-

AN ORDINANCE LEVYING TAXES FOR ALL CORPORATE PURPOSES FOR THE VILLAGE OF WINNEBAGO, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025

BE IT ORDAINED by the President and Board of Trustees of the Village of Winnebago, Illinois:

Section 1: The amounts hereinafter set forth, or so much thereof as may be authorized by law, and the same are hereby levied upon all property subject to taxation within the municipality as that property is assessed and equalized for the current year, and for such purposes as: General Corporate, Police Protection, Liability Insurance, Audit, and Pension for the Village of Winnebago, Winnebago County, Illinois, for the fiscal year beginning January 1, 2025, and ending December 31, 2025.

Section 2: The amount levied for each object and purpose is listed as follows:

General Corporate	\$341,622.00
Police Protection	\$202,981.00
Liability Insurance	\$300.00
Audit	\$300.00
Pension	\$300.00
TOTAL	\$545,503.00

Section 3. The Village Clerk shall make and file a certified copy of this ordinance with the County Clerk of Winnebago County, Illinois, on or before the last non-holiday Tuesday in December, with that date this year being Tuesday, December 30, 2025.

Section 4: If any section, subdivision, or sentence of this ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance.

Section 5: This ordinance shall be in full force and effect after its adoption, as provided by law.

ADOPTED this ____ day of December, 2025, pursuant to a roll call vote by the Board of Trustees of the Village of Winnebago, Winnebago County, Illinois

AYES: _____

NAYS: _____

ABSENT: _____

Approved this ____ day of December, 2025

Franklin J. Eubank, Jr.,
President of the Board of Trustees
of the Village of Winnebago, Illinois

ATTEST:

Sally Jo Huggins, Village Clerk

PASSED: _____

APPROVED: _____

FILED: _____

Prepared by: Attorney Mary J. Gaziano
Village Attorney

**LIMITING RATE CALCULATION
FOR LEVY ORDINANCES
AND LEVY ORDINANCE
EXPLANATION SHEET**

COPY

2025 Village of Winnebago
(for 2025 Levy Ordinance)

PREVIOUS EXTENSION	\$527,485.02	This is derived from taking the total levy figure off of the district extended tax column (Total Extension with Overlaps) on the 2024 PTELL worksheet (generated in 2025) minus any total bonds figure in that same column: $\begin{array}{r} \$527,485.02 \\ - \quad 0.00 \\ \hline \$527,485.02 \end{array}$ (See copy of 2024 PTELL worksheet attached.)
C.P.I. or 5%, whichever is less CPI = 2.9%--This is a figure that is obtained from Tammy Hillis of Winnebago County Clerk's office (TH), when receive the 2025 Estimated EAV Report which generally is in Summer of 2025 (This year was received with 7/23/25 e-mail from TH.)	+ 15,297.06	(\$527,485.02 x 2.9% = \$15,297.06)
	\$542,782.08	
RATE INCREASE FACTOR (if applicable) This is on the Limiting Rate Calculation Estimate received from the County for tax year 2025--(see copy attached)	x 1	
	\$542,782.08	(A) ADJUSTED EXTENSION BASE
CURRENT ESTIMATED E.A.V. (figure obtained from TII) This figure is also on the Limiting Rate Calculation Estimate provided by the County.	\$78,085,232.00	
NEW PROPERTY (equalized figure obtained from TH) This figure is also on the Limiting Rate Calculation Estimate provided by the County.	- \$384,204.00	

ANNEXATION (figure obtained from TH) This is also on the Limiting Rate Calculation Estimate provided by the County.	- 0	
T.I.F.	- N/A	
DISCONNECTION (figure obtained from TH) This is also on the Limiting Rate Calculation Estimate provided by the County.	+ 0	
	\$77,701,028.00	(B) ADJUSTED VALUATION BASE (Adjusted EAV)
(A) \$542,782.08 This is the adjusted extension base		
/ (B) \$77,701,028.00 (divided by) Note: (B) is the adjusted EAV	then hit % key (but take to "Function" place on calculator for this one instead of "2" place—current program on which Co. Clerk’s Office computes rate goes out to this extent when calculating the estimated extension)	
=.6986 (.698551993)	LIMITING RATE	
/ _____	CALCULATED RATE	This is for use by TH only—does not affect how figure for levy ordinance
= _____	RATE REDUCTION FACTOR	This is for use by TH only—does not affect how figure for levy ordinance
See next page		

For the levy ordinance we need to determine the maximum rate of revenue the Village may collect based on the limiting rate. To do so, multiply the limiting rate times the current estimated Equalized Assessed Value and hit the % key ($.6986 \times \$78,085,232.00 = \$545,503.43$). Thus, the maximum amount of revenue the Village may collect based on the limiting rate is \$545,503.43.

There must be a determination of whether there needs to be publication for Truth in Taxation. That requirement kicks in if the maximum amount of revenue the Village may collect under this levy is greater than 105% of the previous year's extension amount. The maximum amount of revenue the Village may collect under this year's levy is \$545,503.43.

The previous extension amount was \$527,485.02 (see page one). 104.9999998% of \$527,485.02 is \$553,859.27. Since the maximum amount of revenue the Village may collect under this year's levy, namely \$545,503.43 is less than \$553,859.27, there will not have to be publication for Truth in Taxation (Notice of Property Tax Increase greater than 105%) in order for the Village to levy for that maximum amount. Publication for Truth in Taxation requires that there be a public hearing on the same with notice published in a newspaper of general circulation within the community no less than 7 days nor more than 14 days prior to the public hearing. The Village is not guaranteed it will be able to collect the full amount levied. The Village is guaranteed it can collect the previous capped extension plus that amount times the CPI ($\$527,485.02 \times 2.9\% = \$15,297.06$. $\$527,485.02 + \$15,297.06 = \$545,782.08$).

However, there are times when even though publication for Truth in Taxation is not required, a Board may want to levy for a higher amount and publish for Truth in Taxation if it is thought in a given year there would be enough growth so that the actual amount the Village could collect based on the limiting rate after all new property is confirmed and valued was greater than what had been calculated based on available figures at the time the levy ordinance was completed. If done, then the Village could then collect the higher amount. For example, if the normal calculation of the maximum amount the Village is entitled to levy is \$545,503.43, but when all numbers are in to the County Clerk's Office, which always happens after the due date of the levy ordinance, that amount turns out to be \$555,503.43, the Village could collect on that \$555,503.43 amount. If the Village had not levied for at least that \$555,503.43, the extra \$10,000.00 could not be collected. In some past years the Village has actually increased the levy ordinance amount by \$30,000.00 to allow for potential rapid growth. As you know, that rapid growth did not happen. The only ramification to publishing for Truth in Taxation and, thus, levying for a higher amount when the growth is not rapid, is that the Village will receive a letter from the County Clerk's Office in approximately March or April of the year following the levy (e.g. receive in 2026 for 2025 levy), indicating that when the final figures were calculated the Village was over the limiting rate, so the figures have to be adjusted and the County Clerk's Office then wants to know how the figures should be adjusted. The Village Board had previously voted at its October 10, 2007, General Board Meeting to take the position that if during the year communication is received from the County Clerk's Office with regard to the fact that the Village is above the limiting rate, any reduction would be applied proportionally to each category for which there is a levy. I then, as Village Attorney, send a letter to the County Clerk directing the proportionate reduction. There is already a factor set in to account for some growth, namely, approximately 5% before Truth in Taxation publication and public hearing requirements are triggered. However, the procedure I have stated above would deal with more rapid growth.

Please note that regardless of whether or not there is publication for Truth in Taxation, the Truth in Taxation Certificate of Compliance must be completed and filed with the levy ordinance each year.

EXPLANATION OF ALLOCATION OF AMOUNTS FOR 2025 LEVY ORDINANCE

As previously explained in the Limiting Rate Calculation for Levy Ordinance Explanation Sheet portion of this document for the Village's 2025 Levy ordinance, the maximum amount of revenue the Village may collect based on the limiting rate is \$545,503.43. I then need to figure how much the Village wants to levy for each fund using that maximum amount of \$545,503.43 as the parameter. As indicated on the 2024 PTELL worksheet attached, the corporate, police protection, and chlorination of sewage accounts have a maximum rate. However, we do not deal with levying for chlorination of sewage because the Village's sewer services are provided through Four Rivers Sanitation Authority. Also, it is to be noted the "revenue recapture adjustment" listed on the PTELL worksheet is not, per Tammy Hillis, to get calculated anywhere in the levy ordinance. The County lists those maximum amounts on the PTELL worksheet for the 2024 tax year (received in Spring 2025) as .4375 for corporate, .6000 for police protection, and .0200 for chlorination of sewage. That is because due to legislation passed on June 30, 2006, contained in Chapter 35 ILCS Section 200/18-190, as amended effective June 1, 2024, any tax levied for the 2005 levy year, and all subsequent levy years by any taxing district subject to the Property Tax Limitation Law may be extended at a rate exceeding the rate established for that tax by referendum or statute, provided that the rate does not exceed the statutory ceiling above which the tax is not authorized to be further increased either by referendum or in any other manner. See copy attached of statute (35 ILCS 200/18-190.) By statute or referendum, the current maximum amount for corporate is .4375, for police protection is .6000, and for chlorination is .0200. The Village cannot take corporate and police protection both at their maximum rates because that would exceed the Village's limiting rate of .6986 and that is not allowed (.4375 + .6000 = 1.0375). Corporate is the one fund that has the most flexibility as that money can be used for any purpose. With all the other funds, they can only be used for their specific purpose (e.g. police protection). As you know, a substantial amount is expended for police protection each year. Therefore, it makes the most sense to levy primarily for corporate and police protection, as those two alone could easily use up the whole limiting rate amount. However, I always recommend that a minimal amount be levied for each of the other funds, namely \$300.00 each for liability insurance, audit, and pension. That is because at least once every three (3) years that amount should be included, for, if any of them is not levied for at any amount for three (3) consecutive years, then the only way to get that category on again (except possibly for chlorination which has a statutory maximum rate, but is not relevant to the Village anymore) is by referendum. To keep things simpler so there does not have to be a chart kept of which years a minimal \$300.00 amount was used for each fund so as to not miss the three (3) year period, we just levy for \$300.00 each year in each of those funds.

Thus, of the .6986 limiting rate figure, .4375 will be allocated to corporate purposes, and the remaining .2611 will be allocated to police protection, after deducting a total of \$900.00 to be allocated among liability insurance, audit, and pension.

Since the limiting rate was figured on the current equalized assessed value, that current equalized assessed value is the figure that must be used in calculating the percentages to come up with the levy amounts, as follows: $\$78,085,232.00 \times .4375\% = \$341,622.89$; $\$78,085,232.00 \times$

.2611% = \$203,880.54. With the sum of \$900.00 deducted from this amount, the net police protection amount is \$202,980.54, rounded to 202,981.00

I then end up with the following calculations:

Corporate	\$341,622.00
Police Protection	\$202,981.00
Liability Insurance	\$ 300.00
Audit	\$ 300.00
Pension	\$ 300.00
Total	<u>\$545,503.00</u>

PREPARED BY:

Attorney Mary J. Gaziano
One Court Place, Suite 200
Rockford, Illinois 61101
(815) 962-6800
Village Attorney
Dated: November 16, 2025

Tax Year: 2024

PTELL Worksheet
Winnebago County

Taxing District 027 - WINNEBAGO VIL LAGIL
The 2023 extension was used to determine the aggregate extension base.

Aggregate Ext. Base	x	(1 + Limit)	x	Rate Increase Factor	=	Numerator
\$507,181.46		1.034000		1.0000		524,426
Current EAV	-	Annexations	+	Disconnections	=	Adjusted EAV
69,653,376		0		0		69,653,376
Adjusted EAV	-	New Property	x	State Multiplier	-	Overlap New Prop.
69,653,376		402,506		1.000000		0
					-	TIF Recovery
						0
					-	EZ Recovery
						0
					=	Denominator
						69,250,870
Numerator	/	Denominator	=	Limiting Rate		
524,426		69,250,870		0.7573		District is Over the Limit
Limiting Rate	/	Computed Rate	=	Reduction Factor		
0.7573		0.784800		0.9902		

Fund/Name	Levy Request	Maximum Rate	Calc'd Rate	Actual Rate	Non-PTELL Total Extension	Limited Rate	Certified Rate	Total Extension	Total Extension After TIF & EZ	Total Extension w/Overlaps
001 CORPORATE	232,886	0.4375	0.334494	0.3345	\$232,890.54	0.3312	0.3312	\$230,691.98	\$230,691.98	\$230,691.98
005 I. M. R. F.	300	0.0000	0.000431	0.0005	\$348.27	0.0005	0.0005	\$348.27	\$348.27	\$348.27
014 POLICE PROTECTION	298,654	0.6000	0.428772	0.4288	\$298,673.68	0.4246	0.4246	\$295,748.23	\$295,748.23	\$295,748.23
027 AUDIT	300	0.0000	0.000431	0.0005	\$348.27	0.0005	0.0005	\$348.27	\$348.27	\$348.27
035 TORT JUDGMENTS, LIABILT	300	0.0000	0.000431	0.0005	\$348.27	0.0005	0.0005	\$348.27	\$348.27	\$348.27
073 CHLORINATION OF SEWAGE	0	0.0200	0.000000	0.0000	\$0.00	0.0000	0.0000	\$0.00	\$0.00	\$0.00
200 REVENUE RECAPTURE ADJ	1,587	0.0000	0.002278	0.0023	\$1,602.03	0.0023	0.0023	\$1,602.03	\$1,602.03	\$1,602.03
207 ROAD AND BRIDGE TRANSF	0	0.0000	0.000000	0.0000	\$0.00	0.0000	0.0000	\$0.00	\$0.00	\$0.00
Totals (Capped)	532,640		0.764559	0.7648	\$532,709.03	0.7573	0.7573	\$527,485.02	\$527,485.02	\$527,485.02
Totals (Not Capped)	1,587		0.002278	0.0023	\$1,602.03	0.0023	0.0023	\$1,602.03	\$1,602.03	\$1,602.03
Totals (All)	534,127		0.766837	0.7671	\$534,311.06	0.7596	0.7596	\$529,087.04	\$529,087.04	\$529,087.04

Rate Agreement? Yes ☒ No ☐ Changing The Rates? Yes ☐ No ☐
Please Return to the County Clerk's Office By : 04/02/2025

Tax Year: 2024

PTELL Reallocation Form Winnebago

Section 8. Item #d.

Page 1 of 1

03/27/2025

SALLY JO HUGGINS - CLERK
VILLAGE HALL
108 W MAIN ST
WINNEBAGO, IL 61088

District	Computed Rate	Max Rate	Reduction Factor	PTELL Rate	Reallocation Rate	Taxable Value
027 - WINNEBAGO VILLAGE						69,653,376
<u>Fund</u>						
CORPORATE	0.3345	0.4375	0.9902	0.3312		
I. M. R. F.	0.0005	0.0000	0.9902	0.0005		
POLICE PROTECTION	0.4288	0.6000	0.9902	0.4246		
AUDIT	0.0005	0.0000	0.9902	0.0005		
TORT JUDGMENTS, LIABILITY INSURANC	0.0005	0.0000	0.9902	0.0005		
CHLORINATION OF SEWAGE	0.0000	0.0200	1.0000	0.0000		
REVENUE RECAPTURE ADJ	0.0023	0.0000	1.0000	0.0023	0.0023	
ROAD AND BRIDGE TRANSFER IN	0.0000	0.0000	1.0000	0.0000	0.0000	
Total Rate:	0.7671		Limiting Rate:	0.7596		

Note: The total reallocation rate CANNOT be greater than the total PTELL rate.

SIGNATURE REQUIRED:

Authorized District Signature

Date

WINNEBAGO COUNTY

Section 8. Item #d.

LIMITING RATE CALCULATION ESTIMATE

BELOW IS AN ESTIMATE OF THE LISTED TAXING DISTRICT'S LIMITING RATE BASED ON THE ANNUAL C.P.I. AND THE TAXING DISTRICT'S ESTIMATED CURRENT EAV. THIS ESTIMATE MAY CHANGE BASED UPON YOUR FINAL EAV. DISTRICTS MAY ALSO BE LIMITED BY INDIVIDUAL STATUTORY FUND RATE LIMITS SET BY THE STATE OF ILLINOIS.

TAXING DISTRICT:	WINNEBAGO VILLAGE	TAX YEAR: 2025
A AGGREGATE EXTENSION BASE: 2024	=	\$527,485.02
B ANNUAL C.P.I. or 5% (whichever is less)	The 2025 annual CPI =	2.9%
C RATE INCREASE FACTOR	(x)	1
D ADJUSTED EXTENSION BASE =	Extension Base x CPI (.029) =	542,782
E ESTIMATED CURRENT EAV (RATE SETTING EAV) :		78,085,232
F EQUALIZED NEW PROPERTY ()		384,204
G ESTIMATED ANNEXATIONS (-)		0
H ESTIMATED TIF RECOVERY VALUE (-)	N/A	0
J ESTIMATED ENTERPRISE ZONE (EZ) RECOVERY VALUE (-)	N/A	0
K ESTIMATED DISCONNECTIONS (+)		0
M ADJUSTED EAV:	M = E-F-G-H-J+K	77,701,028
N ESTIMATED LIMITING RATE:	(D/M)*100	0.6986
P ESTIMATED AGGREGATE EXTENSION AMOUNT:	(E/100)*N	\$545,503.43

TRUTH IN TAXATION:

Q PRIOR YEAR TOTAL EXTENSION (INCLUDES TIF & EZ EXTENSION - NO BONDS OR REV RECAP ADJ): \$527,485.02

MAXIMUM LEVY REQUEST (WITHIN 5% INCREASE) FOR TRUTH IN TAXATION COMPLIANCE: \$553,859.21

IF REQUESTED LEVY IS 5% OR MORE THAN LAST YEAR'S TOTAL EXTENSION \$ AMOUNT (LESS ANY \$ AMT FOR BONDS),

THE TAXING DISTRICT IS REQUIRED TO HOLD A PUBLIC HEARING AND PUBLISH THE INCREASE REQUEST (35 ILCS 200/18-55 THRU 100).

A LEVY REQUEST OVER 5% DOES NOT GUARANTEE AN INCREASED EXTENSION AMOUNT WITHOUT A VOTER-APPROVED REFERENDUM.

REMINDERS: 2025 LEVIES MUST BE FILED WITH THE COUNTY CLERK'S OFFICE ON OR BEFORE 12/30/2025.

A "TRUTH IN TAXATION" CERTIFICATE OF COMPLIANCE IS REQUIRED TO BE FILED WITH YOUR LEVY.

EAV - EQUALIZED ASSESSED VALUE CPI - CONSUMER PRICE INDEX TIF - TAX INCREMENT FINANCING EZ - ENTERPRISE ZONE

REPORT DATE: 7/22/25

(35 ILCS 200/18-190)

Sec. 18-190. Direct referendum; new rate or increased limiting rate.

(a) If a new rate is authorized by statute to be imposed without referendum or is subject to a backdoor referendum, as defined in Section 28-2 of the Election Code, the governing body of the affected taxing district before levying the new rate shall submit the new rate to direct referendum under the provisions of this Section and of Article 28 of the Election Code. Notwithstanding any other provision of law, the levies authorized by Sections 21-110 and 21-110.1 of the Illinois Pension Code shall not be considered new rates; however, nothing in this amendatory Act of the 98th General Assembly authorizes a taxing district to increase its limiting rate or its aggregate extension without first obtaining referendum approval as provided in this Section. Notwithstanding any other provision of law, the levy authorized by Section 18-17 is considered part of the annual corporate extension for the taxing district and is not considered a new rate. Notwithstanding the provisions, requirements, or limitations of any other law, any tax levied for the 2005 levy year and all subsequent levy years by any taxing district subject to this Law may be extended at a rate exceeding the rate established for that tax by referendum or statute, provided that the rate does not exceed the statutory ceiling above which the tax is not authorized to be further increased either by referendum or in any other manner. Notwithstanding the provisions, requirements, or limitations of any other law, all taxing districts subject to this Law shall follow the provisions of this Section whenever seeking referendum approval after March 21, 2006 to (i) levy a new tax rate authorized by statute or (ii) increase the limiting rate applicable to the taxing district. All taxing districts subject to this Law are authorized to seek referendum approval of each proposition described and set forth in this Section.

The proposition seeking to obtain referendum approval to levy a new tax rate as authorized in clause (i) shall be in substantially the following form:

Shall ... (insert legal name, number, if any, and county or counties of taxing district and geographic or other common name by which a school or community college district is known and referred to), Illinois, be authorized to levy a new tax for ... purposes and have an additional tax of ...% of the equalized assessed value of the taxable property therein extended for such purposes?

The votes must be recorded as "Yes" or "No".

The proposition seeking to obtain referendum approval to increase the limiting rate as authorized in clause (ii) shall be in substantially the following form:

Shall the limiting rate under the Property Tax Extension Limitation Law for ... (insert legal name, number, if any, and county or counties of taxing district and geographic or other common name by which a school or community college district is known and referred to), Illinois, be increased by an additional amount equal to ...% above the limiting rate for the purpose of...(insert purpose) for levy year ... (insert the most recent levy year for which the limiting rate of the taxing district is known at the time the submission of the proposition is initiated by the taxing district) and be equal to ...% of the equalized assessed value of the taxable property therein for levy year(s) (insert each levy year for which the increase will be applicable, which years must be consecutive and may not exceed 4)?

The votes must be recorded as "Yes" or "No".

The ballot for any proposition submitted pursuant to this Section shall have printed thereon, but not as a part of the proposition submitted, only the following supplemental information (which shall be supplied to the election authority by the taxing district) in substantially the following form:

(1) The approximate amount of taxes extendable at the most recently extended limiting rate is \$..., and the approximate amount of taxes extendable if the proposition is approved is \$....

(2) For the ... (insert the first levy year for which the new rate or increased limiting rate will be applicable) levy year the approximate amount of the additional tax extendable against property containing a single family residence and having a fair market value at the time of the referendum of \$100,000 is estimated to be \$....

(3) Based upon an average annual percentage increase (or decrease) in the market value of such property of %... (insert percentage equal to the average annual percentage increase or decrease for the prior 3 levy years, at the time the submission of the proposition is initiated by the taxing district, in the amount of (A) the equalized assessed value of the taxable property in the taxing district less (B) the new property included in the equalized assessed value), the approximate amount of the additional tax extendable against such property for the ... levy year is estimated to be \$... and for the ... levy year is estimated to be \$

(4) If the proposition is approved, the aggregate extension for ... (insert each levy year for which the increase will apply) will be determined by the limiting rate set forth in the proposition, rather than the otherwise applicable limiting rate calculated under the provisions of the Property Tax Extension Limitation Law (commonly known as the Property Tax Cap Law).

The approximate amount of taxes extendable shown in paragraph (1) shall be computed upon the last known equalized assessed value of taxable property in the taxing district (at the time the submission of the proposition is initiated by the taxing district). Paragraph (3) shall be included only if the increased limiting rate will be applicable for more than one levy year and shall list each levy year for which the increased limiting rate will be applicable. The additional tax shown for each levy year shall be the approximate dollar amount of the increase over the amount of the most recently completed extension at the time the submission of the proposition is initiated by the taxing district. The approximate amount of the additional taxes extendable shown in paragraphs (2) and (3) shall be calculated by multiplying \$100,000 (the fair market value of the property without regard to any property tax exemptions) by (i) the percentage level of assessment prescribed for that property by statute, or by ordinance of the county board in counties that classify property for purposes of taxation in accordance with Section 4 of Article IX of the Illinois Constitution; (ii) the most recent final equalization factor certified to the county clerk by the Department of Revenue at the time the taxing district initiates the submission of the proposition to the electors; and (iii) either the new rate or the amount by which the limiting rate is to be increased. This amendatory Act of the 97th General Assembly is intended to clarify the existing requirements of this Section, and shall not be construed to validate any prior non-compliant referendum language. Paragraph (4) shall be included if the proposition concerns a limiting rate increase but shall not be included if the proposition concerns a new rate. Any notice required to be published in connection with the submission of the proposition shall also

contain this supplemental information and shall not contain any other supplemental information regarding the proposition. Any error, miscalculation, or inaccuracy in computing any amount set forth on the ballot and in the notice that is not deliberate shall not invalidate or affect the validity of any proposition approved. Notice of the referendum shall be published and posted as otherwise required by law, and the submission of the proposition shall be initiated as provided by law.

If a majority of all ballots cast on the proposition are in favor of the proposition, the following provisions shall be applicable to the extension of taxes for the taxing district:

(A) a new tax rate shall be first effective for the levy year in which the new rate is approved;

(B) if the proposition provides for a new tax rate, the taxing district is authorized to levy a tax after the canvass of the results of the referendum by the election authority for the purposes for which the tax is authorized;

(C) a limiting rate increase shall be first effective for the levy year in which the limiting rate increase is approved, provided that the taxing district may elect to have a limiting rate increase be effective for the levy year prior to the levy year in which the limiting rate increase is approved unless the extension of taxes for the prior levy year occurs 30 days or less after the canvass of the results of the referendum by the election authority in any county in which the taxing district is located;

(D) in order for the limiting rate increase to be first effective for the levy year prior to the levy year of the referendum, the taxing district must certify its election to have the limiting rate increase be effective for the prior levy year to the clerk of each county in which the taxing district is located not more than 2 days after the date the results of the referendum are canvassed by the election authority; and

(E) if the proposition provides for a limiting rate increase, the increase may be effective regardless of whether the proposition is approved before or after the taxing district adopts or files its levy for any levy year.

Rates required to extend taxes on levies subject to a backdoor referendum in each year there is a levy are not new rates or rate increases under this Section if a levy has been made for the fund in one or more of the preceding 3 levy years. Changes made by this amendatory Act of 1997 to this Section in reference to rates required to extend taxes on levies subject to a backdoor referendum in each year there is a levy are declarative of existing law and not a new enactment.

(b) Whenever other applicable law authorizes a taxing district subject to the limitation with respect to its aggregate extension provided for in this Law to issue bonds or other obligations either without referendum or subject to backdoor referendum, the taxing district may elect for each separate bond issuance to submit the question of the issuance of the bonds or obligations directly to the voters of the taxing district, and if the referendum passes the taxing district is not required to comply with any backdoor referendum procedures or requirements set forth in the other applicable law. The direct referendum shall be initiated by ordinance or resolution of the governing body of the taxing district, and the question shall be certified to the proper election authorities in accordance with the provisions of the Election Code.

(Source: P.A. 103-592, eff. 6-7-24.)



Agenda Item Executive Summary

Item Name CY 2026 Budget Preview Committee or Board Committee

BUDGET IMPACT

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

EXECUTIVE SUMMARY

This item presents a comprehensive preview of the Village's projected revenues for Calendar Year 2026 across all major funds. It serves as the foundation for departmental budget development and outlines key assumptions, trends, and challenges facing the Village's financial planning process.

General Fund revenues are projected at \$2.156 million, a 2% increase over 2025. Despite modest gains in sales tax and state-shared revenues, revenue growth remains insufficient to keep pace with rising operational costs, necessitating strategic reviews of departmental expenditures.

Motor Fuel Tax (MFT) revenue remains stable but is insufficient to match escalating infrastructure costs, reinforcing the need for supplemental funding strategies. The Community Development Fund shows flat growth at \$210,150, with steady but limited revenues from permits, fees, and gaming. Strategic Reserves are supported only by interest earnings, positioning the fund for long-term capital rather than operational use. Fourth of July event funding is stable, with increased donations expected to reduce reliance on inter-fund transfers.

The Water Operations & Maintenance Fund anticipates a 7% revenue increase, driven by strong performance in municipal sales tax and water usage charges, but long-term sustainability concerns persist due to aging infrastructure and capital demands.

This item initiates the next phase of the budget process: finalization of department submissions, followed by internal review and eventual Village Board discussion over a series of meetings.

ATTACHMENTS (PLEASE LIST)

Staff Memo, CY 2026 Budget Revenue Projections

ACTION REQUESTED

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

MOTION:

Staff: Joseph Dienberg Date: 11/19/2025



VILLAGE OF WINNEBAGO

MEMORANDUM

Prepared By:	Joseph Dienberg
To:	Committee of the Whole
Date:	November 19, 2025
Subject:	CY 2026 Budget Preview

Background

Each year, the Village initiates a structured and deliberate process to prepare its annual budget, beginning with a full review of all revenue sources across each fund. As the first step in this process, the Village Administrator and Treasurer jointly evaluate projected revenues using historical trends, current-year performance, and known economic and policy factors at the state and local levels. This revenue assessment forms the foundation for department-level budget development.

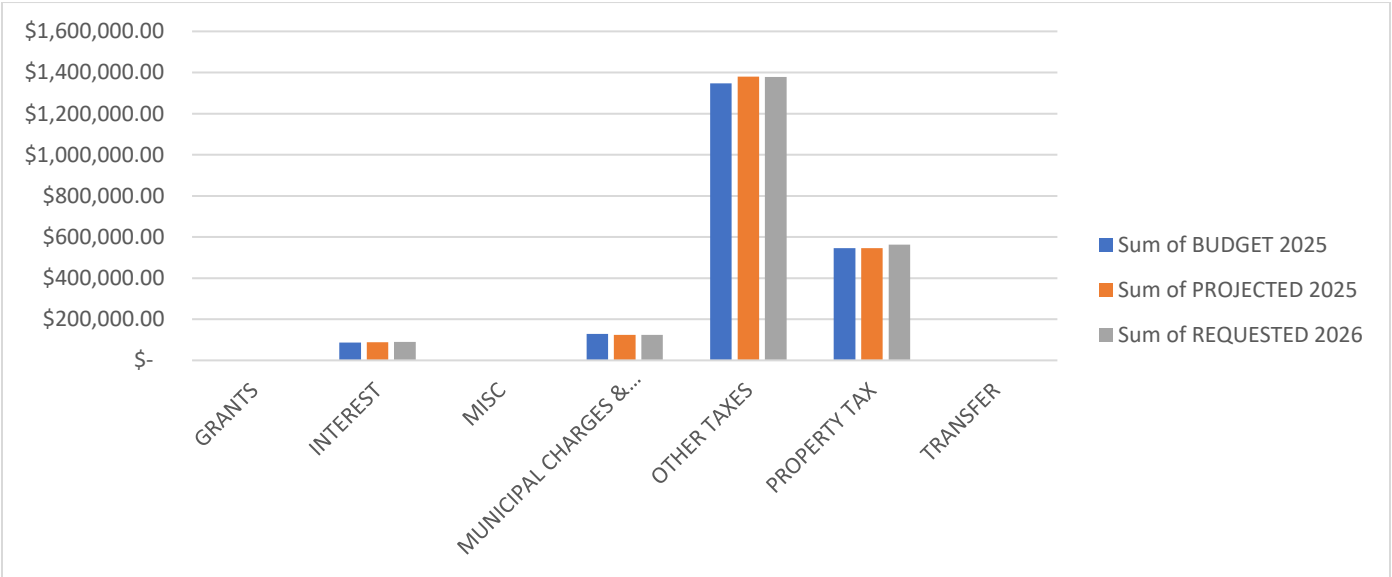
Following this analysis, the Administrator provides each department head with a “bottom-line” number—an initial financial framework within which departments begin preparing their operational and capital requests. Department heads then develop and refine their draft budgets based on program needs, service expectations, capital requirements, and known contractual obligations. Once departmental requests are submitted, the Administrator and Treasurer meet with each department head to review, adjust, and reconcile requests to ensure alignment with available revenues, organizational priorities, and the Village’s strategic direction.

This stage of the process is still underway. Department heads are actively developing their budget submissions, and the Village will soon transition into the comprehensive review phase. This review, conducted by the Administrator and Treasurer with departmental leadership, precedes the Board’s detailed examination of the proposed line items. Based on prior practice and anticipated discussion on several key revenue and expenditure areas, staff anticipates the Board’s line-item review to occur over a series of three to four meetings.

The sections that follow provide a preliminary preview of the Village’s revenue outlook for 2026, broken down by fund, and include narrative context to support the Board’s upcoming discussions. This revenue review is not the full proposed budget, but it represents the underlying assumptions that will guide expenditure planning as we move into the next phase of budget development.

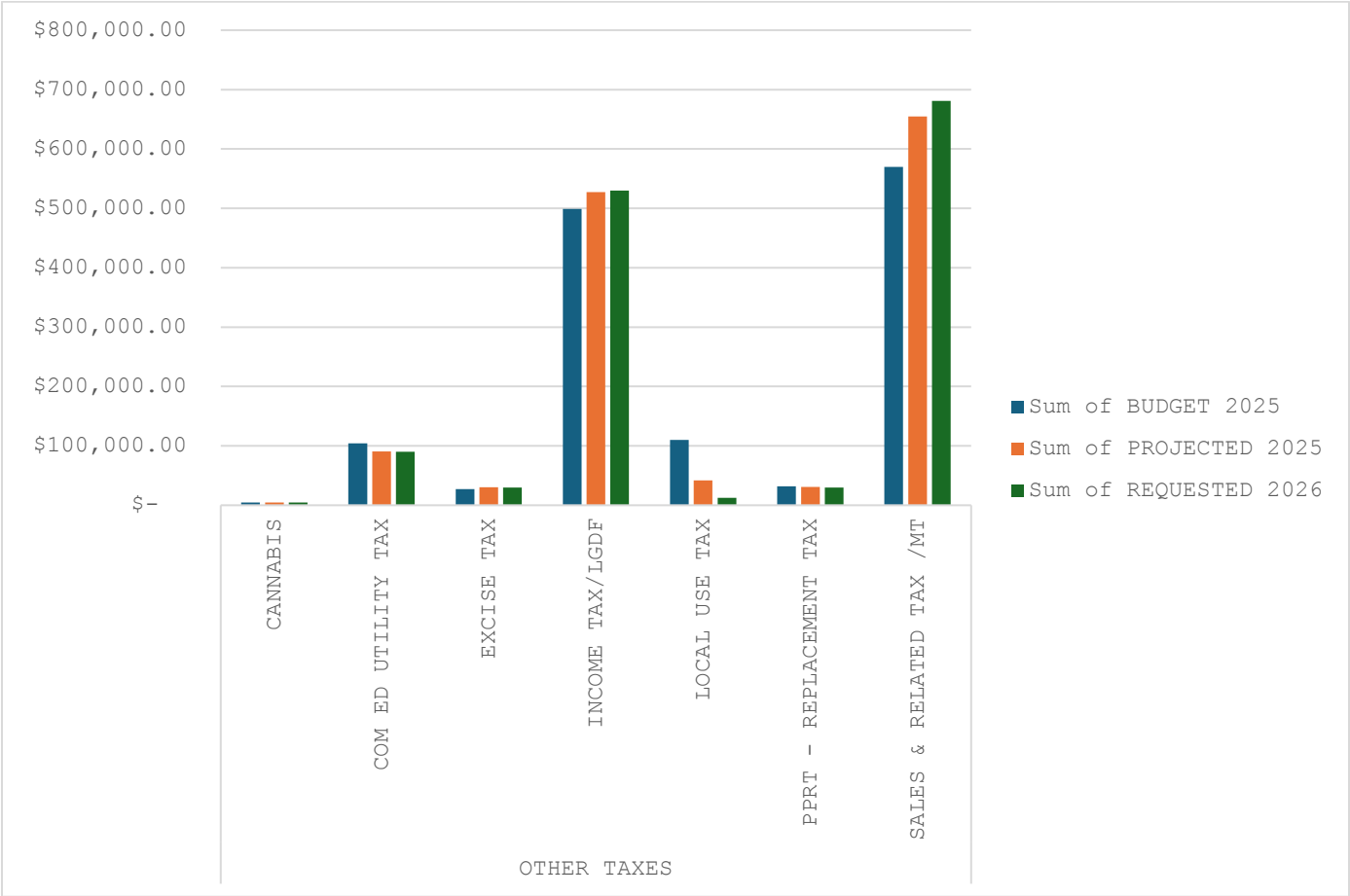
General Fund Revenue: General Fund revenues for 2026 are projected at \$2.156 million, representing a modest 2% increase from the prior year. While the revenue base remains stable, this level of growth is not sufficient to keep pace with rising operational costs, inflationary pressures, and contractual obligations across General Administration, Police, and non-enterprise Public Works. As a result, each department’s budget is being reviewed closely for potential reductions or efficiencies. This includes the decision not to allocate interest earnings back to departments in the 2026 budget, effectively reducing their budgets by approximately 2% compared to prior years.

The overall revenue picture is supported primarily by property tax levies, state-shared revenues, and sales-related taxes. Property-tax components, including the corporate levy, police levy, and Road & Bridge transfer, continue to show predictable annual increases in the range of 3–5%. These steady but modest increases offer structural stability but do not generate enough new revenue to absorb cost escalation in personnel, insurance, and materials.



State-shared revenues present a more mixed set of trends. Income tax (LGDF) remains a strong and growing source, with a projected 6% increase in 2026. However, PPRT continues its multiyear decline as the state corrects prior years of over-allocation.

The shift between Sales & Related Tax and Local Use Tax is the result of the State of Illinois’ implementation of the Leveling the Playing Field for Illinois Retail Act, which changed how sales and use taxes are allocated between the state and municipalities. Under the revised system, more revenue is now classified under the Retailers’ Occupation/Sales Tax portion and less under Local Use Tax. This redistribution is clearly reflected in the Village’s revenues: Sales & Related Tax jumps from \$570,000 budgeted in 2025 to a projected \$654,559 in 2025 actuals and \$680,741 in 2026—a 19% increase. In contrast, Local Use Tax drops sharply from \$110,000 budgeted in 2025 to \$41,748 in 2025 actuals, and then to a projected \$12,730 in 2026, an 88% decline. Although the composition shifts significantly between the two categories, the combined effect is still a net gain for the Village, with the increase in sales tax more than offsetting the loss of use tax. This change does not reflect new economic activity so much as a reallocation of taxes already being paid under the state’s new framework.



Utility and consumption-related revenues continue to soften. The ComEd utility tax declines again—down 14%—reflecting reduced electrical usage from increased residential solar installation.

Other small tax and fine-based revenue lines remain flat or minimal. Police towing fines, general fines, and DUI revenues represent less than a percent of the total revenues and demonstrate year-to-year inconsistency. These categories do not contribute meaningfully to operational funding.

The IGA for the School Resource Officer continues to provide predictable cost offsetting for the Police Department. Rock 39 administrative revenue grows modestly with agreement dictated increases. Interest income has become a reliable contributor due to elevated rates; however, interest earnings are not being redistributed to departments in 2026, allowing the General Fund to retain that revenue centrally to offset broader fiscal pressures.

Overall, the General Fund’s revenue growth remains steady but insufficient to match expenditure pressures heading into 2026. While the fund benefits from stability in its core state-shared and property tax components, the Village must manage the reality that a 2% revenue increase does not align with cost escalation in labor, insurance, utilities, equipment, fuel, and contracted services. This structural imbalance drives the need for tighter departmental oversight, careful budgeting, and identification of areas where expenses can be reduced or deferred.

Motor Fuel Tax Fund (Fund 15): The Motor Fuel Tax Fund continues to receive routine per-capita allocations from the State based on statewide fuel consumption. Revenues in this fund show consistency over time, but the purchasing power of MFT continues to weaken as roadway construction costs grow considerably faster than fuel tax revenue. Despite this, MFT remains the primary revenue source for larger projects such as the Goodling Street improvements. Based on the spreadsheet and current year trends, MFT revenues are not expected to increase significantly in 2026 and should be considered stable but insufficient to keep pace with capital needs without supplemental funding from other sources.

Community Development Fund (Fund 17): Community Development revenues remain stable overall, with 2026 revenue projected at \$210,150—essentially flat compared to prior years, showing only a 0.2% increase. Unlike the General Fund, this revenue stream does not support high-inflation operational lines such as public safety equipment, fuel, utilities, or large-scale staffing. Instead, it covers contracted services for code enforcement and the building official, along with a portion of salaries tied directly to Community Development, including but not limited to zoning, permitting, and development review. Because this cost structure is narrower and more service-

specific, the revenue pressures in this fund are different and more manageable than those affecting the General Fund.

Permit and inspection fees remain a consistent source, stabilizing at \$20,000 for 2025 and 2026 after unusually high activity in 2023 and 2024. These revenues track development cycles and reflect typical permitting volume in a smaller community. Development escrow remains budgeted at \$40,000 to support legal, engineering, and review services, with unspent escrow funds returned to the applicant.

Interest income declines significantly—from \$14,743 in 2024 to a requested \$9,000 in 2026—reflecting the spending-down of fund balance over years related to the Memorial Park project. Franchise fees continue their multiyear decline, falling from \$18,772 in 2023 to a projected \$13,000 in 2026, driven by the continued erosion of cable television subscriptions related to “cord-cutting”. This remains one of the few structurally declining revenue lines in the fund.

Liquor license revenue stays steady at \$14,250, and excise tax collections move slightly from year to year but show no meaningful growth. Video gaming revenue continues to be one of the fund’s largest contributors at roughly \$90,000 annually. The 2025 projection reflects a temporary closure of one gaming establishment, largely offset by a new business expected to open, resulting in a conservative but balanced estimate for 2026.

Miscellaneous income shows substantial variation because it typically represents the sale of Village-owned property. The significant amounts received in 2023 (\$13,581) and especially in 2024 (\$40,308) resulted from one-time sales and are not recurring revenues. For this reason, the line is appropriately budgeted at zero for 2026 unless new property transactions are planned.

Overall, Community Development revenues remain predictable and generally stable year to year. While the fund does not face the same inflationary pressures as the General Fund, it also lacks growth-oriented revenue sources. This requires continued attention to contracted service levels and development-related workload to ensure expenditures remain aligned with the fund’s modest and steady revenue base.

Strategic Reserves (Fund 24): The Strategic Reserves Fund receives no new revenue aside from interest earnings, which have increased in recent years due to elevated market rates. The projections continue to show no new inflows into this fund beyond interest. As a result, the fund remains positioned to serve its intended purpose as a long-term stability reserve and a financial backstop for major capital needs rather than as a source of recurring operational support.

One of the key goals identified in the Village’s Strategic Plan is the creation of a formal Capital Improvement Program (CIP) and the establishment of a dedicated capital fund to support it. As the plan takes shape during the year—and as the Village identifies its long-term infrastructure priorities, timelines, and cost estimates—there may be an opportunity to recommend supplemental appropriations to transfer a portion of available cash balance into the Strategic Reserves Fund to seed this capital program. These transfers would not be considered operational revenue but rather intentional policy decisions to position the Village for long-term capital planning.

For 2026, the revenue outlook for Strategic Reserves remains straightforward: interest earnings will continue to provide a modest contribution, and no new structural revenues are anticipated. Any future growth in this fund will depend on deliberate transfers tied to board direction and the implementation of the CIP framework established through the strategic planning process.

Water Operations & Maintenance (Fund 51): The Water O&M Fund remains a self-supporting enterprise fund, and its long-term financial structure continues to follow the principles established in the Village’s 2021 Water Rate Study. The rate study emphasized that a municipal water utility must be operated on a zero-profit basis over the long term while maintaining enough annual revenue to cover operating costs, debt obligations, and capital requirements. That framework still guides how the Village interprets its revenue trends today.

O&M revenues are composed of three primary, stable components: (1) water usage charges, (2) capital charges tied to the Four Rivers Sanitation Authority (FRSA) debt, and (3) the 1% municipal sales tax restricted to water-related activities. The rate study documented roughly \$870,000 annually in water-generated revenue between 2017–2020, supplemented by approximately \$66,000 per year from the Rock 39 intergovernmental maintenance agreement and approximately \$217,000 per year in water-dedicated sales tax receipts. Today, each of these revenue sources has grown in both scale and reliability.

The most notable change is the Village’s increased sales tax performance. What averaged just over \$200,000 during the rate-study period now exceeds \$497,000 in 2026, significantly strengthening the O&M fund’s total revenue base. Water sales have also continued to grow modestly with system usage, and the capital charge—the usage-based fee designed to pay the Village’s FRSA debt—remains a high-performing, dependable source. The study recommended eventual movement toward a flat-fee capital structure to reduce the risk associated with declining consumption, and the Village continues operating with that long-term planning assumption in mind. The sales tax for this fund is set to end in 2030, but the debt obligation will not have been met at that time.

Other annual revenues, such as administrative fixed charges, shut-off/turn-on fees, and miscellaneous income, remain relatively stable. Occasional non-recurring items—such as equipment sales or meter sales—appear as needed but are not relied on structurally. The Village also receives reimbursement under the Rock 39 contract agreement, which offsets water utility obligations and equipment expenses tied to the Rock 39 service area. This revenue has been incorporated consistently into operations and now sits near \$85,000 combined for contract agreement costs, fuel, and equipment.

Interest income has grown meaningfully from historic levels due to higher market rates and the fund’s stronger cash position. Because reserves remain well above AWWA-recommended levels—historically three months of operating costs—the fund earns more interest than projected in 2021, although this should continue to be treated as supplemental, not structural, revenue.

Overall, O&M revenue is expected to grow by approximately 7% from 2025 to 2026 under the worksheet provided. While this outpaces the 2% inflationary assumption used in the 2021 study, the concern remains that long-term cost trends—particularly for well rehabilitation, tank maintenance, regulatory compliance, and system repair—continue to exceed 2% annually. The rate study projected a need for an additional \$75,000 annually to maintain the system and begin building a sustainable capital cycle. A new Water Rate Study will need to be completed in 2026.

Village Events Fund (Fund 90): Fourth of July revenues remain straightforward, supported primarily by a transfer from the Community Development Fund, along with donations and a small

amount of UTV registration fees. Donations fluctuate from year to year but are expected to increase in 2026 due to additional staff outreach and the added emphasis on the event with next year marking the 250th anniversary of the United States. Interest earnings are no longer budgeted, and other revenue lines such as merchandise or vendor fees are not used. The only expense supported by this fund is the annual fireworks display. The transfer from the Community Development Fund fills the gap between donations and fireworks costs and is reduced in 2026 based on stronger expected donation activity.

Staff have discussed a potential sponsorship program involving shirts or hats; because it is not finalized, it is not included in the budget. If implemented, it would be handled as an “in and out” to reflect both revenue and the offsetting expense.

Next Steps: With the revenue outlook now established across all funds, the Village is ready to begin the next phase of the 2026 budget process. Personnel and benefit projections have already been estimated, giving staff a baseline for fixed costs heading into the new fiscal year. Departments are now in the process of submitting their operating, capital, and infrastructure requests, which will form the variable portion of the budget.

Over the coming weeks, the Administrator and Treasurer will review these submissions in detail. This stage involves evaluating operational line items, assessing capital and equipment needs, and aligning infrastructure proposals with both available revenues and long-term planning considerations. Because last year was the first year the Village used this more formalized, step-by-step process, this year’s review will continue to build consistency and predictability by following that same structure.

Once department submissions are complete, the Administrator and Treasurer will meet with each department head to:

- Clarify the purpose and justification behind operating requests
- Evaluate capital and equipment needs against replacement schedules and available funding
- Review infrastructure requests in the context of multi-year planning and fund capacity
- Identify areas where reductions, phasing, or deferrals may be necessary due to limited revenue growth

After this internal review, staff will compile a unified draft budget across all funds. As in the prior year, the Village Board will then conduct a detailed line-item review over the course of three to four meetings, allowing adequate time for discussion, clarification, and adjustment before final adoption. This revenue preview provides the foundation for that work. With personnel and benefits already estimated, the focus now shifts to aligning operational and capital needs with available resources to ensure that the 2026 budget remains balanced, responsible, and supportive of the Village's long-term financial stability.

GENERAL FUND REVENUE									COMMENTS
Account		Actual			Budget	Projected	Projected	%	
Number	Description	2022	2023	2024					
01-44 GENERAL FUND REVENUE									
300	CORPORATE TAX W/C	\$ 208,327.00	\$ 219,762.00	\$ 230,563.00	\$ 232,986.00	\$ 232,986.00	\$ 239,742.59	3%	
303	AUDIT TAX W/C	\$ 274.00	\$ 289.00	\$ 315.00	\$ 300.00	\$ 300.00	\$ 300.00	0%	
304	POLICE TAX W/C	\$ 248,592.00	\$ 262,140.00	\$ 275,047.00	\$ 298,654.00	\$ 298,654.00	\$ 307,314.97	3%	
305	IMRF W/C TAX	\$ 274.00	\$ 289.00	\$ 315.00	\$ 300.00	\$ 300.00	\$ 300.00	0%	
306	REVENUE RECAPTURE	\$ 1,313.00	\$ 2,547.00	\$ 1,199.00	\$ 1,175.00	\$ 1,000.00	\$ 1,029.00	-12%	
308	TORT JUDGEMENT-LIAB INS W/C	\$ 274.00	\$ 289.00	\$ 315.00	\$ 300.00	\$ 300.00	\$ 300.00	0%	
309	ROAD BRIDGE TRANSFER IN W/C	\$ 11,929.00	\$ 12,472.00	\$ 13,576.00	\$ 13,500.00	\$ 13,500.00	\$ 14,175.00	5%	
315	COM ED UTILITY TAX	\$ 125,513.00	\$ 105,871.00	\$ 110,027.00	\$ 104,500.00	\$ 90,401.00	\$ 90,000.00	-14%	Continued Increase in Solar Permits - Less Usage
328	HEAVY LOAD PERMITS	\$ 1,565.00	\$ 380.00	\$ 545.00	\$ 470.00	\$ 470.00	\$ 470.00	0%	
341	INCOME TAX/LGDF	\$ 482,762.00	\$ 472,710.00	\$ 506,106.00	\$ 499,000.00	\$ 527,612.40	\$ 529,788.00	6%	
342	PPRT - REPLACEMENT TAX	\$ 81,931.00	\$ 60,702.00	\$ 36,496.00	\$ 32,000.00	\$ 30,995.14	\$ 30,000.00	-6%	State reducing to account for over allocation in prior years
343	IGA WHS RESOURCE OFFICER	\$ -	\$ 23,750.00	\$ 95,779.00	\$ 97,000.00	\$ 97,000.00	\$ 97,000.00	0%	
344	POLICE GRANTS	\$ -	\$ 294.00	\$ 20,429.00	\$ -	\$ -	\$ -	0%	
345	SALES & RELATED TAX /MT	\$ 623,804.00	\$ 591,103.00	\$ 580,215.00	\$ 570,000.00	\$ 654,559.00	\$ 680,741.36	19%	Change in Revenue Allocation by State of IL
346	CANNABIS	\$ 4,851.00	\$ 4,365.00	\$ 4,737.00	\$ 4,800.00	\$ 4,615.80	\$ 4,733.40	-1%	
349	LOCAL USE TAX	\$ 119,051.00	\$ 115,724.00	\$ 104,487.00	\$ 110,000.00	\$ 41,748.00	\$ 12,730.20	-88%	Change in Revenue Allocation by State of IL - Offset by Sales
350	POLICE ADMIN. TOWING FINES	\$ 6,200.00	\$ 11,500.00	\$ 6,000.00	\$ 6,500.00	\$ 2,000.00	\$ 2,000.00	-69%	
351	POLICE FINES	\$ 9,253.00	\$ 12,141.00	\$ 10,023.00	\$ 9,300.00	\$ 10,316.07	\$ 10,000.00	8%	
353	DUI FINES/SPEC VEHICLE	\$ 2,199.00	\$ 1,923.00	\$ 2,151.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	0%	
370	OTHER REVENUE	\$ 937.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
371	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
375	ROCK 39 ADMIN	\$ 6,216.00	\$ 5,963.00	\$ 7,288.00	\$ 7,800.00	\$ 7,800.00	\$ 7,995.00	2%	
381	INTEREST	\$ 28,343.00	\$ 92,422.00	\$ 98,485.00	\$ 86,000.00	\$ 88,587.18	\$ 90,000.00	5%	
382	VERIZON WATER TOWER RENT	\$ 4,875.00	\$ 4,538.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	0%	
385	VEHICLE/EQUIPMENT SALES	\$ -	\$ -	\$ 8,251.00	\$ -	\$ -	\$ -	0%	
388	MISC INCOME	\$ 30,404.00	\$ 3,435.00	\$ 91.00	\$ 100.00	\$ 100.00	\$ 100.00	0%	
389	EXCISE TAX	\$ 29,474.00	\$ 29,856.00	\$ 26,775.00	\$ 27,000.00	\$ 30,136.08	\$ 30,000.00	11%	Conservative Estimate in 2025
399	TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
TOTAL GENERAL FUND REV		\$2,028,361	\$2,034,465	\$2,144,165	\$2,108,835	\$2,140,531	\$2,155,870	2%	

MOTOR FUEL TAX (MFT) REVENUES									COMMENTS
Account		Actual			Budget	Projected	Requested	% Change	
Number	Description	2022	2023	2024					
15- MOTOR FUEL TAX (MFT)									
343	MOTOR FUEL TAX	\$ 70,398.00	\$ 66,445.00	\$ 65,213.09	\$ 66,238.20	\$ 64,121.40	\$ 63,327.60	-3%	Per IML 2026
346	TRANSPORTATION RENEWAL FUND	\$ 52,253.00	\$ 60,450.00	\$ 65,357.07	\$ 61,945.80	\$ 68,208.00	\$ 70,971.60	9%	Per IML 2026
350	REBUILD IL BOND FUND GRANT	\$ 68,123.00	\$ -	\$ -	\$ -			N/A	
381	INTEREST	\$ 4,678.00	\$ 20,248.00	\$ 23,650.13	\$ 16,000.00	\$ 10,751.00	\$ 10,000.00	-58%	
399	TRANSFER IN	\$ -	\$ -	\$ -	\$ -			N/A	
MOTOR FUEL TAX (MFT) REVENUES		\$ 195,452.00	\$ 147,143.00	\$ 154,220.29	\$ 144,184.00	\$ 143,080.40	\$ 144,299.20	-100%	

COMMUNITY DEVELOPMENT REVENUE									COMMENTS
Account Number	Description	Actual			Budget 2025	Projected 2025	Requested 2026	% Change	
		2022	2023	2024					
17- COMMUNITY DEVELOPMENT									
307	DEVELOPMENT ESCROW	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 5,000.00	\$ 40,000.00	0%	Support escrow costs, whether legal, engineering, etc. If not spent should be returned
329	PERMITS/INSPECTION FEES	\$ 8,972.00	\$ 34,890.00	\$ 31,484.15	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	0%	
330	CODE ENFORCEMENT FINES	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	N/A	
371	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
381	INTEREST	\$ 3,474.00	\$ 13,810.00	\$ 14,743.43	\$ 13,000.00	\$ 9,000.00	\$ 9,000.00	-31%	Spending Down of Fund Balance
382	VERIZON WATER TOWER RENT	\$ 9,750.00	\$ 9,075.00	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00	0%	
385	LIGHTED DIAMOND FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	N/A	
386	UTV REGISTRATION FEES	\$ -	\$ -	\$ 2,700.00	\$ -	\$ -	\$ -	N/A	
387	FRANCHISE FEES	\$ 22,535.00	\$ 18,772.00	\$ 15,289.21	\$ 16,000.00	\$ 14,000.00	\$ 13,000.00	-19%	Continued Decline of Cable TV Services (Cord Cutting)
388	MISC INCOME	\$ 2,798.00	\$ 13,581.00	\$ 40,308.36	\$ 1,800.00	\$ 6,378.00	\$ -	-100%	
389	EXCISE TAX	\$ 5,895.00	\$ 5,971.00	\$ 5,355.03	\$ 4,800.00	\$ 5,043.02	\$ 5,000.00	4%	
390	LIQUOR LICENSE FEES	\$ 16,617.00	\$ 18,333.00	\$ 20,750.00	\$ 14,250.00	\$ 14,250.00	\$ 14,250.00	0%	
391	GAMING LICENSE FEE	\$ 30.00	\$ 30.00	\$ 20.00	\$ 20.00	\$ 8,500.00	\$ 8,500.00	42400%	Reclass of Fees from Line 392
392	VIDEO GAMING	\$ 68,432.00	\$ 88,167.00	\$ 96,322.88	\$ 90,000.00	\$ 89,671.11	\$ 90,000.00	0%	One business with gaming closed, another is slated to open, conservative estimate
399	TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -		N/A	
NEW	ZONING FEES	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	N/A	
NEW	PERMITS- SOLICITORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
TOTAL COMMUNITY DEVELOPMENT REV		\$138,503	\$202,729	\$236,873	\$209,770	\$182,742	\$210,150	0.2%	

STRATEGIC RESERVES REVENUE								COMMENTS	
Account NumberDescription		Actual			Budget 2025	Projected 2025	Requested 2026		% Change
		2022	2023	2024					
90- STRATEGIC RESERVES									
381	INTEREST	\$ -	\$ -	\$ 17,663.12	\$ 17,750.00			-100%	
399	TRANSFER IN	\$ -	\$ -	\$ 346,000.00	\$ -			N/A	
396	FUND BALANCE UTILIZED	\$ -	\$ -	\$ -	\$ -			N/A	
TOTAL STRATEGIC RESERVES REV		\$0	\$0	\$363,663	\$17,750	\$0	\$0	-100%	

OPERATIONS AND MAINTENANCE REVENUES									COMMENTS
Account		Actual			Budget	Projected	Requested	% Change	
Number	Description	2022	2023	2024					
51- OPERATIONS AND MAINTENANCE									
344	GRANTS	\$ -	\$ -	\$ -	\$ -			N/A	
345	SALES TAX (1%)	\$ 470,030.00	\$ 439,047.00	\$ 434,052.76	\$ 425,000.00	\$ 478,150.93	\$ 497,276.97	17%	
361	WATER SALES	\$ 276,064.00	\$ 296,713.00	\$ 316,244.47	\$ 323,000.00	\$ 337,866.55	\$ 342,858.98	6%	
362	CAPITAL CHARGES	\$ 483,125.00	\$ 489,371.00	\$ 479,273.42	\$ 475,000.00	\$ 491,026.60	\$ 498,212.45	5%	
363	GARBAGE CHARGES	\$ 212,088.00	\$ 220,955.00	\$ 232,495.29	\$ 235,069.20	\$ 235,069.20	\$ 237,900.21	1%	
364	PRE-PAID WATER/SEWER	\$ 711.00	\$ 506.00	\$ (455.75)	\$ 700.00		\$ 500.00	-29%	
365	WATER FIXED ADMIN CHARGES	\$ 174,078.00	\$ 186,944.00	\$ 193,702.16	\$ 195,208.00	\$ 195,518.77	\$ 197,403.60	1%	
367	WATER HOOK-UP FEE	\$ -	\$ -	\$ -	\$ -		\$ -	N/A	
368	SEWER HOOK-UP FEE	\$ -	\$ -	\$ -	\$ -		\$ -	N/A	
373	ROCK 39 EQUIPMENT	\$ -	\$ -	\$ 7,641.77	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%	
374	ROCK 39 SALARY REIMBURSEMENT	\$ 59,948.00	\$ 56,647.00	\$ 69,236.31	\$ 64,300.56	\$ 64,300.56	\$ 66,358.20	3%	
375	ROCK 39 FUEL/MILEAGE REIMB.	\$ 12,515.00	\$ 11,926.00	\$ 14,576.06	\$ 13,536.96	\$ 13,536.96	\$ 13,970.16	3%	
376	RECAPTURE FEES	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ 18,000.00	0%	
381	INTEREST	\$ 22,449.00	\$ 84,136.00	\$ 117,004.65	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	0%	
382	VERIZON WATER TOWER RENT	\$ 4,875.00	\$ 4,538.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	\$ 4,950.00	0%	
385	VEHICLE/EQUIPMENT SALES	\$ -	\$ -	\$ 8,250.51	\$ -	\$ -	\$ -	N/A	
388	MISC INCOME	\$ 1,254.00	\$ 6,417.00	\$ 15,650.52	\$ -	\$ 600.00	\$ -	N/A	
390	LOSS ON DISPOSAL OF ASSETS	\$ -	\$ 58,000.00	\$ -	\$ -	\$ -	\$ -	N/A	
393	METER SALES	\$ -	\$ 75.00	\$ -	\$ -	\$ -	\$ -	N/A	
395	UTIL INCOME/SHUT OFF NOTICE	\$ 1,387.00	\$ 4,101.00	\$ 1,766.45	\$ 1,500.00	\$ 3,000.00	\$ 2,000.00	33%	
399	Transfer IN	\$ 18,311.00	\$ 156,988.00	\$ 590,955.47	\$ -			N/A	
TOTAL OPERATIONS AND MAINTENANCE REV		\$ 1,736,835.00	\$ 2,016,364.00	\$ 2,485,344.09	\$ 1,851,264.72	\$ 1,919,019.57	\$ 1,974,430.57	7%	

4TH OF JULY REVENUE									COMMENTS
Account NumberDescription		Actual			Budget 2025	Projected 2025	Requested 2026	% Change	
		2022	2023	2024					
90- 4TH OF JULY									
350	DONATIONS	\$ 10,657.00	\$ 1,068.00	\$ 4,441.00	\$ 2,500.00	\$ 6,627.33	\$ 5,000.00	100%	Increased Staff effort in donations
351	FUNDRAISERS	\$ 131.00	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
352	MERCHANDISE SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
353	FESTIVAL SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
381	INTEREST	\$ 238.00	\$ 467.00	\$ 270.12	\$ 225.00	\$ 157.00	\$ -	-100%	
382	VENDOR FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
386	UTV REGUSTRATION FEES				\$ 1,350.00	\$ 1,150.00	\$ 1,000.00	N/A	
387	SPONSOR ADS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
388	MISC. INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	
399	TRANSFER IN	\$ 15,000.00	\$ 8,625.00	\$ 17,700.00	\$ 15,000.00	\$ 12,000.00	\$ 13,500.00	-10%	less reliance based on donations
TOTAL 4TH OF JULY REV		\$26,026	\$10,160	\$22,411	\$19,075	\$ 19,934.33	\$19,500	2%	