

Winnebago police spending and village affordability review

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

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

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

What the audited numbers show

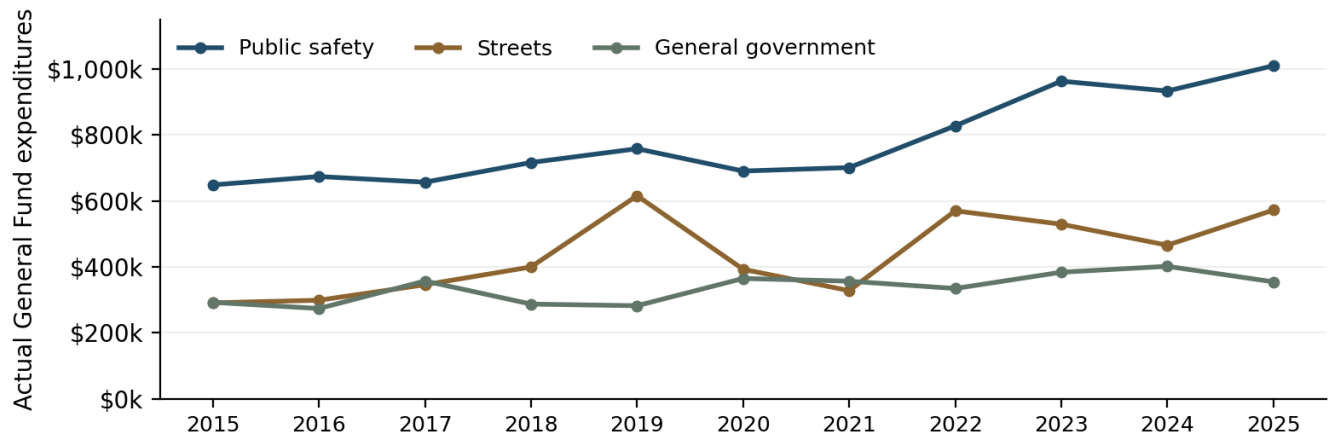
Finding	Result
Public safety actual spending in 2015 and 2025	\$648,493 to \$1,009,968
Increase over ten years	\$361,475 or 55.7%
Increase from 2021 to 2025	44.1% spending versus 22.7% GF revenue
2025 share of governmental activity expenses	38.9% or approximately 39%
2025 share of General Fund actual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

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

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

The rate of increase in actual spending

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



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

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

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

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

Annual police budgets and actual spending

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

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

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

Budget changes and spending changes are different

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

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

What drove the recent increase

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

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

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

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

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

Why the Public Works line rises and falls

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

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

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

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

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

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

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

Affordability and the correct spending share

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

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

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

The financial context matters

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

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

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

How recurring costs limit infrastructure funding

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

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

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

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

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

Requested board review and sources

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

A five year forecast

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

Service options with costs

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

Verified staffing and net costs

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

A sustainable funding decision

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

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

Sources and calculation notes

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

Annual audit archive and reports for 2016 through 2024

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

Official September 16 2026 board packet containing the 2025 audit

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