



# Agenda Item Executive Summary

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

Item Name

## BUDGET IMPACT

<i>Amount:</i>	N/A	<i>Budgeted:</i>	N/A
<i>List what fund:</i>	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