

**ORDINANCE NO. 2024-\_\_\_\_\_**

**A SUPPLEMENTAL APPROPRIATIONS ORDINANCE APPROPRIATING FOR  
ONE OR MORE CORPORATE PURPOSES OF THE VILLAGE OF  
WINNEBAGO, WINNEBAGO COUNTY, ILLINOIS, FOR THE FISCAL YEAR  
BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024**

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**WHEREAS**, an Appropriations Ordinance No. 2024-03 was previously passed on March 11, 2024, setting forth the sums of money stated therein, or as much thereof as may be authorized by law, as may be needed or deemed necessary to defray all expenses and liabilities of the Village, which were appropriated for the Corporate purpose, Police Protection, and other objects and purposes of said Village therein specified for the fiscal year commencing on the 1<sup>st</sup> day of January, 2024, and ending on the 31<sup>st</sup> day of December, 2024, with total amount appropriated via said Ordinance No. 2024-03 being \$7,240,064.00; and

**WHEREAS**, pursuant to Chapter 65, Section 5/8-2-9 of the Illinois Revised Statutes, in municipalities with less than 500,000 inhabitants, the corporate authorities, during any fiscal year, may adopt a supplemental appropriations ordinance in an amount not in excess of the aggregate of any additional revenue available to the municipality, or estimated to be received by the municipality after the adoption of the annual appropriations ordinance for that fiscal year, or from fund balances available when the annual appropriations ordinance was adopted, but that were not appropriated at that time; and

**WHEREAS**, there were certain fund balances available when the 2024 annual appropriations ordinance was adopted, but which were not appropriated at that time due to former Village staff bookkeeping error in creation of a Strategic Reserve Fund, which was

included in the 2024 Appropriations Ordinance, without properly closing out the General Obligation (G.O.) Bond Fund, which facilitated the creation of the Strategic Reserve Fund, and without having made other entries which were necessary in order to close out the G.O. Bond Fund, which transfers, total \$986,955.47, and are listed as follows:

- 01-41-959—General Fund --\$143,000.00
- 41-44-959—G.O. Bond Fund--\$793,955.47
- 51-44-959--Operations and Maintenance Fund--\$50,000.00; and

**WHEREAS**, this Supplemental Appropriation Ordinance would not change the overall financial impact to the Village, but rather would just accurately record the transfers which would have been necessary to properly close out Fund 41 (G.O. Bond Fund) since the Village has not had any General Obligation bonds for some time, and create the Strategic Reserves Fund.

**NOW THEREFORE BE IT ORDAINED** by the President and Board of Trustees of the Village of Winnebago, County of Winnebago, Illinois:

### **SECTION I**

To correct the bookkeeping errors, as described in the “Whereas” section hereinabove, the sum of \$1,233,694.34, or as much thereof as may be authorized by law, shall be, and the same hereby is, appropriated for the following purposes and objects of the Village of Winnebago hereinbelow specified as a supplement to the initial Appropriation Ordinance passed for the fiscal year commencing on the 1<sup>st</sup> day of January, 2024, and ending on the 31<sup>st</sup> day of December, 2024:

**General Administrative Fund**

- 01-41-959—Transfer Out—General Fund--\$178,750.00 (which figure is 125% of the \$143,000.00 transfer out from the G.O. Bond Fund needed to close out G.O. Bond Fund 41, facilitate creation of the Strategic Reserves Fund and/or to correct prior bookkeeping errors in the G.O. Bond Fund calculations)

**G.O. Bond Fund**

- 41-44-959—Transfer Out--\$992,444.34 (which figure is 125% of the \$793,955.47 transfer out from the G.O. Bond Fund needed to close out G.O. Bond Fund 41, facilitate creation of the Strategic Reserves Fund and/or to correct prior bookkeeping errors in the G.O. Bond Fund calculations)

- **Operations and Maintenance Fund**

51-44-959—Transfer Out—Operations and Maintenance (O&M) Fund--\$62,500.00 (which figure is 125% of the \$50,000.00 transfer out from the Operations and Maintenance Fund needed to close out G.O. Bond Fund 41, facilitate creation of the Strategic Reserves Fund and/or to correct prior bookkeeping errors in the G.O. Bond Fund calculations)

**SECTION II**

With this supplemental appropriation of \$1,233,694.34, the total appropriation for the fiscal year 2024 for all appropriated funds is increased from \$7,240,064.00 to \$8,473,758.34. This \$1,233,694.34 reflects an increase in the appropriation total for the General Administrative Fund category from \$584,459.00 to \$763,209.00, an increase of \$178,750.00, thus resulting in a Total General Fund category total appropriation amount of \$3,050,579.00. Also reflected in the \$1,233,694.34 amount is an increase in the appropriation of the Operations and Maintenance Capital (G.O. bond) Fund from zero to \$992,444.34, resulting in a \$992,444.34 increase, and yielding a G.O. Bond total category figure of \$992,444.34. Lastly, further reflected in the \$1,233,694.34 figure is an increase in the Operating and Maintenance Fund category from \$3,317,256.00 to \$3,379,756.00

which is an increase of \$62,500.00, and results in an Operations and Maintenance Fund total category figure of \$3,379,956.00.

**SECTION III**

The supplemental appropriation herein made for the purpose stated shall be regarded as the maximum amount to be expended under such appropriation account and shall not be construed as a commitment, agreement, obligation, or liability of the Village of Winnebago, and such supplemental appropriation is subject to further approval or affirmation as to expenditure thereof by the Village Board.

**SECTION IV**

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

**SECTION V**

A certified copy of this ordinance shall be filed with the County Clerk within 30 days after adoption.

**SECTION VI**

This ordinance shall be in full force and effect after its passage, approval, and publication, as provided by law.

**ADOPTED** this \_\_\_\_\_ day of December, 2024, pursuant to a roll call vote by the Board of Trustees of the Village of Winnebago, Winnebago County, Illinois.

**AYES:**

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**NAYS:**

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**ABSENT:**  
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**APPROVED** this \_\_\_\_\_ day of December, 2024

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

**ATTEST:**

\_\_\_\_\_  
Sally Jo Huggins, Village Clerk

(seal)

**PASSED:** \_\_\_\_\_

**APPROVED:** \_\_\_\_\_

**FILED:** \_\_\_\_\_

**PREPARED BY:**

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