VILLAGE OF WINNEBAGO

REGULAR BOARD MEETING AGENDA

Wednesday, September 03, 2025 at 6:00 PM

108 West Main Street and Virtually

To access meeting from any device: https://global.gotomeeting.com/join/671034949

Or by (Toll Free): 1 866 899 4679 **|** Access Code: 671-034-949

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

   Discussion and Vote to Allow an Absent Trustee to Vote By Phone or Other Allowable Means.
7. **DISCLOSURE OF ANY CONFLICT OF INTEREST**
8. **CHANGES TO AGENDA**
9. **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.
10. **CONSENT AGENDA**

    Items included in the consent agenda will be denoted with an asterisk (*). All items on the Consent Agenda are considered to be routine in nature and will be enacted in one motion. There will be no separate discussion of these items unless a Board member so requests, in which event, the item will be removed from the Consent Agenda and placed on the *active agenda to be discussed and approved separately. The Consent Agenda for this meeting includes:* ***[11a., 11b., 12a., 12b., 21a.]***

11. APPROVAL OF MINUTES

- a. *****Approval of Board Trustees Meeting Minutes from August 13, 2025
- b. *Approval of Board of Trustees Meeting Minutes from August 20, 2025

12. APPROVAL OF BILLS

- a. *Approval of Invoices Presented for Payment - August 20, 2025 **$55,567.69**
- b. *Approval of Invoices Presented for Payment - September 03, 2025 **$ 8,218.13**

13. PRESIDENT

- **a.** President's Report- July 2025
- **b.** Appointment for Trustee Vacancy

14. CLERK'S REPORT

15. TREASURER'S REPORT

- a. July Treasurer's Report

16. ADMINISTRATIVE REPORTS

- a. Village Administrator Monthly Report
- b. Chief of Police Monthly Statistics Report
- c. Fehr-Graham – Engineering Report
- d. Code Enforcement & Building Officer Monthly Report
- e. Public Works Monthly Water Usage and Production Reports

17. QUESTIONS FROM TRUSTEES/STAFF

18. PUBLIC WORKS COMMITTEE/REPORTS/REQUESTS

- a. An Ordinance Amending Ordinance No. 2004-21 Pertaining to the Regulation And Control of Parking of Vehicles In and Upon The Streets Within the Corporate Limits of the Village of Winnebago, Illinois, During Snow Removal.
- b. Main Street Project Bid Acceptance
- c. Goodling Street Project Bid Acceptance
- **d.** Update 2025 Water Project - Local Funds Aligning with IEPA SRLF Project.

19. COMMUNITY DEVELOPMENT COMMITTEE/REPORTS/REQUESTS

- a. A Resolution Authorizing The Village President Into A Development Agreement For Site Plan Review and Public Improvements at 209 W Main

b. A Resolution Authorizing The Village President To Enter Into Agreement For Extension Of The Letter Of Credit For Peak Storage To Be Issued By Bank For Peak Storage LLC

20. POLICE COMMITTEE/REPORTS/REQUESTS

21. FINANCE COMMITTEE/REPORTS/REQUESTS

a. *Line-Item Transfers

b. Audit Presentation by Benning Group

22. LIQUOR COMMITTEE/REPORTS/REQUESTS

23. ADMINISTRATIVE TEAM/REPORTS/REQUESTS

24. ZONING COMMISSION/REPORTS/REQUESTS

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

26. NEW BUSINESS

27. TABLED/DEFERRED ITEMS

28. UPCOMING MEETINGS

29. ADJOURNMENT

Posted: August 29, 2025 at 1:30 p.m. at 108 W. Main Street, Winnebago, IL
and online at www.villageofwinnebago.com Tel 815.335.2020 | Fax 815.415-8491
/s/ Joseph Dienberg, Village Administrator

The Board of Trustees of the Village of Winnebago met in person August 13, 2025, at 6:00 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 - LEFEVRE - SPRINGER- - present
KIM – MCKINNON – absent
(at 6:06 p.m. MR. MCKINNON arrived online)

Guests: Attorney Mary Gaziano, Village Administrator Joseph Dienberg, Public Works Director Chad Insko, Treasurer Dana Novinson, Chief Jeff White, Lieutenant Nick Haff, Kyle Okubo, and attending remotely Luke Ziegler of Fehr Graham.

5. ESTABLISHMENT OF A QUORUM - A quorum was established.
6. MEETING GUIDELINES
7. DISCLOSURE OF ANY CONFLICT OF INTEREST - No conflict of interest was noted.
8. CHANGES TO THE AGENDA – No changes to the agenda.
9. PUBLIC COMMENT – No one from the public requested the opportunity to address the board.
10. CONSENT AGENDA
    A motion was made by MR. LEFEVRE, seconded by MR. ACKERMAN to approve the Consent Agenda items. The motion carried on a unanimous roll call vote of those present.
    11a. Approval of Board Trustees Meeting Minutes of July 16, 2025
    11b. Approval of the Board Trustees Meeting Minutes of August 6, 2025
    12a. Approval of Invoices Presented for Payment $98,845.34
13. PRESIDENT
    a. President's Report – Not included in the packet.
14. CLERK – No items to report
15. TREASURER'S REPORT
    a. Treasurer's Report - Not included in the packet
16. ADMINISTRATIVE REPORTS – Not included in the packet
17. QUESTIONS FROM TRUSTEES/STAFF - There were no questions from Trustees or Staff
18. PUBLIC WORKS COMMITTEE/REPORT/REQUESTS
    a. A motion was made by MR. ACKERMAN, seconded by MR. LEFEVRE to adopt Resolution 2025-24R A RESOLUTION AUTHORIZING EXECUTION OF A PROFESSIONAL SERVICES AGREEMENT FOR THE IDOT SAFE ROUTES TO SCHOOL GRANT APPLICATION. MR. MCKINNON arrived online during the vote process and noted he was out of town on business. Board agreed he should fully participate in the meeting. Motion carried on the following roll call vote: ACKERMAN, LEFEVRE, SPRINGER – yes. MCKINNON abstained as he did not hear the discussion.
    b. Main Street Project Bid Acceptance – currently in the design phase.
    b. Goodling Street Project – awaiting bids.
    c. 2025 Water Project - awaiting bids.
19. COMMUNITY DEVELOPMENT COMMITTEE/REPORTS/REQUESTS
    a. A motion was made by MR. ACKERMAN, seconded by MR. LEFEVRE to adopt Ordinance 2025-13 AN ORDINANCE AUTHORIZING DESIGNATED ON-STREET AND MUNICIPAL PARKING TO SATISFY PARKING REQUIREMENTS FOR 209 W. MAIN STREET. Motion carried on a unanimous roll call vote of those present.
20. POLICE COMMITTEE/REPORTS/REQUESTS – No items for discussion.
21. FINANCE COMMITTEE/REPORTS/REQUESTS – No items for discussion

22. LIQUOR COMMITTEE/REPORTS/REQUESTS - No items for discussion.
23. ADMINISTRATIVE TEAM/REPORTS/REQUEST
    a. A motion was made by MR. ACKERMAN, seconded by MR. LEFEVRE to adopt Ordinance 2025-14 AN ORDINANCE REGULATING SHORT-TERM RENTALS IN THE VILLAGE OF WINNEBAGO, WINNEBAGO COUNTY, ILLINOIS. Motion carried on a unanimous roll call vote of those present.
24. ZONING COMMISSION/REPORTS/REQUESTS - No items for discussion
25. EXECUTIVE SESSION (CLOSED SESSION) – pursuant to 5ILCS 120/2(c) – None needed.
26. NEW BUSINESS

    President Eubank noted a letter was received stating that First National Bank plans to merge with Bank First. This merger will be watched for any impacts from any change to their operating system.

    Mr. Dienberg thanked the Board for the flowers sent to his father's funeral.
27. TABLED/DEFERRED ITEMS – none
28. UPCOMING MEETINGS

    The next Board meeting will be August 20, 2025, at 6:00 p.m., followed by the Committee of the Whole Meeting.
29. ADJOURNMENT

    A motion was made by MR. ACKERMAN, seconded by MR. SPRINGER, to adjourn at 6:15 p.m. The motion carried on a voice vote.

APPROVED: AUGUST 20, 2025

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Sally Jo Huggins, Village Clerk

The scheduled Village of Winnebago Board of Trustees meeting on August 20, 2025, at 6:00pm was cancelled due to lack of a quorum.

ROLL CALL: ACKERMAN - KIM - LEFEVRE - MCKINNON - SPRINGER - absent

In attendance: Village Administrator Joseph Dienberg, and myself. The next meeting will be September 03, 2025, at 6:00 p.m.

UNAPPROVED

Sally Jo Huggins, Village Clerk

Warrant List

August 20, 2025

Board Meeting

Warrant List

Section 1: Invoices Presented for Approval -$55,567.69

Section 2: Invoices over $5,000 - $38,487.86

** Invoices are available for inspection and review**

SECTION 1:

WARRANT LIST

August 20, 2025

Invoices Presented

For Board Approval

Total Invoices: $55,567.69

VENDOR SET: 01 Village of Winnebago, IL

BANK: AP AP BANK

DATE RANGE: 8/20/2025 THRU 8/20/2025

Section 12. Item #a.

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
016055	AIRGAS USA, LLC D/B/A ENCOMPAS							
I-5517956240	CYLINDER RENTAL	R	8/20/2025	35.15		026658		35.15
000367	CITY OF ROCKFORD							
I-75004228	WATER TESTING 06/02 TO 07/17/2	R	8/20/2025	320.00		026659		320.00
000583	COMPASS MINERALS AMERICA INC.							
I-1507785	ROCK SALT 45.11 TONS	R	8/20/2025	3,865.93		026660		3,865.93
000460	CORE & MAIN LP							
I-X380839	8X6 PE RED C153 - CLAYTON CT	R	8/20/2025	222.53		026661		
I-X450548	24 CANS BLUE MARKING PAINT	R	8/20/2025	140.64		026661		363.17
000038	DIAMOND PROPERTY MAINTENANCE,							
I-25151	JULY 2025 CLEANING SERVICE	R	8/20/2025	160.00		026662		160.00
000024	FEHR-GRAHAM & ASSOCIATES							
I-133059	PRJ:25-1071 WEST MAIN ST WIDEN	R	8/20/2025	4,335.00		026663		
I-133060	25-125 GEN ENGINEERING	R	8/20/2025	528.75		026663		
I-133061	PRJ: 25-1162A GOODLING RESURFA	R	8/20/2025	3,463.55		026663		8,327.30
016040	FERGUSON WATER WORKS SUPPLY							
I-0528430	3 QTY 304 SS SAMPLING VLV 1/2"	R	8/20/2025	81.83		026664		81.83
000546	FURST STAFFING							
I-2000080222	LORFELD-GRAY WE 06/29/25	R	8/20/2025	617.78		026665		
I-2000080337	LORFELD-GRAY WE 07/20/25	R	8/20/2025	543.92		026665		
I-2000080381	LORFELD-GRAY WE 7/27/25	R	8/20/2025	282.03		026665		
I-2000080417	LORFELD-GRAY WE 08/03/25	R	8/20/2025	570.78		026665		2,014.51
000536	GILL'S FREEPORT DISPOSAL							
I-24018513T087	AUGUST 2025 GARBAGE SERVICE	R	8/20/2025	19,250.56		026666		19,250.56
016028	GRAINGER							
I-9591997201	PLEATED AIR FILT 16X16X2 6B958	R	8/20/2025	48.56		026667		48.56
000380	ILLINOIS LAW ENFORCEMENT ALARM							
I-DUES13990	DUES 7/1/25 TO 6/30/26	R	8/20/2025	60.00		026668		60.00
000690	ILLINOIS STATE POLICE							
I-L47727821	BACKROUND CK - J RODRIGUEZ	R	8/20/2025	20.00		026669		20.00
000525	J & R SUPPLY INC.							
I-2506913-IN	8" 8.60-9.10 REST COUPLING	R	8/20/2025	1,400.00		026670		1,400.00

VENDOR SET: 01 Village of Winnebago, IL

BANK: AP AP BANK

DATE RANGE: 8/20/2025 THRU 8/20/2025

Section 12. Item #a.

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000707	LAW OFFICES ANCEL GLINK, P.C.							
I-112523	SPECIAL COUN HIGHLANDS MAY/JUN	R	8/20/2025	625.00		026671		625.00
000358	LINCOLN RENTAL & SALES							
I-538430	BELT & DEFLECT STIHL CONCR SAW	R	8/20/2025	203.85		026672		203.85
000639	LRS, LLC							
I-PS666214	PORTA POTTY 7/25/25 TO 08/21/2	R	8/20/2025	137.50		026673		137.50
000731	MENARDS - CHERRY VALLEY							
I-86908	MISC CLEANING SUPPLIES	R	8/20/2025	151.71		026674		151.71
000035	NAPA AUTO PARTS							
I-6833830	TRUCK-LITE SIGNAL STAT COMBIN	R	8/20/2025	48.99		026675		48.99
000527	PITNEY CONSTRUCTION							
I-202508142677	CLAYTON CT SIDEWALKS/CURBS/GUT	R	8/20/2025	6,530.00		026676		
I-202508142678	CLAYTON CT SIDEWALKS/CURBS/GUT	R	8/20/2025	4,380.00		026676		10,910.00
000428	R K DIXON							
I-IN6035005	BILLING 02/05/25 TO 05/04/25	R	8/20/2025	983.62		026677		983.62
000384	REGION 1 PLANNING COUNCIL (WIN							
I-COG-FY26-0015-1	FY6 1ST Q COUNCIL GOV MEMBER	R	8/20/2025	625.00		026678		625.00
001538	ROCK ROAD COMPANIES INC							
I-325801	N50 SURF HMA NON-MOD 7.1 TON	R	8/20/2025	532.50		026679		
I-326026	N50 SURK HMA NON-MOD 8.1 TON	R	8/20/2025	607.50		026679		1,140.00
000291	ROCK VALLEY CULLIGAN							
I-0692739	WATER COOLER RENTAL AUG 2025	R	8/20/2025	44.45		026680		44.45
000422	ROCKFORD INFORMATION TECHNOLOG							
I-42503	SETUP MEW S410LAPTOP SN 1828	R	8/20/2025	570.00		026681		
I-42504	SETUP NEW S410 LAPTOP SN 1827	R	8/20/2025	570.00		026681		1,140.00
000418	SECURITY ALARM							
I-152876	MONIT W/LEASED RF 8/1 - 10/31	R	8/20/2025	129.00		026682		129.00
000309	SPELMAN, JEFF							
I-202508142679	UNIFORM REIMBURSEM - SHOES	R	8/20/2025	94.99		026683		94.99
000282	TITLE UNDERWRITERS							
I-WW335600COM	COMM. SEARCH 114 S BENTON	R	8/20/2025	200.00		026684		200.00

VENDOR SET: 01 Village of Winnebago, IL
BANK: AP AP BANK
DATE RANGE: 8/20/2025 THRU 8/20/2025

Section 12. Item #a.

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000696	TRANSUNION RISK AND ALTERNATIV							
I-6789125-202507-1	JULY 25 SEARCH SERVICES	R	8/20/2025	120.00		026685		120.00
000355	TRI-CITY EMERGENCY VEHICLE SER							
I-57865	REAR LIGHTBAR 2020 FORD INTERC	R	8/20/2025	902.72		026686		902.72
000411	UNIFORM DEN EAST INC							
I-97567	2 HATS	R	8/20/2025	29.90		026687		
I-97568	2 PAIR FLEX PANTS	R	8/20/2025	153.90		026687		183.80
000698	VCNA PRAIRIE MATERIALS							
I-892065827	50.26 TONS CA07 ROADSTONE	R	8/20/2025	643.33		026688		643.33
000623	WANLESS BROTHERS MOVING & STOR							
I-8623	AUGUST MO STORAGE	R	8/20/2025	100.00		026689		100.00
000681	WHITE CAP, L.P.							
I-50032821134	2- 24X60 RED REPACEABLE TACTIL	R	8/20/2025	903.20		026690		903.20
000616	XEROX FINANCIAL SERVICES							
I-4068651	09/02/25 10/01/25 CONTRACT PER	R	8/20/2025	333.52		026691		333.52

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	34			55,567.69	0.00	55,567.69
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: AP TOTALS:	34	55,567.69	0.00	55,567.69
BANK: AP TOTALS:	34	55,567.69	0.00	55,567.69
REPORT TOTALS:	34	55,567.69	0.00	55,567.69

SECTION 2:

WARRANT LIST

August 20, 2025

Invoices Over $5,000

$ 38,487.86

These invoices are included in the

Section 1 Warrant List

VENDOR SET: 01 Village of Winnebago, IL
BANK: AP AP BANK
DATE RANGE: 8/20/2025 THRU 8/20/2025

Section 12. Item #a.

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000024	FEHR-GRAHAM & ASSOCIATES							
I-133059	PRJ:25-1071 WEST MAIN ST WIDEN	R	8/20/2025	4,335.00		026663		
I-133060	25-125 GEN ENGINEERING	R	8/20/2025	528.75		026663		
I-133061	PRJ: 25-1162A GOODLING RESURFA	R	8/20/2025	3,463.55		026663		8,327.30
000536	GILL'S FREEPORT DISPOSAL							
I-24018513T087	AUGUST 2025 GARBAGE SERVICE	R	8/20/2025	19,250.56		026666		19,250.56
000527	PITNEY CONSTRUCTION							
I-202508142677	CLAYTON CT SIDEWALKS/CURBS/GUT	R	8/20/2025	6,530.00		026676		
I-202508142678	CLAYTON CT SIDEWALKS/CURBS/GUT	R	8/20/2025	4,380.00		026676		10,910.00

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	3			38,487.86	0.00	38,487.86
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: AP TOTALS:	3	38,487.86	0.00	38,487.86
BANK: AP TOTALS:	3	38,487.86	0.00	38,487.86
REPORT TOTALS:	3	38,487.86	0.00	38,487.86

Warrant List

September 03, 2025

Board Meeting

Warrant List

Section 1: Invoices Presented for Approval -$8,218.13
Section 2: Invoices over $5,000 - $0.00

** Invoices are available for inspection and review**

SECTION 1:

WARRANT LIST

September 03, 2025

Invoices Presented

For Board Approval

Total Invoices: $8,218.13

VENDOR SET: 01 Village of Winnebago, IL

BANK: AP AP BANK

DATE RANGE: 9/03/2025 THRU 9/03/2025

Section 12. Item #b.

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000460	CORE & MAIN LP							
I-X195642	8 DIPS SDRAA CASCADE STIFFENER	R	9/03/2025	356.29		026692		356.29
000373	CUNNINGHAM, MICHAEL C							
I-202508272683	TAX REF PER ANNEX AGR. 2013-14	R	9/03/2025	267.95		026693		267.95
000334	JP VINCENT & SONS, INC.							
I-202508272682	BRICK - YATES 03/22/25	R	9/03/2025	25.00		026694		25.00
000343	LEADSONLINE							
I-420455	ANNUAL SERV 11/01/25- 10/31/26	R	9/03/2025	1,801.00		026695		1,801.00
000639	LRS, LLC							
I-PS670478	PORTA-POTTY 08/22 -9/18/25	R	9/03/2025	137.50		026696		137.50
000191	MILLER, BRADFORD & RISBERG, IN							
I-P3342708	COVER PPART #46320113	R	9/03/2025	59.66		026697		59.66
000663	MONROE POWERSPORTS INC							
I-246108	TIPOUT WINDSHEILD #2889020	R	9/03/2025	1,399.99		026698		1,399.99
000035	NAPA AUTO PARTS							
I-683687	LIT TAIL LGT #4017	R	9/03/2025	78.99		026699		
I-683858	12/24 V MANUAL WHEEL BATTER	R	9/03/2025	233.97		026699		312.96
000298	PACE ANALYTICAL SERVICES, LLC							
I-257223563	NITRATE AS N BY IC	R	9/03/2025	18.00		026700		
I-257223732	FLOURIDE BY PROBE & PICKUP FEE	R	9/03/2025	125.00		026700		
I-257223800	DISINFECTANT BYPRODUCTS (D/DBP	R	9/03/2025	110.00		026700		253.00
016054	PDC PRECISION DRIVE AND CONTRO							
I-INV20372	HANDTOOLS/GRINDER	R	9/03/2025	798.00		026701		798.00
000647	PHYSICIANS IMMEDIATE CARE MACH							
I-4471579	RODRIGUEZ TESTING	R	9/03/2025	79.00		026702		79.00
000582	POLLARDWATER							
I-0288455	2 1/2 ALUM NH FEM X NH MALE VL	R	9/03/2025	385.40		026703		385.40
001538	ROCK ROAD COMPANIES INC							
I-326335	N50 SURF HMA NON-MOD 6.02 TON	R	9/03/2025	451.50		026704		451.50
000422	ROCKFORD INFORMATION TECHNOLOG							
I-42360	S KING INCODE FREEZING COMP	R	9/03/2025	95.00		026705		
I-42384	ACRONIS CLOUD BACKUP	R	9/03/2025	60.00		026705		
I-42413	CLOUD BACKUP AUG 2025	R	9/03/2025	140.00		026705		
I-42414	REMOTE MONITORING ANTIVIRUS	R	9/03/2025	127.00		026705		
I-42434	DUO SOFTWARE MFA JUL 2025	R	9/03/2025	42.00		026705		
I-42579	GRHAM LAPTOP SETUP	R	9/03/2025	190.00		026705		654.00

VENDOR SET: 01 Village of Winnebago, IL

BANK: AP AP BANK

DATE RANGE: 9/03/2025 THRU 9/03/2025

Section 12. Item #b.

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
SHARE	SHARE CORPORATION							
I-314035	BEACON 700 LUMEN LIGHT	R	9/03/2025	244.41		026706		244.41
000830	STATE CHEMICAL SOLUTIONS							
I-903888328	1 CASE AEROSOL TIER PROGRAM 1	R	9/03/2025	342.99		026707		342.99
000825	SULLIVAN'S FOODS							
I-202508272684	MISC SUPPLIES JULY STATEMENT	R	9/03/2025	123.80		026708		123.80
000698	VCNA PRAIRIE MATERIALS							
I-892142131	17.65 TONS CA07 LIMESTONE	R	9/03/2025	225.92		026709		
I-892142572	18.14 TONS CA07 LIMESTONE	R	9/03/2025	232.19		026709		458.11
001004	VILLAGE OF WINNEBAGO							
I-VILLAGE 08/25/25	AUG 2025 WATER BILLS	R	9/03/2025	67.57		026710		67.57

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	19			8,218.13	0.00	8,218.13
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: AP TOTALS:	19	8,218.13	0.00	8,218.13
BANK: AP TOTALS:	19	8,218.13	0.00	8,218.13
REPORT TOTALS:	19	8,218.13	0.00	8,218.13

SECTION 2:

WARRANT LIST

September 03, 2025

Invoices Over $5,000

$ 0.00

These invoices are included in the

Section 1 Warrant List

Section 12. Item #b.

VENDOR SET: Village of Winnebago, IL
BANK: AP AP BANK
DATE RANGE: 9/03/2025 THRU 9/03/2025

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0			0.00	0.00	0.00
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: BANK: AP TOTALS:	0	0.00	0.00	0.00
BANK: AP TOTALS:	0	0.00	0.00	0.00
REPORT TOTALS:	0	0.00	0.00	0.00

Treasurer's Report

August 20,2025
Board Meeting

Cash Reports

Section 1: Cash Balances as of July 2025
Monthly Cash Flow Report July 2025
Credit Card June 2025 Recap
Bank Reconciliations July 2025

Budget Details

Section 2: Revenue & Expenditures Report – July 2025

Construction in Progress & other Tracking

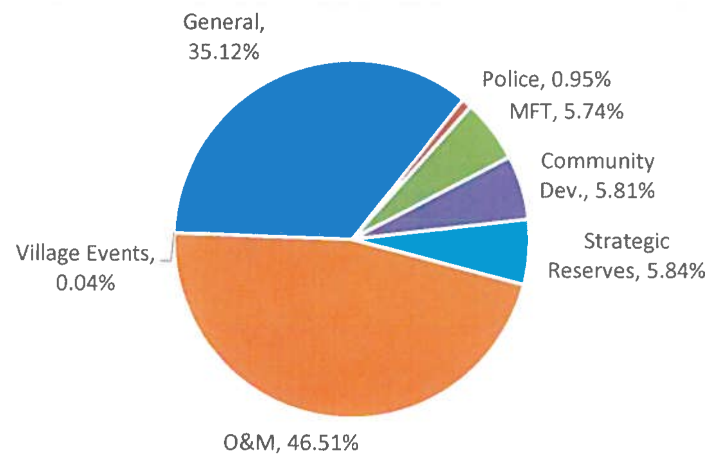
Section 3: Large Purchase Tracking
Grant Tracking
Village Debt
Village Revenue

SECTION 1:

CASH REPORTS

Cash Balances as of July 30, 2025
Monthly Cash Flow Report as of July 30, 2025
Bank Reconciliations July 30, 2025
Credit Card Statement Recap June 2025

Cash Balances
July 2025



General Fund			**Ending Balance**
	First National Bank	$	237,188.19
	Illinois National Bank	$	890.77
	Illinois Funds - General	$	1,887,319.86
	General subtotal	$	2,125,398.82
Police			
	Illinois Funds-Police	$	56,545.19
	Illinois National Bank	$	762.22
	General subtotal	$	57,307.41
Motor Fuel Tax Fund			
	First National Bank	$	17,305.96
	Illinois Funds	$	329,769.74
	General subtotal	$	347,075.70
Community Development Fund			
	First National Bank	$	351,396.67
Strategic Reserves			
	Illinois Funds	$	350,843.20
	First National	$	2,500.00
	General subtotal	$	353,343.20
Operations and Maintenance			
	First National Bank	$	138,581.26
	First National Holding	$	250,000.00
	Illinois National Bank	$	1,000.00
	Illinois Funds	$	2,424,818.60
	General subtotal	$	2,814,399.86
Village Events (4th of July)			
	First National Bank	$	2,566.56
	Cash subtotals	$	6,051,488.22
	Grand Total	**$**	**6,051,488.22**

VILLAGE OF WINNEBAGO
CASH FLOW REPORT
July 2025

Fund #	Fund Name	Total Beginning Fund Balance	MTD Cash Revenue	MTD Cash Expenses	Total July 31	Monthly Net Change Due to Accrual Dates	Ending Balance	Board Approved/ Obligated	Available Funds
01	General	$2,152,216.31	162,002.42	(178,023.07)	2,136,195.66	9,448.19	2,145,643.85		2,145,643.85
15	MFT	$384,655.67	12,420.03	(3,463.55)	393,612.15	3,463.55	397,075.70		393,612.15
17	Community Development	$346,447.97	15,941.50	(11,228.91)	351,160.56	869.49	352,030.05		352,030.05
24	Strategic Reserves	$352,024.23	1,318.97	-	353,343.20	-	353,343.20		349,752.01
51	RRWRD Escrow	$250,000.00	-	-	250,000.00	-	250,000.00		250,000.00
51	Operations & Maint	$2,790,411.51	155,712.87	(70,328.99)	2,875,795.39	(223,993.09)	2,651,802.30	-	2,651,802.30
90	Village Events (4th of July)	$9,847.29	1,844.27	-	11,691.56	(9,125.00)	2,566.56		2,566.56
		$6,285,602.98	**349,240.06**	**(263,044.52)**	**6,371,798.52**	**(219,336.86)**	**6,152,461.66**	**-**	**6,145,406.92**

BANK RECONCILIATION

July 2025

	Fund 99	Fund 01	Fund 01	Fund 15	Fund 17	Fund 24	incl acct 1165 Fund 51	Fund 90
	Disbursing	**General**	**Police**	**MFT**	**Comm Dev**	**Stategic Reserve**	**O & M**	**4th of July**
Bank Balances:								
First National Bank	21,324.31	237,188.19		17,305.96	351,396.67	2,500.00	138,581.26	2,566.56
Illinois Funds		1,887,319.86	56,545.19	329,769.74		350,843.20	2,424,818.60	
EPAY (INB)		890.77	762.22				1,000.00	
O & M Holding Account -							250,000.00	
Subtotals	21,324.31	2,125,398.82	57,307.41	347,075.70	351,396.67	353,343.20	2,814,399.86	2,566.56
Bank Adjustments:								
Disbursing Interest - July Interest	(370.63)	370.63						
Deposit in Transit IDOR Cash Transferred 08/07/25		(385.31)	385.31					
Deposit in Transit IDOR Cash Transferred 08/07/25		(37,067.79)					37,067.79	
Deposit in Transit IDOR Cash Transferred 08/07/25		(408.38)			408.38			
Deposit in Transit From IL Funds to FNB 7/31/25				50,000.00				
Deposit in Transit From IL Funds to FNB 7/31/25							50,000.00	
IMRF Outstanding	**(6,323.09)**							
IMRF Outstanding	**(6,765.87)**							
IMRF Outstanding	**(6,397.25)**							
IMRF June Fractions	**0.04**							
CC Pmt in Transit - BP 25-57					150.00			
CC Pmt in Transit - BP 25-64					75.00			
Outstanding Checks June Ck #26597 Eduaro Ridriguez	(68.49)							
Outstanding Checks July	(1,399.02)							
Mars Payments - Deposits in Transit							165.83	
Web Payments - Deposits in Transit							168.90	
`	-	2,087,907.97	57,692.72	397,075.70	352,030.05	353,343.20	2,901,802.38	2,566.56
General Ledger Beginning Balance	-	2,087,907.97	57,692.72	397,075.70	352,030.05	353,343.20	2,901,802.38	2,566.56
G/L Adjustments:								
G/L Final Adjusted Balance	-	2,087,907.97	**57,692.72**	**397,075.70**	**352,030.05**	**353,343.20**	**2,901,802.38**	**2,[illegible]**
Discrepencies	-	-	-	-	-	-	-	

CARDMEMBER SERVICES COMMUNITY CARD Monthly Activity

Acct: **7296 June Purchase **06/03/2025-07/02/2025**

PAYMENT DUE (**7/28/2025** **BALANCE DUE:** **$ 2,849.57**

Date	Invoice	Account	Description	Total Invoice	RECEIPT & Signature
Kellie Symonds					
7/2/2025	ASSOCIATION OF PUBLIC	01-41-564	ANNUAL CONFERENCE	$ 300.00	X
6/25/2025	AMAZON MKTPL*	51-44-659	UTILITY BILLING PRINTER/TONER CARTIRIDGE	$ 295.95	X
6/20/2025	AMAZON MKTPL*	01-41-659	POST IT NOTES	$ 11.19	X
6/20/2025	AMAZON MKTPL*	01-41-659	2 IN 3 HOLE BINDERS	$ 31.96	X
6/20/2025	AMAZON MKTPL*	01-43-470	GUN HOLSER/MAGAZINE ATTACHMENT	$ 46.99	X
6/20/2025	AMAZON MKTPL*	01-41-512	BLUEPRINT STORAGE RACKS(2)	$ 75.98	X
6/20/2025	AMAZON MKTPL*	01-41-659	LABLE MAKER TAPE BROTHER PTOUCH	$ 17.50	X
6/20/2025	AMAZON MKTPL*	01-41-659	BINDER CLIPS	$ 5.70	X
6/20/2025	AMAZON MKTPL*	51-44-659	ENVELOPE MOISTENER	$ 31.98	X
6/20/2025	AMAZON MKTPL*	01-41-659	LETTER OPENER	$ 5.65	X
6/18/2025	AMAZON MKTPL	01-41-659	LINEN FINISH COTTON BUSINESS PAPER	$ 27.88	X
6/17/2025	MICROSOFT	01-41-593	AZURE	$ 20.00	X
6/17/2025	MICROSOFT	01-41-593	ONLINE SERVICES	$ 6.00	X
6/17/2025	MICROSOFT	01-41-593	EXCHANGE ONLINE	$ 43.87	X
6/17/2025	MICROSOFT	01-41-593	365 APPS FOR BUSINESS	$ 26.92	X
6/17/2025	MICROSOFT	01-41-593	OFFICE 365E	$ 75.04	X
6/17/2025	MICROSOFT	01-41-593	OFFICE 365 STANDARD	$ 321.72	X
6/13/2025	AMAZON MKTPL*	01-41-659	TRASH BAGS	$ 55.49	X
6/13/2025	AMAZON MKTPL*	01-41-659	TONER	$ 39.99	X
6/13/2025	LOGMEIN	01-41-593	GO TO MEETING	$ 74.03	X
6/9/2025	Adobe Inc 800-83	01-41-593	ADOBE LICENSES (4)	$ 104.36	X
6/6/2025	USPS PO 1685380488 V	01-43-551	CERTIFIED: MORROW BROTHERS - CHECK	$ 9.68	X
			Total	**$ 1,627.88**	
Jeff White					
6/27/2025	WALMART	01-43-553	CABLE/PHONE CASE	$ 31.28	X
6/25/2025	TRANSUNION	01-43-530	APRIL BILLING TRULOOKUP	$ 120.00	X
6/25/2025	TRANSUNION	01-43-530	MAY BILLING TRULOOKUP	$ 120.00	X
6/4/2025	BOVES AUTO & TRUCK	01-43-520	2022 EXPLORER/LFT FRONT WINDOW SWITCH/WIPERS	$ 256.71	X
			Total	**$ 527.99**	
Joseph Dienberg					
6/26/2025	ICMA ONLINE	01-41-561	FULL MEMBERSHIP	$ 226.00	X
6/27/2025	PENAI CHATGPT SUBSCRI	01-41-593	MONTHLY SUBSCRIPTION	$ 20.00	X
6/26/2025	RANCHO LA LEONA	17-47-658	MEETING WITH TABLE TALK SUPPER CLUB	$ 58.36	X
6/9/2025	IYATT PLACE CHAMPAIGN	01-41-564	ILCMA CONFERENCE	$ 389.34	X
			Total	**$ 693.70**	

STATEMENT BALANCE $ 2,849.57

SECTION 2:

BUDGET DETAILS

Revenue & Expenditures Report as of July 30, 2025

Section 15. Item #a.

58.33% OF FISCAL YEAR

FUND- 01 -GENERAL FUND

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
01-300 CORPORATE TAX W/C	232,986.00	2,197.22	127,894.90	54.89	105,091.10
01-303 AUDIT TAX W/C	300.00	3.32	192.96	64.32	107.04
01-304 POLICE TAX W/C	298,654.00	2,816.85	163,922.73	54.89	134,731.27
01-305 IMRF W/C TAX	300.00	3.32	192.96	64.32	107.04
01-306 REVENUE RECAPTURE	1,587.00	15.25	887.44	55.92	699.56
01-308 TORT JUDGEMENT-LIAB INS W/C	300.00	3.32	192.96	64.32	107.04
01-309 ROAD BRIDGE TRANSFER IN W/C	13,500.00	131.62	8,150.57	60.37	5,349.43
01-315 COM ED UTILITY TAX	105,575.00	8,032.75	52,733.78	49.95	52,841.22
01-328 HEAVY LOAD PERMITS	470.00	0.00	365.00	77.66	105.00
01-341 INCOME TAX/LGDF	499,000.00	53,557.65	354,808.98	71.10	144,191.02
01-342 PPRT - REPLACEMENT TAX	32,000.00	5,065.46	20,563.03	64.26	11,436.97
01-343 IGA WHS RESOURCE OFFICER	97,000.00	24,442.33	73,326.99	75.59	23,673.01
01-344 POLICE GRANTS	15,686.00	0.00	16,177.00	103.13	(491.00)
01-345 SALES & RELATED TAX /MT	570,000.00	50,907.66	366,551.24	64.31	203,448.76
01-346 CANNABIS	4,800.00	385.31	2,743.91	57.16	2,056.09
01-347 POLICE TRAINING/CONF REIMBURS	0.00	0.00	0.00	0.00	0.00
01-348 POLICE SALARY REIMBRSMNT ILEAS	0.00	0.00	0.00	0.00	0.00
01-349 LOCAL USE TAX	110,000.00	2,129.64	33,780.30	30.71	76,219.70
01-350 POLICE ADMIN. TOWING FINES	6,500.00	500.00	1,500.00	23.08	5,000.00
01-351 POLICE FINES	9,300.00	878.95	5,921.71	63.67	3,378.29
01-353 DUI FINES/SPEC VEHICLE	2,200.00	20.00	96.00	4.36	2,104.00
01-370 OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
01-371 GRANTS	0.00	0.00	0.00	0.00	0.00
01-375 ROCK 39 ADMIN	6,800.00	0.00	4,038.53	59.39	2,761.47
01-381 INTEREST	86,000.00	8,457.37	52,740.96	61.33	33,259.04
01-382 VERIZON WATER TOWER RENT	4,950.00	412.50	2,887.50	58.33	2,062.50
01-385 VEHICLE/EQUIPMENT SALES	0.00	0.00	0.00	0.00	0.00
01-388 MISC INCOME	100.00	0.00	34.68	34.68	65.32
01-389 EXCISE TAX	27,000.00	2,041.90	14,649.49	54.26	12,350.51
01-399 TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,125,008.00	162,002.42	1,304,353.62	61.38	820,654.38
EXPENDITURES					
GENERAL ADMINISTRATIVE					
01-41-421 OFFICE SALARIES	36,500.00	4,297.35	22,717.55	62.24	13,782.45
01-41-426 DEPUTY CLERK	41,000.00	4,462.09	23,949.46	58.41	17,050.54
01-41-427 TREASURER	54,600.00	6,300.00	31,400.00	57.51	23,200.00

58.33% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-41-429 VILLAGE ADMINISTRATOR	31,563.00	3,548.76	19,381.96	61.41	12,181.04
01-41-431 ELECTED OFFICIALS	33,600.00	3,050.00	16,883.32	50.25	16,716.68
01-41-451 HEALTH INSURANCE	9,391.85	783.39	5,460.99	58.15	3,930.86
01-41-452 HEALTH INS. DEDUCTIBLE REIMBUR	2,000.00	0.00	0.00	0.00	2,000.00
01-41-453 IDES/UNEMPLOYMENT INSURANCE	400.00	0.00	285.24	71.31	114.76
01-41-461 ADM SOCIAL SECURITY	12,500.00	1,342.81	7,088.61	56.71	5,411.39
01-41-463 ADM MEDICARE	3,000.00	314.07	1,657.98	55.27	1,342.02
01-41-465 IMRF BENEFITS	14,000.00	1,557.50	8,156.52	58.26	5,843.48
01-41-512 OFFICE & COMPUTER EQUIPMENT	8,000.00	75.98	467.93	5.85	7,532.07
01-41-521 GEOGRAPHIC INFO SYSTEM	900.00	199.73	596.03	66.23	303.97
01-41-529 IT SERVICES	14,100.00	327.00	3,053.50	21.66	11,046.50
01-41-530 PROFESSIONAL SERVICES	14,000.00	0.00	2,975.00	21.25	11,025.00
01-41-531 AUDIT	28,700.00	0.00	13,650.00	47.56	15,050.00
01-41-532 ENGINEERING	6,200.00	0.00	1,743.00	28.11	4,457.00
01-41-533 LEGAL	27,500.00	0.00	1,372.34	4.99	26,127.66
01-41-551 POSTAGE	875.00	0.00	789.62	90.24	85.38
01-41-552 TELEPHONE & INTERNET	4,100.00	350.33	2,485.07	60.61	1,614.93
01-41-554 PUBLISHING/ADVERTISMENTS	1,100.00	0.00	429.88	39.08	670.12
01-41-560 EMPLOYEE WELFARE	750.00	0.00	330.96	44.13	419.04
01-41-561 PROFESSIONAL ASSOC/MEMBERSHIP	2,285.00	226.00	1,289.55	56.44	995.45
01-41-562 TRAVEL EXPENSES	1,000.00	0.00	131.62	13.16	868.38
01-41-563 TRAINING/TUITION	2,610.00	0.00	219.40	8.41	2,390.60
01-41-564 CONFERENCES	9,460.00	689.34	1,266.84	13.39	8,193.16
01-41-565 VILLAGE WEBSITE	8,400.00	0.00	8,365.78	99.59	34.22
01-41-566 CODIFICATION OF ORDINANCES	25,000.00	3,144.75	3,168.55	12.67	21,831.45
01-41-593 EQUIP/SOFTWARE MAINT/LEASE	29,000.00	977.98	12,074.39	41.64	16,925.61
01-41-594 RISK MANAGMENT DUES/FEES	9,900.00	0.00	0.00	0.00	9,900.00
01-41-595 IML RISK MNG CLAIMS HAIL 2020	0.00	0.00	0.00	0.00	0.00
01-41-653 BUILDING WATER USAGE	400.00	11.05	183.98	46.00	216.02
01-41-658 MISC. EXPENSES	300.00	0.00	99.66	33.22	200.34
01-41-659 OFFICE EXPENSE	8,000.00	344.81	2,253.53	28.17	5,746.47
01-41-660 PRINTING	500.00	0.00	994.36	198.87	(494.36)
01-41-661 OFFICE MAINTENANCE	6,000.00	196.50	1,864.45	31.07	4,135.55
01-41-702 PROPERTY TAX REFUNDS	950.00	0.00	0.00	0.00	950.00
01-41-831 LARGE EQUIP. PURCHASE-FIXED AS	0.00	0.00	0.00	0.00	0.00
01-41-832 CONTINGENCY	11,050.51	0.00	0.00	0.00	11,050.51
01-41-833 EQUIPMENT SINKING FUND	0.00	0.00	0.00	0.00	0.00
01-41-950 BANK FEES/CHARGES	300.00	9.87	103.58	34.53	196.42
01-41-959 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
TOTAL GENERAL ADMINISTRATIVE	459,935.36	32,209.31	196,890.65	42.81	263,044.71
STREET DEPARTMENT					
01-42-422 PUBLIC WORKS ASSISTANT	0.00	0.00	0.00	0.00	0.00
01-42-423 PART-TIME WAGES	3,500.00	644.24	1,254.85	35.85	2,245.15
01-42-424 SUPERVISOR STREETS/FLEETS	69,498.91	8,019.12	39,968.31	57.51	29,530.60
01-42-428 PUBLIC WORKS WAGES	104,500.00	9,357.44	53,030.54	50.75	51,469.46
01-42-451 HEALTH INSURANCE	20,836.92	1,745.42	12,140.18	58.26	8,696.74
01-42-452 HEALTH INS. DEDUCTIBLE REIMBUR	3,000.00	0.00	0.00	0.00	3,000.00
01-42-453 IDES/UNEMPLOYMENT INSURANCE	375.00	0.00	261.95	69.85	113.05
01-42-461 ADM SOCIAL SECURITY	11,225.00	1,117.30	5,843.82	52.06	5,381.18

58.33% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-42-463 ADM MEDICARE	2,700.00	261.31	1,366.77	50.62	1,333.23
01-42-465 IMRF BENEFITS	14,750.00	1,454.42	7,784.07	52.77	6,965.93
01-42-470 UNIFORMS	1,500.00	0.00	290.00	19.33	1,210.00
01-42-511 MAINT. SERVICE-BUILDING	20,000.00	0.00	1,363.96	6.82	18,636.04
01-42-512 OFFICE & COMPUTER EQUIPMENT	2,250.00	0.00	0.00	0.00	2,250.00
01-42-513 MAINT. SERVICE-VEHICLES	15,000.00	288.93	3,251.61	21.68	11,748.39
01-42-514 MAINT. SERVICE-STREET	100,500.00	1,753.83	15,447.50	15.37	85,052.50
01-42-515 MAINT. SERVICE-SIDEWALKS	50,000.00	456.58	29,566.45	59.13	20,433.55
01-42-518 MAINT. SERVICE -EQUIPMENT	20,000.00	849.63	8,280.30	41.40	11,719.70
01-42-520 STREET PROJECT	240,000.00	0.00	0.00	0.00	240,000.00
01-42-521 GEOGRAPHIC INF SYS	1,000.00	199.73	596.03	59.60	403.97
01-42-529 IT SERVICES	500.00	0.00	0.00	0.00	500.00
01-42-530 PROFESSIONAL SERVICES	1,000.00	0.00	454.05	45.41	545.95
01-42-532 ENGINEERING	24,000.00	4,335.00	12,777.25	53.24	11,222.75
01-42-535 TREE REMOVAL/TRIMMING	8,000.00	0.00	4,800.00	60.00	3,200.00
01-42-552 TELEPHONE & INTERNET	4,500.00	372.42	2,598.03	57.73	1,901.97
01-42-576 COM ED / STREET LIGHTS	42,000.00	0.00	23,012.55	54.79	18,987.45
01-42-593 EQUIP/SOFTWARE MAINT/LEASE	0.00	0.00	0.00	0.00	0.00
01-42-594 RISK MANAGMENT DUES FEES	13,200.00	0.00	0.00	0.00	13,200.00
01-42-599 STORM WATER MAINTENANCE	9,500.00	0.00	0.00	0.00	9,500.00
01-42-651 OPERATING SUPPLIES/MISC. EXPEN	5,000.00	754.77	3,789.65	75.79	1,210.35
01-42-655 FUEL/GREASE/OIL	17,000.00	0.00	5,648.25	33.23	11,351.75
01-42-659 OFFICE EXPENSE	350.00	0.00	227.20	64.91	122.80
01-42-830 SMALL EQUIP. PURCHASE OR RENTA	5,000.00	1,159.71	4,286.37	85.73	713.63
01-42-831 LARGE EQUIP. PURCHASE-FIXED AS	80,000.00	0.00	6,319.50	7.90	73,680.50
01-42-832 EQUIPMENT SINKING FUND	0.00	0.00	0.00	0.00	0.00
01-42-833 STREET SINKING FUND	0.00	0.00	0.00	0.00	0.00
01-42-959 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
TOTAL STREET DEPARTMENT	890,685.83	32,769.85	244,359.19	27.43	646,326.64
POLICE					
01-43-421 OFFICE SALARIES	0.00	0.00	0.00	0.00	0.00
01-43-422 POLICE CHIEF	109,000.00	12,573.60	62,668.38	57.49	46,331.62
01-43-423 PART-TIME OFFICERS	12,600.00	1,867.00	4,391.50	34.85	8,208.50
01-43-424 FULL-TIME OFFICERS	353,948.05	50,074.64	217,275.88	61.39	136,672.17
01-43-425 POLICE OVERTIME	18,000.00	994.02	8,153.28	45.30	9,846.72
01-43-427 SCHOOL RESOURCE OFFICER	81,158.00	3,040.80	39,852.04	49.10	41,305.96
01-43-451 HEALTH INSURANCE	117,315.76	9,827.48	68,341.82	58.25	48,973.94
01-43-452 HEALTH INS. DEDUCTIBLE REIMBUR	3,000.00	0.00	0.00	0.00	3,000.00
01-43-453 IDES/UNEMPLOYMENT INSURANCE	850.00	0.00	749.53	88.18	100.47
01-43-461 ADM SOCIAL SECURITY	35,600.00	4,250.10	20,605.15	57.88	14,994.85
01-43-463 ADM MEDICARE	8,200.00	993.95	4,818.87	58.77	3,381.13
01-43-465 IMRF BENEFITS	47,000.00	13,025.90	34,893.86	74.24	12,106.14
01-43-470 QUARTERMASTER/UNIFORMS	6,500.00	519.41	2,763.58	42.52	3,736.42
01-43-471 VESTS	1,000.00	0.00	925.00	92.50	75.00
01-43-512 OFFICE & COMPUTER EQUIPMENT	11,600.00	5,603.26	5,603.26	48.30	5,996.74
01-43-513 IGA-RECORDS MANAGEMENT SFTWRE	5,434.00	0.00	0.00	0.00	5,434.00
01-43-514 A/V COMMUNICATIONS	22,800.00	0.00	5,904.00	25.89	16,896.00
01-43-516 POLICE GARAGE MAINTENANCE	2,000.00	0.00	345.14	17.26	1,654.86
01-43-520 SQUAD CAR MAINTENANCE (ALL)	10,000.00	650.31	5,949.18	59.49	4,050.82

58.33% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-43-521 GEOGRAPHIC INFO SYSTEM	400.00	99.86	298.02	74.51	101.98
01-43-523 SQD 120 MAINTENANCE	0.00	0.00	0.00	0.00	0.00
01-43-525 SQD 117 MAINTENANCE	0.00	0.00	0.00	0.00	0.00
01-43-529 IT SERVICES	750.00	0.00	75.00	10.00	675.00
01-43-530 PROFESSIONAL SERVICES	1,700.00	516.50	741.50	43.62	958.50
01-43-531 911 DISPATCH SERVICES	20,250.00	4,999.93	14,999.79	74.07	5,250.21
01-43-533 LEGAL	12,000.00	0.00	1,411.35	11.76	10,588.65
01-43-534 LEXIPOL	5,200.00	0.00	0.00	0.00	5,200.00
01-43-540 NEW HIRE PHYSICAL/PSYCH EXAMS	1,300.00	0.00	0.00	0.00	1,300.00
01-43-551 POSTAGE	250.00	9.68	29.04	11.62	220.96
01-43-552 TELEPHONE & INTERNET	3,625.00	327.90	2,319.81	63.99	1,305.19
01-43-553 CELL PHONES	4,200.00	224.84	2,257.85	53.76	1,942.15
01-43-561 PROFESSIONAL ASSOC/MEMBERSHIP	550.00	60.00	110.00	20.00	440.00
01-43-562 TRAVEL EXPENSES	350.00	0.00	0.00	0.00	350.00
01-43-563 TRAINING/TUITION	8,000.00	0.00	1,741.31	21.77	6,258.69
01-43-593 EQUIP/SOFTWARE MAINT/LEASE	7,100.00	89.48	1,765.23	24.86	5,334.77
01-43-594 RISK MANAGEMENT DUES/FEES	31,000.00	0.00	0.00	0.00	31,000.00
01-43-653 POLICE GARAGE WATER USAGE	400.00	9.34	73.78	18.45	326.22
01-43-655 FUEL/GREASE/OIL	18,000.00	1,861.02	10,653.84	59.19	7,346.16
01-43-658 MISC. EXPENSES	2,000.00	0.00	85.20	4.26	1,914.80
01-43-659 OFFICE EXPENSE	300.00	0.00	(86.30)	28.77-	386.30
01-43-660 PRINTING	300.00	0.00	32.60	10.87	267.40
01-43-830 SMALL EQUIP. PURCH OR RENTAL	30,586.00	0.00	16,708.23	54.63	13,877.77
01-43-831 LARGE EQUIP. PURCH-FIXED ASSET	65,000.00	1,415.00	46,960.00	72.25	18,040.00
01-43-832 EQUIPMENT SINKING FUND	0.00	0.00	0.00	0.00	0.00
01-43-950 BANK FEES/CHARGES	120.00	9.89	69.54	57.95	50.46
01-43-953 GRANTS	0.00	0.00	0.00	0.00	0.00
01-43-959 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE	1,059,386.81	113,043.91	583,486.26	55.08	475,900.55
TOTAL EXPENDITURES	2,410,008.00	178,023.07	1,024,736.10	42.52	1,385,271.90
REVENUES OVER/(UNDER) EXPENDITURES	(285,000.00)	(16,020.65)	279,617.52		(564,617.52)

FUND- 15 -MFT FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
15-343 MOTOR FUEL TAX	66,238.20	5,184.00	36,354.60	54.88	29,883.60
15-346 TRANSPORTATION RENEWAL FUND	61,945.80	5,756.25	38,950.81	62.88	22,994.99
15-350 REBUILD IL BOND FUND GRANT	0.00	0.00	0.00	0.00	0.00
15-381 INTEREST	16,000.00	1,479.78	9,291.12	58.07	6,708.88
15-399 TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	144,184.00	12,420.03	84,596.53	58.67	59,587.47

58.33% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
EXPENDITURES					
MFT					
15-46-501 MISC EXPENSE	0.00	0.00	0.00	0.00	0.00
15-46-502 ENGINEERING - MFT	66,605.78	3,463.55	13,276.60	19.93	53,329.18
15-46-576 COM ED **	0.00	0.00	0.00	0.00	0.00
15-46-850 MFT ROAD PROJECT	383,394.22	0.00	0.00	0.00	383,394.22
15-46-950 BANK FEES/CHARGES	0.00	0.00	0.00	0.00	0.00
TOTAL MFT	450,000.00	3,463.55	13,276.60	2.95	436,723.40
TOTAL EXPENDITURES	450,000.00	3,463.55	13,276.60	2.95	436,723.40
REVENUES OVER/(UNDER) EXPENDITURES	(305,816.00)	8,956.48	71,319.93		(377,135.93)

FUND- 17 -COMMUNITY DEV FUND

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUES					
17-307 DEVELOPMENT ESCROW	40,000.00	0.00	5,000.00	12.50	35,000.00
17-329 PERMITS/INSPECTION FEES	20,000.00	1,830.00	18,052.92	90.26	1,947.08
17-330 CODE ENFORCEMENT FINES	0.00	0.00	0.00	0.00	0.00
17-371 GRANTS	0.00	0.00	0.00	0.00	0.00
17-381 INTEREST	13,000.00	1,100.76	7,184.54	55.27	5,815.46
17-382 VERIZON WATER TOWER RENT	9,900.00	825.00	5,775.00	58.33	4,125.00
17-385 LIGHTED DIAMOND FEES	0.00	0.00	0.00	0.00	0.00
17-386 UTV REGISTRATION FEES	0.00	0.00	0.00	0.00	0.00
17-387 FRANCHISE FEES	16,000.00	3,215.22	10,143.69	63.40	5,856.31
17-388 MISC INCOME	1,800.00	0.00	6,378.00	354.33	(4,578.00)
17-389 EXCISE TAX	4,800.00	408.38	2,929.89	61.04	1,870.11
17-390 LIQUOR LICENSE FEES	14,250.00	0.00	14,250.00	100.00	0.00
17-391 GAMING LICENSE FEE	20.00	0.00	8,530.00	2,650.00	(8,510.00)
17-392 VIDEO GAMING	90,000.00	8,562.14	52,865.69	58.74	37,134.31
17-399 TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	209,770.00	15,941.50	131,109.73	62.50	78,660.27

EXPENDITURES

58.33% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
COMMUNITY DEVELOPMENT					
17-47-421 OFFICE SALARIES	16,329.62	2,393.42	4,931.75	30.20	11,397.87
17-47-422 CODE ENFORCEMENT OFFICER	12,480.00	960.00	6,720.00	53.85	5,760.00
17-47-423 BUILDING INSPECTOR	13,000.00	1,000.00	7,000.00	53.85	6,000.00
17-47-424 ELECTRICAL INSPECTOR	4,500.00	375.00	2,625.00	58.33	1,875.00
17-47-429 VILLAGE ADMINISTRATOR	31,500.00	3,547.74	19,376.35	61.51	12,123.65
17-47-450 CODE ENFORCEMENT FINE COSTS	1,500.00	0.00	0.00	0.00	1,500.00
17-47-451 HEALTH INSURANCE	300.00	17.49	117.05	39.02	182.95
17-47-452 HEALTH INS. DEDUCTIBLE REIMBUR	2,000.00	0.00	0.00	0.00	2,000.00
17-47-453 IDES/UNEMPLOYMENT INSURANCE	200.00	0.00	61.12	30.56	138.88
17-47-461 ADM SOCIAL SECURITY	3,300.00	375.91	1,575.29	47.74	1,724.71
17-47-463 ADM MEDICARE	775.00	87.93	368.47	47.54	406.53
17-47-465 IMRF BENEFITS	3,300.00	324.66	1,755.52	53.20	1,544.48
17-47-512 OFFICE & COMPUTER EQUIPMENT	500.00	0.00	500.00	100.00	0.00
17-47-529 IT SERVICES	350.00	0.00	190.00	54.29	160.00
17-47-530 PROFESSIONAL SERVICES	3,000.00	0.00	5,216.12	173.87	(2,216.12)
17-47-532 ENGINEERING	7,089.75	528.75	9,553.50	134.75	(2,463.75)
17-47-533 LEGAL	13,000.00	625.00	3,793.50	29.18	9,206.50
17-47-561 PROFESSIONAL ASSOC/MEMBERSHIPS	4,000.00	625.00	2,270.00	56.75	1,730.00
17-47-576 COM ED **	900.00	0.00	441.66	49.07	458.34
17-47-593 EQUIP/SOFTWARE MAINT/LEASE	3,800.00	0.00	1,125.00	29.61	2,675.00
17-47-658 MISC. EXPENSES	2,200.00	58.36	156.57	7.12	2,043.43
17-47-659 OFFICE SUPPLIES	300.00	0.00	0.00	0.00	300.00
17-47-660 PRINTING	1,200.00	0.00	1,836.03	153.00	(636.03)
17-47-701 COMMUNITY DEVELOPMENT	13,000.00	0.00	0.00	0.00	13,000.00
17-47-800 MAINTENANCE SERVICE PARKS	3,425.00	0.00	2,905.17	84.82	519.83
17-47-832 PARK EQUIPMENT SINKING FUND	0.00	0.00	0.00	0.00	0.00
17-47-900 PRESIDENTIAL CONTINGENCY	1,200.00	0.00	0.00	0.00	1,200.00
17-47-911 COMMUNITY EXPENSES	5,000.00	137.50	2,074.73	41.49	2,925.27
17-47-912 COMMUNITY PROJECTS	4,000.00	0.00	363.92	9.10	3,636.08
17-47-950 BANK FEES/CHARGES	2,400.00	172.15	1,782.05	74.25	617.95
17-47-953 GRANTS	0.00	0.00	0.00	0.00	0.00
17-47-959 TRANSFER OUT	15,000.00	0.00	0.00	0.00	15,000.00
17-47-998 DEVELOPMENT ESCROW REFUND	37,910.25	0.00	0.00	0.00	37,910.25
TOTAL COMMUNITY DEVELOPMENT	207,459.62	11,228.91	76,738.80	36.99	130,720.82
TOTAL EXPENDITURES	207,459.62	11,228.91	76,738.80	36.99	130,720.82
REVENUES OVER/(UNDER) EXPENDITURES	2,310.38	4,712.59	54,370.93		(52,060.55)

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
FUND- 19 -MFT WINNEBAGO RD PROJ					
EXPENDITURES					
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00		0.00
FUND- 24 -STRATEGIC RESERVE CAPITAL					
REVENUES					
24-381 INTEREST	17,750.00	1,318.97	9,180.08	51.72	8,569.92
24-399 TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	17,750.00	1,318.97	9,180.08	51.72	8,569.92
EXPENDITURES					
STRATEGIC RESERVES					
24-45-530 PROFESSIONAL FEES	30,000.00	0.00	19,500.00	65.00	10,500.00
24-45-950 BANK FEES/CHARGES	0.00	0.00	0.00	0.00	0.00
24-45-959 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
TOTAL STRATEGIC RESERVES	30,000.00	0.00	19,500.00	65.00	10,500.00
TOTAL EXPENDITURES	30,000.00	0.00	19,500.00	65.00	10,500.00
REVENUES OVER/(UNDER) EXPENDITURES	(12,250.00)	1,318.97	(10,319.92)		(1,930.08)

58.33% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
FUND- 41 -SWEEP (FORMER GO BOND)					
REVENUES					
41-305 GO BOND TAX W/C	0.00	0.00	0.00	0.00	0.00
41-381 INTEREST	0.00	0.00	0.00	0.00	0.00
41-385 AMERICAN RESCUE PLAN	0.00	0.00	0.00	0.00	0.00
41-388 MISC INCOME	0.00	0.00	0.00	0.00	0.00
41-399 TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00
EXPENDITURES					
BOND - O & M					
41-44-959 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
TOTAL BOND - O & M	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00		0.00
FUND- 51 -OPERATION & MAINTENANCE					
REVENUES					
51-344 GRANTS	0.00	0.00	0.00	0.00	0.00
51-345 SALES TAX (1%)	425,000.00	37,067.79	267,906.09	63.04	157,093.91
51-361 WATER SALES	323,000.00	29,329.32	192,127.11	59.48	130,872.89
51-362 CAPITAL CHARGES	475,000.00	41,851.71	281,848.39	59.34	193,151.61
51-363 GARBAGE CHARGES	235,069.20	20,128.12	138,150.56	58.77	96,918.64
51-364 PRE-PAID WATER/SEWER	700.00	662.46	634.45	90.64	65.55
51-365 WATER FIXED ADMIN CHARGES	195,208.00	16,244.51	114,115.54	58.46	81,092.46
51-367 WATER HOOK-UP FEE	0.00	0.00	0.00	0.00	0.00
51-368 SEWER HOOK-UP FEE	0.00	0.00	0.00	0.00	0.00
51-373 ROCK 39 EQUIPMENT	5,000.00	0.00	2,020.37	40.41	2,979.63
51-374 ROCK 39 SALARY REIMBURSEMENT	64,300.56	0.00	38,366.01	59.67	25,934.55
51-375 ROCK 39 FUEL/MILEAGE REIMB.	13,536.96	0.00	8,077.06	59.67	5,459.90
51-376 RECAPTURE FEES	18,000.00	0.00	0.00	0.00	18,000.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
51-381 INTEREST	90,000.00	9,791.46	66,266.62	73.63	23,733.38
51-382 VERIZON WATER TOWER RENT	4,950.00	412.50	2,887.50	58.33	2,062.50
51-385 VEHICLE/EQUIPMENT SALES	0.00	0.00	12,500.00	0.00 (	12,500.00)
51-388 MISC INCOME	0.00	0.00	600.00	0.00 (	600.00)
51-390 LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.00	0.00
51-393 METER SALES	0.00	0.00	0.00	0.00	0.00
51-395 UTIL INCOME/SHUT OFF NOTICE	1,500.00	225.00	1,411.53	94.10	88.47
51-399 TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,851,264.72	155,712.87	1,126,911.23	60.87	724,353.49

EXPENDITURES
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O & M

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
51-44-421 OFFICE SALARIES	96,000.00	8,380.33	42,631.57	44.41	53,368.43
51-44-422 ROCK 39 SALARY	0.00	0.00	0.00	0.00	0.00
51-44-423 PART-TIME WAGES	7,200.00	1,503.20	2,927.92	40.67	4,272.08
51-44-425 METER READER/LAB ASSISTANT	0.00	0.00	0.00	0.00	0.00
51-44-426 DIRECTOR PUBLIC WORKS	81,727.61	9,430.20	47,001.28	57.51	34,726.33
51-44-428 PUBLIC WORKS WAGES	101,000.00	8,887.08	50,686.16	50.18	50,313.84
51-44-429 VILLAGE ADMINISTRATOR	31,468.50	3,547.74	19,376.35	61.57	12,092.15
51-44-451 HEALTH INSURANCE	13,852.48	1,138.30	7,964.00	57.49	5,888.48
51-44-452 HEALTH INS. DEDUCTIBLE REIMBUR	3,000.00	0.00	0.00	0.00	3,000.00
51-44-453 IDES/UNEMPLOYMENT INSURANCE	700.00	0.00	451.00	64.43	249.00
51-44-461 ADM SOCIAL SECURITY	20,000.00	1,827.11	9,231.57	46.16	10,768.43
51-44-463 ADM MEDICARE	4,650.00	427.28	2,158.92	46.43	2,491.08
51-44-465 IMRF BENEFITS	26,000.00	2,340.81	12,217.53	46.99	13,782.47
51-44-470 UNIFORMS	1,500.00	0.00	0.00	0.00	1,500.00
51-44-512 OFFICE & COMPUTER EQUIPMENT	5,000.00	0.00	2,384.42	47.69	2,615.58
51-44-519 MAINTENANCE SERVICE - EQUIPTME	35,000.00	135.00	4,335.12	12.39	30,664.88
51-44-521 GEOGRAPHIC INFO SYSTEMS	2,000.00	499.32	1,490.06	74.50	509.94
51-44-529 IT SERVICES	1,000.00	0.00	558.74	55.87	441.26
51-44-530 PROFESSIONAL SERVICES	750.00	241.50	241.50	32.20	508.50
51-44-531 SPECIAL AUDIT	0.00	0.00	0.00	0.00	0.00
51-44-532 ENGINEERING	128,000.00	0.00	17,490.00	13.66	110,510.00
51-44-533 CELLULAR METER MONTHLY FEES	14,500.00	2,078.00	9,141.25	63.04	5,358.75
51-44-534 LEGAL	2,000.00	0.00	103.60	5.18	1,896.40
51-44-540 PRE-EMPLOYMENT PHYSICAL	340.00	0.00	0.00	0.00	340.00
51-44-541 METER UPGRADE	10,000.00	0.00	3,953.19	39.53	6,046.81
51-44-542 WATER UPGRADE	750,000.00	521.71	96,630.36	12.88	653,369.64
51-44-543 ALARM SYS./TELEPHONE/INTERNET	7,500.00	684.87	4,810.50	64.14	2,689.50
51-44-544 IEPA LOAN -WATER TOWER	97,940.00	0.00	97,939.84	100.00	0.16
51-44-551 POSTAGE	11,000.00	818.72	7,499.18	68.17	3,500.82
51-44-552 CELL PHONES	2,400.00	120.87	1,209.21	50.38	1,190.79
51-44-554 PUBLISHING/ADVERTISMENTS	1,200.00	0.00	0.00	0.00	1,200.00
51-44-561 PROFESSIONAL ASSOC/MEMBERSHIPS	900.00	0.00	858.50	95.39	41.50

Section 15. Item #a.

58.33% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
51-44-562 TRAVEL EXPENSES	300.00	0.00	0.00	0.00	300.00
51-44-563 TRAINING/TUITION	2,625.00	0.00	570.00	21.71	2,055.00
51-44-571 NI GAS / WELLS	2,400.00	114.20	1,514.74	63.11	885.26
51-44-573 GARBAGE	235,000.00	19,266.05	134,885.54	57.40	100,114.46
51-44-576 COM ED **	25,000.00	152.21	11,341.86	45.37	13,658.14
51-44-579 WATER ANALYSIS	4,250.00	265.00	2,866.70	67.45	1,383.30
51-44-580 EPA PERMIT FEES	2,000.00	0.00	0.00	0.00	2,000.00
51-44-593 EQUIP/SOFTWARE MAINT/LEASE	30,200.00	0.00	11,798.06	39.07	18,401.94
51-44-594 RISK MANAGEMENT DUES/FEES	19,132.00	0.00	0.00	0.00	19,132.00
51-44-651 OPERATING SUPPLIES/MISC. EXPEN	52,000.00	1,912.52	16,323.67	31.39	35,676.33
51-44-653 BUILDING WATER USAGE	1,250.00	46.47	493.04	39.44	756.96
51-44-654 WATER DEPOSIT REFUND EXPENSE	0.00	0.00	0.00	0.00	0.00
51-44-655 FUEL/GREASE/OIL	17,000.00	0.00	5,665.17	33.32	11,334.83
51-44-656 CHEMICALS	8,250.00	412.50	3,619.04	43.87	4,630.96
51-44-658 MISC EXPENSE	200.00	0.00	0.00	0.00	200.00
51-44-659 OFFICE EXPENSE	3,000.00	327.93	809.30	26.98	2,190.70
51-44-660 PRINTING	1,500.00	0.00	1,703.00	113.53	(203.00)
51-44-702 FOUR RIVERS SAN. AUTH. IGA	421,606.70	0.00	350,196.17	83.06	71,410.53
51-44-703 RECAPTURE FEES	18,000.00	0.00	0.00	0.00	18,000.00
51-44-829 ROCK 39 EQUIPMENT PURCHASES	5,000.00	0.00	2,020.37	40.41	2,979.63
51-44-830 SMALL EQUIP. PURCHASE OR RENTA	11,000.00	553.25	4,097.59	37.25	6,902.41
51-44-831 LARGE EQUIP. PURCHASE-FIXED AS	78,500.00	0.00	6,319.50	8.05	72,180.50
51-44-832 ASSETS CAPITALIZED	0.00	0.00	0.00	0.00	0.00
51-44-833 CONTINGENCY	1,647.43	0.00	0.00	0.00	1,647.43
51-44-834 EQUIPMENT SINKING FUND	0.00	0.00	0.00	0.00	0.00
51-44-950 BANK FEES/CHARGES	25,600.00	4,696.82	25,757.14	100.61	(157.14)
51-44-951 DEPRECIATION EXPENSE	260,000.00	0.00	0.00	0.00	260,000.00
51-44-953 GRANTS	0.00	0.00	0.00	0.00	0.00
51-44-959 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
51-44-999 SPECIAL ITEM EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL O & M	2,682,089.72	70,328.99	1,023,272.66	38.15	1,658,817.06
TOTAL EXPENDITURES	2,682,089.72	70,328.99	1,023,272.66	38.15	1,658,817.06
REVENUES OVER/(UNDER) EXPENDITURES	(830,825.00)	85,383.88	103,638.57		(934,463.57)

FUND- 90 -VILLAGE EVENTS

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
90-350 DONATIONS	2,500.00	1,736.44	6,627.33	265.09	(4,127.33)
90-351 FUNDRAISERS	0.00	0.00	0.00	0.00	0.00
90-352 MERCHANDISE SALES	0.00	0.00	0.00	0.00	0.00
90-353 FESTIVAL SALES	0.00	0.00	0.00	0.00	0.00
90-381 INTEREST	225.00	7.83	149.24	66.33	75.76
90-382 VENDOR FEES	0.00	0.00	0.00	0.00	0.00

58.33% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
90-386 UTV REGISTRATION FEES	1,350.00	100.00	1,150.00	85.19	200.00
90-387 SPONSOR ADS	0.00	0.00	0.00	0.00	0.00
90-388 MISC. INCOME	0.00	0.00	0.00	0.00	0.00
90-399 TRANSFER IN	15,000.00	0.00	0.00	0.00	15,000.00
TOTAL REVENUES	19,075.00	1,844.27	7,926.57	41.55	11,148.43

EXPENDITURES
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FOURTH OF JULY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
90-48-423 FESTIVAL LABOR	0.00	0.00	0.00	0.00	0.00
90-48-530 SECURITY	0.00	0.00	0.00	0.00	0.00
90-48-554 PUBLISHING/ADVERTISING	0.00	0.00	0.00	0.00	0.00
90-48-560 ENTERTAINMENT	0.00	0.00	0.00	0.00	0.00
90-48-572 MERCHANDISE	0.00	0.00	0.00	0.00	0.00
90-48-651 OPERATIONS/ MISC SUPPLIES	0.00	0.00	0.00	0.00	0.00
90-48-655 CONCESSIONS	0.00	0.00	0.00	0.00	0.00
90-48-658 MISC EXPENSES	150.00	0.00	0.00	0.00	150.00
90-48-915 VENDOR TICKET SALES	0.00	0.00	0.00	0.00	0.00
90-48-916 FIREWORKS	18,100.00	0.00	18,350.00	101.38	(250.00)
TOTAL FOURTH OF JULY	18,250.00	0.00	18,350.00	100.55	(100.00)
TOTAL EXPENDITURES	18,250.00	0.00	18,350.00	100.55	(100.00)
REVENUES OVER/(UNDER) EXPENDITURES	825.00	1,844.27	(10,423.43)		11,248.43

SECTION 3:

CONSTRUCTION IN PROGRESS

Large Purchase Tracking
Grant Tracking
Village Debt
Village Revenue

Approved Expenses
Month Ending: 07-31-25

Approved Expenses
Tracking items or services that were approved in the fiscal year.

LINE-ITEM	DATE	Task #	BOARD DATE	Res No	Project	ITEM	VENDOR	APPROVED AMT	Jan	Feb	Mar	Apr	May	June	July	PAID TO DATE	BALANCE
51-44-532	06/13/22	22-837	09/09/24	2024-23R	Church & Goodling Water Main Looping	Engineering	FEHR GRAHAM	$ 17,900.00	$ 1,140.00		$ 1,397.50		$ 3,898.50			$ 16,476.00	$ 1,424.00
51-44-542	06/13/22	22-837	03/05/24	2025-07R	Church & Goodling Water Main Looping	Construction	In House	$ 60,000.00				$ 35,716.21				$ 35,716.21	$ 24,283.79
																$ -	$ -
15-46-502	06/19/25		06/19/25	2025-21R	Goodling Resurfacing	Engineering	MFT	$ 165,727.03						$ 3,463.55		$ 3,463.55	$162,263.48
																$ -	
51-44-532		22-1342	01/08/24		PHASE 1 ARCHAEOLOGICAL SURVEY- IEPA PROJ		FEHR GRAHAM	$ 7,500.00			$ 327.50					$ 25,127.50	$ (17,627.50)
					Water Main Repl. & Well #5											$ -	
																$ -	
51-44-532		23-1378	10/09/23		Clayton Court Water Looping 23-1378	Engineering	FEHR GRAHAM	$ 48,500.00	$ 3,505.00			$ 1,195.00				$ 47,050.00	$ 1,450.00
51-44-542		23-1378	01/08/24		Clayton Court Water Looping 23-1378	WaterMain Supplies	CORE & MAIN	$ 20,000.00								$ -	$ 20,000.00
		23-1378	02/07/24		Clayton Court Water Looping 23-1378	Engineering	FEHR GRAHAM	$ 1,000.00								$ -	$ 1,000.00
		23-1378	02/05/25		Clayton Court Water Looping 23-1378	Secure Easement	FEHR GRAHAM									$ -	$ -
			06/04/25	2025-17R	**Clayton Ct wtr Main Loop-InHouse**	Construction	In House	$ 80,000.00					$ 10,000.00	$ 35,758.09		$ 66,072.09	$ 13,927.91
																$ -	
01-41-532		25-125	01/15/25	2025-01R	2025 General Engineering Agreement	Engineering	Fehr Graham	$ 25,000.00	$ 223.75	$ 193.75	$ 382.00	$ 294.75	$ 648.75			$ 1,743.00	$ 11,751.25
01-42-532									$ 223.75	$ 327.50			$ 786.00	$ 615.00		$ 1,952.25	
17-47-532									$ 1,371.50	$ 1,258.25	$ 3,256.75	$ 1,076.75	$ 1,535.25	$ 526.25	$ 528.75	$ 9,553.50	
		24-124 PH06	11/21/24		General - Starbucks											$ -	$ -
																$ -	
51-44-532		24-1255	07/08/24	2024-17R	Cunningham Water Main 24-1255	Engineerig	Fehr Grahm	$ 47,100.00	$ 11,120.00							$ 33,910.00	$ 13,190.00
					04/02/20 Cunningham Original Project # 20-541											$ -	$ -
																$ -	
01-42-532		24-1570	09/09/24	2024-22R	Resh Farms Drainage Study	Engineering	Fehr Graham	$ 35,200.00			$ 3,990.00	$ 2,128.00	$ 3,463.55			$ 32,631.55	$ 2,568.45
		24-1570	02/19/25	2025-03R	Westfield Box Culvert	Engineering	Fehr Graham	$ 47,339.52								$ -	$ 47,339.52
		24-1570	02/19/25	2025-03R	Westfield Box Culvert	Construction		$ 249,664.77								$ -	$249,664.77
																$ -	
01-42-515		**2025 Projects**	**04/03/25**	**2025-12R**	**Sidewalk Program Safe Step-Curbs**			$ 10,000.00								$ -	$ 10,000.00
		2025 Projects	**04/03/25**	**2025-12R**	**Sidewalk Program**			$ 40,000.00				$ 337.50	$ 23,600.37	$ 5,172.00	$ 456.58	$ 29,566.45	$ 10,433.55
																$ -	
			Feb 19, 2025	2024-25R	IEPA SRLF Project - Swift/Winnebago/Cunningham/Soper			TBD								$ -	#VALUE!
																$ -	
																$ -	$ -
01-42-514			10/14/24	2024-27R	Bulk Salt Purchase	Road Salt	Compass	$ 41,573.93		6417.22						$ 6,417.22	$ 35,156.71
																$ -	$ -
			June 18, 2025	2025-20R	West Main Street Widening	Engineering	Fehr Graham	$ 21,550.00						$ 6,490.00	$ 4,335.00	$ 10,825.00	$ 10,725.00
																$ -	

Grant Applications/Progress Tracking

July

Grant Title	Status	Restricted Use	Total	Received	Notes
FY25 Less Letahl Alternatives for Law Enforcement	Approved	Five (5), TASER 10 Packages	$ 15,686.00	5/13/2025	**This grant and all equipment have been received - GRANT CLOSED**

No Changes Month of July

Village of Winnebago Debt Tracking

2025	IL EPA	Four Rivers Sanitation Authority			YTD
Month	Water Tower	Fuller Creek Phase C	Fuller Creek Phase D&F	Future Costs	Total All Debt
Jan	$ 883,911.76	$ 3,339,149.40	$ 1,043,209.51	$ 870,107.56	$ 6,136,378.23
Feb	$ 883,911.76	$ 3,339,149.40	$ 1,011,474.66	$ 870,107.56	$ 6,104,643.38
Mar	$ 883,911.76	$ 3,339,149.40	$ 1,011,474.66	$ 870,107.56	$ 6,104,643.38
Apr	$ 883,911.76	$ 3,339,149.40	$ 1,011,474.66	$ 870,107.56	$ 6,104,643.38
May	$ 883,911.76	$ 3,339,149.40	$ 1,011,474.66	$ 870,107.56	$ 6,104,643.38
Jun	$ 883,911.76	$ 3,339,149.40	$ 1,011,474.66	$ 847,269.06	$ 6,081,804.88
Jul	$ 843,758.86	$ 3,228,974.14	$ 1,011,474.66	$ 847,269.06	$ 5,931,476.72
Aug					$ -
Sep					$ -
Oct					$ -
Nov					$ -
Dec					$ -

VILLAGE REVENUE

Please Note the Order of this report has changed since June 2025

PROPERTY TAX

01-300 Through 01-309

	2025	2024	2023	2022	2021	2020
Dec		0	6,002	216	39	1,554
Nov		5,823		2,130	8,432	3,895
Oct		7,803	7,886	7,155	4,483	6,878
Sept		204,860	182,135	176,432	152,573	142,006
Aug		23,012	28,878	25,134	38,013	52,505
July	5,171	3,723	8,878	6,945	15,588	45,178
Jun	206,311	238,482	202,307	230,268	206,348	175,634
May	88,940	36,617	61,703	22,662	37,575	24,654
Apr	0	0				
Mar	0	0				
Feb	0	0				
Jan	1,012	0				
Actual	301,435	520,319	497,789	470,942	463,051	452,303
Projected	516,745	NOTES: Per W/C - Property Tax pmt for Nov w/b rec in Dec				
Budgeted	547,627					
Bdgt vs Act.	55.04%					

COMED UTILITY TAX

01-315

	2025	2024	2023	2022	2021	2020
Dec		4,614	7,888	8,321	8,068	8,185
Nov		10,156	7,682	7,703	8,546	8,628
Oct		10,944	9,534	15,151	11,009	9,585
Sept		10,709	11,258	5,852	11,263	10,731
Aug		18,914	11,139	11,194	11,259	13,017
July	8,033	3,438	9,753	11,387	11,330	9,715
Jun	7,276	12,270	6,882	8,411	8,048	7,605
May	7,363	6,866	7,067	7,970	7,565	7,512
Apr	8,879	9,780	8,027	8,467	8,380	8,398
Mar	2,758	2,910	8,684	9,106	9,570	8,724
Feb	9,092	10,087	9,313	9,999	9,436	9,067
Jan	9,333	8,645	21,950	9,827	10,254	10,554
Actual	52,734	109,334	119,176	113,390	114,728	111,721
Projected	90,401	NOTES: Projected Calculated based on Monthly Average - Steady Year Over Year Decrease Attributed to Increased Solar Permits				
Budgeted	105,575					
Bdgt vs Act.	49.95%					

HEAVY LOAD PERMITS

01-328

	2025	2024	2023	2022	2021	2020
Dec		0			300	175
Nov		75				
Oct		0	125	300		75
Sept		75		225		435
Aug		175		175	125	225
July	0	0		280	200	185
Jun	25	0		235	75	470
May	170	0		75	375	590
Apr	170	195				75
Mar	0	25	50	150		
Feb	0		180			125
Jan	0		25	125	125	485
Actual	365	545	380	1,565	1,200	2,840
Projected	470	NOTES: Single trip or 120 day permits for heavy vehicles				
Budgeted	470					
Bdgt vs Act.	77.66%					

INCOME TAX/LGDF

01-341

	2025	2024	2023	2022	2021	2020
Dec		25,748	26,963	26,945	22,499	20,637
Nov		32,985	34,318	30,031	25,372	23,310
Oct		54,947	50,948	47,425	44,259	34,497
Sept		25,732	26,357	25,904	24,355	23,823
Aug		32,777	29,038	23,836	23,062	42,044
July	53,558	49,056	44,182	46,279	41,072	30,752
Jun	31,906	33,720	33,162	27,414	45,783	19,365
May	92,001	78,678	70,722	93,322	52,181	31,264
Apr	51,567	45,531	41,240	46,252	38,199	31,932
Mar	28,161	28,839	25,624	21,650	23,957	21,741
Feb	43,889	44,370	43,264	49,949	34,761	29,237
Jan	53,726	46,891	43,756	40,058	32,879	28,378
Actual	354,809	499,272	469,574	479,064	408,380	336,982
Projected	530,111	NOTES: Projected Amount Calculated based on "CY25 Revised Estimate June" - IML State Shared Revenue Estimates and Forecasts				
Budgeted	499,000					
Bdgt vs Act.	71.10%					

PPRT

01-342

	2025	2024	2023	2022	2021	2020
Dec		1,770	2,949	5,034	2,084	799
Nov						
Oct		5,658	9,502	15,372	10,042	3,089
Sept						
Aug		1,384	1,848	1,303	766	2,436
July	5,065	7,419	11,463	11,413	6,027	3,297
Jun	0					
May	7,026	8,292	14,179	15,851	8,271	3,173
Apr	1,837	3,430	8,739	11,839	6,418	4,964
Mar	1,936	3,845	5,501	10,015	1,374	719
Feb	0					
Jan	4,698	6,521	11,104	7,647	3,802	3,616
Actual	20,563	38,319	65,286	78,474	38,784	22,093
Projected	35,251	NOTES: Projected Calculated based on Monthly Average				
Budgeted	32,000					
Bdgt vs Act.	64.26%					

SALES TAX

01-345

	2025	2024	2023	2022	2021	2020
Dec		48,992	52,253	52,369	42,096	64,055
Nov		52,595	50,731	56,826	44,401	35,474
Oct		43,860	54,558	56,100	47,725	32,441
Sept		48,760	53,731	62,622	44,810	32,535
Aug		50,622	52,807	58,635	44,877	34,269
July	50,908	45,868	49,785	53,719	40,868	28,114
Jun	59,274	44,850	45,726	53,690	41,314	28,136
May	46,573	40,709	39,074	40,789	29,964	25,369
Apr	46,398	41,373	39,869	39,130	34,610	25,550
Mar	52,291	51,478	53,237	49,512	31,926	30,185
Feb	55,907	48,093	48,626	44,321	29,689	27,757
Jan	55,201	51,239	51,786	46,372	33,941	29,424
Actual	366,551	568,439	592,182	614,085	466,222	393,309
Projected	628,374	NOTES: Projected Calculated based on Monthly Average - New Sales Tax Increase attributed to decrease in Local Use Tax Calculation				
Budgeted	570,000					
Bdgt vs Act.	64.31%					

VILLAGE REVENUE

CANNABIS

01-346

	2025	2024	2023	2022	2021	2020
Dec		369	360	358	339	149
Nov		361	366	385	401	173
Oct		375	360	349	459	153
Sept		362	350	380	386	234
Aug		389	397	474	324	173
July	385	391	373	339	363	151
Jun	431	384	362	409	412	113
May	362	423	355	409	355	146
Apr	367	441	420	453	351	290
Mar	397	415	364	432	272	218
Feb	388	412	372	408	276	
Jan	414	371	373	415	343	
Actual	2,744	4,694	4,452	4,811	4,283	
Projected	4,616	NOTES: Projected Amount Calculated based on "CY25 Revised Estimate June" - IML State Shared Revenue Estimates and Forecasts				
Budgeted	4,800					
Bdgt vs Act	57.17%					

LOCAL USE TAX

01-349

	2025	2024	2023	2022	2021	2020
Dec		9,544	9,908	10,543	9,631	11,708
Nov		8,233	8,927	9,376	9,660	11,223
Oct		8,477	9,412	9,027	9,152	11,786
Sept		8,249	6,679	10,343	9,827	11,655
Aug		8,550	8,897	9,169	8,622	11,545
July	2,130	8,860	8,996	8,042	9,367	10,381
Jun	1,910	9,964	10,751	10,042	10,310	9,806
May	1,447	8,202	8,692	8,561	8,065	7,708
Apr	1,458	7,295	9,433	8,868	9,045	8,870
Mar	11,913	12,190	13,474	13,373	18,448	12,810
Feb	9,476	10,502	11,139	10,550	13,073	9,336
Jan	5,447	10,053	10,567	8,980	12,268	9,965
Actual	33,780	110,119	116,875	116,874	127,468	126,792
Projected	40,748	NOTES: Projected Amount Calculated based on "CY25 Revised Estimate June" - IML State Shared Revenue Estimates and Forecasts - Decrease primarily attributed to state assigning sales tax to local delivery address versus prior per capita distribution				
Budgeted	110,000					
Bdgt vs Act.	30.71%					

POLICE FINES - Winnebago Co

01-351 and 01-353

	2025	2024	2023	2022	2021	2020
Dec		931	164	926	1,817	200
Nov		814	1,568	1,065	1,738	305
Oct		907	2,966	649	885	1,313
Sept		907	1,363	458	1,111	1,503
Aug		756	1,507	649	449	650
July	899	1,061	2,535	846	1,412	2,610
Jun	859	1,190	1,743	261	412	1,578
May	351	2,150	572	1,553	128	2,966
Apr	1,447	1,109	106	1,246	1,505	2,429
Mar	1,050	982	836	460	169	1,677
Feb	637	518	334	365	253	2,358
Jan	774	245	1,696	469	1,324	1,141
Actual	6,018	11,569	15,390	8,946	11,202	18,729
Projected	10,316	NOTES: Projected Calculated based on Monthly Average				
Budgeted	9,300					
Bdgt vs Act.	64.71%					

EXCISE TAX (TELECOMMUNICATIONS)

01-389 and 17-389

	2025	2024	2023	2022	2021	2020
Dec		2,648	2,939	3,979	2,965	3,101
Nov		2,571	3,242	3,112	2,848	3,430
Oct		2,441	2,778	2,954	2,803	4,064
Sept		2,727	3,038	2,841	3,033	4,419
Aug		2,510	3,044	2,682	2,929	3,649
July	2,450	2,457	2,818	2,713	2,837	4,079
Jun	2,723	3,032	3,210	2,946	2,891	4,419
May	2,405	2,663	2,894	2,452	2,806	3,943
Apr	2,512	2,899	2,965	2,783	2,518	4,199
Mar	2,578	3,270	3,155	2,932	2,715	4,474
Feb	2,463	2,948	2,997	2,806	2,915	4,787
Jan	2,448	2,796	2,978	2,887	3,015	4,317
Actual	17,579	32,963	36,059	35,086	34,275	48,879
Projected	30,136		Police	Com Dev		
Budgeted	31,800		14649.483	2,930		
Bdgt vs Act.	55.28%					

MFT (MOTOR FUEL TAX)

15-343

	2025	2024	2023	2022	2021	2020
Dec		5,922	6,292	5,674	6,366	5,767
Nov		5,608	5,340	5,675	5,743	5,786
Oct		5,695	5,984	6,014	6,169	5,771
Sept		5,914	5,511	5,620	6,570	6,340
Aug		5,670	5,766	6,027	5,992	5,332
July	5,184	5,779	5,874	6,301	6,101	4,284
Jun	4,925	5,119	5,656	6,084	5,888	4,324
May	5,066	5,207	5,538	6,021	5,989	5,509
Apr	5,036	4,770	4,751	6,026	5,074	5,974
Mar	5,462	5,261	4,655	3,784	4,675	5,387
Feb	5,191	4,891	4,905	6,202	4,987	5,403
Jan	5,492	6,173	6,755	6,863	6,309	9,228
Actual	36,355	66,008	67,028	70,291	69,861	69,104
Projected	63,445	NOTES: Projected Amount Calculated based on "CY25 Revised Estimate June" - IML State Shared Revenue Estimates and Forecasts				
Budgeted	66,238					
Bdgt vs Act.	54.88%					

TRF (TRANSPORTATION RENEWAL FUND)

15-346

	2025	2024	2023	2022	2021	2020
Dec		5,953	5,901	4,358	4,517	4,140
Nov		5,679	5,045	4,305	4,133	4,019
Oct		5,765	5,589	4,492	4,552	4,167
Sept		5,955	5,411	4,540	4,619	4,359
Aug		5,488	4,726	4,554	4,327	3,837
July	5,756	5,505	5,154	4,505	4,308	3,208
Jun	5,762	5,155	4,962	4,354	4,245	2,958
May	5,561	5,367	4,907	4,384	4,226	3,689
Apr	5,044	4,838	4,393	4,297	3,706	3,905
Mar	5,700	5,194	4,765	3,498	3,799	4,155
Feb	5,579	4,910	4,294	4,346	3,987	4,243
Jan	5,548	5,302	4,720	4,669	3,985	4,385
Actual	38,951	65,111	59,867	52,303	50,404	47,064
Projected	68,002	NOTES: Projected Amount Calculated based on "CY25 Revised Estimate June" - IML State Shared Revenue Estimates and Forecasts				
Budgeted	61,946					
Bdgt vs Act.	62.88%					

VILLAGE REVENUE

VIDEO GAMING 17-392	2025	2024	2023	2022	2021	2020
Dec		6,913	6,697	5,464	5,319	
Nov		7,452	6,875	5,647	4,736	
Oct		8,090	7,134	5,008	5,114	
Sept		7,579	6,587	6,092	4,673	
Aug		8,229	6,329	5,574	5,442	
July	8,562	8,102	5,180	5,158	4,528	
Jun	8,367	7,514	7,258	5,436	4,791	
May	7,670	6,915	9,098	5,390	4,397	
Apr	6,555	6,569	4,933	4,422	3,552	
Mar	5,678	6,719	6,196	4,983	2,061	
Feb	8,246	5,954	4,669	5,224	1,775	
Jan	7,787	6,963	4,533	4,377	0	
Actual	52,866	86,999	75,487	62,776	46,388	0
Projected	90,627	NOTES: Projected Calculated based on Monthly Average				
Budgeted	90,000					
Bdgt vs Act.	58.74%					

SALES TAX 1% 51-345	2025	2024	2023	2022	2021	2020
Dec		35,762	38,046	38,493	30,409	46,970
Nov		39,951	39,292	43,052	32,348	23,012
Oct		32,493	39,007	43,183	32,546	18,501
Sept		38,038	40,358	49,674	32,263	18,908
Aug		38,710	40,872	45,368	31,665	20,999
July	37,068	34,058	36,614	40,358	27,624	14,158
Jun	42,270	33,720	33,874	39,561	28,890	15,172
May	32,726	29,507	28,165	30,033	20,584	15,397
Apr	33,417	29,388	30,116	26,274	22,599	14,385
Mar	39,316	38,180	38,095	37,605	20,761	18,122
Feb	40,395	36,761	37,025	34,000	19,183	17,605
Jan	42,715	37,989	38,685	32,282	21,192	18,659
Actual	267,906	424,556	440,149	459,883	320,065	241,887
Projected	459,268	NOTES: Projected Calculated based on Monthly Average				
Budgeted	425,000					
Bdgt vs Act.	63.04%					

GENERAL FUND MONTHLY TOTALS	2025	2024	2023	2022	2021	2020
Dec	0	93,686	103,260	107,549	87,982	108,809
Nov	0	106,976	105,265	107,433	91,228	82,238
Oct	0	126,702	137,217	146,677	125,449	95,689
Sept	0	96,614	101,412	108,167	93,674	83,832
Aug	0	115,322	107,171	107,468	91,966	107,357
July	128,599	117,489	127,370	134,172	112,064	86,673
Jun	310,716	104,219	100,092	103,145	108,834	69,915
May	246,639	145,832	142,984	169,428	109,582	79,705
Apr	114,634	110,943	110,693	117,793	99,522	84,277
Mar	101,084	102,973	110,089	107,170	88,262	78,870
Feb	121,853	116,437	115,891	118,034	90,151	80,308
Jan	133,053	126,516	142,540	113,893	96,626	86,740
	1,156,578	1,363,709	1,403,985	1,440,930	1,195,339	1,044,415

	WATER SALES 51-361		ADMIN 51-365		CAPITAL 51-362	
	2025	2024	2025	2024	2025	2024
Dec		19,961		17,415		30,043
Nov		30,050		15,628		45,339
Oct		27,108		15,608		39,726
Sep		31,444		16,416		46,981
Aug		27,429		15,757		40,511
Jul	29,329	33,252	16,245	16,775	41,852	49,584
Jun	33,970	25,812	16,906	15,183	48,555	38,670
May	25,250	22,795	16,942	16,641	36,902	34,753
Apr	24,071	21,686	16,077	15,970	35,147	33,707
Mar	23,846	25,823	16,371	19,232	34,925	40,559
Feb	33,186	27,186	16,022	15,721	49,333	42,719
Jan	22,474	18,697	15,553	15,512	35,134	30,834
Actual	192,127	311,243	114,116	195,858	281,848	473,426
Projected						
Budgeted	323,000	290080	195208	181,552	475,000	495,800
Bdgt vs Act.	59.48%	1.072954	0.5845843	1.0787997	0.5933649	0.9548732

GENERAL FISCAL PROJECTIONS

	2020	2021	2022	2023	2024	2025
Actual	1,044,415	1,195,339	1,440,930	1,403,985	1,363,709	1,156,578
Projected						
Budgeted						1,907,972
Bdgt vs Act						60.62%

O&M FISCAL PROJECTIONS

	2020	2021	2022	2023	2024	2025
Actual	1,127,464	1,245,270	1,393,570	1,421,986	1,405,083	855,997
Projected						0
Budgeted						1,418,208
Bdgt vs Act						60.36%

Village Administrator Monthly Report – July 2025

General Updates

- Attended the ILCMA Regional Lunch and hosted the July session of the Winnebago Intergovernmental Planning Committee (WIPC), which included representatives from the Village, School District, and regional partners.
- Met with the Village's insurance broker to begin healthcare renewal discussions. Preliminary projections show an 8–12% premium increase for FY26.
- Had preliminary discussions with a governmental cooperative Health insurance group, offering potential for substantial savings on premiums.
- Continued work with NIU Center for Governmental Studies to review downtown overlay zoning and UDO revisions; a proposal will be provided shortly and a follow-up meeting is being scheduled.
- Coordinated Board and Committee of the Whole materials and supported meeting logistics.
- Led a July 4th event debrief and expressed appreciation to staff for preparing the Village ahead of the holiday weekend.

Economic Development/Community Development/Zoning

- Facilitated the July 1 Zoning Board Public Hearing regarding a **text amendment to the UDO fence standards**, prompted by a resident's request and staff review of ordinance inconsistencies.
    - The Board unanimously adopted **Ordinance 2025-11**, amending Section 6.13.03 to clarify fence height and setback requirements for lots abutting alleys.
- Continued coordination with the Table Talk Supper Club development team, including review of infrastructure needs and collaboration with the Village Attorney and Public Works on a proposed development agreement.
- Conducted a site meeting with Reflections Salon to address ongoing property maintenance concerns and discuss compliance strategies.
- Continued discussions with a local entrepreneur's inquiry into opening a coffee shop; the individual is looking at a Benton Street Location.
- Participated in ongoing discussions related to the implementation of the Village's strategic and comprehensive plan updates.
- Worked with a homebuilder interested in village lots for new residential development.
- Participated in meetings with the Greater Rockford Area Chamber of Commerce regarding regional economic development initiatives.
- Hosted and facilitated a Development Team Meeting with internal and external stakeholders to assess ongoing developments and discuss strategies for addressing blighted properties in the Village.

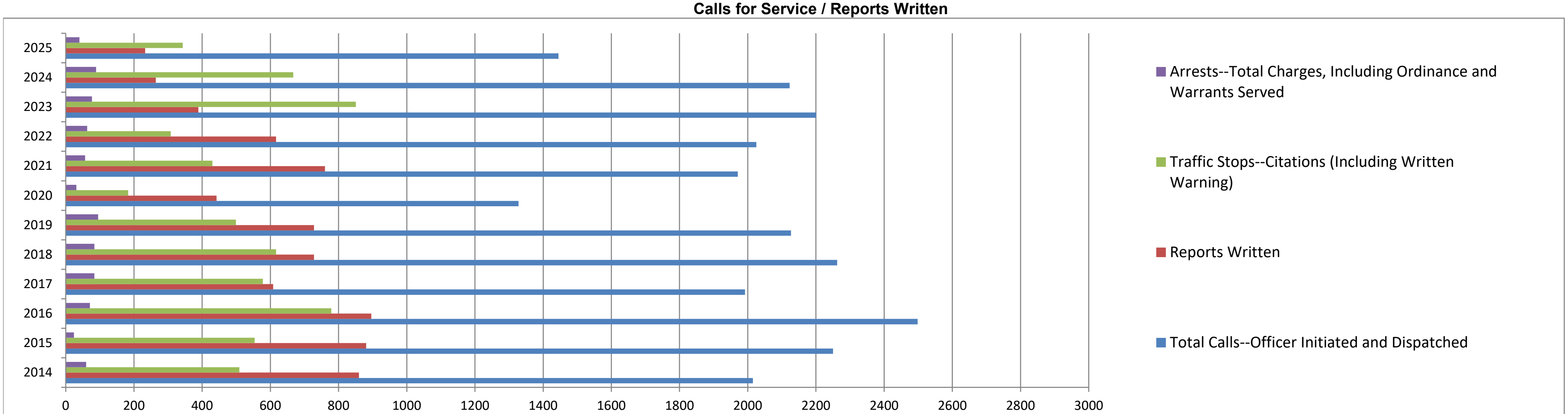
Please see the attached Board Brief's for a deeper view of the month's activities for the Village.

Winnebago Police Department
2022/2023/2024/2025 Calls and Offenses

Offense Type	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total 2025	Total 2024	Total 2023	Total 2022
Aggravated Battery (including Agg. Domestic)	0	0	0	0	0	0	0						0	**0**	**2**	**6**
Armed Robbery	0	0	0	0	0	0	0						0	**0**	**0**	**0**
Assault (Includes Aggravated Offense)	0	0	0	0	0	0	0						0	**2**	**2**	**5**
Battery	0	0	1	1	1	0	0						3	**2**	**7**	**8**
Burglary/Burglary from Vehicle	0	0	0	0	0	0	2						2	**0**	**0**	**3**
Criminal Damage to Property	1	0	1	1	1	0	0						4	**8**	**8**	**9**
Criminal Damage to State Supported Property	0	0	0	0	0	0	0						0	**1**	**0**	**0**
DUI Alcohol / Drugs Includes Agg. DUI	0	0	0	0	0	0	0						0	**1**	**7**	**11**
Disorderly Conduct	0	2	2	2	2	1	0						9	**14**	**14**	**15**
Fleeing to Elude (Aggravated)	0	0	0	0	0	0	0						0	**1**	**4**	**4**
Domestic Trouble/Domestic Battery/OP Violation /Vio.Stalking Order	1	1	1	2	4	2	0						11	**13**	**29**	**36**
Hit and Run	0	0	0	0	1	0	0						1	**4**	**2**	**4**
ID Theft / Forgery / Decept. Prac.	1	0	0	5	0	0	1						7	**9**	**11**	**9**
Illegal Consumption / Minor in Possession of Alcohol	0	0	0	0	0	0	0						0	**1**	**1**	**0**
Possession of Cannabis (Manu./Deliver)	1	0	0	0	0	0	0						1	**4**	**8**	**4**
Possession of Controlled Substance	0	0	0	0	0	0	0						0	**1**	**0**	**2**
Possession of Drug Paraphernalia	0	0	0	0	0	0	0						0	**0**	**2**	**1**
Reckless Conduct	0	0	0	0	0	0	0						0	**0**	**0**	**0**
Reckless Discharge of a Firearm	0	0	0	0	0	0	0						0	**0**	**0**	**0**
Reckless / Negligent Driving	0	0	0	0	0	0	0						0	**2**	**1**	**3**
Residential Burglary	0	0	0	0	0	0	0						0	**0**	**0**	**3**
Resisting Obstructing Peace Officer	0	0	0	0	0	0	0						0	**1**	**4**	**0**
School Bus Arm Violation	0	0	0	0	0	0	0						0	**0**	**2**	**3**
Sexual Abuse/Assault	0	0	0	1	0	1	0						2	**1**	**0**	**1**
Suicide Attempt / Threat of Suicide / Mental Health Call	0	2	2	0	2	1	1						8	**25**	**28**	**28**
Suspended/Revoked Driver's License/Registration	7	1	4	3	5	4	7						31	**94**	**29**	**8**
No Valid Driver's License	0	0	1	0	0	1	1						3	**2**	**4**	**4**
Theft of Vehicle (Recover Stolen)	0	0	0	0	0	0	1						1	**0**	**2**	**2**
Theft Over $500 / Retail Theft	0	1	0	1	0	0	0						2	**1**	**1**	**4**
Theft Under $500.00 / Retail Theft	2	2	0	0	0	4	1						9	**12**	**23**	**15**
Unlawful Use of Weapon (Aggravated)	0	0	0	0	0	0	0						0	**0**	**1**	**3**
Violation of Bail Bond	0	0	0	0	0	0	0						0	**1**	**0**	**0**
Warrant Service	0	0	0	1	0	1	0						2	**5**	**10**	**12**

**Report does not reflect all calls, all reports written, or all arrests*

Calls for Service / Reports Written



Winnebago Police Department
Traffic Speed Sign Data: July 2025

Location	Average Speed	Max Speed	Car Count
N. Elida Street	26.57	68	163781
W. McNair Road	26.98	78	21158
Winnebago High School	N/A	N/A	N/A
Cunningham Road	32.25	81	68496
E. McNair Road	43.15	80	15768

These numbers also include first responders responding to calls for service

These numbers also include radar interference between in-car and stationary radar units

Police radar systems are useful tools for monitoring vehicle speeds, but **they're not foolproof**—especially when multiple radar units are operating near each other. Interference between radar signals can cause **false or inaccurate readings**, such as speeds being recorded from the wrong vehicle or no vehicle at all.

This is exactly why **trained police officers are essential** when it comes to using radar for enforcement. A radar sign or unmanned unit simply displays or collects speed data—but it **cannot distinguish between vehicles**, identify the source of a speed reading, or confirm its accuracy.

A police radar unit can give false readings due to **interference from another radar unit**—this is commonly referred to as **co-channel interference** or **mutual interference**. Here's how that happens in simple terms:

1. **Same or Similar Frequencies**
Police radar units typically operate on specific frequency bands (like X, K, or Ka bands). If two radar units are operating on the same or close frequencies in the same area, their signals can mix. One radar might accidentally **receive the signal** from the other unit instead of its own reflected signal.

2. **Signal Confusion**
Radar units measure speed by sending out a signal and calculating the Doppler shift in the signal that bounces back from a moving vehicle. If the radar receives a signal **from another radar unit**, it might interpret that signal as a reflected signal—causing it to show a **false speed reading**, even if there's no vehicle moving at that speed.

3. **"Shadowing" and "Ghosting" Effects**
Interference might cause the radar to display:
Shadowing: Detecting a vehicle behind the target vehicle, which may not exist or may be moving at a different speed.
Ghosting: Showing a speed reading when no vehicle is present—just the result of the interfering signal.

4. **Mobile vs. Stationary Radars**
This is more common when **two radar-equipped vehicles are near each other**—say, two patrol cars parked near one another or passing each other with radars on. The moving radar might pick up the stationary radar's signal or vice versa. In some cases, this adds all the signals together resulting in a high number that is not accurate.
A trained officer, on the other hand:

Visually confirms which vehicle is speeding before acting.
Can **spot and disregard false readings** caused by interference or unusual conditions. Regularly tests the calibration of the radar to ensure it's working properly.
Documents their observations and provides credible, court-admissible evidence.

This is why tickets are not issued based on radar sign readings alone—those devices are for public awareness or traffic studies, not enforcement. Only a trained officer using a tested, calibrated and properly operated radar unit can issue a valid citation.

In short, the human element is what ensures speed enforcement is accurate, fair, and legally sound.

Administrative Tow - Ordinance No. 2012-13

Date	Case#	Offense	Administrative Hearing Requested/Due Process	Vehicle	Paid	Amount
		2025	2025	2025		
1/17/2025	WC25-000029	Retail Theft	Letter Sent - 01/21/25	2001 Dodge Stratus	Yes	$500.00
3/20/2025	WC25-000162	DWLS	NO	2006 Dodge Durango	Yes	$500.00
6/20/2025	WC25-000382	DWLR	No - per RO on 06/23/25	2015 Ford F-150		
7/15/2025	WC25-000427	DWLS	No	2003 Ford Explorer ST		
					2025	$1,000.00

Total from previous Years	**$ 109,500.00**
Grand Total	**$110,500.00**

FEHR GRAHAM
ENGINEERING & ENVIRONMENTAL

Village Engineer Report
for
Village of Winnebago

Village Board Meeting
July 2, 2025

THE FOLLOWING REPORT OF ACTIVITIES IS PROVIDED TO THE VILLAGE BOARD FOR INFORMATIONAL PURPOSES:

Active Projects:

#23-1378 Winnebago Clayton Court WM Looping Design – A final alignment was decided between the Village and Fehr Graham, and the plan set has been updated. On March 20, 2025, Village Attorney Mary Gaziano provided Fehr Graham with the required easements for the project with property owner signatures. The Village elected to perform the construction of the water main internally. Fehr Graham submitted an IEPA Permit resubmittal on June 6, 2025, as the previously issued permit had lapsed due to the unexpected time necessary to acquire easements for the project.

Total Contract Value: $49,500.00 Invoiced to Date: $47,050.00

24-1255 Cunningham Road Water Main Replacement—The Village executed the agreement for the project on July 16, 2024. Revised plans and specifications are set to be submitted to the IEPA for their internal review on March 3, 2025. A Funding Nomination Form (FNF) was signed by Village President Eubank on March 26, 2025, and was submitted to the IEPA on March 27. Per the DRAFT IEPA Intended Funding List released on May 28, 2025, the project did not make the funding list.

Total Contract Value: $47,100.00 Invoiced to Date: $33,910.00

#24-1570 Resh Farm Stormwater – Agreement for the design of a new box culvert under Westfield Road was approved by the Village on September 9, 2024. On April 18, 2025, it was determined by IDOT that the submitted project does not qualify for the "General Maintenance" section, but rather the "Construction" section. Revised materials were provided to the City for signature, and then to IDOT for approval on April 23, 2025. On May 28, 2025, it was decided by the Village to forego utilizing 2025 MFT funds for this project, but rather pursue utilizing funds in 2026 once the required ESR has been completed.

Total Contract Value: $35,200.00 Invoiced to Date: $29,168.00

#25-125-PH01 Winnebago General – On March 21, 2025, Village Administrator Joey Dienberg requested a meeting with Fehr Graham to discuss a potential development within the Winnebago Highlands subdivision. A meeting between Joey, Chad Insko with the Village, and Seth Gronewold and Luke Ziegler with Fehr Graham was held on March 25, 2025, where the potential development was discussed. An additional meeting was held on May 20, 2025, where further discussion was held regarding the re-platting of the subdivision and the possible sale of the parcels. On June 5, 2025, a meeting between the potential buyer, Village Staff and Fehr Graham representatives was held to discuss the next step forward in the potential sale.

Total Contract Value: $5,000.00 Invoiced to Date: $4,705.75

#25-1071 West Main Street Widening – On June 18, 2025, Village staff approved the proposal for professional services in regards to a project to resurface and widen a portion of W. Main Street. Fehr Graham has completed the topographic survey and is advancing design.

Total Contract Value: $21,550.00 Invoiced to Date: N/A

#25-1162A Village of Winnebago 2025 MFT – On June 5, 2025, Fehr Graham re-submitted revised BLR documents for the Village's 2025 MFT project to IDOT for their review and approval. Topographic survey of S. Goodling Street has been completed, and the design is advancing.

Total Contract Value: $8,658.88 Invoiced to Date: N/A

Please note that the invoiced totals were provided at the time of completion of this report and may not reflect the most current billing cycle total(s). Those projects indicating an invoiced to date value of "N/A" have not yet had an invoice.

Respectfully Submitted,

Luke Ziegler

Luke Ziegler
Staff Engineer

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Village of Winnebago
108 West Main Street • Winnebago, Illinois 61088 • Tel 815.335.2020 • Fax 815.415.8491

Village of Winnebago: Building & Code Enforcement Report

Report Period: Month of July 2025
Submitted By: Aaron Moore, Building Inspector, on behalf of Casper Manheim Building Official / Code Enforcement Officer

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Building Department Summary

- **Total Number of Projects:** 18
- **Total Valuation:** $58,090.25
- **Total Fees Collected:** $1,615.00

Narrative:
During this reporting period, the Building Department reviewed and processed a total of 18 building permits. The combined valuation of projects amounts to $58,090.25, generating permit fees in the amount of $1,615.00.

All applications were reviewed for compliance with the Village of Winnebago's adopted codes and ordinances. Inspections were performed as required, and any deficiencies noted during inspections were communicated to contractors and property owners for correction.

Code Enforcement Summary

Narrative:
The Code Enforcement Officer attended the Development/Technical Staff meeting to discuss various ongoing development projects in the Village. Additionally, coordination was held with the WinBurSew Fire Chief regarding enforcement actions at the property located at **114 S. Benton Street**. The status of this property remains under review, and enforcement measures are being pursued in accordance with Village ordinances and applicable fire and safety regulations.

MONTHLY WATER USAGE 2025

2025 READ CYCLE DATES	CYCLE DAYS	GALLONS PUMPED WELL # 2	GALLONS YTD WELL #2	GALLONS PUMPED WELL # 3	GALLONS YTD WELL #3	GALLONS PUMPED WELL # 4	GALLONS YTD WELL #4	TOTAL GALLONS PUMPED	GALLONS PUMPED YTD	TOTAL GALLONS BILLED FROM REGISTER	GALLONS LESS (PUMPAGE OF Well #2, #3, #4)	GALLONS YTD PER BILLING REGISTER	% FOR MONTH	% YTD	LEAKS & MAIN SERVICE BREAKS
			17,358,800		16,929,700		20,442,500	0	54,731,000		0	50,453,119	#DIV/0!	92%	
			17,358,800		16,929,700		20,442,500	0	54,731,000		0	50,453,119	#DIV/0!	92%	
			17,358,800		16,929,700		20,442,500	0	54,731,000		0	50,453,119	#DIV/0!	92%	
			17,358,800		16,929,700		20,442,500	0	54,731,000		0	50,453,119	#DIV/0!	92%	
7/29 -08/25/2025		1,913,300	17,358,800	1,686,100	16,929,700	2,536,100	20,442,500	6,135,500	54,731,000	12,024,758	5,889,258	50,453,119	96%	92%	
6/27-7/28/25		2,381,200	15,445,500	2,626,700	15,243,600	3,302,700	17,906,400	8,310,600	48,595,500	16,302,730	7,992,130	44,563,861	96%	92%	
5/27-6/23/25		1,832,000	13,064,300	2,516,000	12,616,900	3,072,000	14,603,700	7,420,000	40,284,900	13,240,210	5,820,210	36,571,731	78%	91%	
4/25/25-5/26/25		2,432,800	11,232,300	3,436,000	10,100,900	1,958,700	11,531,700	7,827,500	32,864,900	15,388,898	7,561,398	30,751,521	97%	94%	
3/26/25 - 4/24/25		2,085,500	8,799,500	1,977,000	6,664,900	2,179,000	9,573,000	6,241,500	25,037,400	11,844,174	5,602,674	23,190,123	90%	93%	
2/25/25 - 03/25/25		2,049,100	6,714,000	1,228,500	4,687,900	2,216,200	7,394,000	5,493,800	18,795,900	10,622,970	5,129,170	17,587,449	93%	94%	
01/29/25 - 02/24/25		1,850,600	4,664,900	1,323,200	3,459,400	2,141,900	5,177,800	5,315,700	13,302,100	10,316,645	5,000,945	12,458,279	94%	94%	
12/19/24 - 01/28/25		2,814,300	2,814,300	2,136,200	2,136,200	3,035,900	3,035,900	7,986,400	7,986,400	15,443,734	7,457,334	7,457,334	93%	93%	

* GALLONS PER BILLING LESS Well #2, Well #3, Well #4 GA. Pumped.

Z:\WATER DEPT\MONTHLY WATER REPORTS\WATER USAGE TABLES\Monthly Water Usage Table 2025

UTILITY BILLING MONTHLY REPORT

MONTHLY REPORT ON PUMPAGE 2025

CYCLE MONTH	GALLONS PUMPED WELL #2	GALLONS YTD WELL #2	GALLONS PUMPED WELL #3	GALLONS YTD WELL #3	GALLONS PUMPED WELL #4	GALLONS YTD WELL #4	GALLONS YTD
December		13,446,000		14,394,000		16,847,000	44,687,000
November		13,446,000		14,394,000		16,847,000	44,687,000
October		13,446,000		14,394,000		16,847,000	44,687,000
September		13,446,000		14,394,000		16,847,000	44,687,000
August		13,446,000		14,394,000		16,847,000	44,687,000
July	1,957,000	13,446,000	2,097,000	14,394,000	2,784,000	16,847,000	44,687,000
June	1,832,000	11,489,000	2,516,000	12,297,000	3,072,000	14,063,000	37,849,000
May	2,069,000	9,657,000	3,524,000	9,781,000	1,733,000	10,991,000	30,429,000
April	1,810,000	7,588,000	2,057,000	6,257,000	2,107,000	9,258,000	23,103,000
March	1,900,000	5,778,000	1,299,000	4,200,000	2,556,000	7,151,000	17,129,000
February	1,827,000	3,878,000	1,330,000	2,901,000	2,191,000	4,595,000	11,374,000
January	2,051,000	2,051,000	1,571,000	1,571,000	2,404,000	2,404,000	6,026,000

(FROM MONTHLY REPORT ON PUMPAGE, CHEMICAL ADDITIONAL AND WATER LEVEL REPORT)

Z:\WATER DEPT\MONTHLY WATER REPORTS\2024 WELL HOUSE PRODUCTION TOTALS

Agenda Item Executive Summary

Item Name	AN ORDINANCE AMENDING ORDINANCE NO. 2004-21 PERTAINING TO SNOW REMOVAL PARKING RESTRICTIONS	Committee or Board	Board

BUDGET IMPACT			
Amount:	N/A	*Budgeted:*	N/A
List what fund:	N/A		

EXECUTIVE SUMMARY

This ordinance updates the Village of Winnebago's existing snow removal parking regulations by granting the Village Administrator, in consultation with Public Works or the Police Department, authority to proactively declare a "Snow Emergency" based on weather forecasts or hazardous conditions. Under a declared emergency, parking restrictions will take effect regardless of the snow depth. This amendment addresses the operational challenge of plowing around parked vehicles before the two-inch accumulation threshold is met. By enabling earlier enforcement and communication through multiple public channels, the Village aims to enhance safety and snow removal efficiency. This item was discussed at the 8/13 Committee of the Whole Meeting.

ATTACHMENTS (PLEASE LIST)

Ordinance

ACTION REQUESTED

☐For Discussion Only

☐Resolution

☒Ordinance

☒Motion:

MOTION: I MOVE TO APPROVE ORDINANCE 2025-__, AN ORDINANCE AMENDING ORDINANCE NO. 2004-21 PERTAINING TO SNOW REMOVAL PARKING RESTRICTIONS

Staff:	Joey Dienberg, Village Administrator	Date:	8/20/2025

ORDINANCE NO. 2025-__

AN ORDINANCE AMENDING ORDINANCE NO. 2004-21 PERTAINING TO THE REGULATION AND CONTROL OF PARKING OF VEHICLES IN AND UPON THE STREETS WITHIN THE CORPORATE LIMITS OF THE VILLAGE OF WINNEBAGO, ILLINOIS, DURING SNOW REMOVAL

WHEREAS, the increased parking of vehicles upon streets within the corporate limits of the Village of Winnebago during periods of snow removal requires reasonable and proper regulation and control to protect and safeguard against injury to persons and property and to permit efficient and effective snow removal; and

WHEREAS, it is in the best interests of the Village to provide the Director of Public Works with authority to declare a Snow Emergency in advance of a storm, so that proper public notice may be given and snow removal operations may be conducted in a safe and timely manner;

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

SECTION I – SHORT TITLE

This ordinance shall be known and may be cited as the "Snow Removal Parking Regulation Ordinance."

SECTION II - PARKING RESTRICTIONS DURING SNOWFALL

No person shall park any motor vehicle on any street located within the corporate limits of the Village of Winnebago under the following conditions:

(a) After snow has fallen to a depth of two (2) inches or more until such time as the snow has been plowed to the side of the street;

(b) During a declared Snow Emergency, as authorized in Section III, regardless of the amount of accumulation.

SECTION III – AUTHORITY TO DECLARE SNOW EMERGENCY

The Village Administrator, or his or her designee, in consultation with the Director of Public Works or the Chief of Police, shall have the authority to declare a Snow Emergency in advance of, or during, any anticipated or ongoing winter storm event.

A Snow Emergency may be declared based on projected weather conditions, forecasted snow accumulation, or any other factors likely to impair snow removal efforts or create hazardous travel conditions.

The declaration shall be communicated to the public using the Village website, social media accounts, local media outlets, or other reasonable methods.

During a declared Snow Emergency, the parking restrictions in Section II shall be in full effect until such time as the Snow Emergency has been lifted.

SECTION IV – PENALTIES

A. **Fine Structure.** Any person, whether as owner, operator, or person in control of a vehicle, who violates this Ordinance shall be subject to the following fine schedule:

   1. **First Offense:** Fine of twenty-five dollars ($25.00).
   2. **Second and Subsequent Offenses:** Fine of fifty dollars ($50.00) per violation.

   Each day a vehicle remains in violation constitutes a separate offense. The Village may track offenses per snow season (October 1 through April 30) for enforcement purposes. In the event there is no resolution of the ticket issued in accordance with the above schedule, the matter will then be prosecuted by the Village Attorney as an ordinance violation, and be subject to court fees and costs associated with being entered into the court system.

B. **Towing and Storage:** In addition to any applicable fine, the violator shall be responsible for the reasonable and customary towing and storage charges associated with the removal and impoundment of any vehicle parked in violation. No towing or storage fees shall be assessed for any removal determined to have been erroneous.

SECTION V – REMOVAL OF VEHICLES

The Police Department of the Village of Winnebago, Illinois, is hereby authorized to cause the removal from the street of any vehicle parked in violation of the provisions of this ordinance.

SECTION VI – REPEAL OF ORDINANCE NO. 2004-21

This ordinance revokes, supersedes, and replaces Ordinance No. 2004-21 in its entirety previously passed and approved on 12-28-2004 and published in pamphlet form on 12-29-2004. Furthermore, any other ordinance or portion of an ordinance in conflict with this ordinance is hereby repealed.

SECTION VII. EFFECTIVE DATE.

This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as required by law.

Agenda Item Executive Summary

Item Name	Main Street Project Bid Acceptance	Committee or Board	Board

BUDGET IMPACT			
Amount:	21,550	*Budgeted:*	N/A
List what fund:	General Fund		

EXECUTIVE SUMMARY

The Village Board approved a resolution at the June 18, 2025 meeting, authorizing a Professional Services Agreement with Fehr Graham for the West Main Street Widening Project.

Fehr Graham, as the Village Engineer, is currently in the process of designing the project. Once the design is finalized and the loan is awarded, the Board will be asked to approve the acceptance of construction bids and complete the next steps of the loan process.

This project represents a significant investment in the Village and is a necessary step in ensuring reliable infrastructure for the community.

ATTACHMENTS (PLEASE LIST)

ACTION REQUESTED

☐For Discussion Only

☐Resolution

☐Ordinance

☐Motion:

MOTION: INFORMATION REGARDING BID ACCEPTANCES WILL BE PROVIDED UPON COMPLETION OF THE BIDDING PROCESS.

Staff:	Joseph Dienberg, Village Administrator Chad Insko, Director of Public Works	Date:	7/16/2025

Agenda Item Executive Summary

Item Name	Goodling Street Project Bid Acceptance	Committee or Board	Board

BUDGET IMPACT			
Amount:	$137,526.25	*Budgeted:*	Yes
List what fund:	Motor Fuel Tax (MFT) Fund		

EXECUTIVE SUMMARY

At the September 3, 2025 bid opening for the 2025 MFT Streets Program (Section 25-00000-00-GM), the Village received four bids for the resurfacing of Goodling Street. After review and evaluation, Fehr Graham, the Village Engineer, recommends awarding the contract to the lowest responsible bidder, Martin & Company Excavating, with a bid of $137,526.25.

This project redirects MFT funds previously allocated to the delayed Westfield Road culvert project, following the Board's approval on June 18, 2025, to prioritize the Goodling Street resurfacing. It represents a significant step forward in maintaining and improving local infrastructure. Per Illinois Department of Transportation (IDOT) regulations, no formal award will be made until eight calendar days after the bid opening to allow for any potential bid protests.

ATTACHMENTS (PLEASE LIST)

Resolution, Fehr Graham Bid Recommendation Letter, Bid Tabulation

ACTION REQUESTED

☐For Discussion Only

☒Resolution

☐Ordinance

☒Motion:

MOTION: I MOVE TO APPROVE RESOLUTION 2025-__R, A RESOLUTION ACCEPTING THE BID FOR THE GOODLING STREET PROJECT AND AWARDING THE CONTRACT TO MARTIN & COMPANY EXCAVATING IN THE AMOUNT OF $137,526.25

Staff: Chad Insko, Director of Public Works
Joseph Dienberg, Village Administrator

Date: 9/2/2025

RESOLUTION NO. 2025-__

A RESOLUTION ACCEPTING THE BID FOR THE GOODLING STREET PROJECT AND AWARDING THE CONTRACT TO MARTIN & COMPANY EXCAVATING

WHEREAS, the Village of Winnebago has identified the need for street resurfacing and improvements along Goodling Street as part of its 2025 Motor Fuel Tax (MFT) Streets Program (Section 25-00000-00-GM); and

WHEREAS, the Village, through its engineering consultant Fehr Graham, solicited and received bids for the completion of said project; and

WHEREAS, bids were publicly opened on September 3, 2025, and the lowest responsible bid was submitted by Martin & Company Excavating in the amount of One Hundred Thirty-Seven Thousand Five Hundred Twenty-Six Dollars and Twenty-Five Cents ($137,526.25); and

WHEREAS, Fehr Graham has recommended acceptance of this bid and the award of the contract to Martin & Company Excavating, pending the eight (8) calendar day protest period required by the Illinois Department of Transportation (IDOT);

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Winnebago, Winnebago County, Illinois, as follows:

SECTION I: BID ACCEPTANCE

The Village of Winnebago hereby accepts the bid of Martin & Company Excavating in the amount of $137,526.25 for the Goodling Street Project, subject to all applicable requirements of the Illinois Department of Transportation.

]SECTION II: AUTHORIZATION TO EXECUTE DOCUMENTS

The Village President is authorized to execute all necessary documents to award and complete the contract with Martin & Company Excavating for the purposes set forth herein.

SECTION III: EFFECTIVE DATE

This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

APPROVED BY: ____

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

ATTEST:

____

Sally Jo Huggins, Village Clerk

PASSED: ______________________

APPROVED: ______________________

PUBLISHED IN
PAMPHLET FORM: ______________________

FEHR GRAHAM
ENGINEERING & ENVIRONMENTAL

September 3, 2025

Village President Frank Eubank, Jr
Village of Winnebago
108 West Main Street
Winnebago, Illinois 61088

RE: Village of Winnebago – 2025 MFT Streets Program (25-00000-00-GM)
Bid Tabulation and Engineer's Recommendation to Award

Dear Village President Eubank,

Bids were opened on September 3, 2025, at 10:00 a.m. for the above-referenced project. A copy of the final bid tabulation is attached. The bids were received as follows:

Rock Road Companies, Inc	$156,692.70
Martin & Company Excavating	$137,526.25
Civil Constructiors, Inc.	$146,075.00
Norwest Construction, Inc.	$157,932.00

The following is noted by the Illinois Department of Transportation (IDOT) prior to bidding: *Due to the possibility of a bid complaint for your agency's project, as it relates to the "Apprentice or Training Program Certification," the Department will not concur with the award of any contract until the eight (8) calendar day following the letting; therefore, the local authority shall not proceed with the award for eight (8) calendar days.*

After full evaluation of the submitted bids, it is our recommendation that the Contract for the 2025 MFT Streets Program be awarded to the lowest responsible bidder, Martin & Company Excavating, for the amount of $137,526.25,barring any bid protests in the eight (8) calendar days following the bid opening, as allowed by IDOT.

Enclosed please find a copy of the final Tabulation of Bids. If you have any questions, please feel free to contact me.

Sincerely,

Luke Ziegler

Luke Ziegler
Staff Engineer

LSZ:lr

Attachment

O:\Winnebago, Village of\25-1162A - 2025 MFT Design\PA Final\25-1162A - Winnebago 2025-09-03 MFT Program Bid Recommendation Letter.docx

FEHR GRAHAM
ROCKFORD, ILLINOIS
BID DATE: September 3, 2025

BID TABULATION
VILLAGE OF WINNEBAGO
2025 MFT STREETS PROGRAM

JOB

CONTRACTOR AND ADDRESS:			Rock Road Companies, inc.		Martin & Company Excavating		Civil Constructors, Inc. dba Helm Civil		Norwest Construction, Inc.	
			P.O. Box 1818		2456 E. Pleasant Grove Road		2283 Business Route 20 East		82 Prairie Hill Road	
			Janesville, WI 53547-1818		Oregon, IL 61061		Freeport, IL 61032		South Beloit, IL 61080	
Item No. and Description	Approx. Quantity		Unit	Total	Unit	Total	Unit	Total	Unit	Total
BASE BID										
1. HMA SUR REM, EDG MIL, 1.5"	500	SY	$15.00	$7,500.00	$7.95	$3,975.00	$11.00	$5,500.00	$15.20	$7,600.00
2. BIT SUR REM - BUTT JOINT	175	SY	$15.00	$2,625.00	$7.95	$1,391.25	$13.00	$2,275.00	$15.20	$2,660.00
3. APPROACH PVT REM	1,100	SY	$15.79	$17,369.00	$16.30	$17,930.00	$8.00	$8,800.00	$22.60	$24,860.00
4. HMA SC IL-9.5, MIX "D", N50	500	TON	$101.67	$50,835.00	$111.00	$55,500.00	$97.00	$48,500.00	$112.00	$56,000.00
5. BIT MATLS TACK CT	1,200	LB	$1.93	$2,316.00	$0.25	$300.00	$0.50	$600.00	$0.01	$12.00
6. HMA APPROACH PVT 3"	1,000	SY	$41.32	$41,320.00	$32.99	$32,990.00	$56.00	$56,000.00	$33.75	$33,750.00
7. PCC APPROACH PVT 6"	100	SY	$117.90	$11,790.00	$135.00	$13,500.00	$118.00	$11,800.00	$144.50	$14,450.00
8. SANITARY MANHOLE ADJ	6	EA	$3,812.45	$22,874.70	$1,990.00	$11,940.00	$2,100.00	$12,600.00	$3,100.00	$18,600.00
BID TOTAL			$156,629.70		$137,526.25		$146,075.00		$157,932.00	
Formal Contract Proposal (BLR 12200)			Yes		Yes		Yes		Yes	
Schedule of Prices (BLR 12201)			Yes		Yes		Yes		Yes	
Proposal Bid Bond (BLR 12230)			Yes		Yes		Yes		Yes	
Apprenticeship or Training Program Certification (BLR 12325)			Yes		Yes		Yes		Yes	
Affidavit of Illinois Business Office (BLR 12326)			Yes		Yes		Yes		Yes	

Agenda Item Executive Summary

Item Name	A RESOLUTION AUTHORIZING THE VILLAGE PRESIDENT TO ENTER INTO A DEVELOPMENT AGREEMENT FOR SITE PLAN REVIEW AND PUBLIC IMPROVEMENTS AT 209 W. MAIN STREET	Committee or Board	Committee of the Whole

BUDGET IMPACT			
Amount:	N/A	*Budgeted:*	N/A
List what fund:	N/A		

EXECUTIVE SUMMARY

Following a Committee of the Whole discussion on August 13, 2025, the Village of Winnebago has finalized a Development Agreement with Table Talk Supper Club, Inc., and the property owner for public improvements at 209 W. Main Street. The agreement formalizes the scope of improvements proposed by the developer, including professionally engineered site plans, alleyway enhancements for access and service, and parking accommodations in line with downtown ordinances.

Key components include:

- Alley improvements detailed in the CES Inc. site plan, with future connectivity to Pecatonica Street.
- A modified escrow recognizing initial Village permitting oversight and waiving up to 12 hours of Fehr Graham engineering review.
- Commitments for ongoing maintenance of the improved alley by the developer until Village assumption.
- Preservation of Village ownership, utility access protections, and enforceable compliance standards.

The resolution authorizes the Village President to execute the agreement in substantially its current form, with limited authority to approve minor, non-substantive changes.

ATTACHMENTS (PLEASE LIST)

Resolution, Draft Agreement

ACTION REQUESTED

☐For Discussion Only
☒Resolution
☐Ordinance
☒Motion:

MOTION:

Staff: Joseph Dienberg

Date: 8/20/2025

RESOLUTION NO. 2025-__

A RESOLUTION AUTHORIZING THE VILLAGE PRESIDENT TO ENTER INTO A DEVELOPMENT AGREEMENT FOR SITE PLAN REVIEW AND PUBLIC IMPROVEMENTS AT 209 W. MAIN STREET

WHEREAS, the Village of Winnebago ("Village") and Table Talk Supper Club, Inc., along with the property owner, have negotiated the terms of a proposed Development Agreement for Site Plan Review and Public Improvements at 209 W. Main Street ("Agreement"), a copy of which is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, at its Committee of the Whole meeting on August 13, 2025, the Village Board discussed the terms of the proposed Agreement and the scope of improvements contemplated therein; and

WHEREAS, the Village Board finds that it is in the best interest of the Village to authorize the Village President to execute said Agreement in substantially the form attached hereto, with limited authority for non-substantive modifications, understanding that "substantial change" includes but is not limited to any modification that materially alters the rights and/or obligations of the Village, materially alters the obligations of the Developer or Owner in a manner that reduces their respective rights and/or commitments, changes the duration of the Agreement, increases the financial commitment of the Village, or materially changes the scope, location, or nature of the public improvements described in the Agreement; and

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Winnebago, Illinois, as follows:

SECTION I: AUTHORIZATION

The Village President is hereby authorized to execute the Development Agreement for Site Plan Review and Public Improvements at 209 W. Main Street in substantially the form attached hereto as *Exhibit A*.

SECTION II: MINOR MODIFICATIONS

The Village President is authorized to approve and execute minor language or formatting changes to the Agreement that do not constitute "substantial changes" as defined in the Recitals of this Resolution.

SECTION III: FURTHER BOARD APPROVAL

Any substantial change, as defined in the Recitals, shall require prior approval by the Village Board before execution of the modified Agreement.

SECTION IV: EFFECTIVE DATE

This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

APPROVED BY: ______________________________________

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

ATTEST:

____
Sally Jo Huggins, Village Clerk

PASSED: ______________________

APPROVED: ______________________

PUBLISHED IN
PAMPHLET FORM: ______________________

DEVELOPMENT AGREEMENT FOR SITE PLAN REVIEW AND PUBLIC IMPROVEMENTS AT 209 W. MAIN STREET

This Development Agreement ("Agreement") is entered into as of the ___ day of ___________, 2025, by and among the Village of Winnebago, an Illinois municipal corporation ("Village") and Robert Faherty, owner of 209 W. Main St and the adjoining vacant lot ("Owner"), and Table Talk Supper Club Inc., an Illinois corporation ("Developer") for the property located at 209 W. Main Street, Winnebago, Illinois, and the adjoining vacant lot to the East.

RECITALS

WHEREAS, Owner is the owner of record of the property commonly known as 209 W. Main Street, Winnebago, IL, and the adjoining vacant lot to the east ("Subject Property"); and **WHEREAS**, the Developer is a tenant of the Owner at the aforesaid premises pursuant to a written lease dated _____________ for a lease term of _____ years from ______________ through _______________; and

WHEREAS, the Developer has the intention of operating a restaurant known as the Table Talk Supper Club at the aforementioned 209 W. Main St premises ("Project"); began initial renovations of the interior space in 2024, and a building permit was issued on September 30, 2024, based on architectural plans only, without undergoing a full site plan review, due to an internal oversight by Village staff; and

WHEREAS, the Unified Development Ordinance (UDO) of the Village requires a full site plan review for any substantial improvements or change in use, which should have been triggered by the scope of work proposed, since the operation of a supper club or restaurant at the aforesaid premises would constitute a change in use; and

WHEREAS, the Developer has also expressed interest in constructing and improving the public alley directly north of the subject property, within the existing Village right-of-way, to support site access and service; and

WHEREAS, the Village has determined that vacating the public alley would not be practical, as legally it would require splitting the right-of-way between adjacent property owners, making it unsuitable for continued or future public alley use and any needed utility placement; and

WHEREAS, allowing private improvements within the existing alley right-of-way is the most feasible solution to support the property owner's planned construction while preserving the Village's ability to extend the alley to Pecatonica Street in the future at a reduced cost and place any needed future utility; and

WHEREAS, the Village supports such private improvements provided all applicable Village standards and review procedures are met, the Village retains ownership of the alley, and the Developer provides ongoing maintenance to the alley; and

WHEREAS, the Village issued a letter to the developer dated April 30, 2025, outlining the need for a full site plan review in light of the expanding project scope, including drainage, parking, and site access concerns, a copy of which April 30 2025 letter marked Exhibit “A” is attached hereto and incorporated herein, and made part hereof; and

WHEREAS, the Developer has since engaged CES Inc, a licensed professional engineering firm, to prepare an engineered site plan for submission and review by the Village, and such engineered site plan a copy of which marked Exhibit “B” is attached hereto incorporated herein, and made a part hereof, was submitted to the village on July 7, 2025, subject to village review; and

WHEREAS, in recognition of the Village’s role in the initial permitting oversight, the Village agrees to provide up to twelve (12) hours of engineering review by its consultant, Fehr Graham, at no cost to the Developer; and

WHEREAS, Owner has no objection to the material alterations to the land or building owned by Owner that all are proposed by the Developer; and

WHEREAS, all parties agree that any future development, including, but not limited to, any build-out or development of the vacant lot, or any new scope of work beyond the current alley proposal, shall comply fully with the Village’s established permitting and site plan requirements, along with the required escrow as established by the Village’s Unified Development Ordinance in effect at the time.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, the parties agree as follows:

SECTION I: RECITAL INCORPORATION

The recital paragraphs above shall be, and hereby are, incorporated herein by reference and made a part hereof of this agreement.

SECTION II: ALLEY DEVELOPMENT AND SITE PLAN REVIEW

a) The Developer shall submit a formal engineered site plan, prepared and sealed by CES, depicting the proposed alley improvements and all associated site features, in accordance with Article 11 of the Village’s Unified Development Ordinance (UDO).
b) Upon receipt of the site plan, the Village shall initiate a coordinated technical review to be conducted by the Village Engineer (Fehr Graham), Village Director of Public Works, Village Building Official, Win-Bur-Sew Fire Protection District, and Four Rivers Sanitary Authority, to ensure compliance with applicable codes, access standards, drainage requirements, and infrastructure design.
c) The Developer must obtain a Right-of-Way (R-O-W) permit from the Village, which clearly delineates the permitted area and scope of construction activity. The permit application includes, but is not limited to, required submission of construction plans for

review (the Site Plan attached as Exhibit "B", subject to Village review and approval, shall suffice for this purpose) and provision of a performance bond or irrevocable letter of credit, in a form and amount acceptable to the Village, to ensure proper completion of the work and restoration of the right-of-way to Village standards.

d) In consideration of the public improvements being constructed within the Village's right-of-way at the developer's expense, and in recognition of a Village administrative oversight during the initial permitting process, the Village agrees to waive the cost to the Developer for up to twelve (12) hours of professional review time by Fehr Graham, generally calculated at a rate of $141 per hour. This number of hours, as estimated in consultation with the Village Engineer, Fehr Graham, is representative of the total number of hours the site plan review should take, provided it is determined by the Village Engineer the site plan was comprehensively prepared within the provided standards of the Village's Unified Development Ordinance. Any review time in excess of the twelve (12) hour allowance shall be paid by the Developer through the establishment of a review escrow. Taking into account the Village's waiver of twelve (12) hours of Villager Engineer review time, the Developer shall establish an escrow account with the Village in the amount of $500.00 prior to the start of site plan review instead of the $5,000.00 amount required under the UDO. Should the balance fall below $250.00 during the site plan review process, the Developer agrees to deposit additional increments of $500.00 as needed to maintain a positive escrow balance. The Village shall provide timely notice when additional funds are required to avoid delays, as further renewals shall not proceed until the required escrow balance is reached.

e) The Developer shall be solely responsible for the physical maintenance, including but not limited to, snow and ice removal, general surface upkeep, and any necessary repairs to the constructed alley segment, in accordance with all applicable Village codes and standards. This obligation shall remain in effect until such time as the Village determines, in its sole discretion, to connect the alley to Pecatonica Street, and only then shall the Village assume full maintenance responsibilities. Until that time, the alley shall be primarily a private access drive for the benefit of the subject property, and no public maintenance obligation shall be implied or assigned to the Village.

f) For purposes of this Agreement the terms "**Village Right-of-Way or Rights-of-Way"** shall mean any street, alley, other land or waterway, dedicated or commonly used for pedestrian or vehicular traffic or other similar purposes, including Village utility easements, in which the Village has the right and authority to authorize, regulate, or permit the location of facilities other than those of the Village.

g) "Right-of-way" or "rights-of-way" shall not include any real or personal Village property that is not specifically described in the previous sentence, and shall not include Village buildings, fixtures, and other structures or improvements, regardless of whether or not they are situated in a Village right-of-way.

h) For purposes of this Agreement, the term **"Public Right-of-Way" or Rights-of-Way"** shall mean the area on, below, or above any street, alley, other land or waterway, dedicated or commonly used for pedestrian or vehicular traffic or other similar purposes, in which a public entity has the right and authority to authorize, regulate, or permit the location of facilities or entities other than its own.

SECTION III: FUTURE ESCROW REQUIREMENT

The Developer shall deposit site plan review escrow funds in accordance with Village UDO requirements prior to any additional review commencement associated with this project or any other project on the subject premises. This escrow will cover review time exceeding the initial 12 hours, as well as any supplemental services required.

SECTION IV: CONSTRUCTION OF PUBLIC IMPROVEMENTS

a) The Developer may construct alley improvements within the Village right-of-way at the Subject Premises conditioned upon the following:

   i. The improvements must conform to all applicable Village construction standards and receive final written approval by the Village Engineer, Village Building Official, Four Rivers Sanitary Authority, Win-Bur-Ser Fire District Fire Chief, and Village Director of Public Works.

   ii. Developer shall be responsible for repairing any damage caused during construction, and shall provide the Village with a Certificate of Insurance from the contractor in an amount not less than Two (2) million dollars for liability insurance, with the Village named as an additional insured.

   iii. The materials used in constructing facilities within right-of-way shall be those meeting the accepted standards of the appropriate industry, the applicable portions of IDOT's "Standard Specifications for Road and Bridge Construction", the requirements of the Illinois Commerce Commission, or the standards established by other official regulatory agencies for the appropriate industry.

   iv. No material shall be stored on the Right-of-Way without the prior written approval of the Director of Public Works or his or her designee. When such storage is permitted, all pipe, conduit, wire, poles, cross arms, or other materials shall be distributed along the right-of-way prior to and during installation in a manner to minimize hazards to the public or an obstacle to right-of-way maintenance, or damage to the right–of-way and other property. If material is to be stored on right-of-way, prior written approval must be obtained from the Village.

   v. The allowing of construction within a specific portion of the Village's Right-of-Way shall not create a property right, or grant authority for the permittee to impinge upon the rights of others who may have an interest in the public Right-of-Way.

b) By occupying or constructing facilities in the Right-of-Way, Owner and Developer shall be deemed to agree to defend, indemnify, and hold the Village and its elected and appointed officials, and officers, employees, agents, and representatives, harmless from and against any and all injuries, claims, demands, judgments, damages, losses, and expenses, including reasonable attorney fees and costs of suit or defense, arising out of, resulting from, or alleged to arise out of, or result from, the negligent, careless, or wrongful acts, omissions, failures to act, or misconduct of the Owner and/or Developer, or their affiliates, officers, employees, agents, contractors or subcontractors in the construction of facilities or occupancy of the rights-of-way, whether such acts of omissions are authorized, allowed, or prohibited by this Agreement; provided, however, that the Owner and Developer's indemnity obligations hereunder shall not apply to any injuries, claims, demands, judgments, damages, losses, or expenses arising out of, or resulting from, the negligence, misconduct, or breach of this Agreement by the Village, its officials, officers, employees, agents, or representatives. No occupancy or use of the alley shall commence until final inspection and written acceptance by the Village.

SECTION V: FUTURE PROJECTS

The Developer agrees that any future development, including any changes to the site plan, restaurant expansion, construction on the adjacent lot, or new development proposals, shall follow the Village's standard procedures, and comply with all Unified Development Ordinance requirements, as amended from time to time, including, but not limited to, site plan review, zoning compliance, building permits, and engineering approvals.

SECTION VI: PARKING REQUIREMENTS

Developer is in the process of remodeling the building on the Subject Property for use as a restaurant or supper club with 48 seats, triggering a requirement under the Village's Unified Development Ordinance (UDO) for there to be 16 off-street parking spaces. The Subject Property is located within the Village's downtown core, where traditional lot widths, zero-lot-line construction, and existing infrastructure make construction of on-site off-street parking impractical at the aforesaid location. The Village recognizes the character of downtown Winnebago has historically relied on shared public parking, and no nearly businesses currently provide off-street parking, but rather instead utilize on-street and municipal lots for parking. Since Section 12.04.04 of the UDO permits the Village Board to approve alternate parking arrangements by ordinance when practical difficulties exist and public convenience is served, the Village has adopted Ordinance 2025-__ an ordinance authorizing designated on-street and municipal parking to satisfy the parking requirements for any new downtown business developed, including the one on the Subject Property at 209 W. Main Street, Winnebago, IL. Therefore, the Developer will not have to provide one (1) off-street parking space for every three (3) seats of customer capacity as would otherwise be required per UDO Section 12.10, in Table 12.1: "Minimum Parking Requirements by Use". The Developer's proposed site plan includes eleven (11) on-street parking spaces adjacent to the property within the Village right-of-way, and an additional five (5) on-street spaces are located along Benton Street near Memorial Park in the Village, which are located within approximately 250 feet of the Subject Property, effectively satisfying the sixteen (16) space requirement through nearby public accommodations.

SECTION VII: SMOKER USE

a) The Owner and Developer agree that any use of an outdoor smoker on the Property shall be conducted in a manner that minimizes unreasonable smoke or odor impacts on adjacent properties, including, but not limited to, residential dwellings or neighboring businesses. In the event the Village receives a substantiated complaint of excessive smoke or odor that materially interferes with the reasonable use and enjoyment of nearby properties, the Village may require the Developer to take commercially reasonable steps to mitigate such impacts. These steps may include, but are not limited to, altering the smoker's location, modifying its use schedule, or installing enhanced filtration or ventilation measures.

b) The Village shall notify the Developer in writing of any such complaint and allow a reasonable opportunity (not less than 5 business days of receipt of such notice) for the Developer to investigate and respond. Any determination of whether mitigation is necessary shall be made by the Village Building official or his or her designee, in consultation with applicable local code or health officials. Nothing in this section shall be construed to prohibit lawful smoking activities conducted in accordance with applicable federal, state, and local regulations, provided such use does not create a nuisance as defined under applicable law.

SECTION -VIII: NO WAIVER OF ORDINANCES

Nothing in this Agreement shall be interpreted as a waiver or amendment of the Village's UDO, building codes, or any applicable ordinance. Any variance, text amendment, or deviation must follow the appropriate statutory and procedural steps.

SECTION IX: REMEDIES

c) Upon a breach of this 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 may be awarded damages for failure of performance. No action taken by any party hereto pursuant to the provisions of this Section X, or pursuant to the provisions of any other Section of this Agreement shall be deemed to constitute an election of remedies, and all remedies set forth in this 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.

d) In the event of a material breach of this 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 non-defaulting party, if the defaulting party has initiated the cure of said default, and is diligently proceeding to cure the same).

e) 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 this Article), 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 attorneys' fees and litigation expenses) incurred by it in connection with action taken to cure such default.

f) 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 such right shall continue in full force and effect.

g) 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 X: TERM

This Agreement shall be binding upon the Parties and their respective successors and assigns for twenty (20) years, commencing as of the date of this Agreement hereof, and for such further terms as may hereinafter be authorized by statute and by Village ordinance. If any of the terms of this Agreement are challenged in a 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 Agreement shall not affect the continuing validity of the zoning of the Property, or any ordinance enacted, or other obligations of the Village pursuant to this Agreement as to the same.

SECTION XI: MISCELLANEOUS

a) **Amendment.** This Agreement, and any 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, and by the execution of said amendment by the Parties or their successors in interest.

b) Entire Agreement. This Agreement sets forth all agreements, understandings, and covenants between and among the Parties. This Agreement supersedes any and all prior agreements, negotiations, and understandings, written and oral, and is a full integration of the entire agreement of the Parties.

c) Successors and Assigns. This Agreement shall inure to the benefit of, and be binding upon, successor of the Owner and Developer, and their respective heirs, successors, grantees, lessees, and assigns, and upon successor corporate authorities of the Village, and successor municipalities, and shall constitute a covenant running with the land. This Agreement shall only be assigned with Village approval, and upon said assignment and acceptance by an assignee and the Village, the assignor shall have no further obligations hereunder.

d) Notices. Any notice required or permitted by the provisions of this 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:

If to the Village:	Village of Winnebago 108 West Main Street P. O. Box 557 Winnebago, IL 61088
With a copy to:	Attorney Mary J. Gaziano One Court Place—Suite 200 Rockford, IL 61101
If to Developer:	Table Talk Supper Club, Inc. Mr. Mike Woolbright __________________________ __________________________
If to Owner:	Mr. Robert Faherty __________________________ __________________________

Notices, if given by certified mail as aforesaid, or if personally delivered, shall be deemed given upon receipt, except if the notice is sent by certified mail, return receipt requested and returned to sender as refused, such notice shall be deemed to have been given on the date of refusal.

e) **Time of Essence.** Time is of the essence of this Agreement and of each and every provision hereof.
f) **Village Approval.** Wherever any approval or consent of the Village, or any of its departments, officials, or employees, is called for under this Agreement, the same shall not be unreasonably withheld or delayed.
g) **Validity.** The Village, Owner, and Developer all agree that this Agreement shall be effective and binding between and among them. In the event any provision of this Agreement or any part of a provision shall be deemed invalid, the invalidity of that provision or part shall not affect the validity of any other provision.

SECTION XII: EFFECTIVE DATE AND EXECUTION

This Agreement shall become effective upon execution by all parties and may be amended only in writing with consent of all parties.

SECTION XIII: OWNER AGREEMENT

By signature hereunder, the Owner of the 209 W Main St. premises with building contained thereon, and adjoining vacant lot to the East, affirms he has no objection to the scope of the work proposed by the Developer, and agrees to be bound by the terms and conditions of this Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first written above.

VILLAGE OF WINNEBAGO,
a Municipal Corporation

By: ______________________________
Name: Franklin J. Eubank, Jr.
Title: Village President
Date: ____________________________

OWNER:

____

Name: Robert Faherty

Date: ____________________________

TABLE TALK SUPPER CLUB, Inc.,
an Illinois Corporation
By: ________________________________

Name: Mike Woolbright

Title: __________________________

Date: ____________________________

Agenda Item Executive Summary

Item Name	A RESOLUTION AUTHORIZING THE EXTENSION OF THE LETTER OF CREDIT FOR PEAK STORAGE	Committee or Board	Board

BUDGET IMPACT			
Amount:	N/A	*Budgeted:*	N/A
List what fund:	N/A		

EXECUTIVE SUMMARY

The proposed resolution authorizes a one-year extension of the irrevocable Letter of Credit posted by Peak Storage in the amount of $37,570.50, which is set to expire in September 2025. This Letter of Credit was required to secure the future construction of a recreational walking path as part of the Peak Storage development.

Due to the potential for future conflicts with critical infrastructure improvements in the area, the Village was amenable to deferring construction of the path until a water main loop could be completed. However, the obligation to construct the path remains in place and continues to be secured by the Letter of Credit.

As other required site improvements remain incomplete—including landscaping installation, parking lot paving, and compliance with Winnebago County stormwater requirements—those items will be incorporated as conditions tied to the Letter of Credit extension. The extension will maintain financial security for the completion of all outstanding obligations through September 2026.

The Village Attorney will provide the final Letter of Credit extension document closer to the meeting date. This matter was last discussed at the Committee of the Whole meeting on August 13, 2025.

ATTACHMENTS (PLEASE LIST)

Draft Resolution (Extension of Letter of Credit for Peak Storage), Exhibit A (To be provided by Village Attorney)

ACTION REQUESTED

☐For Discussion Only

☒Resolution

☐Ordinance

☒Motion:

MOTION: I MOVE TO APPROVE RESOLUTION 2025-__ R, A RESOLUTION AUTHORIZING THE EXTENSION OF THE LETTER OF CREDIT FOR PEAK STORAGE

Staff: Joey Dienberg, Village Administrator   Date: 8/27/2025

A RESOLUTION AUTHORIZING THE EXTENSION OF THE LETTER OF CREDIT FOR PEAK STORAGE

WHEREAS, The Village of Winnebago approved the development of Peak Storage, located on Kasch Drive, which included critical infrastructure in the vicinity of the recreational walking path; and

WHEREAS, From the onset of the project, the Village recognized that construction of certain improvements in this area, including the recreational path, could conflict with the Village's future critical infrastructure improvements, and therefore determined it would be prudent to avoid installing those improvements until the water main loop is completed; and

WHEREAS, As a condition of approval, Peak Storage provided an irrevocable Letter of Credit in the amount of **$37,570.50** to secure the future construction of the recreational path and associated infrastructure should additional development not occur; and

WHEREAS, Said Letter of Credit is scheduled to expire in September 2025; and

WHEREAS, The Village Board finds it in the best interest of the Village to extend the Letter of Credit for an additional one (1) year period, to September 2026, to maintain security for completion of all outstanding obligations; and

WHEREAS, Landscaping improvements, paving of the parking lot, and compliance with Winnebago County stormwater requirements remain outstanding, and shall be conditions tied to the extended Letter of Credit; and

WHEREAS, Village staff has communicated these requirements to the developer, and Peak Storage has acknowledged and agreed to complete said obligations within the timeframe of the extension, as outlined in the attached Letter of Credit Extension marked as Exhibit "A."

NOW, THEREFORE, BE IT RESOLVED, By the President and Board of Trustees of the Village of Winnebago, Winnebago County, Illinois, as follows:

SECTION I: AUTHORIZATION

- **A.** The Village hereby authorizes the extension of the Letter of Credit posted by Peak Storage in the amount of $37,570.50 for one (1) additional year, through September 2026.
- B. The Village President and Village Clerk are hereby authorized to execute the Letter of Credit Extension attached hereto as Exhibit "A" on behalf of the Village.

SECTION II: CONDITIONS OF EXTENSION

As a condition of this extension, the following items shall remain secured under the Letter of Credit and must be completed by Peak Storage within the extension period:

A. Landscaping installation as required in accordance with the approved site plans.
B. Paving of the parking lot as required in accordance with approved site plans.
C. Compliance with Winnebago County stormwater requirements.

Line-Item Transfers

As of:

July 31,2025

Board Meeting Date:

August 20, 2025

Line Item Transfers as of July 2025

			2025 Budget Original	From (Credit)	To (Debit)	2025 Budget Proposed
Fund 01		**ADMINISTRATION**				
01	41-660	PRINTING	500.00		500.00	1,000.00
01	41-512	OFFICE & COMPUTER EQUIPMENT	8,000.00	500.00		7,500.00
	TOTAL ADMINISTRATION		8,500.00	500.00	500.00	8,500.00

			2025 Budget Original	From (Credit)	To (Debit)	2025 Budget Proposed
Fund 17		**COMMUNITY DEVELOPMENT**				
17	47-530	PROFESSIONAL SERVICES	3,000.00		4,000.00	7,000.00
17	47-532	ENGINEERING	7,089.75		4,000.00	11,089.75
17	47-660	PRINTING	1,200.00		2,600.00	3,800.00
17	47-701	COMMUNITY DEVELOPMENT	13,000.00	10,600.00		2,400.00
17	47-950	BANK FEES/CHARGES	2,400.00		700.00	3,100.00
17	47-959	TRANSFER OUT	15,000.00	700.00		14,300.00
	TOTAL COMMUNITY DEVELOPMENT		41,689.75	11,300.00	11,300.00	41,689.75

BENNING GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS www.BenningGroup.com

To the Board of Trustees
Village of Winnebago

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Winnebago, Illinois (Village) for the year ended December 31, 2024. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in the engagement letter dated February 3, 2025, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is also to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note 1 to the financial statements. During the fiscal year, GASB Statement 100, *Accounting Changes and Error Corrections,* was adopted. The statement aims to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability (see Note 14). We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Such significant estimates include the following:

50 W. Douglas Street, Suite 300
Freeport, Illinois 61032
(815) 235-3157
Fax (815) 235-3158

6815 Weaver Road, Suite 300
Rockford, Illinois 61114
(815) 316-2375
Fax (815) 316-2389

1809 10th Street
Monroe, Wisconsin 53566
(608) 325-5035
Fax (608) 328-2843

Management's estimate of the accumulated depreciation on capital assets is based on estimated useful lives of assets. We evaluated the key factors and assumptions used to develop the accumulated depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for doubtful accounts (utility billings) is based on an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is not materially misstated in relation to the financial statements taken as a whole.

Other estimates with a significant impact on the financial statements include the actuarial methods and assumptions used to determine the pension liability for the Illinois Municipal Retirement Fund. We evaluated the key factors and assumptions used to develop the pension liability in determining that it is not materially misstated in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representation

We have requested certain representations from management that are included in the management representation letter dated August 27, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis and the budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the other information as listed in the table of contents, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Internal Control Matters

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village as of and for the year ended December 31, 2024, in accordance with the auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency at the Village to be a significant deficiency:

Segregation of Duties

In an environment of few staff, proper segregation of duties is virtually impossible. We acknowledge the board's ongoing involvement in reviewing the financial statements, budget vs. actual results, bank reconciliations and credit card statements by both the finance committee and the Trustees (and stress its importance). This practice greatly enhances the internal control. The hiring of an outside consultant has also improved internal processes and provided the Village with more accurate monthly financial information.

Our comments are not intended to be critical of any individual or individuals associated with the Village.

We wish to thank the Village's management and staff for the cooperation and courtesy extended during the performance of our services

This information is intended solely for the use of the Board of Trustees and management of the Village of Winnebago and is not intended to be and should not be used by anyone other than these specified parties.

Serring-Group, LLC

Freeport, Illinois
August 27, 2025

VILLAGE OF WINNEBAGO
Winnebago, Illinois

Annual Financial Report

December 31, 2024

(With Independent Auditor's Report Thereon)

VILLAGE OF WINNEBAGO

Annual Financial Report
December 31, 2024

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VILLAGE OF WINNEBAGO

Annual Financial Report
December 31, 2024

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BENNING GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS www.BenningGroup.com

Independent Auditor's Report

The Honorable President and
Members of the Board of Trustees
Village of Winnebago
Winnebago, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Winnebago, Illinois (the Village) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Winnebago, Illinois, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further discussed in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Village of Winnebago, Illinois and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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Monroe, Wisconsin 53566
(608) 325-5035
Fax (608) 328-2843

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedules listed in the table of contents as required supplementary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the combining and individual nonmajor fund financial statements and schedules and also the supplemental schedules as listed in the table of contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Wipfli/Kerring Group, LLC

Freeport, Illinois
August 27, 2025

VILLAGE OF WINNEBAGO, ILLINOIS

Management's Discussion and Analysis

December 31, 2024 (Unaudited)

This section of the Village of Winnebago's Annual Financial Report presents our discussion and analysis of the Village's financial activities for the year ended December 31, 2024.

FINANCIAL HIGHLIGHTS

- Net position and performance in total – The Village's total net position on December 31, 2024 was $9,483,422.
- Government activity summary – Net position for governmental activities increased by $224,789 during fiscal 2024.
- Business-type activity summary – Net position for business-type activities increased by $877,461 during fiscal 2024 to $1,762,586 from $885,125 in 2023.
- General Fund summary – The Village's General Fund reported an increase of $200,791 in fund balance for the period.
- Budget vs. actual – The Village's actual total revenues for the General Fund were $25,296 less than the budgeted revenues. The actual expenditures were $400,087 less than total budgeted expenditures and the transfers out were $174,000 more than budgeted for the General Fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements include two kinds of statements, which present different views of the Village: government-wide financial statements and fund financial statements. The basic financial statements also include notes to the financial statements.

Government-wide financial statements provide both short and long-term information about the Village's overall financial status.

Fund financial statements focus on individual parts of the Village government, reporting Village operation in more detail than the government-wide financial statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by the required supplementary information section that further explains and supports the information in the financial statements.

In addition to all of the required financial statement elements, the Village has provided sections for the combining statements to provide detail on non-major funds and additional supplementary information.

The following table summarizes the major features of the Village's financial statements:

GOVERNMENT-WIDE STATEMENTS		FUND STATEMENTS	
		Governmental Funds	Proprietary Funds
Scope	Entire Village government	Activities of the Village that are not proprietary such as public safety	Activities of the Village that operate similar to private business such as the water department
Required financial statements	-Statement of net position -Statement of activities	-Balance sheet -Statement of revenues, expenditures and changes in fund balances	-Statement of net position -Statement of revenues, expenses, and changes in net position -Statement of cash flows
Accounting basis	Accrual	Modified accrual	Accrual
Measurement focus	Economic resources	Current financial resources	Economic resources
Type of assets & liability informaiton	All assets and liabilities; both financial and capital, short and long-term	Assets expected to be used and liabilities that come due during the year or shortly thereafter; no capital assets	All assets and liabilities; both financial and capital, short and long-term
Type of inflow & outflow information	All revenues and expenses during the year regardless of when cash is received or paid	Revenues for which cash is received during the year or shortly thereafter; expenditures for goods or services that have been received and payment is due during the year or shortly thereafter	All revenues and expenses during the year regardless of when cash is received or paid

Government-Wide Statements

The government-wide financial statements are designed to be corporate-like in that all governmental and business-type activities are consolidated into columns, which add to a total for the Primary Government. The focus of the Statement of Net Position is designed to disclose bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates the governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities is focused on both the gross and net cost of various activities (governmental and business-type), which are supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The governmental activities reflect the Village's basic services, including administration, financial services, police, and public works. Property taxes, telecommunications taxes, and shared state tax distributions finance the majority of these services. The business-type activities reflect private sector type operations, where the fee for service typically covers all or most of the cost of operation, including depreciation.

Fund Financial Statements

Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is on major funds, rather than fund types.

Governmental funds are presented on a sources and uses of liquid resources basis. This is the manner in which the budget is typically developed. Governmental funds provide a current resources (short-term) view that helps determine whether there are more or fewer current financial resources available to spend for Village operations.

Proprietary funds account for services that are generally fully supported by user fees charged to customers. Proprietary funds are presented on a total economic resource basis. Proprietary fund statements, like government-wide statements, provide both short and long term financial information.

While the total column on the business-type fund financial statements is the same as the business-type column on the government-wide financial statement, the governmental funds column requires reconciliation because of the different measurement focus (current financial resources/modified accrual versus total economic resources/full accrual), which is reflected on the page following each statement. The flow of current financial resources will reflect debt proceeds, proceeds from sales of capital asset disposals, and interfund transfers as other financial sources as well as capital outlay expenditures and debt principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the government activities column in the government-wide statements.

Infrastructure Assets

Historically, a government's largest group of assets (infrastructure – streets, storm sewers, etc.) had not been reported nor depreciated in governmental financial statements. GASB Statement No. 34 required that these assets be valued and reported within the governmental column of the government-wide statements. Additionally, the government must elect to either (1) depreciate these assets over their estimated useful lives or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity.

If the government develops the asset management system (the modified approach), which periodically (at least every third year), by category, measures and demonstrates its maintenance of locally established levels of service standards, the government may record its costs of maintenance in lieu of depreciation. The Village has elected to depreciate assets over their useful life. If a project is considered maintenance – a recurring cost that does not extend the asset's original useful life or expand its capacity – the cost of the project will be expensed. An "overlay" of a street will be considered maintenance whereas a "rebuild" of a street will be capitalized.

FINANCIAL ANALYSIS OF THE VILLAGE AS A WHOLE

In accordance with GASB Statement No. 34, a comparative analysis of government-wide information is presented.

Statement of Net Position

The following table reflects the condensed Statement of Net Position on a comparative basis:

Table 1
Statement of Net Position
As of December 31, 2024 and 2023

	Governmental Activities		Business-type Activities		Total Government	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Current and other assets	$ 3,792,955	4,169,758	3,059,988	2,349,428	6,852,943	6,519,186
Capital assets	4,751,697	4,507,758	5,059,434	5,303,798	9,811,131	9,811,556
Total assets	8,544,652	8,677,516	8,119,422	7,653,226	16,664,074	16,330,742
Deferred outflows of resources	352,235	336,768	142,883	137,413	495,118	474,181
Total assets and deferred outflows of resources	8,896,887	9,014,284	8,262,305	7,790,639	17,159,192	16,804,923
Liabilities	321,521	552,532	506,869	529,877	828,390	1,082,409
Liabilities - non-current	192,154	204,280	5,945,051	6,359,275	6,137,205	6,563,555
Deferred inflows of resources	662,376	761,425	47,799	16,362	710,175	777,787
Total liabilities and deferred inflows of resources	1,176,051	1,518,237	6,499,719	6,905,514	7,675,770	8,423,751
Net investment in capital assets	4,751,697	4,507,758	4,135,766	4,301,791	8,887,463	8,809,549
Restricted	329,869	1,002,905		-	329,869	1,002,905
Unrestricted	2,639,270	1,985,384	(2,373,180)	(3,416,666)	266,090	(1,431,282)
Total net position	$ 7,720,836	7,496,047	1,762,586	885,125	9,483,422	8,381,172

For more detailed information see the Statement of Net Position.

Normal Impacts – Net Position

There are six common (basic) types of transactions that will generally affect the comparability of the Statements of Net Position summary presentation.

<u>Net Results of Activities</u> – Impacts (increases/decreases) current assets and unrestricted net position.

Borrowing for Capital – Increases current assets and long-term debt.

Spending Borrowed Proceeds on New Capital – Reduces current assets and increases capital assets. There is a second impact, an increase in capital assets and an increase in related net debt will not change the net investment in capital assets

Spending of Non-borrowed Current Assets on New Capital – (a) Reduces current assets and increases capital assets; and (b) reduces unrestricted net position and increases net investment in capital assets.

Principal Payment on Debt – (a) Reduces current assets and reduces long-term debt; and (b) reduces unrestricted net position and increases net investment in capital assets.

Reduction of Capital Assets Through Depreciation – Reduces capital assets and net investment in capital assets.

Current Year Impacts – Net Position

The Village's combined net position at December 31, 2024 was $9,483,422 for all funds. The increase was $1,102,250. Total assets increased from $16,330,742 to $16,664,074, an increase of $333,332. Current assets increased by $333,757. The capital assets (net) decreased by $425. Total deferred outflows of resources increased by $20,937.

The total liabilities and deferred inflows of resources decreased by $747,981. The deferred inflow of resources decreased by $67,612.

The net position of business-type activities increased by $877,461 during the period and ended at $1,762,586. Unrestricted net position, available to finance the continuing operation of its business-type activities, was ($2,373,180). The operating cost of the Village's business-type activities for the year ended December 31, 2024, was $1,354,532.

The total net position at December 31, 2024 was $9,483,422, of which $8,887,463 is in investment in capital assets, another $329,869 is restricted for capital improvements and highways and streets. The remaining is a net position of $266,090, which is an increase of $1,697,372 from the unrestricted net position of ($1,431,282) at December 31, 2023.

Statement of Changes in Net Position

The following chart reflects the condensed Statement of Changes in Net Position. For more detailed information see the Statement of Activities.

VILLAGE OF WINNEBAGO, ILLINOIS

Management's Discussion and Analysis

Table 2
Changes in Net Position
As of December 31, 2024 and 2023

	Governmental Activities		Business-type Activities		Total Government	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023	12/31/2024	12/31/2023
REVENUES						
Program revenues:						
Charges for services	$ 193,685	$ 199,008	$ 1,221,259	$ 1,194,564	$ 1,414,944	$ 1,393,572
Grants and contributions:						
Operating	4,441	1,068	-	-	4,441	1,068
General revenues:						
Property taxes	521,331	497,788	-	-	521,331	497,788
Other taxes	1,504,772	1,386,722	434,053	439,047	1,938,825	1,825,769
Intergovernmental	20,429	127,190	91,454	68,573	111,883	195,763
Investment income	156,244	151,504	117,006	84,136	273,250	235,640
Miscellaneous	156,667	48,452	30,780	73,052	187,447	121,504
Total revenues received	2,557,569	2,411,732	1,894,552	1,859,372	4,452,121	4,271,104
EXPENSES						
General government	505,773	543,364	-	-	505,773	543,364
Public safety	906,970	871,345	-	-	906,970	871,345
Highways and streets	461,948	349,012	-	-	461,948	349,012
Culture and recreation	120,648	98,488	-	-	120,648	98,488
Water and sewer	-	-	1,354,532	1,114,956	1,354,532	1,114,956
Total expenses disbursed	1,995,339	1,862,209	1,354,532	1,114,956	3,349,871	2,977,165
Excess of revenues						
over (under) expenses	562,230	549,523	540,020	744,416	1,102,250	1,293,939
Transfers	(337,441)	(156,988)	337,441	156,988	-	-
Changes in net position	224,789	392,535	877,461	901,404	1,102,250	1,293,939
Beginning net position	7,496,047	7,103,512	885,125	(16,279)	8,381,172	7,087,233
Ending net position	$ 7,720,836	$ 7,496,047	$ 1,762,586	$ 885,125	$ 9,483,422	$ 8,381,172

Normal Impact – Changes in Net Position

Reflected below are eight common (basic) impacts on revenues and expense.

Revenues:

Economic Condition – Reflects a declining, stable or growing economic environment and has a substantial impact on state income, sales, telecommunications and utility tax revenues as well as public spending habits for items such as building permits and user fees including volumes of usage.

Increase / Decrease in Village Approval Rates – While statutes set certain tax rates, the Village Board has authority to impose and periodically increase/decrease rates (building permit fees, etc.). The Village's property taxes are subject to tax caps, which generally limit Village increases to the lesser of the change in the Consumer Price Index or 5%.

Changing Patterns in Intergovernmental and Grant Revenue (both recurring and non-recurring) – Certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year to year comparisons.

Market Impacts on Investment Income – The Village principally has cash and cash equivalents. There were no investments at December 31, 2024.

Expenses:

Changes in Programs – Within the functional expense categories (General Government, Public Safety, Highway and Streets, etc.) individual programs may be added, deleted, or expanded to meet changing community needs.

Changes in Authorized Personnel – Changes in service demand may cause the Village Board to increase or decrease authorized staffing.

Salary Increases (annual adjustments and step increases) – The Village strives to maintain a competitive salary range position in the marketplace.

Inflation – While overall inflation appears to be decreasing (the CPI was approximately 2.9% at December 31, 2024), the Village is a major consumer of certain commodities and services, which typically experience inflation at a rate that can be significantly different from CPI. Examples of such items include health insurance, fuel, electricity and operating supplies.

Current Year Impacts – Changes in Net Position

Governmental Activities

Revenues:

Revenues from governmental activities total $2,557,569. The largest source of revenue was from sales and use tax of $685,514. Property tax was the next highest with revenue for the period of $521,331. Income tax ranked third with $506,106. The next highest source of income was motor fuel of $130,570 then utility tax of $110,027. The revenues from these five sources represent 76% of the governmental activity revenues. The Village also recognized $193,685 in charges for services or 8% and $156,244 in investment income or 6% of total revenue.

Expenses:

The Village's total governmental activity expenses were $1,995,339. The four major functional areas were general government $505,773 or 25% of the total; highway and streets $461,948 or 23% of the total; public safety of $906,970 or 45% of the total; and culture and recreation $120,648 or 6% of the total expenses of the Village.

Business-type Activities

Revenues:

Operating revenues from business-type activities total $1,221,259. The largest source of revenue was $509,947 or 42% from charges for water. Capital charges was the next highest with revenue for the year of $479,273 or 39%. Garbage charges was next at $232,495 or 19%. Intergovernmental income ranked forth with $91,454 or 7%.

Expenses:

The Village's total business-type activity operating expenses were $1,354,532. The five major areas of operating expenses were wages and benefit expenses of $331,720 (excluding IMRF-GASB 68 of $29,628) or 24% of the total; garbage expenses of $227,966 or 17% of the total; operating supplies of $66,334 or 5% of the total; water sewer upgrades of $81,290 or 6%; interest expense on loans was $98,279 or 7% of the total; and depreciation of $301,446 or 22% of the total.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

At December 31, 2024, the governmental funds reported a combined fund balance of $2,997,684, a decrease of $154,655 from the prior period. The General Fund balance increased by $200,791. All other funds netted a decrease of $355,446.

The Village's cash and equivalents increased by $333,757 for all governmental funds during the year ended December 31, 2024.

VILLAGE OF WINNEBAGO, ILLINOIS

Management's Discussion and Analysis

General Fund Budgetary Highlights

General Fund	FY 24 Original Budget	FY 24 Final Budget	FY 24 Actual
Revenues:			
Taxes	$ 1,914,746	1,914,746	1,890,174
Fines and other fees	25,700	25,700	18,719
Other	229,019	229,019	235,276
Total revenues	2,169,465	2,169,465	2,144,169
Expenditures:			
General government	467,569	467,569	401,432
Highways and streets	646,209	646,209	433,432
Public safety	1,065,687	1,065,687	923,444
Capital outlay	21,000	21,000	42,070
Total expenditures	2,200,465	2,200,465	1,800,378
Excess of revenues over (under) expenditures	(31,000)	(31,000)	343,791
Other financing sources (uses):			
Transfers in (out)	31,000	31,000	(143,000)
Total other financing sources	31,000	31,000	(143,000)
Net change in fund balance	$ -	-	200,791

CAPITAL ASSETS

As allowed by GASB Statement No. 34, the Village has elected to capitalize its infrastructure assets prospectively. See Note 5 to the financial statements for more details.

Entity Wide

Change in Net Capital Assets

	Governmental Activities		Business-type Activities		Total Government	
	12/31/2024	12/31/2023	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Land	$ 88,625	88,625	68,264	68,264	156,889	156,889
Buildings and improvements	526,614	359,604	15,000	15,000	541,614	374,604
Equipment and vehicles	832,258	833,638	1,091,100	1,058,950	1,923,358	1,892,588
Software	21,564	21,564	10,782	10,782	32,346	32,346
Infrastructure	6,293,876	6,010,611	6,447,460	6,447,464	12,741,336	12,458,075
Construction in progress	-	6,993	55,188	30,257	55,188	37,250
Subtotals	7,762,937	7,321,035	7,687,794	7,630,717	15,450,731	14,951,752
Accumulated depreciation	(3,011,240)	(2,813,277)	(2,628,360)	(2,326,919)	(5,639,600)	(5,140,196)
Totals	$ 4,751,697	4,507,758	5,059,434	5,303,798	9,811,131	9,811,556

ECONOMIC FACTORS

In 2024, the Village of Winnebago continued its long-standing practice to budget revenues conservatively, while assuming 100% of the expense budget will be spent. This practice has led to a healthy Fund Balance in the General Fund, staying in compliance with the Village's fund balance policy.

The project to replace original water meters with cellular-read meters has been completed, eliminating the need for an errant water policy.

On November 6, 2018, 87% of the voters voting at the General Election voted "No" to continue to prohibit the selling and consumption at retail of alcoholic liquor in the Village of Winnebago, after a citizen referendum. The entire Village is now "wet", as opposed to just the area north of McNair Road, previously only property annexed in from Winnebago County. The Village held 7 licenses in 2024, which in addition to license fees, increases sales tax for the Village. The total license fees total $20,750 for the year.

On March 11, 2019 the Village approved Video Gaming. The receipts have increased year over year and in 2024 were higher than predicted, coming in at $96,323.

In 2024, The Village completed the road resurfacing project for Sheldon & Heeren Streets using funds from IDOT. The Village also began the Westfield Drainage Study project anticipated work to begin in 2025.

In February 2024 the Village created a new Village Administrator position and hired Joey Dienberg. Mr. Dienberg has worked closely with Northern Illinois University to develop a Strategic Planning Program with use of funding from the Strategic Reserve Fund created in late 2023.

The Village also began the Water Looping Project near Clayton Court. The project is estimated to be completed in 2025.

The Village completed the renovation of Memorial Park with new equipment and landscaping which opened in Spring of 2024.

The Village received a Police Camera Grant of $19,559 with an additional $870 in grants to help cover the costs of bullet proof vests.

Long-Term Debt

Sullivan's Tax Rebate Agreement began in 2012 and was paid in full in October 2024.

In December of 2011, the Village signed an inter-governmental agreement (IGA) with the Rock River Water Reclamation District, now called Four Rivers Sanitation Authority, transferring the Village's sewage collection and processing system and its operation to the District. This agreement became effective on December 21, 2011. Since December of 2021, all cash payments have been made, with remaining amortized debt payments totaling approximately $421,000. per year, to be paid through 2039.

In 2014 the Village obtained funding from the Illinois Environmental Protection Agency to build a new water tower, well house #3 and supporting SCADA system. The loan was secured at $2.265 million with an APR of 1.995% for 20 years. The Village received loan forgiveness from the IEPA for $650,000 of the loan. This reduced the annual payments to $98,938 through 2035.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Dana Novinson, Treasurer, Village of Winnebago, 108 West Main Street, Winnebago, Illinois, 61088.

VILLAGE OF WINNEBAGO
Statement of Net Position
December 31, 2024

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	$ 2,913,636	2,827,171	5,740,807
Receivables:			
Property taxes	528,237	-	528,237
Intergovernmental – State of Illinois	252,321	122,427	374,748
Other	23,864	-	23,864
Customers – utility users	-	88,932	88,932
Prepaid items	74,897	16,456	91,353
Due from other funds	-	5,002	5,002
Total current assets	3,792,955	3,059,988	6,852,943
Capital assets not being depreciated	88,625	2,447,948	2,536,573
Capital assets (net of accumulated depreciation)	4,663,072	2,611,486	7,274,558
Total assets	8,544,652	8,119,422	16,664,074
Deferred outflows of resources –			
Pension	352,235	142,883	495,118
Total deferred outflows of resources	352,235	142,883	495,118
Total assets and deferred outflows of resources	8,896,887	8,262,305	17,159,192
Liabilities and deferred inflows			
Accounts payable	99,718	49,990	149,708
Accrued payroll	25,623	7,039	32,662
Due to other funds	5,002	-	5,002
Equipment sinking funds	78,200	-	78,200
Current portion of long-term debt	112,978	449,840	562,818
Total current liabilities	321,521	506,869	828,390
Long-term liabilities –			
Net pension liability	173,475	68,573	242,048
Long-term debt, net of current maturities	18,679	5,876,478	5,895,157
Total long-term liabilities	192,154	5,945,051	6,137,205
Deferred inflows of resources			
Property taxes	527,225	-	527,225
Pension	135,151	47,799	182,950
Total deferred inflows of resources	662,376	47,799	710,175
Total liabilities and deferred inflows of resources	1,176,051	6,499,719	7,675,770
Net position			
Net investment in capital assets, net of related debt	4,751,697	4,135,766	8,887,463
Restricted for:			
Highways and streets	329,869	-	329,869
Unrestricted	2,639,270	(2,373,180)	266,090
Total net position (deficit)	$ 7,720,836	1,762,586	9,483,422

See notes to financial statements.

VILLAGE OF WINNEBAGO
Statement of Activities
For the Year Ended December 31, 2024

Functions / Programs:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Business-type Activities	Total
Governmental activities							
General government	$ 505,773	193,685	-	-	(312,088)	-	(312,088)
Public safety	906,970	-	-	-	(906,970)	-	(906,970)
Highway and streets	461,948	-	-	-	(461,948)	-	(461,948)
Culture and recreation	120,648	-	4,441	-	(116,207)	-	(116,207)
Total governmental activities	1,995,339	193,685	4,441	-	(1,797,213)	-	(1,797,213)
Business-type activities							
Water and sewer	1,354,532	1,221,259	-	-	-	(133,273)	(133,273)
Total business-type activities	1,354,532	1,221,259	-	-	-	(133,273)	(133,273)
Total	$ 3,349,871	1,414,944	4,441	-	(1,797,213)	(133,273)	(1,930,486)

	Governmental Activities	Business-type Activities	Total
General revenues			
Property taxes	$ 521,331	-	521,331
Sales and use tax	685,514	434,053	1,119,567
Income tax	506,106	-	506,106
Telecommunications tax	31,322	-	31,322
Personal property replacement tax	36,496	-	36,496
Cannabis tax	4,737	-	4,737
Utility tax	110,027	-	110,027
Motor fuel tax	130,570	-	130,570
Intergovernmental revenue	20,429	91,454	111,883
Unrestricted investment earnings	156,244	117,006	273,250
Miscellaneous	156,667	30,780	187,447
Total general revenues	2,359,443	673,293	3,032,736
Operating transfers	(337,441)	337,441	-
Change in net position	224,789	877,461	1,102,250
Net position (deficit)			
Beginning	7,496,047	885,125	8,381,172
Ending	$ 7,720,836	1,762,586	9,483,422

See notes to financial statements.

VILLAGE OF WINNEBAGO
Balance Sheet
Governmental Funds
December 31, 2024

	General Fund	Motor Fuel Tax Fund	Community Development Fund	Non-major Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	$ 1,888,400	339,240	309,343	376,653	2,913,636
Receivables:					
Property taxes	528,237	-	-	-	528,237
Intergovernmental – State of Illinois	243,305	11,040	9,016	-	263,361
Other	9,333	-	3,491	-	12,824
Prepaid items	74,897	-	-	-	74,897
Total assets	$ 2,744,172	350,280	321,850	376,653	3,792,955
Liabilities – current					
Accounts payable	$ 60,806	20,411	18,501	-	99,718
Accrued payroll	25,623	-	-	-	25,623
Due to other funds	5,002	-	-	-	5,002
Equipment sinking funds	66,200	-	12,000	-	78,200
Deferred revenue	54,343	-	5,160	-	59,503
Total current liabilities	211,974	20,411	35,661	-	268,046
Deferred inflows of resources					
Property taxes	527,225	-	-	-	527,225
Total liabilities and deferred inflows of resources	739,199	20,411	35,661	-	795,271
Fund balances					
Nonspendable – prepaid items	74,897	-	-	-	74,897
Restricted for highways and streets	-	329,869	-	-	329,869
Committed to community development	-	-	286,189	-	286,189
Committed to Fourth of July	-	-	-	12,990	12,990
Assigned	-	-	-	363,663	363,663
Unassigned	1,930,076	-	-	-	1,930,076
Total fund balances	2,004,973	329,869	286,189	376,653	2,997,684
Total liabilities, deferred inflows of resources and fund balances	$ 2,744,172	350,280	321,850	376,653	3,792,955

See notes to financial statements.

VILLAGE OF WINNEBAGO
Reconciliation of Fund Balances of Governmental Funds to the
Governmental Activities in the Statement of Net Position
December 31, 2024

Fund balances of governmental funds	$ 2,997,684
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds:	
Capital assets	7,762,937
Accumulated depreciation	(3,011,240)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:	
Compensated absences	(41,509)
Pension liability	(398,774)
Other long-term assets are not available to pay current period expenditures and, therefore, are deferred in the funds:	
Pension asset	352,235
Telecommunication taxes	54,753
Advance license sales	4,750
Net position of governmental activities	$ 7,720,836

See notes to financial statements.

VILLAGE OF WINNEBAGO
Statement of Revenues, Expenditures
and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General Fund	Motor Fuel Tax Fund	Community Development Fund	Debt Service Fund	Non-major Governmental Funds	Total Governmental Funds
Revenues						
Taxes	$ 1,890,174	-	-	-	-	1,890,174
Intergovernmental	-	-	5,355	-	-	5,355
Licenses, fees and permits	18,719	-	176,466	-	-	195,185
Motor Fuel Tax allotment	-	130,570	-	-	-	130,570
Grants	20,429	-	-	-	-	20,429
Interest	98,485	23,651	14,742	-	19,365	156,243
Other	116,361	-	40,308	-	4,441	161,110
Total revenue	2,144,168	154,221	236,871	-	23,806	2,559,066
Expenditures						
Current:						
General government	401,432	-	-	-	-	401,432
Public safety	923,444	-	-	-	-	923,444
Highway and streets	433,432	51,118	-	-	-	484,550
Culture and recreation	-	-	269,555	-	18,100	287,655
Capital outlay	42,070	237,130	-	-	-	279,200
Total expenditures	1,800,378	288,248	269,555	-	18,100	2,376,281
Excess (deficiency) of revenues over (under) expenditures	343,790	(134,027)	(32,684)	-	5,706	182,785
Other financing sources (uses)						
Transfers in (out)	(143,000)	-	(17,700)	-	(176,741)	(337,441)
Total other financing sources (uses)	(143,000)	-	(17,700)	-	(176,741)	(337,441)
Net change in fund balances	200,790	(134,027)	(50,384)	-	(171,035)	(154,656)
Fund balances, January 1	1,804,183	-	-	539,009	809,148	3,152,340
Accounting change (Note 1(c))	-	463,896	336,573	(539,009)	(261,460)	-
Restated fund balance, January 1	1,804,183	463,896	336,573	-	547,688	3,152,340
Fund balances, December 31	$ 2,004,973	329,869	286,189	-	376,653	2,997,684

See notes to financial statements.

VILLAGE OF WINNEBAGO

Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures and Changes in Fund Balances to the
Governmental Activities in the Statement of Activities
December 31, 2024

Net change in fund balances – total governmental funds	$	(154,656)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, they are capitalized and depreciated in the statement of activities:		
Capital asset purchases capitalized		470,379
Depreciation expense		(226,442)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Telecommunication taxes		5
Advance license sales		(1,500)
Certain expenses reported in the statement of activities, such as compensated absences do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds:		
Decrease in pension liability and deferred inflows and outflows		124,231
Increase in compensated absences		12,771
Change in net position of governmental activities	$	224,788

See notes to financial statements.

VILLAGE OF WINNEBAGO
Statement of Net Position
Proprietary Fund
December 31, 2024

	Enterprise Fund – Water Fund
Current assets	
Cash and cash equivalents	$ 2,827,171
Receivables – utility users, net of allowance of $10,000	88,932
Receivables – grants and sales taxes	122,427
Prepaid items	16,456
Due from other funds	5,002
Total current assets	3,059,988
Noncurrent assets	
Fixed assets, net of accumulated depreciation	5,059,434
Total noncurrent assets	5,059,434
Total assets	8,119,422
Deferred outflows of resources – pension	142,883
Current liabilities	
Accounts payable	49,990
Accrued payroll	7,039
Current portion of long-term debt	449,840
Total current liabilities	506,869
Long-term liabilities	
Net pension liability	68,573
Long-term debt, net of current maturities	5,876,478
Total long-term liabilities	5,945,051
Total liabilities	6,451,920
Deferred inflows of resources – pension	47,799
Net position	
Invested in capital assets	4,135,766
Unrestricted deficit	(2,373,180)
Total net position	$ 1,762,586

See notes to financial statements.

VILLAGE OF WINNEBAGO
Statement of Revenues, Expenses
and Changes in Net Position
Proprietary Fund
For the Year Ended December 31, 2024

	Enterprise Fund – Water Fund
Operating revenues	
Refuse and recycling revenue	$ 232,495
Capital charge – sewer hook-up	479,273
Water revenue	509,947
Water deposit revenue (refunds)	(456)
Intergovernmental revenue	91,454
Miscellaneous revenue	25,830
Total operating revenues	1,338,543
Operating expenses	
Water department	825,120
Refuse and recycling expenses	227,966
Depreciation	301,446
Total operating expenses	1,354,532
Operating income (deficit)	(15,989)
Non-operating revenues (expenses)	
Interest income	117,006
Miscellaneous income	4,950
1% sales tax income	434,053
Total non-operating revenues (expenses)	556,009
Income before other financing sources (uses)	540,020
Other financing sources (uses) – operating transfers	
Total other financing sources (uses)	337,441
Net change in net position	877,461
Net position, January 1	885,125
Net position, December 31	$ 1,762,586

See notes to financial statements.

VILLAGE OF WINNEBAGO
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2024

	Enterprise Fund – Water Fund
Cash flows from operating activities	
Receipts from customers	$ 1,323,095
Payments to suppliers	(607,213)
Payments to employees	(338,555)
Payments for interest on Four Rivers intergovernmental agreement	(98,279)
Payments for interest on IEPA loan	(19,601)
Net cash flows from operating activities	259,447
Cash flows from capital and related financing activities	
Payments for principal on IEPA loan	(78,339)
Payments for principal on Four Rivers intergovernmental agreement	(323,328)
Purchase of and construction of fixed assets	(57,082)
Net cash flows from capital financing activities	(458,749)
Cash flows from non-capital financing activities	
Payments (to) from other funds	337,441
Miscellaneous non-operating revenue	4,951
Receipts from 1% sales tax	424,556
Net cash flows from non-capital financing activities	766,948
Cash flows from investing activities	
Interest on investments	117,006
Net cash flows from investing activities	117,006
Operating transfers	203,515
Net increase in cash and cash equivalents	888,167
Cash and cash equivalents, beginning of year	1,939,004
Cash and cash equivalents, end of year	$ 2,827,171
Reconciliation of operating loss to net cash provided by operating activities	
Net operating income (deficit)	(15,989)
Adjustment to reconcile net operating loss to net cash provided by operating activities:	
Depreciation expense	301,446
Increase (decrease) in cash flows due to changes in:	
Utility accounts receivable	(15,448)
Prepaid expenses	(963)
Deferred pension expense	25,967
Accounts payable	(32,392)
Accrued payroll	(5,229)
Compensated absences	(1,605)
Pension liability	3,660
Net cash flows from operating activities	$ 259,447

See notes to financial statements.

VILLAGE OF WINNEBAGO

Notes to Financial Statements

December 31, 2024

(1) Summary of Significant Accounting Policies

The accounting policies of the Village conform to U.S. generally accepted accounting principles as applicable to government units (herein referred to as GAAP). The Village of Winnebago's basic financial statements include the accounts of all Village operations that are controlled by or dependent on the Village. Control or dependence is determined by financial interdependency, selection of governing board, designation of management, accountability for fiscal matters and ability to significantly influence operations.

(a) Incorporation

The Village was incorporated in 1895. The Village of Winnebago, Illinois (Village) operates under a Board of Trustees form of government and provides services to the public such as public safety, water system, streets and general administrative services.

(b) Financial Reporting Entity

In evaluating how to define the government, for financial reporting purposes, the Village has considered all potential component units. The basic but not the only criterion for including a component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity is conducted within geographic boundaries of the Village and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Village is able to exercise oversight responsibilities. The Village does not have any component units. This report includes all of the funds of the Village (the primary government). It includes all activities considered to be part of (controlled by or dependent on) the Village as set forth under GAAP criteria.

(c) Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the non-fiduciary activities of the Village. For the most part, the effect of the interfund activity has been removed from these statements. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Earnings on investments not properly included among program revenues are reported as general revenue.

Separate financial statements are provided for governmental funds and enterprise funds.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (intended to finance). Grants and similar items are recognized as revenue as soon as all the eligibility requirements imposed by the provider have been met.

The financial transactions of the Village are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund balances, revenues and expenditures. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Village:

Governmental Funds – The focus of the governmental funds' measurement (in the fund statements) is upon the determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

Governmental fund financial statements are reported using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. However, the 60 days has been extended for revenues received from the State of Illinois which are delayed due to cash flow constraints of the state. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Those revenues susceptible to accrual are property taxes, franchise taxes, state shared sales, income, motor fuel and utility taxes, interest revenue and charges for services.

Fines and permits revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The Village reports unearned and unavailable revenue on its financial statements. Unavailable revenues arise when a potential revenue does not meet both the available criteria for recognition in the current period, under the modified accrual basis of accounting. Unearned revenues arises when a revenue is measurable but not earned under the accrual basis of accounting. Unearned revenues also arise when resources are received by the Village before it has a legal claim to them, such as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the liability and deferred inflows of resource for unearned and unavailable revenue are removed from the financial statements and revenue is recognized.

The following is a description of the governmental funds of the Village:

> **General Fund** – The General Fund is the general operating fund of the Village. It is used for all financial resources except those required to be accounted for in another fund.
>
> **Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
>
> **Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of funds for the payment of general long-term debt principal, interest and related costs.

Proprietary Funds – The focus of the proprietary fund measurement is upon the determination of operating income, changes in net position, financial position and cash flows. Proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

A proprietary fund is a fund in which a fee is charged to external users of goods and services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges (c) establishes fees and charges based on pricing policy designed to recover similar costs.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The Village reports the following major governmental funds:

> **General Fund** – The general fund is the general operating fund of the Village. It is used to account for all the financial resources except those required to be accounted for in another fund.
>
> **Motor Fuel Tax Fund** – The Motor Fuel Tax Fund accounts for the maintenance activities of the Village's roads and bridges generated by the Village's share of state Motor Fuel Tax.

Community Development Fund – The Community Development Fund accounts for activities related to improving the community and is driven mostly by Village imposed fee revenue.

The Motor Fuel Tax Fund and the Community Development Fund changed from non-major to major, and the Debt Service Fund changed from major to non-major in 2024 in comparison to 2023. All changes were made according to a quantitative measurement calculation to determine whether a fund should be considered major or non-major.

The major proprietary fund is:

Water Fund – This fund accounts for the provision of water treatment and distribution to the residential and commercial users of the Village, and accounts for trash collection services provided to the residential and some commercial users of the Village.

(d) Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits, savings and money market accounts. As of December 31, 2024, the Village had no other investments.

For purposes of the statement of cash flows, the Village's proprietary funds consider cash on hand, demand deposits and short-term investments with original maturities of three months or less when purchased to be cash equivalents.

(e) Property Taxes

The Village annually establishes a legal right to revenue from property tax assessments upon enactment of a tax levy ordinance by the Village Board. Property taxes are recognized as a receivable at the time they are levied. Revenue from property tax is recognized as the taxes are collected in the year intended to finance or when they become available to be used to pay liabilities of the current period, generally considered to be within sixty days after year-end. Revenue from those taxes, which are not considered available is deferred.

The property tax calendar for the 2023 tax levy to finance 2024 operations were as follows:

Lien Date	January 1, 2024
Levy Date	December 26, 2023
First Installment Due	June 14, 2024
Second Installment Due	September 6, 2024

Tax bills were mailed at least 30 days prior to the first installment due date. Property taxes are billed and collected by the County Treasurer of Winnebago, Illinois.

The Village's 2024 tax rates per $100 of assessed valuation together with the related maximum tax rates are as follows:

	Rates Per $100 of Assessed Valuation	
Type of Levy	Rates Per $100	Legal Maximum
Village:		
Corporate	0.3312	0.4375
Police Protection	0.4246	0.6000
Chlorination	0.0000	0.0200
IMRF	0.0005	None
Audit	0.0005	None
Liability Insurance	0.0005	None
Revenue Recapture Adj	0.0023	None
Total Village	0.8047	

The 2024 tax levy, which attached as an enforceable lien on property as of January 1, 2025, has been recorded as a receivable as of December 31, 2024 as the tax had been levied by the Village and extended by the County but would not collect until fiscal year 2025.

(f) Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Village defines capital assets as assets with an estimated useful life in excess of one year and an initial and individual cost in excess of the following:

Equipment – $2,500
Buildings and improvement – $10,000
Infrastructure expenses – $50,000

Infrastructure includes roads, bridges, curbs, sidewalks, lighting systems, gutters, draining systems, and the water and sewer system. The cost of infrastructure has been capitalized and depreciated beginning in fiscal year 2005. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Land improvements	10 - 20
Building and improvements	10 - 40
Equipment and vehicles	4 - 7
Road improvements	10

(g) Budgets and Budgetary Accounting

Budgeted amounts are as originally adopted, or as amended by the Village Board of Trustees.

Unexpended budgeted amounts lapse at the end of each year. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at budgetary line items.

Budgeted amounts are shown on the GAAP basis.

(h) Receivables – Utility Users

Cycle billing procedures are followed in charging consumers for water and trash collection. Billings are issued on a monthly basis. Receivables at year-end consist of amounts actually billed less payments received plus an estimate of the unbilled amount due from the date of the last cycle billing to year-end.

(i) Prepaid Items

Payments made to vendors for services which will benefit periods beyond December 31, 2024 are recorded as prepaid items. Prepaid items recorded in governmental funds do not represent current resources that are available for appropriation and, thus, an equivalent portion of fund balance is reserved.

(j) Compensated Absences

Village employees are granted personal time for compensated absences in varying amounts. Accumulation of personal time is allowed. Upon termination, the employee is compensated for the unused personal time to a maximum of 40 hours for part-time employees and 80 hours for full-time employees.

(k) Interfund Activity

Interfund activity is reported either as loans, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Reimbursements are reported when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government wide-financial statements.

(l) Long-Term Obligations

In the Government-Wide Financial Statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities financial statements.

(m) Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The Village's deferred inflows relates to property taxes levied in 2024 which will be collected during 2025 and deferred amounts to be recognized as reductions in pension expense over the next five years.

(n) Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

(o) Fund Balances / Net Position

In the fund financial statements GASB Statement No. 54 defined and requires the fund balance amounts to be reported within one of the following fund balance categories:

1. **Non-spendable** – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

2. **Restricted** – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are

externally imposed by creditors, grantors, contributions, or the laws or regulations of other governments. The Village does not have a policy in place when both restricted and unrestricted resources are available for use.

3. **Committed** – amounts that can be used only for specified purposes determined by a formal action of the Village Board. The Village Board is the highest level of decision-making authority for the Village. Commitments may be modified, or rescinded only through the same type of action it employed to previously commit those amounts.

4. **Assigned** – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The Village does not have a policy, to assign amounts for specific purposes.

5. **Unassigned** – all other spendable amounts

In the Government-Wide Financial Statements, restricted net assets are legally restricted by outside parties for a specific purpose. Invested in capital assets, net of related debt represents the book value of capital assets less any long-term debt issued to acquire or construct the capital assets. All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt" are classified as unrestricted net assets.

The Village has not established fund balance reserve policies for their governmental funds.

(p) Subsequent Events

The Village has assessed events that have occurred subsequent to December 31, 2024 through August 27, 2025, the date the financial statements were available to be issued for potential recognition and disclosure in the financial statements. No events have occurred that would require adjustment to or disclosure in the financial statements.

(2) Deposits

At December 31, 2024, the carrying amount of the Village's deposits was $932,622 and the bank balance was $954,961. The primary difference between the book and bank balances was due to outstanding checks. As of December 31, 2024, the government's bank balance of $954,961 was covered by federal depository insurance or collateral held by the Village's agent in the Village's name.

Statutes authorize the Village to invest in:

1) securities guaranteed by the full faith and credit of the United States of America
2) deposits or other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
3) short-term restrictions as defined in Illinois Revised Statutes Chapter 35, Paragraph 902, as amended;

4) money market funds registered under the Investment Company Act of 1940;
5) short-term discount obligations of the Federal National Mortgage Association;
6) shares or other forms of securities legally issuable by savings and loan associations;
7) various share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States provided the principal office of any such credit union is located within the State of Illinois;
8) a Public Treasurer's Investment Pool created under Section 17 of "An Act to revise the law in relation to the State Treasurer", approved April 23, 1873, as amended. Bank and savings and loan investments may only be in institutions, which are insured by the Federal Deposit Insurance Corporation.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but operates in a manner consistent with Rule 2a7 of the Investment Act of 1940. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold. The Illinois Funds bank balance as of December 31, 2024 was $4,808,186.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Village's deposits may not be returned to it. The Village does not have a deposit policy regarding custodial credit risk. As of December 31, 2024, none of the Village's deposits were exposed to custodial credit risk or uninsured and uncollateralized.

The Village investment policy does not specifically address concentration of credit risk.

(3) Property Taxes Receivable

Property taxes for 2023 attached as an enforceable lien on January 1, 2024, on property values assessed as of the same date. Taxes are levied by December of the same fiscal year (by passage of a Tax Levy Ordinance). Tax bills were prepared by Winnebago County and issued on or about May 10, 2024, and were payable in two installments on June 14, 2024 and September 6, 2024. Winnebago County collects such taxes and remits them to the Village periodically.

The Village has elected, under governmental accounting standards, to match its property tax revenues with the fiscal year that the tax levy is intended to finance. Therefore the entire 2024 tax levy has been recorded as a receivable and deferred revenue on the financial statements.

(4) Deferred Revenue

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of deferred inflows, revenue and unearned revenue reported in governmental funds were as follows:

	Unavailable	Unearned	Total
Property taxes receivable -			
General Fund	$ 528,237	-	528,237
Other governmental units:			
General Fund	54,343	-	54,343
Other governmental funds	5,160	-	5,160
Total deferred revenue	$ 587,740	-	587,740

(5) Capital Assets

The governmental activities capital asset activity for year ended December 31, 2024 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 88,625	-	-	88,625
Construction in progress	6,993	-	6,993	-
Total capital assets not being depreciated	95,618	-	6,993	88,625
Capital assets being depreciated:				
Buildings and improvements	359,604	167,010	-	526,614
Equipment and vehicles	805,158	27,100	-	832,258
Software	21,564	-	-	21,564
Infrastructure	6,010,612	283,264	-	6,293,876
Total capital assets being depreciated	7,196,938	477,374	-	7,674,312
Accumulated depreciation	(2,784,798)	(226,442)	-	(3,011,240)
Total capital assets being depreciated, net	4,412,140	250,932	-	4,663,072
Governmental activitites capital assets, net	$ 4,507,758	250,932	6,993	4,751,697

The business-type activities capital asset activity for the year ended December 31, 2024 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 68,264	-	-	68,264
Construction in progress	30,256	24,932	-	55,188
Infrastructure	2,324,496	-	-	2,324,496
Total nondepreciable capital assets	2,423,016	24,932	-	2,447,948
Capital assets being depreciated:				
Buildings and improvements	15,000	-	-	15,000
Equipment and vehicles	1,058,950	32,150	-	1,091,100
Software	10,782	-	-	10,782
Infrastructure	4,122,969	-	-	4,122,969
Total capital assets being depreciated	5,207,701	32,150	-	5,239,851
Accumulated depreciation	(2,326,919)	(301,446)	-	(2,628,365)
Total capital assets being depreciated, net	2,880,782	(269,296)	-	2,611,486
Business-type activities capital assets, net	$ 5,303,798	(244,364)	-	5,059,434

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 19,754
Public safety	54,554
Highway and streets	152,134
Total governmental activities, depreciation expense	$ 226,442
Business-type activities - Water operations	$ 301,446

(6) Inter-Fund Transfers

Transfers and payments within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and assets acquisitions, or maintaining debt service on a routine basis. The following transfers occurred during the fiscal year:

Transfer From	Transfer To	Amount	Purpose
General Fund	Water Fund	$ 143,000	Move hail damage funds
Community Development	Fourth of July	$ 17,700	Fireworks event & UTV permits
Debt Service Fund	Strategic Reserve Capital	$ 346,000	Move hail damage & ARPA funds
Debt Service Fund	Water Fund	$ 194,441	To close fund

(7) Illinois Municipal Retirement Fund

Plan Description

The Village's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired ***before*** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired ***on or after*** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96.

Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of (a) 3% of the original pension amount, or (b) 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	11
Inactive plan members entitled to but not yet receiving benefits	14
Active plan members	17
	42

Contributions

As set by statute, the Village's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Village's annual contribution rate for calendar year 2024 was 8.30%. For the fiscal year ended December 31, 2024, the Village contributed $96,279 to the plan. The Village also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The Village's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

- The actuarial cost method used was Entry Age Normal.
- The asset valuation method used was Market Value of Assets.
- The inflation rate was assumed to be 2.25%.
- Salary increases were expected to be 2.85% to 13.75%, including inflation.
- The investment rate of return was assumed to be 7.25%.
- Projected retirement age was from the Experience-based Table of Rates, specific to the type of eligibility condition. Last updated for the 2020 valuation according to an experience study of the period 2017-2019.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%), and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.

- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	34.50%	5.00%
International equity	18.00%	6.35%
Fixed income	24.50%	4.75%
Real estate	10.50%	6.30%
Alternative investments	11.50%	6.05-12.35%
Cash equivalents	1.00%	3.80%
Total	100.00%	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine the Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	$ 3,894,131	3,540,315	353,816
Changes for the year:			
Service cost	91,028	-	91,028
Interest on the total pension liability	280,976	-	280,976
Differences between expected and actual experience of the total pension liability	288,364	-	288,364
Changes of assumptions	-	-	-
Contributions - employer	-	96,279	(96,279)
Contributions - employees	-	52,200	(52,200)
Net investment income (loss)	-	329,332	(329,332)
Benefit payments, including refunds of employee contributions	(128,224)	(128,224)	-
Other (net transfer)	-	168,545	(168,545)
Net changes	532,144	518,132	14,012
Balances at December 31, 2024	$ 4,426,275	4,058,447	367,828

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower of 1% higher:

	Single Discount Rate Assumption		
	1% Decrease	Current	1% Increase
	6.25%	7.25%	8.25%
Total pension liability	$ 5,026,617	4,426,275	3,981,160
Plan fiduciary net position	4,058,447	4,058,447	4,058,447
Net pension liability (asset)	$ 968,170	367,828	(77,287)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024, the Village recognized pension expense of $1,676. At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	$ 241,339	14,826
Changes of assumptions	201	-
Net difference between projected and actual earnings on pension plan investments	253,578	168,124
Total deferred amounts to be recognized in pension expense in future periods	495,118	182,950
Pension contributions made subsequent to the measurement date	-	-
	$ 495,118	182,950

Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31	Net Deferred Outflows (Inflows) of Resources
2025	$ 125,781
2026	185,342
2027	14,209
2028	(13,163)
	$ 312,169

(8) Other Postemployment Benefits (OPEB)

The Village has determined the effects of OPEB are immaterial to the financial statements and therefore has not presented the OPEB liability.

(9) Risk Management

The Village is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. The

Village is a member of the Illinois Municipal League Risk Management Association, (IMLRMA) joint risk management pool of Illinois municipalities through which property, general liability, automobile liability, crime, boiler and machinery, public officials' and workers' compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

(10) Long-term Obligations

The outstanding obligations as of December 31, 2024 consist of the following:

	2024	Current Portion
Governmental activities:		
Compensated absences - Governmental activities	$ 41,509	22,830
Pension liability - IMRF	263,623	90,148
	305,132	112,978
less current portion	(112,978)	
	$ 192,154	

Business-type activities:	2024	Current Portion
Note payable - Illinois Environmental Protection Agency (IEPA), original debt of $2,265,000 to upgrade potable water system. Semi-annual principal and interest payments of $48,970, maturing 1/20/2034, interest rate is 1.955%.	$ 923,688	79,909
Intergovernmental agreement - Four Rivers Sanitation Authority, original debt of $4,675,725 for sewer system. Semi-annual principal and interest payments of $541,246, maturing 7/20/2039, interest rate of 1.76%	3,448,369	219,360
Intergovernmental agreement - Four Rivers Sanitation Authority, original debt of $1,374,543 for sewer system. Semi-annual principal and interest payments of $40,915, maturing 2/28/2039, interest rate of 1.76%	1,043,209	63,749
Intergovernmental agreement - Four River Sanitation Authority, original debt of $1,024,495 for future costs of Fuller Creek sewer trunk. Semi-annual principal and interest payments of $30,495, maturing 6/19/2041, interest rate of 1.76%	870,108	45,878
Compensated absences - Business-type activities	5,311	5,311
Pension liability - IMRF	104,206	35,633
	6,394,891	449,840
	(449,840)	
less current portion	$ 5,945,051	

VILLAGE OF WINNEBAGO

Notes to Financial Statements

Future debt obligations at December 31, 2024 under IEPA notes payable are due as follows:

Year ending December 31	Principal	Interest	Total Payment
2025	$ 79,909	18,031	97,940
2026	81,511	16,428	97,939
2027	83,146	14,794	97,940
2028	84,813	13,127	97,940
2029	86,513	11,427	97,940
2030-2034	459,287	30,409	489,696
2035-2039	48,509	484	48,993
Total	$ 923,688	104,700	1,028,388

Future debt obligations at December 31, 2024 under the Four Rivers intergovernmental agreements are due as follows:

Year ending December 31	Principal	Interest	Total Payment
2025	$ 219,360	59,381	278,741
2026	223,216	55,526	278,742
2027	227,139	51,602	278,741
2028	231,132	47,610	278,742
2029	235,195	43,547	278,742
2030-2034	1,239,452	154,256	1,393,708
2035-2039	1,072,875	42,651	1,115,526
Total	$ 3,448,369	454,573	3,902,942

Year ending December 31	Principal	Interest	Total Payment
2025	$ 63,749	18,081	81,830
2026	64,876	16,954	81,830
2027	66,023	15,807	81,830
2028	67,190	14,640	81,830
2029	68,378	13,453	81,831
2030-2034	360,452	48,699	409,151
2035-2039	352,541	16,046	368,587
Total	$ 1,043,209	143,680	1,186,889

Year ending December 31	Principal	Interest	Total Payment
2025	$ 45,878	15,113	60,991
2026	46,689	14,302	60,991
2027	47,514	13,477	60,991
2028	48,354	12,637	60,991
2029	49,209	11,782	60,991
2030-2034	259,405	45,549	304,954
2035-2039	283,158	21,796	304,954
2040-2044	89,901	1,587	91,488
Total	$ 870,108	136,243	1,006,351

The compensated absences and pension liabilities are paid from general fund revenues. Notes payables are paid from utility revenues.

Long-term liability activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount due within one year
Governmental activities:					
Compensated absences	$ 54,280	41,509	54,280	41,509	22,830
Pension liability - IMRF	253,272	10,351	-	263,623	90,148
	$ 307,552	51,860	54,280	305,132	112,978
Business-type activities:					
Notes payable - IEPA	$ 1,002,027	-	78,339	923,688	79,909
Due to Four Rivers	3,663,974	-	215,605	3,448,369	219,360
Due to Four Rivers	1,105,851	-	62,642	1,043,209	63,749
Due to Four Rivers	915,189	-	45,081	870,108	45,878
Compensated absences	6,916	5,311	6,916	5,311	5,311
Pension liability - IMRF	100,545	3,661	-	104,206	35,633
	$ 6,794,502	8,972	408,583	6,394,891	449,840

(11) Legal Debt Margin

Illinois Compiled Statutes limits the amount of outstanding general obligation bonded debt of the municipality to no more than 8.625% of net assessed valuation. Based on total assessed valuation of $69,653,376, the Village's legal debt margin is as follows:

Assessed Valuation	$ 69,653,376
Statutory Debt Limitation	
(8.625% of Assessed Valuation)	$ 6,007,604
Total Long-Term Debt:	
Four Rivers Loan	(5,361,686)
IEPA Loans	(923,688)
Exception to Indebtedness:	
Four Rivers Loan*	5,361,686
IEPA Loans*	923,688
Legal Debt Margin	$ 6,007,604

* The Illinois General Assembly, pursuant to the Illinois Compiled Statutes (30 ILCS 350/15), does not consider alternate revenue source bonds in its computation of indebtedness as it relates to any statutory debt limitation. As of Dec. 31, 2024, all of the Village's outstanding debt meets this definition.

(12) Sales Tax Rebate

The Village has entered into an agreement with a developer within the Village. The agreement requires the Village to rebate a portion of the retail sales tax equal to 35% of annual retail sales tax revenue collected during the year by the Village as a result of sales generated by all businesses in the development commencing on sales made during November 2012 until $600,000 has been rebated. Payment is to be made by December 18 each year. Rebates expensed were $27,788 for the year ended December 31, 2024. All rebates have been paid back to the developer as of December 31, 2024.

(13) Intergovernmental Agreement with Four Rivers Sanitation Authority

In December of 2011, the Village entered into an intergovernmental agreement (IGA) with the Four Rivers Sanitation Authority (Four Rivers), formerly known as the Rock River Water Reclamation District, to transfer the Village's sewerage collection system processing plant and its operation to Four Rivers. Four Rivers assumed operational control and financial responsibility on February 6, 2012, with final legal approval of conveyance and transfer, given by the circuit court in Rockford on June 13, 2012.

Under terms of the IGA, Four Rivers will extend its Fuller Creek trunk to Winnebago, connect to the Village's collection system, and eliminate Village's sewage processing plant. In addition, Four

Rivers will rehabilitate and upgrade the Village's collection system within the first seven years of the agreement. All operational costs associated with the current system are the responsibility of Four Rivers. All costs related to rehabilitation and upgrade of the Village's collection system, extension and upsizing of the Fuller Creek trunkline, and elimination/demolition of the Village's sewerage treatment facility (capital costs) are the responsibility of the Village. The Village relinquished all sewer related assets to Four Rivers on January 1, 2012.

In addition the Village must pay Four Rivers a one-time plant buy in fee of $676,371 covering 1415 properties currently "served" by the Village's system. This fee was paid during fiscal year 2016 when the construction contract for extension of the Fuller Creek trunkline west of Meridian Road was awarded. Total costs to complete this project, including plant buy in fee, as indicated in the IGA is approximately $10.6 million with a maximum cost not to exceed $11.4 million. During 2018, the trunkline ($4,675,725) and parallel trunk upgrades ($1,374,543) were completed and recognized as a special item in the accompanying financial statements. Other costs will be accrued as work is completed through 2022.

All costs associated with the IGA, including debt service, are expected to be paid from current reserves, one percent municipal sales tax revenue, and sewer capital fees billed by the Village to sewer customers on their monthly water bills. All costs associated with operation of the current sewer system are billed by Four Rivers quarterly based on water usage information from the Village water department.

The Village is responsible for obtaining financing for the project; however, Four Rivers has applied for low interest loans through the Illinois EPA covering associated costs. Principal and interest costs for loans secured by Four Rivers for the project will be passed on to the Village. Additional financing, as needed, will be obtained by the Village. The IGA also delineates future connection fees are to be collected from property owners who wish to connect to the Fuller Creek Trunk extension, a percentage of which will be reimbursed to the Village.

(14) Change in Accounting Principle

During the year ended December 31, 2024, the Village adopted new accounting guidance by implementing the provisions of GASB Statement No. 100, *Accounting Changes and Error Corrections* (GASB 100). The guidance under GASB 100 enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement requires that changes in accounting principles and error corrections be reported retroactively by restating prior periods, changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements. For further information, see Note 1 (c), *Measurement Focus, Basis of Accounting and Financial Statement Presentation*.

VILLAGE OF WINNEBAGO
Schedule of Revenues, Expenditures
and Changes in Fund Balances – Budget and Actual
General Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues				
Taxes	$ 1,914,746	1,914,746	1,890,174	(24,572)
Fines and other fees	25,700	25,700	18,719	(6,981)
Other	229,019	229,019	235,275	6,256
Total revenues	2,169,465	2,169,465	2,144,168	(25,297)
Expenditures				
Current:				
General government	467,569	467,569	401,432	(66,137)
Highways and streets	646,209	646,209	433,432	(212,777)
Public safety	1,065,687	1,065,687	923,444	(142,243)
Capital outlay	21,000	21,000	42,070	21,070
Total expenditures	2,200,465	2,200,465	1,800,378	(400,087)
Excess (deficiency) of revenues over (under) expenditures	(31,000)	(31,000)	343,790	374,790
Other financing sources (uses)				
Transfer in (out)	31,000	31,000	(143,000)	(174,000)
Total other financing sources (uses)	31,000	31,000	(143,000)	(174,000)
Net change in fund balances	$ -	-	200,790	200,790
Fund balances, January 1			1,804,183	
Fund balances, December 31			$ 2,004,973	

VILLAGE OF WINNEBAGO
Schedule of Revenues, Expenditures
and Changes in Fund Balances – Budget and Actual
Motor Fuel Tax Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues				
Intergovernmental -				
Motor fuel taxes	$ 124,245	124,245	130,570	6,325
Interest	13,200	13,200	23,651	10,451
Total revenues	137,445	137,445	154,221	16,776
Expenditures				
Highways and streets				
Engineering	48,000	48,000	51,118	3,118
Capital outlay	400,500	400,500	237,130	-
Total expenditures	448,500	448,500	288,248	3,118
Excess (deficiency) of revenues over (under) expenditures	(311,055)	(311,055)	(134,027)	177,028
Other financing sources (uses)				
Transfer in (out)	311,055	311,055	-	(311,055)
Total other financing sources (uses)	311,055	311,055	-	(311,055)
Net change in fund balances	$ -	-	(134,027)	(297,397)
Fund balances, January 1			463,896	
Fund balances, December 31			$ 329,869	

VILLAGE OF WINNEBAGO
Schedule of Revenues, Expenditures
and Changes in Fund Balances – Budget and Actual
Community Development Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues				
Telecommunications taxes	$ 5,800	5,800	5,355	(445)
Fees and charges	178,680	178,680	176,466	(2,214)
Interest	6,900	6,900	14,742	7,842
Other	500	500	40,308	39,808
Total revenues	191,880	191,880	236,871	44,991
Expenditures				
Culture and recreation:				
Contractual services:				
Office salaries	5,614	5,614	4,942	(672)
Office administrator	36,632	36,632	26,761	(9,871)
Payroll taxes	3,807	3,807	2,726	(1,081)
Employee benefits	12,389	12,389	2,638	(9,751)
Presidential project	1,200	1,200	1,142	(58)
Professional fees	22,650	22,650	20,886	(1,764)
Code enforcement officer	13,500	13,500	12,480	(1,020)
Legal expenses	20,000	20,000	13,946	(6,054)
Dues	4,500	4,500	3,321	(1,179)
Development escrow refund	50,000	50,000	3,456	(46,544)
Park equipment sinking fund	2,000	2,000	-	(2,000)
Engineering	3,500	3,500	3,847	347
Electricity	865	865	682	(183)
Community projects	170,000	170,000	167,010	(2,990)
Total contractual services	346,657	346,657	263,837	(82,820)
Supplies – community expenses	4,250	4,250	1,780	(2,470)
Miscellaneous	5,123	5,123	3,938	(1,185)
Total expenditures	356,030	356,030	269,555	(86,475)
Excess (deficiency) of revenues over (under) expenditures	(164,150)	(164,150)	(32,684)	131,466
Other financing sources (uses)				
Transfer in (out)	164,150	164,150	(17,700)	(181,850)
Total other financing sources (uses)	164,150	164,150	(17,700)	(181,850)
Net change in fund balances	$ -	-	(50,384)	(50,384)
Fund balances, January 1			336,573	
Fund balances, December 31			$ 286,189	

VILLAGE OF WINNEBAGO

Notes to Required Supplementary Information

December 31, 2024

Legal Compliance and Accountability

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted (at the fund level) for the General and major Special Revenue funds – Motor Fuel Tax and Community Development Fund, non-major Special Revenue funds – Debt Service, Fourth of July Fund, and Strategic Reserve Capital Fund on the modified accrual basis and Enterprise Fund – Water and Sewer on the accrual basis by line item within the fund. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year-end.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements:

A. The Village Finance Committee submits to the Village Board a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means for financing them.

B. Public hearings are conducted to obtain taxpayer comments.

C. Prior to January 1, the budget is legally enacted by Village Board action. This is the amount reported as original budget.

D. The Village Board is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total appropriation of any fund must be approved by the Village Board as a supplemental appropriation ordinance.

E. Budgets are adopted and formal budgetary integration is employed as management control device during the year for general, special revenue funds and enterprise funds.

F. All budgets for these funds are adopted on a basis consistent with generally accepted accounting principles.

G. Budgetary authority lapses at year-end.

H. State law requires that “expenditures be made in conformity with appropriations/budget.” As under the budget act, transfers between line items, departments and funds may be made by administrative action. The final budget reflects all amendments made. The level of legal control is at the fund level.

VILLAGE OF WINNEBAGO

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund

December 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	$ 91,028	83,580	78,276	67,347	80,782	82,110	75,969	80,704	80,998	79,745
Interest on the total pension liability	280,976	259,607	246,678	216,859	218,928	208,419	194,396	188,832	176,387	163,711
Differences between expected and actual experience of the total pension liability	288,364	64,915	(46,164)	225,351	(190,134)	(39,394)	10,711	(26,989)	(10,793)	1,030
Changes of assumptions	-	379	-	-	(23,299)	-	93,812	(82,895)	(14,353)	-
Benefit payments, including refunds of employee contributions	(128,224)	(106,695)	(99,519)	(107,927)	(108,280)	(102,759)	(87,553)	(78,654)	(78,867)	(71,520)
Net change in total pension liability	532,144	301,786	179,271	401,630	(22,003)	148,376	287,335	80,998	153,372	172,966
Total pension liability – beginning	3,894,131	3,592,345	3,413,074	3,011,444	3,033,447	2,885,071	2,597,736	2,516,738	2,363,366	2,190,400
Total pension liability – ending (a)	4,426,275	3,894,131	3,592,345	3,413,074	3,011,444	3,033,447	2,885,071	2,597,736	2,516,738	2,363,366
Plan fiduciary net position										
Contributions – employer	96,279	98,984	78,299	92,619	82,056	81,721	92,529	89,741	91,570	91,903
Contributions – employee	52,200	48,312	41,174	33,748	30,366	33,042	33,525	32,127	31,845	31,260
Net investment income (loss)	329,332	331,629	(382,698)	482,900	361,353	394,985	(104,038)	325,276	119,387	8,291
Benefit payments, including refunds of employee contributions	(128,224)	(106,695)	(99,519)	(107,927)	(108,280)	(102,759)	(87,553)	(78,654)	(78,867)	(71,520)
Other (net transfer)	168,545	77,886	(5,210)	(10,451)	2,259	3,822	29,647	(31,247)	7,547	23,627
Net change in plan fiduciary net position	518,132	450,116	(367,954)	490,889	367,754	410,811	(35,890)	337,243	171,482	83,561
Plan fiduciary net position – beginning	3,540,315	3,090,199	3,458,153	2,967,264	2,599,510	2,188,699	2,224,589	1,887,346	1,715,864	1,632,303
Plan fiduciary net position – ending (b)	4,058,447	3,540,315	3,090,199	3,458,153	2,967,264	2,599,510	2,188,699	2,224,589	1,887,346	1,715,864
Net pension liability – ending (a) - (b)	$ 367,828	353,816	502,146	(45,079)	44,180	433,937	696,372	373,147	629,392	647,502
Plan fiduciary net position as a percentage of the total pension liability	**91.69%**	**90.91%**	**86.02%**	**101.32%**	**98.53%**	**85.69%**	**75.86%**	**85.64%**	**74.99%**	**72.60%**
Covered valuation payroll	$ 1,159,992	994,811	826,820	749,950	674,801	734,254	745,007	713,938	707,659	694,662
Net pension liability as a percentage of covered valuation payroll	**31.71%**	**35.57%**	**60.73%**	**-6.01%**	**6.55%**	**59.10%**	**93.47%**	**52.27%**	**88.94%**	**93.21%**

VILLAGE OF WINNEBAGO
Multiyear Schedule of Contributions
Illinois Municipal Retirement Fund
December 31, 2024

Calendar Year Ending December 31,	Actuarially Determined Contribution (a)	Actual Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Valuation Payroll (c)	Actual Contribution as a % of Covered Payroll (b/c)
12/31/24	$ 96,279	96,279	-	1,159,992	8.30%
12/31/23	98,984	98,984	-	994,811	9.95%
12/31/22	78,300	78,299	1	826,820	9.47%
12/31/21	92,619	92,619	-	749,950	12.35%
12/31/20	82,056	82,056	-	674,801	12.16%
12/31/19	81,723	81,721	2	734,254	11.13%
12/31/18	92,530	92,529	1	745,007	12.42%
12/31/17	89,742	89,741	1	713,938	12.57%
12/31/16	91,571	91,570	1	707,659	12.94%
12/31/15	91,904	91,903	1	694,662	13.23%

VILLAGE OF WINNEBAGO

Notes to Schedule of Contributions

Illinois Municipal Retirement Fund

December 31, 2024

Illinois Municipal Retirement Fund Pension Plan – Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2022 Contribution Rate*

(a) Valuation Date

Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

(b) Methods and Assumptions Used to Determine 2024 Contribution Rates

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Taxing bodies (Regular, SLEP, and ECO groups): 20-year closed period. Early retirement incentive plan liabilities: a period up to 10 years selected by the Village upon adoption of early retirement incentive.
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	2.75%
Price inflation	2.25%
Salary increases	2.75% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount Weighted, below-median income, General, Disabled Retiree, Male and Female (both

VILLAGE OF WINNEBAGO

Notes to Schedule of Contributions

unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

(c) Other Information

There were no benefit changes during the year.

* Based on valuation assumptions used in the December 31, 2021, actuarial valuation.

VILLAGE OF WINNEBAGO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Special Revenue Funds			Total
	Debt Service Fund	Fourth of July Fund	Strategic Reserve Capital Fund	Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ -	12,990	363,663	376,653
Total assets	-	12,990	363,663	376,653
Liabilities				
Accounts payable	-	-	-	-
Equipment sinking funds	-	-	-	-
Deferred revenue – taxes	-	-	-	-
Total liabilities	-	-	-	-
Fund balances				
Committed to Fourth of July	-	12,990	-	12,990
Assigned for community improvements	-	-	363,663	363,663
Total fund balances	-	12,990	363,663	376,653
Total liabilities and fund balances	$ -	12,990	363,663	376,653

VILLAGE OF WINNEBAGO
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Special Revenue Funds					
	Debt Service Fund	Community Development Fund	Fourth of July Fund	Strategic Reserve Capital Fund	Motor Fuel Tax Fund	Total Nonmajor Governmental Funds
Revenues						
Interest	$ 1,432	-	270	17,663	-	19,365
Other	-	-	4,441	-	-	4,441
Total revenue	1,432	-	4,711	17,663	-	23,806
Expenditures						
Culture and recreation	-	-	18,100	-	-	18,100
Total expenditures	-	-	18,100	-	-	18,100
Excess (deficiency) of revenues over (under) expenditures	1,432	-	(13,389)	17,663	-	5,706
Other financing sources (uses)						
Transfer in (out)	(540,441)	-	17,700	346,000	-	(176,741)
Total other financing sources (uses)	(540,441)	-	17,700	346,000	-	(176,741)
Net change in fund balances	(539,009)	-	4,311	363,663	-	(171,035)
Fund balances, January 1	-	336,573	8,679	-	463,896	809,148
Accounting change (Note 1(c))	539,009	(336,573)	-	-	(463,896)	(261,460)
Restated fund balances, January 1	539,009	-	8,679	-	-	547,688
Fund balances, December 31	$ -	-	12,990	363,663	-	376,653

VILLAGE OF WINNEBAGO
Schedule of Revenues, Expenditures
and Changes in Fund Balances – Budget and Actual
Debt Service Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues				
Interest	$ 1,000	1,000	1,432	432
Total revenues	1,000	1,000	1,432	432
Expenditures				
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1,000	1,000	1,432	432
Other financing sources (uses)				
Transfer in (out)	-	-	(540,441)	(540,441)
Total other financing sources (uses)	-	-	(540,441)	(540,441)
Net change in fund balances	$ 1,000	1,000	(539,009)	(540,009)
Fund balances, January 1			539,009	
Fund balances, December 31			$ -	

VILLAGE OF WINNEBAGO
Schedule of Revenues, Expenditures
and Changes in Fund Balances – Budget and Actual
Fourth of July Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues				
Donations and other	$ 2,000	2,000	4,441	2,441
Interest	280	280	270	(10)
Total revenues	2,280	2,280	4,711	2,431
Expenditures				
Culture and recreation –				
Fourth of July expenses	18,250	18,250	18,100	(150)
Total expenditures	18,250	18,250	18,100	(150)
Excess (deficiency) of revenues over (under) expenditures	(15,970)	(15,970)	(13,389)	2,581
Other financing sources (uses)				
Transfer in (out)	18,000	18,000	17,700	(300)
Total other financing sources (uses)	18,000	18,000	17,700	(300)
Net change in fund balances	$ 2,030	2,030	4,311	2,281
Fund balances, January 1			8,679	
Fund balances, December 31			$ 12,990	

VILLAGE OF WINNEBAGO
Schedule of Revenues, Expenditures
and Changes in Fund Balances – Budget and Actual
Strategic Reserve Capital Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues				
Interest	$ 12,500	12,500	17,663	5,163
Total revenues	12,500	12,500	17,663	5,163
Expenditures				
Culture and recreation –				
Developmental expenses	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	12,500	12,500	17,663	5,163
Other financing sources (uses)				
Transfer in (out)	-	-	346,000	346,000
Total other financing sources (uses)	-	-	346,000	346,000
Net change in fund balances	$ 12,500	12,500	363,663	351,163
Fund balances, January 1			-	
Fund balances, December 31			$ 363,663	

VILLAGE OF WINNEBAGO

Schedule of Detailed Revenues and Expenditures – Budget and Actual

General Fund

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues				
Taxes:				
Property taxes	$ 521,760	521,760	521,331	(429)
Sales taxes	580,000	580,000	580,215	215
State income tax	493,920	493,920	506,106	12,186
Telecommunications tax	29,000	29,000	26,775	(2,225)
Local use tax	125,244	125,244	104,487	(20,757)
Cannabis tax	4,822	4,822	4,737	(85)
Utility tax	110,000	110,000	110,027	27
Replacement tax	50,000	50,000	36,496	(13,504)
Total taxes	1,914,746	1,914,746	1,890,174	(24,572)
Licenses, fees and permits	500	500	545	45
Police fines	25,200	25,200	18,174	(7,026)
Total fines and other fees	25,700	25,700	18,719	(6,981)
Other revenue:				
Grants	30,000	30,000	20,429	(9,571)
Interest	84,000	84,000	98,485	14,485
Miscellaneous	115,019	115,019	116,361	1,342
Total other revenue	229,019	229,019	235,275	6,256
Total revenues	$ 2,169,465	2,169,465	2,144,168	(25,297)
Expenditures				
General government:				
Office salaries	$ 24,353	24,353	40,104	15,751
Deputy clerk	48,401	48,401	49,511	1,110
Treasurer	53,760	53,760	46,874	(6,886)
Village administrator	36,632	36,632	26,836	(9,796)
Salaries – elected officials	27,000	27,000	26,650	(350)
Payroll taxes	14,893	14,893	15,040	147
Employee benefits	44,375	44,375	25,752	(18,623)
Employee welfare	600	600	707	107
Office equipment	28,129	28,129	30,790	2,661
Professional services	21,500	21,500	17,937	(3,563)
Engineering	5,000	5,000	6,873	1,873
Legal services	27,500	27,500	16,871	(10,629)
Postage	1,400	1,400	593	(807)
Telephone	3,050	3,050	3,390	340
Publishing	1,100	1,100	1,088	(12)

(Continued)

VILLAGE OF WINNEBAGO

Schedule of Detailed Revenues and Expenditures – Budget and Actual

General Fund

For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
General government (continued):				
Printing	$ 4,000	4,000	165	(3,835)
Dues	1,700	1,700	2,046	346
Travel	1,950	1,950	1,457	(493)
Training and conferences	9,000	9,000	4,354	(4,646)
Codification of ordinance	33,200	33,200	20,582	(12,618)
Office maintenance	8,700	8,700	5,733	(2,967)
Audit and accounting services	16,761	16,761	26,000	9,239
Liability insurance	6,500	6,500	8,340	1,840
Office supplies	3,500	3,500	3,948	448
Building water usage	350	350	366	16
Miscellaneous expense	350	350	(2,672)	(3,022)
Sullivan's payback agreement	20,840	20,840	20,596	(244)
Property tax refunds	950	950	554	(396)
Equipment sinking fund	5,000	5,000	-	(5,000)
WINGIS	625	625	881	256
Contingency	16,450	16,450	66	(16,384)
Total general government	467,569	467,569	401,432	(66,137)
Highways and streets:				
Salaries	163,450	163,450	153,361	(10,089)
Employee benefits	44,664	44,664	26,628	(18,036)
Payroll taxes	12,595	12,595	12,148	(447)
Maintenance – buildings	17,500	17,500	703	(16,797)
Maintenance – vehicles	12,000	12,000	9,591	(2,409)
Maintenance – streets and sidewalks	112,000	112,000	61,225	(50,775)
Maintenance – equipment	14,000	14,000	13,935	(65)
Maintenance – service	50,000	50,000	45,573	(4,427)
Office & computer equipment	1,500	1,500	256	(1,244)
Professional fees	750	750	566	(184)
Engineering	24,000	24,000	19,296	(4,704)
Telephone	5,000	5,000	3,933	(1,067)
Electricity	40,000	40,000	41,091	1,091
Supplies	8,000	8,000	8,984	984
Gas and oil	20,000	20,000	14,441	(5,559)
Tree removal	8,000	8,000	8,878	878
Liability insurance	12,000	12,000	11,123	(877)

(Continued)

VILLAGE OF WINNEBAGO
Schedule of Detailed Revenues and Expenditures – Budget and Actual
General Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Highways and streets (continued):				
WINGIS	$ 750	750	881	131
Street projects	100,000	100,000	819	(99,181)
Capital outlay – equipment	-	-	32,150	32,150
Total highways and streets	646,209	646,209	465,582	(180,627)
Public safety:				
Office salaries	7,500	7,500	-	(7,500)
Police chief	105,000	105,000	104,119	(881)
Full time officers	409,300	409,300	380,119	(29,181)
Part time officers	5,000	5,000	2,666	(2,334)
Police overtime	18,000	18,000	9,618	(8,382)
School resource officer	75,676	75,676	64,637	(11,039)
Payroll taxes	48,815	48,815	44,802	(4,013)
Employee benefits	166,085	166,085	148,347	(17,738)
Uniforms	8,500	8,500	8,935	435
Computers and equipment	13,500	13,500	7,186	(6,314)
Records management	5,247	5,247	5,247	-
Professional services	15,986	15,986	9,145	(6,841)
Vehicle maintenance	11,000	11,000	7,711	(3,289)
911 dispatch service	19,286	19,286	19,285	(1)
Legal	12,000	12,000	7,080	(4,920)
Postage	250	250	94	(156)
Telephone	6,930	6,930	7,182	252
Publishing and printing	500	500	496	(4)
Dues	700	700	230	(470)
Travel	1,000	1,000	49	(951)
Liability insurance	31,000	31,000	26,053	(4,947)
Water	150	150	359	209
Gas and oil	18,000	18,000	18,945	945
Miscellaneous	4,000	4,000	3,925	(75)
Alert-leads user fee	22,152	22,152	21,988	(164)
Police garage maintenance	2,000	2,000	1,764	(236)
Pre-employment physical	2,500	2,500	1,240	(1,260)
Small equipment	20,300	20,300	17,320	(2,980)
WINGIS	310	310	440	130
Equipment sinking fund	25,000	25,000	-	(25,000)
Training	10,000	10,000	4,462	(5,538)
Capital outlay - equipment	21,000	21,000	9,920	(11,080)
Total public safety	1,086,687	1,086,687	933,364	(153,323)
Total expenditures	$ 2,200,465	2,200,465	1,800,378	(400,087)

VILLAGE OF WINNEBAGO
Schedule of Revenues, Expenses
and Changes in Net Position – Budget to Actual
Proprietary Fund Types
Enterprise Fund – Water Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Operating revenues				
Water service income	$ 485,690	485,690	509,947	24,257
Capital charge – sewer hook-up	498,800	498,800	479,273	(19,527)
Water hook-up fees	11,000	11,000	-	(11,000)
Sewer hook-up fees	12,000	12,000	-	(12,000)
Water deposit revenue	2,000	2,000	(456)	(2,456)
Garbage charges	223,392	223,392	232,495	9,103
Recapture and impact fees	10,000	10,000	-	(10,000)
Intergovernmental income	94,580	94,580	91,454	(3,126)
Miscellaneous revenue	18,000	18,000	25,830	7,830
Total operating revenues	1,355,462	1,355,462	1,338,543	(16,919)
Operating expenses				
Office salary	82,160	82,160	65,500	(16,660)
Part-time wages	5,600	5,600	4,953	(647)
Meter reader	-	-	(1,555)	(1,555)
Village Administrator	36,632	36,632	25,937	(10,695)
Plant operator	80,587	80,587	79,759	(828)
Public works wages	90,682	90,682	97,031	6,349
Health insurance	36,180	36,180	17,624	(18,556)
Payroll taxes	23,352	23,352	20,907	(2,445)
Employee benefits	24,075	24,075	21,564	(2,511)
IMRF – GASB 68	-	-	29,628	29,628
Building water usage	750	750	1,101	351
Alarm system	7,000	7,000	6,784	(216)
Chemicals	7,500	7,500	4,828	(2,672)
Engineering	180,000	180,000	33,495	(146,505)
Cellular meter monthly fees	12,000	12,000	12,321	321
Garbage expense	220,596	220,596	227,966	7,370
Liability insurance	18,000	18,000	16,261	(1,739)
Equipment maintenance	17,500	17,500	11,477	(6,023)
Office and computer equipment	13,000	13,000	10,190	(2,810)
Operating supplies	55,000	55,000	66,334	11,334
Postage	15,000	15,000	9,782	(5,218)
Pre-employment physical	500	500	170	(330)
Printing	4,800	4,800	1,657	(3,143)

(Continued)

VILLAGE OF WINNEBAGO
Schedule of Revenues, Expenses
and Changes in Net Position – Budget to Actual
Proprietary Fund Types
Enterprise Fund – Water Fund
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
Operating expenses (continued)				
Professional fees	$ 4,500	4,500	3,917	(583)
Publishing/advertising	1,500	1,500	879	(621)
WINGIS	2,000	2,000	2,201	201
Rental and small equipment	44,500	44,500	29,429	(15,071)
Telephone	2,500	2,500	2,399	(101)
Travel and training	3,500	3,500	408	(3,092)
Utilities	24,500	24,500	25,996	1,496
Water analysis	7,500	7,500	3,828	(3,672)
EPA permit fees	2,500	2,500	-	(2,500)
Fuel, grease and oil	20,000	20,000	13,953	(6,047)
Recapture fees	18,000	18,000	-	(18,000)
Water sewer upgrade	805,000	805,000	81,290	(723,710)
Sullivan's payback agreement	6,950	6,950	7,192	242
IEPA – interest expense	97,940	97,940	19,601	(78,339)
Four Rivers – interest expense	422,000	422,000	98,279	(323,721)
Depreciation	260,000	260,000	301,446	41,446
Total operating expenses	2,653,804	2,653,804	1,354,532	(1,299,272)
Operating income	(1,298,342)	(1,298,342)	(15,989)	1,282,353
Non-operating revenues (expenses)				
Interest income	78,750	78,750	117,006	38,256
Miscellaneous income	4,950	4,950	4,950	-
1% sales tax income	430,000	430,000	434,053	4,053
Grant revenue	265,000	265,000	-	(265,000)
Total non-operating revenues (expenses)	778,700	778,700	556,009	(222,691)
Income before other financing sources (uses)	(519,642)	(519,642)	540,020	1,059,662
Other financing sources (uses) –				
Operating transfers	$ 519,642	519,642	337,441	(182,201)
Total other financing sources (uses)	519,642	519,642	337,441	(182,201)
Net change in net position	$ -	-	877,461	877,461
Net position, January 1			885,125	
Net position, December 31			$ 1,762,586	

VILLAGE OF WINNEBAGO
Assessed Valuations, Property Tax Rates, Extensions and Collections
December 31, 2024

		Tax Years					
		2024	2023	2022	2021	2020	2019
Assessed valuations		$69,653,376	63,176,565	57,921,896	54,963,537	52,165,958	49,329,699
Property tax rates (per $100 of assessed valuation):	Max	Actual	Actual	Actual	Actual	Actual	Actual
General	0.4375	0.3312	0.3654	0.3796	0.3808	0.3932	0.4086
General – Audit	0.0000	0.0005	0.0005	0.0005	0.0005	0.0007	0.0007
General – Liability	0.0000	0.0005	0.0005	0.0005	0.0005	0.0007	0.0007
Police	0.6000	0.4246	0.4359	0.4528	0.4544	0.4717	0.4838
Revenue Recapture	0.0000	0.0023	0.0019	0.0044	0.0024	0.0000	0.0000
IMRF	0.0000	0.0005	0.0005	0.0005	0.0005	0.0007	0.0007
Total tax rate		0.7596	0.8047	0.8383	0.8391	0.8670	0.8945
Property tax extensions:							
General		$ 230,692	230,847	219,871	209,301	205,117	201,561
General – Audit		348	316	290	275	365	345
General – Liability		348	316	290	275	365	345
Police		295,748	275,387	262,270	249,754	246,067	238,657
Revenue Recapture		1,602	1,200	2,548	1,319	-	-
IMRF		348	316	290	275	365	345
		$ 529,086	508,382	485,559	461,199	452,279	441,253
Property tax collections:**							
General		$ -	230,563	219,190	208,243	204,526	201,236
General – Audit		-	315	289	273	364	345
General – Liability		-	315	289	273	364	345
Police		-	275,047	261,457	248,492	245,357	238,272
Revenue Recapture		-	1,199	2,541	1,312	-	-
IMRF		-	315	289	273	364	345
		$ -	507,754	484,055	458,866	450,975	440,543
Percentage of extensions collected		-	99.88	99.69	99.49	99.71	99.84 %

**Includes mobile home privilege tax, protested and back taxes.

Note: This schedule is presented on the cash basis, which differs from the Village's financial statement presentation.

VILLAGE OF WINNEBAGO
Schedule of Legal Debt Margin
December 31, 2024

	2024	2023	2022	2021
Assessed Valuation	$ 69,653,376	63,176,565	57,921,896	54,963,537
Statutory Debt Limitation (8.625 % of Assessed Valuation)	6,007,604	5,448,979	4,995,764	4,740,605
Outstanding debt subject to debt limitation – None	-	-	-	-
Legal Debt Margin	$ 6,007,604	5,448,979	4,995,764	4,740,605