VILLAGE OF WINNEBAGO

REGULAR BOARD MEETING AGENDA

Monday, October 14, 2024 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. **MEETING GUIDELINES**

   Discussion and Vote to Allow an Absent Trustee to Vote By Phone or Other Allowable Means.
6. **ESTABLISHMENT OF A QUORUM**
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.

11. APPROVAL OF MINUTES

a. *Approval of Board Trustees Meeting Minutes from September, 09, 2024

b. *Approval of Special Board Meeting Minutes of September 30, 2024

12. APPROVAL OF BILLS

a. *Approval of Invoices Presented for Payment $121,340.14

b. *Post-Board Packet bills for approval within 30 days of receipt, per Local Government Prompt Payment Act (50 ILCS 5051)

13. PRESIDENT

a. President's Report- September 2024

14. CLERK'S REPORT

15. TREASURER'S REPORT

a. October Treasurer's Report

16. ADMINISTRATIVE REPORTS

a. Chief of Police Monthly Statistics Report

b. Fehr-Graham – Engineering Report

c. Code Enforcement & Building Officer Monthly Report

d. Public Works Monthly Water Usage and Production Reports

e. Village Administrator Monthly Report

17. QUESTIONS FROM TRUSTEES/STAFF

18. PUBLIC WORKS COMMITTEE/REPORTS/REQUESTS

a. Silo Communications Utility Permit

b. A Resolution to Approve the State of Illinois, Central Management Service Contract for JPMC Rock Salt Bulk, FY25, Contract No. 24-416CMS-BOSS4-B-42993

19. COMMUNITY DEVELOPMENT COMMITTEE/REPORTS/REQUESTS

a. *Road Closure Monster Mash Dash- Park District

b. Sale of Village Property- Winnebago Highlands

20. POLICE COMMITTEE/REPORTS/REQUESTS

21. FINANCE COMMITTEE/REPORTS/REQUESTS

a. Annual Audit Report Presentation

b. *Amendment to Resolution 2024-13R, A Resolution to Approve the Purchase of a 2024 Polaris Ranger XP 1000 NS UTV from Monroe Powersports to be used by Public Works and Police Department

c. Resolution Authorizing Final Sales Tax Rebate Payment to Fund 601, L.L.C. (Known as Sullivan's Fund 601)

d. *Approval of 2025 IML Risk Management Invoice

22. LIQUOR COMMITTEE/REPORTS/REQUESTS

23. ADMINISTRATIVE TEAM/REPORTS/REQUESTS

a. 2025 Health/ Dental/ Vision Premium Renewals

24. ZONING COMMISSION/REPORTS/REQUESTS

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

a. Employee Compensation Adjustment

26. NEW BUSINESS

27. TABLED/DEFERRED ITEMS

28. UPCOMING MEETINGS

Special Board of Trustees Meeting: October 23, 2024

Committee of the Whole Meeting: October 23, 2024

Board of Trustees Meeting: November 11, 2024

Committee of the Whole Meeting: November 27, 2024

29. ADJOURNMENT

Posted: October 9, 2024, at 3:30 p.m. at 108 W. Main Street, Winnebago, IL
and online at www.villageofwinnebago.com Tel 815.335.2020 | Fax 815.415-8491
/s/ Rachel Windgassen, Administrative Assistant

The Board of Trustees of the Village of Winnebago met in person September 09, 2024, 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: KIM - LEFEVRE - SMITH -present
ACKERMAN –MCKINNON - PITNEY absent

Guests in person: Attorney Mary Gaziano, Village Administrator Joseph Dienberg, Chief Jeff White, Sergeant Nick Haff, Public Works Director Chad Insko, Treasurer Dana Novinson, Deputy Clerk Kellie Symonds, Fehr Graham Engineer Luke Ziegler, Dawn Tracey, Carrie Woolbright, Michael Woolbright. Stephanie King attended remotely.

A quorum was established.

No conflict of interest was noted.

Trustee Smith noted Lisa Smith, his wife, is not the same Lisa Smith in the discussion.

9. PUBLIC COMMENT
Dawn Tracey questioned why she cannot live downstairs at 126 S Benton Street when the building with the barbershop has an apartment in the back. Attorney Gaziano explained the barbershop building was prior to the 1957 Zoning Ordinance and is grandfathered in. The President explained she needs to work with her landlord, Lisa Smith, on the matter.

10. CONSENT AGENDA
A motion was made by MR. KIM, seconded by MR. SMITH to approve the Consent Agenda items. Motion carried on a unanimous roll call vote of those present.

11. APPROVAL OF MINUTES:
    a. Approval of Board of Trustees Meeting Minutes from August 12, 2024
12. APPROVAL OF BILLS
    a. Approval of Invoices Presented for Payment - $74,302.29
    b. Post-Board Packet bills for approval within 30 days of receipt, per Local Government Prompt Payment Act (50 ILCS 5051) – NONE
19. COMMUNITY DEVELOPMENT COMMITTEE/REPORTS/REQUESTS
    a. 2024-19 ORDINANCE ADOPTING DRIVEWAY/SIDEWALK PERMIT PROCESS
    b. 2024-20 ORDINANCE REGULATING RUMMAGE, YARD, OR GARAGE SALE SALES WITHIN THE VILLAGE OF WINNEBAGO
20. POLICE COMMITTEE/REPORTS/REQUEST
    a. Road Closure: Winnebago Area Chamber of Commerce Truck or Treat Event

13. PRESIDENT
    a. The President's Report was included in the packet.

14. CLERK'S REPORT – none presented

15. TREASURER'S REPORT
    b. The July Treasurer's Report was included in the packet.

16. ADMINISTRATIVE REPORTS were 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. LEFEVRE, seconded by MR. KIM to adopt Resolution 2024-21R A RESOLUTION APPROVING PAY APPLICATION NO. 1 FOR THE 2024 MFT PROJECT. Motion carried on a unanimous roll call vote of those present.

b. A motion was made by MR. SMITH, seconded by MR. LEFEVRE to adopt Resolution 2024-22R A RESOLUTION AUTHORIZING THE EXECUTION OF A PROFESSIONAL SERVICES AGREEMENT WITH FEHR GRAHAM FOR ENGINEERING SERVICES RELATED TO THE WESTFIELD BOX CULVERT AND STORMWATER MANAGEMENT ASSESSMENT. Motion carried on a unanimous roll call vote of those present.

c. A motion was made by MR. LEFEVRE, seconded by MR. KIM to adopt Resolution 2024-23R A RESOLUTION APPROVING THE ENGINEERING SERVICES FOR THE S. CHURCH STREET AND GOODLING STREET WATER MAIN LOOPING PROJECT. Motion carried on a unanimous roll call vote of those present.

d. A motion was made by MR. LEFEVRE, seconded by MR. SMITH to adopt Resolution 2024-24R A RESOLUTION APPROVING THE CONTINUATION OF EXPENDITURES FOR CELLULAR METER TOPPERS. Motion carried on a unanimous roll call vote of those present.

21. FINANCE COMMITTEE/REPORTS/REQUESTS – No items for discussion.

22. LIQUOR COMMITTEE/REPORTS/REQUESTS – No items for discussion

23. ADMINISTRATIVE TEAM/REPORTS/REQUESTS

a. A motion was made by MR. LEFEVRE, seconded by MR. SMITH to adopt Ordinance 2024-021 AN ORDINANCE ADOPTING UPDATES TO THE PERSONNEL POLICY OF THE VILLAGE OF WINNEBAGO, 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(c) – No Closed Session needed.

26. NEW BUSINESS

a. The Road Salt purchase for FY2025 will be discussed in the future.

b. Mr. Dienberg talked with the Emergency Management Coordinator for Winnebago County today. If the President signs the federal disaster assistance there may be funding for homeowners who had damage during the July storms.

c. President Eubank noted that Bill Morrissey sent a letter to the Federal and State legislators about the condition of Highway 20 from Falconer Road to Pecatonica Road. Senator Chesney's office and Representative McCombie tried to encourage to have road work completed sooner, but it is scheduled in 2028.

27. TABLED/DEFERRED ITEMS – none

28. ADJOURNMENT

A motion was made by MR. LEFEVRE, seconded by MR. SMITH to adjourn at 6:24 p.m. Motion carried on a voice vote.

DRAFT – UNAPPROVED

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Sally Jo Huggins, Village Clerk

The Board of Trustees of the Village of Winnebago held a Special Meeting on September 30, 2024, at 4:30 p.m. with President Franklin J. Eubank, Jr. presiding.

ROLL: ACKERMAN – LEFEVRE – MCKINNON – PITNEY - SMITH – present; KIM - absent.

Guests: Winnebago School Superintendent John Schwuchow, Attorney Mary Gaziano, Village Administrator Joseph Dienberg.

There was a quorum present.

There were no changes to the agenda.

A motion was made by MR. LEFEVRE, seconded by MR. ACKERMAN to approve the minutes of the scheduled September 25, 2024, Special Meeting. Motion carried on a unanimous roll call vote of those present.

There were no questions from trustees or staff.

A motion was made by MR. SMITH, seconded by MR. LEFEVRE to adopt Resolution 2024-25R. A RESOLUTION AUTHORIZING THE VILLAGE PRESIDENT TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE VILLAGE OF WINNEBAGO AND THE BOARD OF EDUCATION OF WINNEBAGO COMMUNITY UNIT SCHOOL DISTRICT NUMBER 323, ILLINOIS REGARDING PAYMENT OF DEVELOPMENT FEES. MR. MCKINNON questioned whether this is setting a precedent of 60- day payment terms. Motion carried on a unanimous roll call vote of those present.

Mr. Schwuchow thanked the group for their help.

A motion was made by MR. LEFEVRE, seconded by MR. SMITH to adjourn the meeting at 4:40 p.m.

UNAPPROVED

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Sally Jo Huggins, Village Clerk

Warrant List

October 14, 2024
Board Meeting

Warrant List

Section 1: Invoices Presented for Approval - $ 121,340.14
Section 2: Invoices over $5,000 - $ 88,562.14

** Invoices are available for inspection and review**

SECTION 1:

WARRANT LIST

Invoices Presented

For Board Approval

Total Invoices: $ 121,340.14

VENDOR SET: 01 Village of Winnebago, IL
BANK: AP AP BANK
DATE RANGE:10/14/2024 THRU 10/14/2024

Section 12. Item #a.

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000253	A.C. MCCARTNEY							
I-ID 37414	TUBE, FILTERS	R	10/14/2024	304.43		026099		304.43
016055	AIRGAS USA, LLC D/B/A ENCOMPAS							
I-5510201333	CYLINDER RENTAL	R	10/14/2024	24.93		026100		24.93
000075	AUTUMN SUPPLY							
I-016732	GLOVES, SAFETY GLASSES	R	10/14/2024	714.24		026101		714.24
000108	BADGER METER INC							
I-80170165	ORION CELLULAR LTE	R	10/14/2024	975.65		026102		
I-80173255	ORION CELLULAR LTE	R	10/14/2024	1,064.00		026102		2,039.65
000229	BENNING GROUP, LLC							
I-56316	2023 AUDIT	R	10/14/2024	13,000.00		026103		13,000.00
000367	CITY OF ROCKFORD							
I-75003800	WATER ANALYSIS	R	10/14/2024	140.00		026104		140.00
000100	CONSERV FS							
I-108024725	FUEL	R	10/14/2024	824.10		026105		
I-108024982	FUEL	R	10/14/2024	562.82		026105		
I-108024983	FUEL	R	10/14/2024	1,043.20		026105		
I-108024984	FUEL	R	10/14/2024	773.14		026105		
I-166000155	DIESEL EXH FLUID BULK	R	10/14/2024	159.79		026105		
I-65180679	FUEL	R	10/14/2024	2,133.90		026105		5,496.95
000460	CORE & MAIN LP							
I-V673465	2X1-1/2 BLK MI BUSH	R	10/14/2024	65.78		026106		65.78
000373	CUNNINGHAM, MICHAEL C							
I-202409242508	TAX REFUND PER ANNEX AGREEMENT	R	10/14/2024	253.67		026107		253.67
000038	DIAMOND PROPERTY MAINTENANCE,							
I-24059	SEPTEMBER CLEANING	R	10/14/2024	160.00		026108		160.00
000024	FEHR-GRAHAM & ASSOCIATES							
I-125460 PRJ: 24-125	2024 GEN ENGINEERING	R	10/14/2024	1,920.25		026109		
I-125461 PRJ:24-271A	2024 MFT CONSTRUCTION	R	10/14/2024	668.00		026109		2,588.25
000536	GILL'S FREEPORT DISPOSAL							
I-23213455T087	SEPTEMBER GARBAGE SERVICE	R	10/14/2024	18,593.19		026110		18,593.19

Section 12. Item #a.

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000147	HAWKINS, INC.							
I-6852219	CHEMICALS	R	10/14/2024	649.72		026111		649.72
000617	HESLOP EXCAVATING							
I-1190	CRUSHED ASPHALT & CONCRETE	R	10/14/2024	4,500.00		026112		4,500.00
000225	ILLINOIS ASSOCIATION OF CHIEFS							
I-18220	MEMBERSHIP RENEWAL	R	10/14/2024	130.00		026113		130.00
000501	INTEGRITY SALES, INC.							
I-2149	GUARDIAN ANGEL SAFETY LIGHT	R	10/14/2024	99.99		026114		99.99
000358	LINCOLN RENTAL & SALES							
I-507769	BELT	R	10/14/2024	127.98		026115		127.98
000668	LOCIS							
I-47626	ONSITE TRAINING 8/22 GEN	R	10/14/2024	690.00		026116		690.00
000639	LRS, LLC							
I-PS623191	MEMORIAL PARK RENTAL	R	10/14/2024	137.50		026117		137.50
000043	M. SPINELLO							
I-164796	LOCK RESET AND CHANGE KEY	R	10/14/2024	244.00		026118		244.00
000307	MANHEIM, CASPER							
I-24-09	SEPT CODE ENFORCEMENT	R	10/14/2024	960.00		026119		
I-24-09B	SEPT BUILDING INSPECTOR	R	10/14/2024	1,000.00		026119		
I-24-10	OCTOBER CODE ENFORCEMENT	R	10/14/2024	960.00		026119		
I-24-10B	OCTOBER BUILDING INSPECTOR	R	10/14/2024	1,000.00		026119		3,920.00
000731	MENARDS - CHERRY VALLEY							
I-66391	PARK TREE MAINTAINANCE	R	10/14/2024	329.87		026120		
I-66457	MEMORIAL PARK KIOSK	R	10/14/2024	39.98		026120		369.85
000010	MERIDIAN IMPLEMENT COMPANY							
C-01-207728	RETURNED PRODUCT	R	10/14/2024	163.78CR		026121		
I-01-210420	SMV EMBLEM FOR POLICE RANGER	R	10/14/2024	12.78		026121		
I-01-210561	BATWING BLADES	R	10/14/2024	314.08		026121		
I-01-211218	CHAINSAW OIL	R	10/14/2024	83.86		026121		
I-01-211512	LUGNUGTS FOR BATWING	R	10/14/2024	8.00		026121		254.94
000663	MONROE POWERSPORTS INC							
I-233867	OIL CHANGE KIT, AIR FILTER	R	10/14/2024	106.47		026122		106.47

Section 12. Item #a.

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000288	MOTOROLA SOLUTIONS, INC. STARC							
I-1411114484	VEHICLE/BODYCAM: RES 23-17R	R	10/14/2024	16,800.00		026123		16,800.00
000468	N-TRAK GROUP LLC							
I-383	ROAD STONE	R	10/14/2024	56.35		026124		56.35
000702	NORTHWESTERN IL MUNICIPAL CLER							
I-202409232505	2024-2025 MEMBERSHIP DUES	R	10/14/2024	110.00		026125		110.00
000680	NOVINSON, DANA							
I-202410022515	IML CONFERENCE REIMBURSEMENT	R	10/14/2024	269.99		026126		269.99
000365	OLSON TREE SERVICE							
I-314	MCNAIR TREE REMOVAL X3, TRIM	R	10/14/2024	1,700.00		026127		1,700.00
000298	PACE ANALYTICAL SERVICES, LLC							
I-247217185	NITRITE AS N BY IC	R	10/14/2024	20.50		026128		
I-247217449	FLUORIDE BY PROBE	R	10/14/2024	61.50		026128		82.00
000807	PAPER RECOVERY SERVICE CORPORA							
I-97239	OFF SITE SHREDDING	R	10/14/2024	67.50		026129		67.50
000245	PEABUDY'S NORTH, INC.							
I-22820P	SCAG MOWER	R	10/14/2024	76.68		026130		76.68
000678	PERFECT TURF LLC							
I-240050	ADA POURED RUBBER RES2023-20R	R	10/14/2024	28,240.00		026131		28,240.00
000416	PHILS POWER PLUS							
I-69830	2017 FORD 1 YR STICKER	R	10/14/2024	55.00		026132		55.00
000527	PITNEY CONSTRUCTION							
I-202409242506	WESTFIELD SIDEWALKS, CURB	R	10/14/2024	3,872.00		026133		
I-202409242507	DICKERSON/SWIFT SIDEWALK& PATH	R	10/14/2024	2,560.00		026133		6,432.00
000582	POLLARDWATER							
I-0271949	ULTIM HYD WRCH	R	10/14/2024	113.07		026134		113.07
000051	POSTMASTER							
I-202409242509	POSTAGE FOR WATER BILLS	R	10/14/2024	750.00		026135		750.00
016045	RAY O'HERRON CO.,INC.							
I-2364457	NICHOLS, COTTER: GUARDIAN GEN3	R	10/14/2024	275.06		026136		
I-2366336	BADGE WITH PLAIN SEAL	R	10/14/2024	113.79		026136		
I-2367449	PERSONAL LIGHT, TACO POUCHES	R	10/14/2024	240.97		026136		
I-2367452	HANDCUFFS, CUFF CASE	R	10/14/2024	146.48		026136		776.30

VENDOR SET: 01 Village of Winnebago, IL
BANK: AP AP BANK
DATE RANGE:10/14/2024 THRU 10/14/2024

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000149	RAYNOR DOOR AUTHORITY							
I-109195	OUTPUT SHAFT ASSEMBLY MT	R	10/14/2024	821.00		026137		821.00
000384	REGION 1 PLANNING COUNCIL (WIN							
I-FY25-0379-2	Q2 COUNCIL OF GOV MEMBERSHIP	R	10/14/2024	625.00		026138		625.00
000640	ROCK RIVER BLOCK							
I-781687	TIRE ROTATION, OIL CHANGE	R	10/14/2024	68.14		026139		68.14
000291	ROCK VALLEY CULLIGAN							
I-0670162	COOLER RENTAL SEPT 2024	R	10/14/2024	43.45		026140		
I-0672186	OCT COOLER RENTAL	R	10/14/2024	43.45		026140		86.90
000422	ROCKFORD INFORMATION TECHNOLOG							
I-39250	ADDING EMAILS AS SAFE SENDERS	R	10/14/2024	50.00		026141		
I-39362	DEACTIVATE SMITH EMAIL	R	10/14/2024	50.00		026141		
I-39437	SEPT ACRONIS CLOUD BACKUP	R	10/14/2024	60.00		026141		
I-39443	SEPT DATTO CLOUD BACKUP	R	10/14/2024	140.00		026141		
I-39445	REMOTE MONITORING SEPT 24	R	10/14/2024	127.00		026141		427.00
000033	ROGERS READY MIX & MATERIALS							
C-100224TJ	INC ADJ D/T VENDOR ERROR	R	10/14/2024	321.77CR		026142		
I-323089	ROAD STONE	R	10/14/2024	183.21		026142		
I-323168	ROAD STONE	R	10/14/2024	263.29		026142		124.73
SHARE	SHARE CORPORATION							
C-12477	WASP SPRAY INV. 279719	R	10/14/2024	250.36CR		026143		
I-279719	CUT OFF WHEELS, WASP SPRAY	R	10/14/2024	754.30		026143		503.94
000377	STACY, DONALD							
I-202409262511	TAX REFUND: PYMT 10/10	R	10/14/2024	300.00		026144		300.00
000825	SULLIVAN'S FOODS							
I-202409232504	AUGUST STATEMENT	R	10/14/2024	80.29		026145		80.29
000411	UNIFORM DEN EAST INC							
I-93096-01	SPELMAN: JACKET, EMBLEMS	R	10/14/2024	172.90		026146		
I-93116	MUND: POLO X4	R	10/14/2024	233.80		026146		406.70
000154	USA BLUE BOOK							
I-INV00463812	PVDF CONNECTORS	R	10/14/2024	569.80		026147		
I-INV00464255	PVDF CONNECTOR, ELBOW	R	10/14/2024	919.67		026147		1,489.47

Section 12. Item #a.

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000676	VALU PROS							
I-VP-24-103	LAND APPRAISAL REPORT	R	10/14/2024	375.00		026148		
I-VP-24-104	LAND APPRAISAL REPORT	R	10/14/2024	375.00		026148		750.00
001004	VILLAGE OF WINNEBAGO							
I-03-4203-01 SEPT 24	600 W SOPER ST	R	10/14/2024	6.42		026149		
I-03-4204-01 SEPT 24	600 W SOPER ST	R	10/14/2024	64.49		026149		
I-03-5380-00 SEPT 24	108 W MAIN ST	R	10/14/2024	14.60		026149		
I-07-1467-00 SEPT 24	400 E MCNAIR RD WELL #3	R	10/14/2024	17.57		026149		103.08
000623	WANLESS BROTHERS MOVING & STOR							
I-7744	SEPT STORAGE/AUG ACTIVITY	R	10/14/2024	50.00		026150		50.00
000840	WINNEBAGO COUNTY							
I-40148448	LIEN RECORDING FEES	R	10/14/2024	47.00		026151		47.00
000518	WINNEBAGO COUNTY (911 PAYMENT)							
I-13406	911 CENTER PSAP AGREEMENT	R	10/14/2024	4,999.93		026152		4,999.93
000616	XEROX FINANCIAL SERVICES							
I-6273341	SEPT CONTRACT PAYMENT	R	10/14/2024	316.53		026153		316.53

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	55			121,340.14	0.00	121,340.14
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:	55	121,340.14	0.00	121,340.14
BANK: AP TOTALS:	55	121,340.14	0.00	121,340.14
REPORT TOTALS:	55	121,340.14	0.00	121,340.14

SECTION 2:

WARRANT LIST

Invoices Over $5,000

$ 88,562.14

These invoices are included in the

Section 1 Warrant List

VENDOR SET: 01 Village of Winnebago, IL
BANK: AP AP BANK
DATE RANGE:10/14/2024 THRU 10/14/2024

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
000229	BENNING GROUP, LLC							
I-56316	2023 AUDIT	R	10/14/2024	13,000.00		026103		13,000.00
000100	CONSERV FS							
I-108024725	FUEL	R	10/14/2024	824.10		026105		
I-108024982	FUEL	R	10/14/2024	562.82		026105		
I-108024983	FUEL	R	10/14/2024	1,043.20		026105		
I-108024984	FUEL	R	10/14/2024	773.14		026105		
I-166000155	DIESEL EXH FLUID BULK	R	10/14/2024	159.79		026105		
I-65180679	FUEL	R	10/14/2024	2,133.90		026105		5,496.95
000536	GILL'S FREEPORT DISPOSAL							
I-23213455T087	SEPTEMBER GARBAGE SERVICE	R	10/14/2024	18,593.19		026110		18,593.19
000288	MOTOROLA SOLUTIONS, INC. STARC							
I-1411114484	VEHICLE/BODYCAM: RES 23-17R	R	10/14/2024	16,800.00		026123		16,800.00
000678	PERFECT TURF LLC							
I-240050	ADA POURED RUBBER RES2023-20R	R	10/14/2024	28,240.00		026131		28,240.00
000527	PITNEY CONSTRUCTION							
I-202409242506	WESTFIELD SIDEWALKS, CURB	R	10/14/2024	3,872.00		026133		
I-202409242507	DICKERSON/SWIFT SIDEWALK& PATH	R	10/14/2024	2,560.00		026133		6,432.00

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	6			88,562.14	0.00	88,562.14
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:	6	88,562.14	0.00	88,562.14
BANK: AP TOTALS:	6	88,562.14	0.00	88,562.14
REPORT TOTALS:	6	88,562.14	0.00	88,562.14

October 14, 2024 PRESIDENT'S REPORT

Spent the month of September reviewing and responding to various email messages and reviewing information from Illinois Municipal League (IML), updates from the State of Illinois, and updates from Northcog/Region 1 Planning.

Discussion with trustees/employees various times during the month of September.

September 3, 2024 – Interview with WIFR (Channel 23) regarding Strategic Plan, along with Village Administrator, Joey Dienberg.

September 9, 2024 – Attended and led Village Board meeting.

September 10, 2024 – Meeting at Village Office with President of the Board for Winnebago School District (CUSD #323) Heather and Superintendent Dr. John Schwuchow to discuss part of UDO requiring deposit of funds in escrow.

September 13, 2024 - Appeared with Village Administrator, Joey Dienberg, on the WIFR Morning Show with Aaron Wilson from Village Hall, along with Robb Firch and Brad Bull of Pedal Bike Ride. Stopped at The Post and Michele was there to welcome everyone. We then went to the Winnebago High School. Many members of the WHS Football Team joined us to pedal up to the Bago Lounge, where the team has their traditional Friday morning breakfast. We then pedaled back to the Village Hall to end the program.

September 17, 2024 – Met with some people interested in possibly annexing their property into the village or maybe selling property to village. Joined by Village Administrator, Joey Dienberg.

September 18, 2024 – Met with some people interested in signing a pre-annexation agreement with the village for property north of the village limits. Joined by Village Administrator, Joey Dienberg.

September 30, 2024 – Attended and led Village Special Board meeting regarding IGA with CUSD #323 to allow for direct billing instead of escrow payment for future projects that come under the Unified Development Ordinance (UDO).

Treasurer's Report

October 14, 2024
Board Meeting

Cash Reports

Section 1: Cash Balances as of August 31, 2024
Monthly Cash Flow Report
Credit Card Statement Recap
Bank Reconciliations August 2024

Budget Details

Section 2: Revenue & Expenditures Report as of 08/31/24

Line-Item Transfers

Section 3: Proposed Line-Item Transfers - 0

Construction in Progress & other Tracking

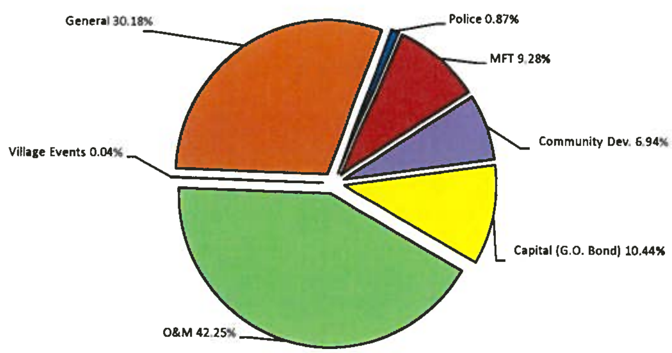
Section 4: ComEd Utility Tax Tracking
Sullivan's Tax Rebate Tracking
Large Purchase Tracking
Grant Tracking
Village Debt
Village Revenue

SECTION 1:

CASH REPORTS

Cash Balances as of August 31, 2024
Monthly Cash Flow Report as of August 31, 2024
Bank Reconciliations August 31, 2024
Credit Card Statement Recap

Cash Balances & Sinking Funds
August 2024



		Ending Balance
General Fund		
First National Bank	$	204,849.21
Illinois National Bank	$	1,000.00
Illinois Funds - General	$	1,624,012.23
General subtotal	$	1,829,861.44
Police		
Illinois Funds-Police	$	50,155.09
Illinois National Bank	$	786.43
General subtotal	$	50,941.52
Motor Fuel Tax Fund		
First National Bank	$	30,302.81
Illinois Funds	$	495,608.51
General subtotal	$	525,911.32
Community Development Fund		
First National Bank	$	289,216.55
Strategic Reserves		
Illinois Funds	$	357,749.31
First National Holding	$	250,000.00
General subtotal	$	607,749.31
Operations and Maintenance		
First National Bank	$	219,015.67
Illinois National Bank	$	1,000.00
Illinois Funds	$	2,101,212.52
General subtotal	$	2,321,228.19
Village Events (4th of July)		
First National Bank	$	4,365.51
Cash subtotals	$	5,629,273.84
Sinking Funds (committed)	$	(265,412.21)
Grand Total	**$**	**5,363,861.63**

Sinking Funds			
Admin	$	21,450.00	2024 Budget Amount
Streets Equipment	$	64,850.50	no 2024 Budget
Street Project Fund	$	100,000.00	2024 Budget Amount
	$	186,300.50	
Sinking Funds			
Police Cannabis	$	25,000.00	2024 Budget Amount
Sinking Funds			
MFT	$	30,346.63	This is the budget for engineering
Sinking Funds			
Park Equipment	$	2,000.00	2024 Budget Amount
Sinking Funds			
O&M Equipment	$	21,765.08	

General	32.51%
Police	0.90%
MFT	9.34%
Community Dev.	5.14%
Capital (G.O. Bonc	10.80%
O&M	41.23%
Village Events	0.08%

JD Wheel Loader was calculated with the $45K 2023 offset, then dump truck at full price

VILLAGE OF WINNEBAGO
CASH FLOW REPORT
Aug 2024

Fund #	Fund Name	Total Beginning Fund Balance	MTD Cash Revenue	MTD Cash Expenses	Total Aug 31	Monthly Net Change Due to Accrual Dates	Ending Balance	Board Approved/ Obligated	Available Funds
01	General	1,859,184.74	149,205.04	(117,657.34)	1,890,732.44	(9,555.40)	1,881,177.04	(124,047.12)	1,757,129.92
15	MFT	523,005.04	13,537.03	-	536,542.07	(10,630.75)	525,911.32	(17,097.74)	519,444.33
17	Community Development	284,373.74	12,165.10	(5,173.82)	291,365.02	(2,298.47)	289,066.55	(16,500.00)	272,566.55
24	Strategic Reserves	356,124.18	1,625.13	-	357,749.31	-	357,749.31		349,752.01
51	RRWRD Escrow	250,000.00	-	-	250,000.00	-	250,000.00		250,000.00
51	Operations & Maint	2,284,350.15	158,244.33	(77,340.13)	2,365,254.35	(43,181.78)	2,322,072.57	-	2,322,072.57
90	Village Events (4th of July)	4,348.09	17.42	-	4,365.51		4,365.51		4,365.51
		5,561,385.94	**334,794.05**	**(200,171.29)**	**5,696,008.70**	**(65,666.40)**	**5,630,342.30**	**(157,644.86)**	**5,475,330.89**

BANK RECONCILIATION

AUGUST 2024

	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**	**Sˑategic Reserve**	**O & M**	**4th of July**	
Bank Balances:									
First National Bank	19,059.28	204,849.21		30,302.81	289,216.55		219,015.67	4,365.51	
Illinois Funds		1,624,012.23	50,155.09	495,608.51		357,749.31	2,101,212.52		
EPAY (INB)		1,000.00	786.43				1,000.00		
Sweep Accounts - Fund 41 moved to Fund 51 05/14-24							250,000.00		
Subtotals	19,059.28	1,829,861.44	50,941.52	525,911.32	289,216.55	357,749.31	2,571,228.19	4,365.51	
Bank Adjustments:									
Disbursing Interest - July Interest	(211.38)	211.38							Transfer in Sept
IMRF Outstanding 08/14/24	**(6,578.46)**								
IMRF Outstanding 08/28/24	**(6,459.93)**								
.									
Mars Payments - Deposits in Transit							240.39		
Web Payments - Deposits in Transit							604.03		
Outstanding Checks - Prior Months	(50.00)								
Outstanding Cks Aug	(3,759.51)								
Duplicate Permit 24-72 - Refund to Gen Fund		150.00			(150.00)				Transfer Sept 9/9/24
Adjusted Bank Balance	2,000.00	1,830,222.82	50,941.52	525,911.32	289,066.55	357,749.31	2,572,072.61	4,365.51	
General Ledger Beginning Balance	2,000.00	1,830,222.82	50,941.52	525,911.32	289,066.55	357,749.31	2,572,072.61	4,365.51	
G/L Adjustments:									
G/L Final Adjusted Balance	2,000.00	1,830,222.82	**50,941.52**	**525,911.32**	**289,066.55**	**357,749.31**	**2,572,072.61**	**4,365.51**	
Discrepencies	(0.00)	-	-	-	-	-	-	-	

CARDMEMBER SERVICES COMMUNITY CARD Monthly Activity

Acct: **7296
08/02/2024- 09/03/2024

Rewards Balance: $ -

Date	Invoice	Account	Description	Total Invoice		RECEIPT & Signature
Kellie Symonds						
8/2/2024	ADOBE	01-41-561	ADOBE LICENSE:DEPUTY CLERK	$	21.24	
8/6/2024	ADOBE	01-41-561	ADOBE LICENSE: VILLAGE	$	50.98	X
8/16/2024	MICROSOFT	01-41-593	AZURE INFO PROTECT	$	20.00	X
8/16/2024	MICROSOFT	01-41-593	EXCHANGE ONLINE	$	40.00	X
8/16/2024	MICROSOFT	01-41-593	MICROSOFT 365	$	26.92	X
8/17/2024	MICROSOFT	01-41-593	OFFICE 365	$	100.05	X
8/16/2024	MICROSOFT	01-41-593	ONLINE SERVICES	$	6.00	X
8/17/2024	MICROSOFT	01-41-593	SUBSCRIPTION CHARGE	$	326.25	X
8/19/2024	AMAZON	01-41-661	55 GAL TRASH BAGS	$	23.99	X
8/26/2024	AMAZON	01-41-659	COFFEE POT, DESK BELL, FILE FOLDERS	$	89.69	X
8/29/2024	CCSI EFAX	01-41-593	ANNUAL SUBSCRIPTION	$	224.99	X
8/29/2024	GOTOMEETING	01-41-530	AUGUST STATEMENT	$	123.38	
8/29/2024	SAMSCLUB.COM	01-41-659	COPY PAPER	$	155.92	X
9/2/2024	AMAZON	01-41-659	BINDERS, ENVELOPES, PERMIT PAPER	$	67.77	X
		01-43-512	PUSH PINS, ADAPTER CHARGER	$	13.58	
		17-47-658	ID CARDS	$	13.60	
9/2/2024	ADOBE	01-41-561	ADOBE LICENSE:DEPUTY CLERK	$	21.24	X
			Total	$	1,325.60	
Jeff White						
8/1/2024	POLICE AND SHERIFF	01-43-658	ID CARDS SMITH X2	$	32.60	X
8/6/2024	HOLIDAY INN EXPRESS	01-43-563	TRAINING AUG 5-AUG 6	$	127.69	X
8/12/2024	ROCKFORD AUTO GLASS	01-43-520	PREVENT A CRACK W/S REPAIR	$	75.00	X
			Total	$	235.29	
Chad Insko						
			Total	$	-	
Joseph Dienberg						
8/23/2024	FILLING THE HOUSIN	17-47-701	FILLING THE HOUSING GAP SEMINAR	$	22.00	X
8/26/2024	OPENAI CHATGPT SUBSCRIPT	01-41-561	MONTHLY SUBSCRIPTION	$	20.00	X
			Total	$	42.00	

Combined Total $ 1,602.89

SECTION 2:

BUDGET DETAILS

Revenue & Expenditures Report
as of September 30, 2024

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: SEPTEMBER 30TH, 2024

75.00% OF FISCAL YEAR

FUND- 01 -GENERAL FUND

REVENUES

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-300	CORPORATE TAX W/C	230,920.00	90,687.85	224,075.82	97.04	6,844.18
01-303	AUDIT TAX W/C	270.00	124.02	306.43	113.49 (	36.43)
01-304	POLICE TAX W/C	275,430.00	108,185.00	267,308.56	97.05	8,121.44
01-305	IMRF W/C TAX	270.00	124.02	306.43	113.49 (	36.43)
01 306	REVENUE RECAPTURE	2,500.00	471.53	1,165.07	46.60	1,334.93
01-308	TORT JUDGEMENT-LIAB INS W/C	270.00	124.02	306.43	113.49 (	36.43)
01-309	ROAD BRIDGE TRANSFER IN W/C	12,100.00	5,143.19	13,224.78	109.30 (	1,124.78)
01-315	COM ED UTILITY TAX	110,000.00	10,709.25	83,624.28	76.02	26,375.72
01-328	HEAVY LOAD PERMITS	500.00	75.00	470.00	94.00	30.00
01-341	INCOME TAX/LGDF	493,920.00	25,731.60	385,592.17	78.07	108,327.83
01-342	PPRT - REPLACEMENT TAX	50,000.00	0.00	30,890.51	61.78	19,109.49
01-343	IGA WHS RESOURCE OFFICER	98,813.00	0.00	71,336.63	72.19	27,476.37
01-344	POLICE GRANTS	30,000.00	0.00	19,849.00	66.16	10,151.00
01-345	SALES & RELATED TAX /MT	580,000.00	48,759.63	422,992.81	72.93	157,007.19
01-346	CANNABIS	4,822.00	361.98	3,588.20	74.41	1,233.80
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	125,244.00	8,249.00	83,865.04	66.96	41,378.96
01-350	POLICE ADMIN. TOWING FINES	10,000.00	0.00	5,000.00	50.00	5,000.00
01-351	POLICE FINES	14,000.00	682.50	7,475.38	53.40	6,524.62
01-353	DUI FINES/SPEC VEHICLE	1,200.00	83.38	2,045.98	170.50 (	845.98)
01-370	OTHER REVENUE	1,500.00	0.00	0.00	0.00	1,500.00
01-371	GRANTS	0.00	0.00	0.00	0.00	0.00
01-375	ROCK 39 ADMIN	6,756.00	1,249.50	6,771.29	100.23 (	15.29)
01-381	INTEREST	84,000.00	8,687.72	73,572.58	87.59	10,427.42
01-382	VERIZON WATER TOWER RENT	4,950.00	412.50	3,712.50	75.00	1,237.50
01-385	VEHICLE/EQUIPMENT SALES	0.00	0.00	8,250.50	0.00 (	8,250.50)
01-388	MISC INCOME	3,000.00	10.00	86.29	2.88	2,913.71
01-389	EXCISE TAX	29,000.00	2,272.84	21,085.35	72.71	7,914.65
01-399	TRANSFER IN	128,000.00	0.00	89.69	0.07	127,910.31
TOTAL REVENUES		2,297,465.00	312,144.53	1,736,991.72	75.60	560,473.28

EXPENDITURES

GENERAL ADMINISTRATIVE

		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-41-421	OFFICE SALARIES	24,353.00	3,068.32	33,086.64	135.86 (	8,733.64)
01-41-426	DEPUTY CLERK	48,401.00	3,725.34	37,800.80	78.10	10,600.20
01-41-427	TREASURER	53,760.00	4,000.00	34,399.16	63.99	19,360.84

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-41-429 VILLAGE ADMINISTRATOR	36,632.00	2,312.32	17,920.47	48.92	18,711.53
01-41-431 ELECTED OFFICIALS	27,000.00	2,233.33	19,949.97	73.89	7,050.03
01-41-451 HEALTH INSURANCE	28,834.00	1,277.84	8,923.28	30.95	19,910.72
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	347.00	24.41	394.30	113.63	(47.30)
01-41-461 ADM SOCIAL SECURITY	11,789.00	951.05	8,760.74	74.31	3,028.26
01-41-463 ADM MEDICARE	2,757.00	222.44	2,049.00	74.32	708.00
01-41-465 IMRF BENEFITS	13,541.00	1,087.79	9,899.59	73.11	3,641.41
01-41-512 OFFICE & COMPUTER EQUIPMENT	16,180.00	327.00	13,687.36	84.59	2,492.64
01-41-521 WINGIS	625.00	0.00	682.35	109.18	(57.35)
01-41-530 PROFESSIONAL FEES/MISC	21,500.00	123.38	3,776.74	17.57	17,723.26
01-41-531 AUDIT	16,761.00	13,000.00	26,000.00	155.12	(9,239.00)
01-41-532 ENGINEERING	5,000.00	0.00	5,100.45	102.01	(100.45)
01-41-533 LEGAL	27,500.00	237.40	11,276.80	41.01	16,223.20
01-41-551 POSTAGE	1,400.00	0.00	344.94	24.64	1,055.06
01-41-552 TELEPHONE & INTERNET	3,050.00	286.69	2,449.52	80.31	600.48
01-41-554 PUBLISHING/ADVERTISMENTS	1,100.00	0.00	667.38	60.67	432.62
01-41-560 EMPLOYEE WELFARE	600.00	0.00	707.35	117.89	(107.35)
01-41-561 DUES/MEMBERSHIPS/SUBSCRIPTIONS	1,700.00	(272.34)	1,215.50	71.50	484.50
01-41-562 TRAVEL EXPENSES	1,950.00	169.99	806.18	41.34	1,143.82
01-41-563 TRAINING/TUITION	2,000.00	0.00	875.00	43.75	1,125.00
01-41-564 CONFERENCES	7,000.00	100.00	350.00	5.00	6,650.00
01-41-565 CIVIC WEBSITE	8,200.00	0.00	7,967.40	97.16	232.60
01-41-566 CODIFICATION OF ORDINANCES	25,000.00	0.00	2,995.00	11.98	22,005.00
01-41-593 EQUIP/SOFTWARE MAINT/LEASE	11,949.00	(1,904.99)	9,743.82	81.55	2,205.18
01-41-594 IML/RENEWAL CONTRIBUTION	6,500.00	0.00	0.00	0.00	6,500.00
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	350.00	44.42	282.82	80.81	67.18
01-41-658 MISC. EXPENSES	350.00	10.56	314.43	89.84	35.57
01-41-659 OFFICE SUPPLIES	3,500.00	313.38	3,159.70	90.28	340.30
01-41-660 PRINTING	4,000.00	0.00	164.50	4.11	3,835.50
01-41-661 OFFICE MAINTENANCE	8,700.00	361.44	4,526.80	52.03	4,173.20
01-41-701 SULLIVAN'S PAYBACK AGREEMNT	20,840.00	0.00	20,596.07	98.83	243.93
01-41-702 PROPERTY TAX REFUNDS	950.00	553.67	553.67	58.28	396.33
01-41-831 LARGE EQUIP. PURCHASE-FIXED AS	0.00	0.00	0.00	0.00	0.00
01-41-832 CONTINGENCY	16,450.00	0.00	65.79	0.40	16,384.21
01-41-833 EQUIPMENT SINKING FUND	5,000.00	0.00	0.00	0.00	5,000.00
01-41-953 CURES ACT 2020	0.00	0.00	0.00	0.00	0.00
01-41-959 TRANSFER OUT	0.00	0.00	145,089.69	0.00	(145,089.69)
TOTAL GENERAL ADMINISTRATIVE	467,569.00	32,253.44	436,583.21	93.37	30,985.79
STREET DEPARTMENT					
01-42-422 PUBLIC WORKS ASSISTANT	0.00	5,360.03	37,636.46	0.00	(37,636.46)
01-42-423 PART-TIME WAGES	4,200.00	231.64	1,852.18	44.10	2,347.82
01-42-424 SUPERVISOR STREETS/FLEETS	66,150.00	5,091.50	50,798.66	76.79	15,351.34
01-42-428 PUBLIC WORKS WAGES	93,100.00	1,995.80	19,707.09	21.17	73,392.91
01-42-451 HEALTH INSURANCE	29,450.00	1,154.39	10,388.44	35.27	19,061.56
01-42-452 HEALTH INS. DEDUCTIBLE REIMBUR	2,000.00	0.00	0.00	0.00	2,000.00
01-42-453 IDES/UNEMPLOYMENT INSURANCE	231.00	53.15	304.49	131.81	(73.49)
01-42-461 ADM SOCIAL SECURITY	10,020.00	786.11	6,773.33	67.60	3,246.67

Section 15. Item #a.

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-42-463 ADM MEDICARE	2,344.00	183.89	1,584.29	67.59	759.71
01-42-465 IMRF BENEFITS	13,214.00	1,033.15	8,835.34	66.86	4,378.66
01-42-511 MAINT. SERVICE-BUILDING	17,500.00	0.00	221.21	1.26	17,278.79
01-42-512 OFFICE & COMPUTER EQUIPMENT	1,500.00	0.00	255.87	17.06	1,244.13
01-42-513 MAINT. SERVICE-VEHICLES	12,000.00	55.00	8,559.81	71.33	3,440.19
01-42-514 MAINT. SERVICE-STREET	112,000.00	0.00	32,853.48	29.33	79,146.52
01-42-515 MAINT. SERVICE-SIDEWALKS	50,000.00	6,432.00	24,624.88	49.25	25,375.12
01-42-518 MAINT. SERVICE -EQUIPMENT	14,000.00	658.66	5,314.38	37.96	8,685.62
01-42-520 STREET PROJECT	100,000.00	0.00	819.00	0.82	99,181.00
01-42-521 WINGIS	750.00	0.00	682.35	90.98	67.65
01-42-530 PROFESSIONAL FEES/MISC	750.00	0.00	566.16	75.49	183.84
01-42-532 ENGINEERING	24,000.00	0.00	3,811.30	15.88	20,188.70
01-42-535 TREE REMOVAL/TRIMMING	8,000.00	1,700.00	5,377.99	67.22	2,622.01
01-42-552 TELEPHONE & INTERNET	5,000.00	326.70	2,897.63	57.95	2,102.37
01-42-576 COM ED / STREET LIGHTS	40,000.00	(177.92)	30,978.75	77.45	9,021.25
01-42-594 IML/RENEWAL CONTRIBUTION	12,000.00	0.00	0.00	0.00	12,000.00
01-42-651 OPERATING SUPPLIES/MISC. EXPEN	8,000.00	873.96	7,225.93	90.32	774.07
01-42-655 FUEL/GREASE/OIL	20,000.00	2,340.39	11,642.82	58.21	8,357.18
01-42-831 LARGE EQUIP. PURCHASE-FIXED AS	0.00	0.00	32,149.50	0.00	(32,149.50)
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	97,000.00	0.00	0.00	0.00	97,000.00
TOTAL STREET DEPARTMENT	743,209.00	28,098.45	305,861.34	41.15	437,347.66
POLICE					
01-43-421 OFFICE SALARIES	7,500.00	0.00	0.00	0.00	7,500.00
01-43-422 POLICE CHIEF	105,000.00	7,983.16	79,097.22	75.33	25,902.78
01-43-423 PART-TIME OFFICERS	5,000.00	0.00	1,500.00	30.00	3,500.00
01-43-424 FULL-TIME OFFICERS	409,300.00	33,088.48	296,174.92	72.36	113,125.08
01-43-425 POLICE OVERTIME	18,000.00	316.86	6,682.28	37.12	11,317.72
01-43-427 SCHOOL RESOURCE OFFICER	75,676.00	6,010.64	44,187.86	58.39	31,488.14
01-43-451 HEALTH INSURANCE	113,000.00	9,848.79	75,175.87	66.53	37,824.13
01-43-452 HEALTH INS. DEDUCTIBLE REIMBUR	2,000.00	0.00	0.00	0.00	2,000.00
01-43-453 IDES/UNEMPLOYMENT INSURANCE	966.00	109.25	1,039.64	107.62	(73.64)
01-43-461 ADM SOCIAL SECURITY	38,780.00	2,938.73	26,513.79	68.37	12,266.21
01-43-463 ADM MEDICARE	9,069.00	687.29	6,200.78	68.37	2,868.22
01-43-465 IMRF BENEFITS	51,085.00	3,934.10	34,010.76	66.58	17,074.24
01-43-470 QUARTERMASTER/UNIFORMS	6,500.00	776.30	5,358.38	82.44	1,141.62
01-43-471 VESTS	2,000.00	0.00	1,508.23	75.41	491.77
01-43-512 OFFICE & COMPUTER EQUIPMENT	13,500.00	13.58	6,197.20	45.91	7,302.80
01-43-513 IGA-RECORDS MANAGEMENT SFTWRE	5,247.00	0.00	0.00	0.00	5,247.00
01-43-514 A/V COMMUNICATIONS	22,152.00	16,800.00	21,988.00	99.26	164.00
01-43-516 POLICE GARAGE MAINTENANCE	2,000.00	0.00	894.42	44.72	1,105.58
01-43-520 SQUAD CAR MAINTENANCE (ALL)	11,000.00	75.00	2,402.92	21.84	8,597.08
01-43-521 WINGIS	310.00	0.00	341.18	110.06	(31.18)
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
01-43-530 PROFESSIONAL FEES/MISC.	11,135.00	79.13	3,311.44	29.74	7,823.56
01-43-531 911 DISPATCH SERVICES	19,286.00	0.00	14,285.52	74.07	5,000.48
01-43-533 LEGAL	12,000.00	0.00	3,200.00	26.67	8,800.00

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-43-534 LEXIPOL	4,851.00	0.00	0.00	0.00	4,851.00
01-43-540 NEW HIRE PHYSICAL/PSYCH EXAMS	2,500.00	0.00	1,240.00	49.60	1,260.00
01-43-551 POSTAGE	250.00	0.00	70.04	28.02	179.96
01-43-552 TELEPHONE & INTERNET	3,150.00	260.27	2,236.37	71.00	913.63
01-43-553 CELL PHONES	3,780.00	343.94	3,052.26	80.75	727.74
01-43-561 DUES/MEMBERSHIPS/SUBSCRIPTIONS	700.00	0.00	0.00	0.00	700.00
01-43-562 TRAVEL EXPENSES	1,000.00	0.00	49.31	4.93	950.69
01-43-563 TRAINING/TUITION	10,000.00	127.69	2,682.69	26.83	7,317.31
01-43-594 IML/RENEWAL CONTRIBUTION	31,000.00	0.00	0.00	0.00	31,000.00
01-43-653 POLICE GARAGE WATER USAGE	150.00	110.83	358.88	239.25	(208.88)
01-43-655 FUEL/GREASE/OIL	18,000.00	0.00	12,924.15	71.80	5,075.85
01-43-658 MISC. EXPENSES	4,000.00	42.49	1,735.87	43.40	2,264.13
01-43-660 PRINTING	500.00	0.00	333.24	66.65	166.76
01-43-830 SMALL EQUIP. PURCH OR RENTAL	20,300.00	0.00	8,250.00	40.64	12,050.00
01-43-831 LARGE EQUIP. PURCH-FIXED ASSET	21,000.00	0.00	9,920.17	47.24	11,079.83
01-43-832 EQUIPMENT SINKING FUND	25,000.00	0.00	0.00	0.00	25,000.00
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	1,086,687.00	83,546.53	672,923.39	61.92	413,763.61
TOTAL EXPENDITURES	2,297,465.00	143,898.42	1,415,367.94	61.61	882,097.06
REVENUES OVER/(UNDER) EXPENDITURES	0.00	168,246.11	321,623.78		(321,623.78)

FUND- 15 -MFT FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
15-343 MOTOR FUEL TAX	68,385.00	5,914.48	48,783.47	71.34	19,601.53
15-346 TRANSPORTATION RENEWAL FUND	55,860.00	5,954.65	47,713.77	85.42	8,146.23
15-350 REBUILD IL BOND FUND GRANT	0.00	0.00	0.00	0.00	0.00
15-381 INTEREST	13,200.00	1,860.66	19,674.92	149.05	(6,474.92)
15-399 TRANSFER IN	311,055.00	0.00	0.00	0.00	311,055.00
TOTAL REVENUES	448,500.00	13,729.79	116,172.16	25.90	332,327.84

EXPENDITURES

MFT

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
15-46-501 MISC EXPENSE	0.00	0.00	0.00	0.00	0.00
15-46-502 ENGINEERING - MFT	48,000.00	0.00	39,581.87	82.46	8,418.13
15-46-576 COM ED **	0.00	0.00	0.00	0.00	0.00

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75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
15-46-850 MFT ROAD PROJECT	400,500.00	0.00	201,537.22	50.32	198,962.78
TOTAL MFT	448,500.00	0.00	241,119.09	53.76	207,380.91
TOTAL EXPENDITURES	448,500.00	0.00	241,119.09	53.76	207,380.91
REVENUES OVER/(UNDER) EXPENDITURES	0.00	13,729.79	(124,946.93)		124,946.93

FUND- 17 -COMMUNITY DEV FUND

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
17-307 DEVELOPMENT ESCROW	20,000.00	0.00	0.00	0.00	20,000.00
17-329 PERMITS/INSPECTION FEES	15,500.00	275.00	20,850.25	134.52	(5,350.25)
17-330 CODE ENFORCEMENT FINES	1,500.00	0.00	0.00	0.00	1,500.00
17-371 GRANTS	0.00	0.00	0.00	0.00	0.00
17-381 INTEREST	6,900.00	1,083.81	11,724.86	169.93	(4,824.86)
17-382 VERIZON WATER TOWER RENT	9,900.00	825.00	7,425.00	75.00	2,475.00
17-385 LIGHTED DIAMOND FEES	0.00	0.00	0.00	0.00	0.00
17-386 UTV REGISTRATION FEES	5,000.00	0.00	2,700.00	54.00	2,300.00
17-387 FRANCHISE FEES	23,000.00	0.00	12,739.44	55.39	10,260.56
17-388 MISC INCOME	500.00	25.00	2,250.00	450.00	(1,750.00)
17-389 EXCISE TAX	5,800.00	454.57	4,217.07	72.71	1,582.93
17-390 LIQUOR LICENSE FEES	20,250.00	0.00	19,250.00	95.06	1,000.00
17-391 GAMING LICENSE FEE	30.00	0.00	20.00	66.67	10.00
17-392 VIDEO GAMING	83,500.00	7,578.67	73,043.67	87.48	10,456.33
17-399 TRANSFER IN	182,150.00	0.00	0.00	0.00	182,150.00
TOTAL REVENUES	374,030.00	10,242.05	154,220.29	41.23	219,809.71

EXPENDITURES

COMMUNITY DEVELOPMENT

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
17-47-421 OFFICE SALARIES	5,614.00	351.61	4,371.30	77.86	1,242.70
17-47-422 CODE ENFORCEMENT OFFICER	12,000.00	960.00	9,600.00	80.00	2,400.00
17-47-423 BUILDING INSPECTOR	12,000.00	1,000.00	10,000.00	83.33	2,000.00
17-47-424 ELECTRICAL INSPECTOR	8,650.00	375.00	3,384.75	39.13	5,265.25
17-47-429 VILLAGE ADMINISTRATOR	36,632.00	2,305.38	17,866.70	48.77	18,765.30
17-47-450 CODE ENFORCEMENT FINE COSTS	1,500.00	0.00	0.00	0.00	1,500.00
17-47-451 HEALTH INSURANCE	8,175.00	0.00	0.00	0.00	8,175.00
17-47-452 HEALTH INS. DEDUCTIBLE REIMBUR	334.00	0.00	0.00	0.00	334.00
17-47-453 IDES/UNEMPLOYMENT INSURANCE	231.00	12.51	87.27	37.78	143.73
17-47-461 ADM SOCIAL SECURITY	2,898.00	187.99	1,504.58	51.92	1,393.42

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
17-47-463 ADM MEDICARE	678.00	43.97	351.85	51.90	326.15
17-47-465 IMRF BENEFITS	3,880.00	220.52	1,733.13	44.67	2,146.87
17-47-530 PROFESSIONAL FEES	2,000.00	(1,105.00)	3,377.05	168.85	(1,377.05)
17-47-532 ENGINEERING	3,500.00	0.00	0.00	0.00	3,500.00
17-47-533 LEGAL	20,000.00	0.00	3,838.80	19.19	16,161.20
17-47-561 DUES/MEMBERSHIPS/SUBSCRIPTIONS	4,500.00	0.00	2,500.00	55.56	2,000.00
17-47-576 COM ED **	865.00	0.00	244.49	28.26	620.51
17-47-658 MISC. EXPENSES	5,123.00	274.75	2,024.60	39.52	3,098.40
17-47-701 COMMUNITY DEVELOPMENT	50,000.00	772.00	772.00	1.54	49,228.00
17-47-832 PARK EQUIPMENT SINKING FUND	2,000.00	0.00	0.00	0.00	2,000.00
17-47-900 PRESIDENTIAL CONTINGENCY	1,200.00	0.00	0.00	0.00	1,200.00
17-47-911 COMMUNITY EXPENSES	4,250.00	0.00	1,763.16	41.49	2,486.84
17-47-912 COMMUNITY PROJECTS	170,000.00	28,417.48	165,772.71	97.51	4,227.29
17-47-953 GRANTS	0.00	0.00	0.00	0.00	0.00
17-47-959 TRANSFER OUT	18,000.00	0.00	3,700.00	20.56	14,300.00
TOTAL COMMUNITY DEVELOPMENT	374,030.00	33,816.21	232,892.39	62.27	141,137.61
TOTAL EXPENDITURES	374,030.00	33,816.21	232,892.39	62.27	141,137.61
REVENUES OVER/(UNDER) EXPENDITURES	0.00	(23,574.16)	(78,672.10)		78,672.10

FUND- 24 -STRATEGIC RESERVE CAPITAL

REVENUES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
24-381 INTEREST	12,500.00	1,537.25	13,286.56	106.29	(786.56)
24-399 TRANSFER IN	346,000.00	0.00	346,000.00	100.00	0.00
TOTAL REVENUES	358,500.00	1,537.25	359,286.56	100.22	(786.56)

EXPENDITURES

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
STRATEGIC RESERVES					
24-45-959 TRANSFER OUT	346,000.00	0.00	0.00	0.00	346,000.00
TOTAL STRATEGIC RESERVES	346,000.00	0.00	0.00	0.00	346,000.00
TOTAL EXPENDITURES	346,000.00	0.00	0.00	0.00	346,000.00
REVENUES OVER/(UNDER) EXPENDITURES	12,500.00	1,537.25	359,286.56		(346,786.56)

75.00% 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	1,000.00	0.00	1,432.25	143.23	(432.25)
41 305	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	50,000.00	0.00	(50,000.00)
TOTAL REVENUES		1,000.00	0.00	51,432.25	5,143.23	(50,432.25)
EXPENDITURES						
BOND - O & M						
41-44-959	TRANSFER OUT	0.00	0.00	793,955.47	0.00	(793,955.47)
TOTAL BOND - O & M		0.00	0.00	793,955.47	0.00	(793,955.47)
TOTAL EXPENDITURES		0.00	0.00	793,955.47	0.00	(793,955.47)
REVENUES OVER/(UNDER) EXPENDITURES		1,000.00	0.00	(742,523.22)		743,523.22
FUND- 51 -OPERATION & MAINTENANCE						
REVENUES						
51-344	GRANTS	265,000.00	0.00	0.00	0.00	265,000.00
51-345	SALES TAX (1%)	430,000.00	38,038.45	316,351.10	73.57	113,648.90
51-361	WATER SALES	313,020.00	31,443.72	234,024.17	74.76	78,995.83
51-362	CAPITAL CHARGES	495,800.00	46,981.33	358,125.46	72.23	137,674.54
51-363	GARBAGE CHARGES	223,392.00	20,142.26	171,317.30	76.69	52,074.70
51-364	PRE-PAID WATER/SEWER	2,000.00	548.97	(329.10)	16.46-	2,329.10
51-365	WATER FIXED ADMIN CHARGES	172,670.00	16,415.99	143,602.68	83.17	29,067.32
51-367	WATER HOOK-UP FEE	11,000.00	0.00	0.00	0.00	11,000.00
51-368	SEWER HOOK-UP FEE	12,000.00	0.00	0.00	0.00	12,000.00
51-373	ROCK 39 EQUIPMENT	15,000.00	0.00	0.00	0.00	15,000.00
51-374	ROCK 39 SALARY REIMBURSEMENT	65,740.00	11,870.27	64,327.26	97.85	1,412.74
51-375	ROCK 39 FUEL/MILEAGE REIMB.	13,840.00	2,499.00	13,542.58	97.85	297.42
51-376	RECAPTURE FEES	10,000.00	0.00	0.00	0.00	10,000.00

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
51-381 INTEREST	78,750.00	9,919.47	87,468.74	111.07 (	8,718.74)
51-382 VERIZON WATER TOWER RENT	4,950.00	412.50	3,712.50	75.00	1,237.50
51-385 VEHICLE/EQUIPMENT SALES	15,000.00	0.00	8,250.51	55.00	6,749.49
51-388 MISC INCOME	1,000.00	0.00	15,650.00	1,565.00 (	14,650.00)
51-390 LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.00	0.00
51-393 METER SALES	3,000.00	0.00	0.00	0.00	3,000.00
51-395 UTIL INCOME/SHUT OFF NOTICE	2,000.00	33.06	1,516.45	75.82	483.55
51-399 TRANSFER IN	519,642.00	0.00	590,955.47	113.72 (	71,313.47)
TOTAL REVENUES	2,653,804.00	178,305.02	2,008,515.12	75.68	645,288.88

EXPENDITURES
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O & M

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
51-44-421 OFFICE SALARIES	82,160.00	5,133.38	55,755.00	67.86	26,405.00
51-44-422 ROCK 39 SALARY	0.00	0.00	0.00	0.00	0.00
51-44-423 PART-TIME WAGES	5,600.00	540.49	4,321.72	77.17	1,278.28
51-44-425 METER READER/LAB ASSISTANT	0.00	120.48	17,953.60	0.00 (	17,953.60)
51-44-426 DIRECTOR PUBLIC WORKS	80,587.00	5,987.36	59,390.13	73.70	21,196.87
51-44-428 PUBLIC WORKS WAGES	90,682.00	6,936.73	51,506.69	56.80	39,175.31
51-44-429 VILLAGE ADMINISTRATOR	36,632.00	2,305.38	17,866.70	48.77	18,765.30
51-44-451 HEALTH INSURANCE	34,180.00	1,656.66	13,008.42	38.06	21,171.58
51-44-452 HEALTH INS. DEDUCTIBLE REIMBUR	2,000.00	0.00	0.00	0.00	2,000.00
51-44-453 IDES/UNEMPLOYMENT INSURANCE	733.00	97.57	633.29	86.40	99.71
51-44-461 ADM SOCIAL SECURITY	18,331.00	1,303.47	12,020.15	65.57	6,310.85
51-44-463 ADM MEDICARE	4,288.00	304.82	2,811.09	65.56	1,476.91
51-44-465 IMRF BENEFITS	24,075.00	1,700.12	15,732.76	65.35	8,342.24
51-44-512 OFFICE & COMPUTER EQUIPMENT	13,000.00	0.00	4,819.73	37.07	8,180.27
51-44-519 MAINTENANCE SERVICE - EQUIPTME	17,500.00 (	2,990.00)	17,393.55	99.39	106.45
51-44-521 WINGIS	2,000.00	0.00	1,705.81	85.29	294.19
51-44-530 PROFESSIONAL FEES/MISC	2,500.00	0.00	1,342.60	53.70	1,157.40
51-44-531 SPECIAL AUDIT	0.00	0.00	0.00	0.00	0.00
51-44-532 ENGINEERING	180,000.00	0.00	43,080.21	23.93	136,919.79
51-44-533 CELLULAR METER MONTHLY FEES	12,000.00	1,064.00	9,980.75	83.17	2,019.25
51-44-534 LEGAL	2,000.00	0.00	460.60	23.03	1,539.40
51-44-540 PRE-EMPLOYMENT PHYSICAL	500.00	0.00	170.00	34.00	330.00
51-44-541 METER UPGRADE	55,000.00	0.00	26,849.73	48.82	28,150.27
51-44-542 WATER UPGRADE	750,000.00	0.00	21,245.11	2.83	728,754.89
51-44-543 ALARM SYS./TELEPHONE/INTERNET	7,000.00	569.23	4,971.41	71.02	2,028.59
51-44-544 IEPA LOAN -WATER TOWER	97,940.00	0.00	97,939.84	100.00	0.16
51-44-551 POSTAGE	15,000.00	1,500.00	7,718.04	51.45	7,281.96
51-44-552 CELL PHONES	2,500.00	184.87	1,844.09	73.76	655.91
51-44-554 PUBLISHING/ADVERTISMENTS	1,500.00	0.00	143.00	9.53	1,357.00
51-44-562 TRAVEL EXPENSES	1,000.00	0.00	0.00	0.00	1,000.00
51-44-563 TRAINING/TUITION	2,500.00	0.00	318.93	12.76	2,181.07
51-44-571 NI GAS / WELLS	4,500.00	0.00	1,504.63	33.44	2,995.37

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75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
51-44-573 GARBAGE	220,596.00	18,593.19	166,654.95	75.55	53,941.05
51-44-576 COM ED **	20,000.00	83.28	16,978.73	84.89	3,021.27
51-44-579 WATER ANALYSIS	7,500.00	222.00	3,230.80	43.08	4,269.20
51-44-580 EPA PERMIT FEES	2,500.00	0.00	0.00	0.00	2,500.00
51-44-593 EQUIP/SOFTWARE MAINT/LEASE	7,500.00	(740.00)	3,047.02	40.63	4,452.98
51-44-594 IML/RENEWAL CONTRIBUTION	18,000.00	0.00	0.00	0.00	18,000.00
51-44-651 OPERATING SUPPLIES/MISC. EXPEN	55,000.00	1,699.02	55,343.08	100.62	(343.08)
51-44-653 BUILDING WATER USAGE	750.00	115.73	725.16	96.69	24.84
51-44-654 WATER DEPOSIT REFUND EXPENSE	0.00	0.00	0.00	0.00	0.00
51-44-655 FUEL/GREASE/OIL	20,000.00	2,256.53	11,338.58	56.69	8,661.42
51-44-656 CHEMICALS	7,500.00	0.00	3,074.91	41.00	4,425.09
51-44-659 OFFICE SUPPLIES	0.00	0.00	253.06	0.00	(253.06)
51-44-660 PRINTING	4,800.00	0.00	1,219.11	25.40	3,580.89
51-44-701 SULLIVAN'S PAYBACK AGREEMNT	6,950.00	0.00	7,191.58	103.48	(241.58)
51-44-702 FOUR RIVERS SAN. AUTH. IGA	422,000.00	0.00	391,111.26	92.68	30,888.74
51-44-703 RECAPTURE FEES	18,000.00	0.00	0.00	0.00	18,000.00
51-44-829 ROCK 39 EQUIPMENT PURCHASES	15,000.00	0.00	2,550.51	17.00	12,449.49
51-44-830 SMALL EQUIP. PURCHASE OR RENTA	10,000.00	113.07	8,255.95	82.56	1,744.05
51-44-831 LARGE EQUIP. PURCHASE-FIXED AS	12,000.00	0.00	0.00	0.00	12,000.00
51-44-832 ASSETS CAPITALIZED	0.00	0.00	162.88	0.00	(162.88)
51-44-833 CONTINGENCY	0.00	0.00	0.00	0.00	0.00
51-44-834 EQUIPMENT SINKING FUND	0.00	0.00	0.00	0.00	0.00
51-44-951 DEPRECIATION EXPENSE	260,000.00	0.00	32,149.50	12.37	227,850.50
51-44-953 GRANTS	0.00	0.00	0.00	0.00	0.00
51-44-959 TRANSFER OUT	0.00	0.00	50,000.00	0.00	(50,000.00)
51-44-999 SPECIAL ITEM EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL O & M	2,653,804.00	48,757.38	1,245,774.66	46.94	1,408,029.34
TOTAL EXPENDITURES	2,653,804.00	48,757.38	1,245,774.66	46.94	1,408,029.34
REVENUES OVER/(UNDER) EXPENDITURES	0.00	129,547.64	762,740.46		(762,740.46)

FUND- 90 -VILLAGE EVENTS
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REVENUES
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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
90-350 DONATIONS	2,000.00	0.00	3,941.00	197.05	(1,941.00)
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	280.00	16.27	161.91	57.83	118.09
90-382 VENDOR FEES	0.00	0.00	0.00	0.00	0.00
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	18,000.00	0.00	9,700.00	53.89	8,300.00
TOTAL REVENUES	20,280.00	16.27	13,802.91	68.06	6,477.09

75.00% OF FISCAL YEAR

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
EXPENDITURES					
FOURTH OF JULY					
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	18,100.00	100.00	0.00
TOTAL FOURTH OF JULY	18,250.00	0.00	18,100.00	99.18	150.00
TOTAL EXPENDITURES	18,250.00	0.00	18,100.00	99.18	150.00
REVENUES OVER/(UNDER) EXPENDITURES	2,030.00	16.27	(4,297.09)		6,327.09

SECTION 3:

LINE-ITEM TRANSFERS

NONE

SECTION 4:

CONSTRUCTION IN PROGRESS

Com Ed Utility Tracking
Sullivan's Tax Rebate Agreement
Large Purchase Tracking
Grant Tracking
Village Debt
Village Revenue

Approved Expenses 2024

Month Ending: 7-31-24

Tracking construction and engineering payments for large projects in the fiscal year.

Last Updated: 08/30/24

Budget Amount

	DATE	TASK ORDER	PROJECT	AMOUNT	ENGINEERING	2022	2023	JAN-JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PAID	ADJ	BALANCE
	06/13/22		Water Main Project-ENG.		$ 19,500.00	$ 9,040.00								$ 9,040.00	$ -	$ 10,460.00
51-44 532	11/14/22	PRJ: 22-1342	IEPA Project Plan-ENG.		$ 25,000.00	$ 4,375.00	$ 13,125.00	$ 7,300.00						$ 24,800.00	$ -	$ 200.00
17-47-701	09/11/23	PRJ: 23-1356 - Res 23-19R	Safe Route to Schools-ENG.	$ 6,000.00			$ 6,000.00							$ 6,000.00	$ -	$ -
	10/09/23	PRJ: 23-1378	Clayton Ct wtr Main Loop- ENG.		$ 48,500.00		$ 24,525.00	$ 16,305.00						$ 40,830.00	$ -	$ 7,670.00
	10/09/23		Clayton Ct wtr Main Loop- Constr.											$ -	$ -	$ -
			Clayton Ct wtr Main Loop-InHouse						$ 20,314.00					$ 20,314.00		
	05/13/24	Pitney Const Res 2024-10R	Sidewalk Program Safe Step-Curbs	$ 10,000.00				$ 1,400.00						$ 1,400.00	$ -	$ 8,600.00
	05/13/24	Pitney Const Res 2024-10R	Sidewalk Program	$ 40,000.00				$ 17,215.00						$ 17,215.00	$ -	$ 22,785.00
				$ 56,000.00	$ 93,000.00	$ 13,415.00	$ 43,650.00	$ 42,220.00	$ 20,314.00	$ -	$ -	$ -	$ -	$ 119,599.00	$ -	$ 49,715.00

Com Ed Utility Tax

5% Tax on Electricity in the Village. Revenue pays for street lighting and road projects.

		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	Carryover/prior year		$ 47,048.30	$ 94,867.26	$ 107,096.01	$ 40,676.97	$ 97,179.19	$ 174,047.12	$ 88,619.49	$ 70,011.56				
01-315	Tax Received	$ 103,689.63	$ 118,633.47	$ 116,980.22	$ 112,430.13	$ 111,720.69	$ 114,727.51	$ 113,389.96	$ 119,176.09	$ 72,915.03				
01-42-576	Cost of Lighting	$ (33,526.45)	$ (34,817.09)	$ (37,148.24)	$ (28,849.17)	$ (55,218.47)	$ (37,859.58)	$ (43,314.54)	$ (39,105.99)	$ (27,606.46)				
01-42-520	Cost of Street project(s)	$ (23,114.88)	$ (35,997.42)	$ (67,603.23)	$ (150,000.00)			$ (155,503.05)	$ (98,678.03)	$ (819.00)				
	Balance	$ 47,048.30	$ 94,867.26	$ 107,096.01	$ 40,676.97	$ 97,179.19	$ 174,047.12	$ 88,619.49	$ 70,011.56	$ 114,501.13	$ -	$ -	$ -	$ -

A/O 06/30/24

Sullivan's Sales Tax Rebate Agreement

Annexation Agreement that 35% of Sales tax is rebated annually until $600,000 is reached.

	Beginning Balance	2012-2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total Paid	Balance Due	
01-250	$ 600,000.00	$ 125,603.00	$ 44,695.00	$ 46,428.00	$ 46,280.00	$ 46,128.00	$ 46,274.00	$ 54,158.00	$ 50,527.00	$ 52,192.45	$ 54,669.65		$ 566,955.10	$ 33,044.90	A/O 07/31/24
51-250										Accrued liability for 2024		$ 33,045.00	94%	$ (0.10)	

Approved Expenses 2024

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

	RES	BOARD MEETING DATE	ITEM	VENDOR	DESCRIPTION	LINE-ITEM	APPROVED AMT	PAID TO DATE	BALANCE
23-1378	-	October 9, 2023	WATER MAIN LOOPING	FEHR GRAHAM	ENGINEERING CLAYTON COURT WATER LOOPING	51-44-532	$ 48,500.00	$ 16,305.00	$ 32,195.00
23-1378	-	January 8, 2024	WATER MAIN SUPPLIES	CORE & MAIN	CLAYTON COURT WATER LOOPING	51-44-542	$ 20,000.00	$ 20,314.14	$ (314.14)
	23-24R	December 11 2023	ROAD SALT	JPMC ROCK SALT	SALT FOR ROADWAYS 2023-2024	01-42-514	$ 27,566.00	$ 25,186.48	$ 2,379.52
22-1342	-	January 8, 2024	FEHR GRAHAM PROPOSAL	FEHR GRAHAM	PHASE 1 ARCHAEOLOGICAL SURVEY- IEPA PROJ	51-44-532	$ 7,500.00	$ 7,300.00	$ 200.00
24-271A	23-23R	December 11, 2023	MFT ROAD PROJECT	MFT/BEST BIDDER	24 ROADWAY PROJECT	15-46-850	$ 317,323.20	$ 201,537.22	$ 115,785.98
24-271	23-23R	December 11, 2023	MFT ENGINEERING	FEHR GRAHAM Project #24-271	MFT ENGINEERING EXPENSE	15-46-502	$ 57,283.24	$ 44,571.03	$ 12,712.21
	2024-16R	June 10, 2024	NEW SOFTWARE	LOCIS	VILLAGE SOFWARE COMPANY CHANGE - PAID HALF $6500.00	01-41-593 51-44-519 17-47-530	$ 13,000.00	$ 6,500.00	$ 6,500.00
	2024-17R	July 8, 2024	Cunningham Water Main 24-1255	Fehr Grahm	Water Main Project Engineering	51-44-532	$ 47,100.00	$ 5,912.50	$ 41,187.50
						TOTAL	$ 556,272.44	$ 345,376.37	

Completed with Outstanding Balances

DATE	TASK ORDER	PROJECT	AMOUNT	ENGINEERING	2022	JAN - JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PAID	ADJ	BALANCE
2/13/2023	23-271	2023 Road Project-Construction	$ 226,936.29				$ 160,554.86				$ 10,339.43		$ 170,894.29	$ -	$ 56,042.00
2/13/2023	23-271	2023 Road Project - Engineer Design		$ 18,812.75		$ 16,137.25		$ 964.50		$ 303.00	$ 1,367.50		$ 18,772.25	$ -	$ 40.50
2/13/2023	23-271	2023 Road Project - Engin Construction		$ 10,688.97		$ 8,694.00	$ 1,554.00	$ 354.50				$ 77.25	$ 10,679.75	$ -	$ 9.22
													$ 200,346.29		$ 56,082.50

$ 256,438.01

Grant Applications/Progress Tracking

Grant Title	Approved	Restricted Use	Total	Received	Notes
Axis Geospatial Grant to Winn. Col	Open	Mapping w/levels	$ 20,000.00	In process	4/10/24- Chad reported that the second round of funding came up, and the Village was approved for $20,000. RES approved on 4/8/24

IL Department of Commerce and Economic Opportunity https://www2.illinois.gov/dceo/AboutDCEO/GrantOpportunities/Pages/default.aspx

Grant Title	Approved	Restricted Use	Total	Received	Notes
FY25 Less Letahl Alternatives for Law Enforcement	Approved	Five (5), TASER 10 Packages	$ 15,686.00	In process	10/2/24 Received email notification that the grant had been approved. No indication when the amount will be received.

Former Grant Funds Tracking

Grant Title	Received	Restricted Use	Total	Remaining Balance	Tracking
DCEO Cure Grant (Cares Act)	Yes	COVID Relief	$ 127,926.00	$ 10,174.32	In 2020 spent $5,071.96 (front office changes for COVID) and $10,705.72 in electronics for remote Board Meetings. In 2022 we spent $1,974 for video "owls". * $100,000 in 2024 Community Development budget for Park upgrade. * More electronics will be purchased for Board Room with remaining funds
Rebuild IL (Bond Funds) Grant	Yes	MFT Projects	$ 204,368.10	$ 68,123.10	Used $136,245 for Elida Street Project in 2021. This project is complete
Rebuild IL (Bond Funds) Grant This is the remaining balance of the original Grant	Yes	MFT Projects	$ 68,123.10	$ 42,056.57	$26,066.53 used in road project, leaving $42,056.57 in MFT Fund. This will be used for road projects in 2024
American Rescue Plan Act (ARPA) Grant	Yes	ARPA Reporting Has been completed	$ 407,029.18	$ 203,514.59	$203,514.59 committed in O&M for water infrastructure projects. $203,514.59 is unrestricted and available for planning.

Village Debt 2024

	January	February	March	April	May	June	July	August	September	October	November	December	Pmts Due
IL EPA													
Balance Due Totals													
Water Tower	$ 963,031.77	$ 963,031.77	$ 963,031.77	$ 963,031.77	$ 963,031.77	$ 963,031.77	$ 923,668.09	$ 923,668.09					Jan/July
Total	$ 963,031.77	$ 963,031.77	$ 963,031.77	$ 963,031.77	$ 963,031.77	$ 963,031.77	$ 923,668.09	$ 923,668.09	$ -	$ -	$ -	$ -	
Four Rivers Sanitary Auth.													
Balance Due Totals													
Fuller Creek Phase C	$ 3,556,641.20	$ 3,556,641.20	$ 3,556,641.20	$ 3,556,641.20	$ 3,556,641.20	$ 3,556,641.20	$ 3,448,369.00	$ 3,448,369.00					Jan/July
Fuller Creek Phase D&F	$ 1,105,851.13	$ 1,074,667.53	$ 1,074,667.53	$ 1,074,667.53	$ 1,074,667.53	$ 1,074,667.53	$ 1,074,667.53	$ 1,043,209.51					Feb/Aug
Future Costs	$ 915,188.62	$ 915,188.62	$ 915,188.62	$ 915,188.62	$ 915,188.62	$ 892,746.83	$ 892,746.83	$ 892,746.83					Jun/Dec
Total	$ 5,577,680.95	$ 5,546,497.35	$ 5,546,497.35	$ 5,546,497.35	$ 5,546,497.35	$ 5,524,055.56	$ 5,415,783.36	$ 5,384,325.34	$ -	$ -	$ -	$ -	
Total All Debt	$ 6,540,712.72	$ 6,509,529.12	$ 6,509,529.12	$ 6,509,529.12	$ 6,509,529.12	$ 6,487,087.33	$ 6,339,451.45	$ 6,307,393.43	$ -	$ -	$ -	$ -	

VILLAGE REVENUE

INCOME TAX

	2024	2023	2022	2021	2020	2019
Dec		26,963	26,945	22,499	20,637	20,303
Nov		34,318	30,031	25,372	23,310	21,486
Oct		50,948	47,425	44,259	34,497	32,920
Sept	25,732	26,357	25,904	24,355	23,823	18,451
Aug	32,777	29,038	23,836	23,062	42,044	20,848
July	49,056	44,182	46,279	41,072	30,752	29,083
Jun	33,720	33,162	27,414	45,783	19,365	19,447
May	78,678	70,722	93,322	52,181	31,264	62,272
Apr	45,531	41,240	46,252	38,199	31,932	29,937
Mar	28,839	25,624	21,650	23,957	21,741	18,638
Feb	44,370	43,264	49,949	34,761	29,237	30,954
Jan	46,891	43,756	40,058	32,879	28,378	25,729
Actual	385,592	469,574	479,064	408,380	336,982	330,067
Projected	514,123					
Budgeted	493,920					
Bdgt vs Act.	78.07%					

PPRT

	2024	2023	2022	2021	2020	2019
Dec		2,949	5,034	2,084	799	989
Nov	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Oct		9,502	15,372	10,042	3,089	5,955
Sept	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Aug	1,384	1,848	1,303	766	2,436	410
July	7,419	11,463	11,413	6,027	3,297	3,421
Jun	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
May	8,292	14,179	15,851	8,271	3,173	5,792
Apr	3,430	8,739	11,839	6,418	4,964	4,764
Mar	3,845	5,501	10,015	1,374	719	958
Feb	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Jan	6,521	11,104	7,647	3,802	3,616	2,429
Actual	30,891	65,286	78,474	38,784	22,093	24,719
Projected	41,187					
Budgeted	50,000					
Bdgt vs Act.	61.78%					

LOCAL USE TAX

	2024	2023	2022	2021	2020	2019
Dec		9,908	10,543	9,631	11,708	9,076
Nov		8,927	9,376	9,660	11,223	8,104
Oct		9,412	9,027	9,152	11,786	8,459
Sept	8,249	6,679	10,343	9,827	11,655	8,228
Aug	8,550	8,897	9,169	8,622	11,545	8,093
July	8,860	8,996	8,042	9,367	10,381	8,059
Jun	9,964	10,751	10,042	10,310	9,806	8,514
May	8,202	8,692	8,561	8,065	7,708	7,489
Apr	7,295	9,433	8,868	9,045	8,870	6,501
Mar	12,190	13,474	13,373	18,448	12,810	11,207
Feb	10,502	11,139	10,550	13,073	9,336	9,268
Jan	10,053	10,567	8,980	12,268	9,965	8,376
Actual	83,865	116,875	116,874	127,468	126,792	101,372
Projected	111,820					
Budgeted	125,244					
Bdgt vs Act.	66.96%					

SALES TAX

	2024	2023	2022	2021	2020	2019
Dec		52,253	52,369	42,096	64,055	26,846
Nov		50,731	56,826	44,401	35,474	31,983
Oct		54,558	56,100	47,725	32,441	31,931
Sept	48,760	53,731	62,622	44,810	32,535	32,143
Aug	50,622	52,807	58,635	44,877	34,269	30,347
July	45,868	49,785	53,719	40,868	28,114	27,512
Jun	44,850	45,726	53,690	41,314	28,136	30,400
May	40,709	39,074	40,789	29,964	25,369	24,682
Apr	41,373	39,869	39,130	34,610	25,550	26,517
Mar	51,478	53,237	49,512	31,926	30,185	30,016
Feb	48,093	48,626	44,321	29,689	27,757	28,380
Jan	51,239	51,786	46,372	33,941	29,424	29,533
Actual	422,993	592,182	614,085	466,222	393,309	350,291
Projected	563,990					
Budgeted	580,000					
Bdgt vs Act.	72.93%					

PROPERTY TAX

	2024	2023	2022	2021	2020	2019
Dec		6,002	216	39	1,554	6,270
Nov			2,130	8,432	3,895	5,314
Oct		7,886	7,155	4,483	6,878	75,704
Sept	204,860	182,135	176,432	152,573	142,006	103,806
Aug	23,012	28,878	25,134	38,013	52,505	16,177
July	3,723	8,878	6,945	15,588	45,178	164,241
Jun	238,482	202,307	230,268	206,348	175,634	70,755
May	36,617	61,703	22,662	37,575	24,654	
Apr	0					
Mar	0					
Feb	0					
Jan	0					
Actual	506,694	497,789	470,942	463,051	452,303	442,267
Projected	506,890	Per W/C - Property Tax pmt for Nov w/b rec in Dec				
Budgeted	506,890					
Bdgt vs Act.	99.96%					

SALES TAX 1%

	2024	2023	2022	2021	2020	2019
Dec		38,046	38,493	30,409	46,970	17,740
Nov		39,292	43,052	32,348	23,012	20,392
Oct		39,007	43,183	32,546	18,501	22,025
Sept	38,038	40,358	49,674	32,263	18,908	21,875
Aug	38,710	40,872	45,368	31,665	20,999	20,514
July	34,058	36,614	40,358	27,624	14,158	18,730
Jun	33,720	33,874	39,561	28,890	15,172	19,495
May	29,507	28,165	30,033	20,584	15,397	15,450
Apr	29,388	30,116	26,274	22,599	14,385	16,422
Mar	38,180	38,095	37,605	20,761	18,122	19,221
Feb	36,761	37,025	34,000	19,183	17,605	18,776
Jan	37,989	38,685	32,282	21,192	18,659	19,130
Actual	316,351	440,149	459,883	320,065	241,887	229,770
Projected	421,801					
Budgeted	430,000					
Bdgt vs Act.	73.57%					

COMED UTILITY TAX

	2024	2023	2022	2021	2020	2019
Dec		7,888	8,321	8,068	8,185	9,091
Nov		7,682	7,703	8,546	8,628	8,139
Oct		9,534	15,151	11,009	9,585	9,694
Sept	10,709	11,258	5,852	11,263	10,731	10,325
Aug	18,914	11,139	11,194	11,259	13,017	12,840
July	3,438	9,753	11,387	11,330	9,715	8,940
Jun	12,270	6,882	8,411	8,048	7,605	7,759
May	6,866	7,067	7,970	7,565	7,512	7,786
Apr	9,780	8,027	8,467	8,380	8,398	8,801
Mar	2,910	8,684	9,106	9,570	8,724	9,422
Feb	10,087	9,313	9,999	9,436	9,067	9,944
Jan	8,645	21,950	9,827	10,254	10,554	9,690
Actual	83,619	119,176	113,390	114,728	111,721	112,430
Projected	111,492					
Budgeted	110,000					
Bdgt vs Act.	76.02%					

VIDEO GAMING

	2024	2023	2022	2021	2020	
Dec		6,697	5,464	5,319	1,775	
Nov		6,875	5,647	4,736	4,868	
Oct		7,134	5,008	5,114	1,390	
Sept	7,579	6,587	6,092	4,673	1,299	
Aug	8,229	6,329	5,574	5,442	557	
July	8,102	5,180	5,158	4,528	0	
Jun	7,514	7,258	5,436	4,791	0	
May	6,915	9,098	5,390	4,397	804	
Apr	6,569	4,933	4,422	3,552	1,357	
Mar	6,719	6,196	4,983	2,061	735	
Feb	5,954	4,669	5,224	1,775	861	
Jan	6,963	4,533	4,377	0	769	
Actual	64,544	75,487	62,776	46,388	14,417	0
Projected	86,058					
Budgeted	83,500					
Bdgt vs Act.	77.30%					

Current Budget 83.33%

VILLAGE REVENUE

EXCISE TAX (TELECOMMUNICATIONS)

	2024	2023	2022	2021	2020	2019
Dec		2,939	3,979	2,965	3,101	4,480
Nov		3,242	3,112	2,848	3,430	4,313
Oct		2,778	2,954	2,803	4,064	4,283
Sept	2,727	3,038	2,841	3,033	4,419	4,224
Aug	2,510	3,044	2,682	2,929	3,649	4,189
July	2,457	2,818	2,713	2,837	4,079	4,214
Jun	3,032	3,210	2,946	2,891	4,419	4,513
May	2,663	2,894	2,452	2,806	3,943	5,079
Apr	2,899	2,965	2,783	2,518	4,199	4,289
Mar	3,270	3,155	2,932	2,715	4,474	4,469
Feb	2,948	2,997	2,806	2,915	4,787	4,404
Jan	2,796	2,978	2,887	3,015	4,317	4,399
Actual	25,302	36,059	35,086	34,275	48,879	52,855
Projected	33,737		Police	Com Dev		
Budgeted	34,800		21085	4,217		
Bdgt vs Act.	72.71%					

HEAVY LOAD PERMITS

	2024	2023	2022	2021	2020	2019
Dec				300	175	150
Nov						235
Oct		125	300		75	375
Sept	75		225		435	
Aug	175		175	125	225	
July	0		280	200	185	160
Jun	0		235	75	470	125
May	0		75	375	590	
Apr	195				75	205
Mar	25	50	150			
Feb		180			125	50
Jan		25	125	125	485	690
Actual	470	380	1,565	1,200	2,840	1,990
Projected	500					
Budgeted	500	Single trip or 120 day permits for heavy vehicles				
Bdgt vs Act.	94.00%					

MFT (MOTOR FUEL TAX)

	2024	2023	2022	2021	2020	2019
Dec		6,292	5,674	6,366	5,767	6,964
Nov		5,340	5,675	5,743	5,786	6,090
Oct		5,984	6,014	6,169	5,771	6,546
Sept	5,914	5,511	5,620	6,570	6,340	5,691
Aug	5,670	5,766	6,027	5,992	5,332	7,168
July	5,779	5,874	6,301	6,101	4,284	5,735
Jun	5,119	5,656	6,084	5,888	4,324	6,290
May	5,207	5,538	6,021	5,989	5,509	6,864
Apr	4,770	4,751	6,026	5,074	5,974	5,852
Mar	5,261	4,655	3,784	4,675	5,387	6,119
Feb	4,891	4,905	6,202	4,987	5,403	6,728
Jan	6,173	6,755	6,863	6,309	9,228	6,735
Actual	48,783	67,028	70,291	69,861	69,104	76,781
Projected	65,045					
Budgeted	68,385					
Bdgt vs Act.	71.34%					

TRF (TRANSPORTATION RENEWAL FUND)

	2024	2023	2022	2021	2020	2019
Dec		5,901	4,358	4,517	4,140	4,609
Nov		5,045	4,305	4,133	4,019	4,188
Oct		5,589	4,492	4,552	4,167	4,655
Sept	5,955	5,411	4,540	4,619	4,359	4,621
Aug	5,488	4,726	4,554	4,327	3,837	
July	5,505	5,154	4,505	4,308	3,208	
Jun	5,155	4,962	4,354	4,245	2,958	
May	5,367	4,907	4,384	4,226	3,689	
Apr	4,838	4,393	4,297	3,706	3,905	
Mar	5,194	4,765	3,498	3,799	4,155	
Feb	4,910	4,294	4,346	3,987	4,243	
Jan	5,302	4,720	4,669	3,985	4,385	
Actual	47,714	59,867	52,303	50,404	47,064	
Projected	63,618					
Budgeted	55,860					
Bdgt vs Act.	85.42%					

POLICE FINES - Winnebago Co

	2024	2023	2022	2021	2020	2019
Dec		164	926	1,817	200	1,357
Nov		1,568	1,065	1,738	305	2,009
Oct		2,966	649	885	1,313	1,753
Sept	907	1,363	458	1,111	1,503	1,854
Aug	756	1,507	649	449	650	1,511
July	1,061	2,535	846	1,412	2,610	1,354
Jun	1,190	1,743	261	412	1,578	690
May	2,150	572	1,553	128	2,966	829
Apr	1,109	106	1,246	1,505	2,429	1,244
Mar	982	836	460	169	1,677	2,652
Feb	518	334	365	253	2,358	1,436
Jan	245	1,696	469	1,324	1,141	1,327
Actual	8,916	15,390	8,946	11,202	18,729	18,016
Projected	11,889					
Budgeted	14,000					
Bdgt vs Act.	63.69%					

CANNABIS

	2024	2023	2022	2021	2020	
Dec		360	358	339	149	
Nov		366	385	401	173	
Oct		360	349	459	153	
Sept	362	350	380	386	234	
Aug	389	397	474	324	173	
July	391	373	339	363	151	
Jun	384	362	409	412	113	
May	423	355	409	355	146	
Apr	441	420	453	351	290	
Mar	415	364	432	272	218	
Feb	412	372	408	276		
Jan	371	373	415	343		
Actual	3,588	4,452	4,811	4,283	1,800	
Projected	4,784					
Budgeted	4,822					
Bdgt vs Act	92.33%					

GENERAL FUND MONTHLY TOTALS

	2024	2023	2022	2021	2020	2019
Dec	0	103,260	107,549	87,982	108,809	70,934
Nov	0	105,265	107,433	91,228	82,238	74,259
Oct	0	137,217	146,677	125,449	95,689	93,616
Sept	96,614	101,412	108,167	93,674	83,832	73,371
Aug	115,322	107,171	107,468	91,966	107,357	76,728
July	117,489	127,370	134,172	112,064	86,673	81,388
Jun	104,219	100,092	103,145	108,834	69,915	70,759
May	145,832	142,984	169,428	109,582	79,705	113,101
Apr	110,943	110,693	117,793	99,522	84,277	81,014
Mar	102,973	110,089	107,170	88,262	78,870	74,711
Feb	116,437	115,891	118,034	90,151	80,308	82,999
Jan	126,516	142,540	113,893	96,626	86,740	80,845
	1,036,346	1,403,985	1,440,930	1,195,339	1,044,415	973,725

WATER SALES / ADMIN / CAPITAL

	WATER SALES		ADMIN		CAPITAL	
	2024	2023	2024	2023	2024	2023
Dec		25,511		15,929		42,322
Nov		22,129		15,354		38,067
Oct		26,892		15,917		43,795
Sep		31,095		14,574		50,826
Aug		23,988		14,106		37,072
Jul		39,786		16,279		63,060
Jun		26,379		15,137		40,962
May	22,795	20,458	16,641	15,103	34,753	33,609
Apr	21,686	22,476	15,970	15,734	33,707	37,683
Mar	25,823	21,441	19,232	16,350	40,559	36,067
Feb	27,186	21,060	15,721	15,008	42,719	35,680
Jan	18,697	19,955	15,512	14,805	30,834	37,229
Actual	116,187	301,168	83,076	184,297	182,572	496,371
Projected	154,916		332,304		730,288	

Current Budget	83.33%

Budgeted	313,020	290,080	172,670	181,552	495,800	495,800
Bdgt vs Act.	37.12%	103.82%	48.11%	101.51%	36.82%	100.12%

GENERAL FISCAL PROJECTIONS

	2019	2020	2021	2022	2023	2024
Actual	973,725	1,044,415	1,195,339	1,440,930	1,403,985	1,036,346
Projected						1,986,471
Budgeted						2,297,465
Bdgt vs Act						45.11%

O&M FISCAL PROJECTIONS

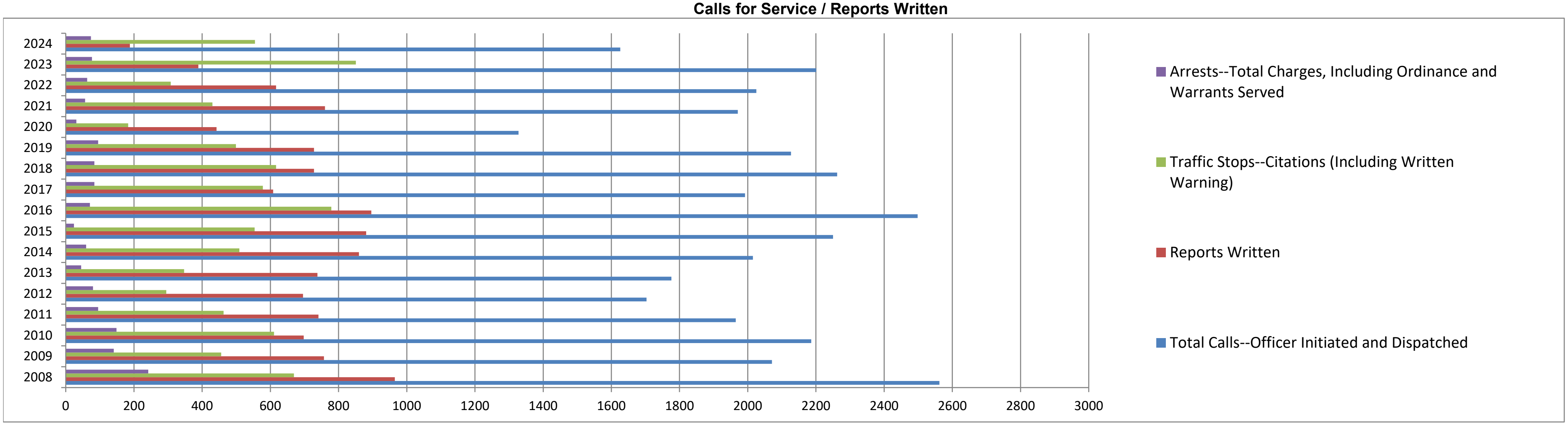
	2019	2020	2021	2022	2023	2024
Actual	1,095,547	1,127,464	1,245,270	1,393,570	1,421,986	698,187
Projected						1,639,310
Budgeted						2,653,804
Bdgt vs Act						26.31%

Winnebago Police Department
2021/2022/2023/2024 Calls and Offenses

Offense Type	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total 2024	Total 2023	Total 2022	Total 2021
Aggravated Battery (including Agg. Domestic)	0	0	0	0	0	0	0	0	0				0	**2**	**6**	**4**
Armed Robbery	0	0	0	0	0	0	0	0	0				0	**0**	**0**	**1**
Assault (Includes Aggravated Offense)	0	0	0	0	0	0	0	0	0				0	**2**	**5**	**0**
Battery	0	0	0	0	0	0	0	0	0				0	**7**	**8**	**4**
Burglary/Burglary from Vehicle	0	0	0	0	0	0	0	0	0				0	**0**	**3**	**5**
Criminal Damage to Property	0	1	0	2	2	0	1	0	0				6	**8**	**9**	**3**
Criminal Damage to State Supported Property	0	0	0	0	0	0	0	1	0				1	**0**	**0**	**0**
DUI Alcohol / Drugs Includes Agg. DUI	0	0	0	1	0	0	0	0	0				1	**7**	**11**	**5**
Disorderly Conduct	0	0	1	3	0	1	1	3	2				11	**14**	**15**	**12**
Fleeing to Elude (Aggravated)	0	0	0	0	0	0	0	1	0				1	**4**	**4**	**2**
Domestic Trouble/Domestic Battery/OP Violation /Vio.Stalking Order	1	1	0	1	0	2	1	0	2				8	**29**	**36**	**37**
Hit and Run	1	0	1	1	0	0	0	0	1				4	**2**	**4**	**7**
ID Theft / Forgery / Decept. Prac.	0	1	1	1	1	0	2	0	0				6	**11**	**9**	**23**
Illegal Consumption / Minor in Possession of Alcohol	0	0	0	0	0	0	0	1	0				1	**1**	**0**	**0**
Possession of Cannabis (Manu./Deliver)	1	0	1	0	0	0	1	0	0				3	**8**	**4**	**6**
Possession of Controlled Substance	1	0	0	0	0	0	0	0	0				1	**0**	**2**	**3**
Possession of Drug Paraphernalia	0	0	0	0	0	0	0	0	0				0	**2**	**1**	**1**
Reckless Conduct	0	0	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**	**0**	**0**
Reckless / Negligent Driving	0	0	0	0	0	0	2	0	0				2	**1**	**3**	**5**
Residential Burglary	0	0	0	0	0	0	0	0	0				0	**0**	**3**	**0**
Resisting Obstructing Peace Officer	0	0	0	0	0	0	0	0	0				0	**4**	**0**	**0**
School Bus Arm Violation	0	0	0	0	0	0	0	0	0				0	**2**	**3**	**3**
Sexual Abuse/Assault	0	0	0	0	0	0	1	0	0				1	**0**	**1**	**0**
Suicide Attempt / Threat of Suicide / Mental Health Call	0	4	2	2	3	0	5	4	0				20	**28**	**28**	**7**
Suspended/Revoked Driver's License/Registration	1	5	7	6	4	8	26	14	8				79	**29**	**8**	**19**
No Valid Driver's License	0	0	0	1	0	0	0	0	1				2	**4**	**4**	**5**
Theft of Vehicle (Recover Stolen)	0	0	0	0	0	0	0	0	0				0	**2**	**2**	**3**
Theft Over $500 / Retail Theft	0	0	0	1	0	0	0	0	0				1	**1**	**4**	**2**
Theft Under $500.00 / Retail Theft	1	1	0	0	2	1	2	3	1				11	**23**	**15**	**13**
Unlawful Use of Weapon (Aggravated)	0	0	0	0	0	0	0	0	0				0	**1**	**3**	**2**
Violation of Bail Bond	0	0	0	0	0	0	0	1	0				1	**0**	**0**	**1**
Warrant Service	0	1	0	1	1	1	1	0	0				5	**10**	**12**	**10**

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

Calls for Service / Reports Written



Administrative Tow - Ordinance No. 2012-13

Date	Case#	Offense	Administrative Hearing Requested/Due Process	Vehicle	Paid	Amount
		2024	2024	2024		
1/27/2024	WC24-000045	DWLR	NO	2007 Dodge Ram	Yes	$500.00
2/2/2024	WC24-000057	DWLS	NO	2010 Cadallic SRX		
4/8/2024	WC24-000169	Agg. DUI	NO	1998 Voyger	No	Salvage
4/12/2024	WC24-000186	DWLR / Fleeing	Letter Sent - 04/15/24	2004 GMC Sierra		
4/14/2024	WC24-000195	Reckless / Possession	NO	1994 Honda		
5/1/2024	WC24-000245	DWLS	NO	2006 Chevy 1500	Yes	$500.00
5/6/2024	WC24-000258	FTA Warrant DWLS	NO	2006 Ford Focus		
5/17/2024	WC24-000294	DWLS	NO by phone 05/20/24	2014 Chrysler		Salvage
6/1/2024	WC24-000325	DWLS /Susp. Registration	Yes 7/10/2024	2022 Kia K5	Yes	$500.00
6/22/2024	WC24-000402	DWLR	NO	2007 Chevy HHR	YES	$500.00
7/6/2024	WC24-000435	DWLS	NO	2009 Chevy Colbalt	YES	$500.00
7/30/2024	WC24-000535	DWLS	Letter Sent - 07/31/24	2010 Chevy Equinox		
8/2/2024	WC24-000548	DWLS	NO	2015 Jeep Cherokee	YES	$500.00
9/12/2024	WC24-000654	DWLR	Letter Sent 09/16/2024	2005 Honda Accord	YES	$500.00
					2024	$3,500.00

Total from previous Years	**$ 105,500.00**
Grand Total	**$109,000.00**

Winnebago Police Department

Traffic Speed Sign Data: September 2024

Location	Average Speed	Max Speed	Car Count
N. Elida Street	35.71	83	170893
W. McNair Road	33.93	81	22671
Swift Street / WHS	22.54	59	4036
Cunningham Road	40.26	80	73912
E. McNair Road	49.79	91	29930

These numbers also include first responders responding to calls for service

FEHR GRAHAM
ENGINEERING & ENVIRONMENTAL

Village Engineer Report
for
Village of Winnebago

Village Board Meeting
October 14, 2024

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

Active Projects:

#22-837 S. Church Street and Goodling Street Water Main Looping Project – Fehr Graham has continued to update plans, as well as make permit submittals for the project. At the request of Joseph Dienberg via email on August 13, 2024, Fehr Graham provided an additional services proposal to the Village covering bidding documents and services, construction observation, as well as contract management.

#22-1342 Winnebago IEPA Project Planning – The Project Planning Report has been submitted to IEPA for review. Funding nomination forms for water main replacement and Well No. 5 have been submitted to IEPA for inclusion in the intended funding list. IEPA is requesting an archaeological survey as part of its environmental clearance process. Midwest Archaeological Research Services, Fehr Graham's subcontracted archaeological research team, is progressing with their survey work. Per email correspondence from the Osage Nation dated May 2, 2024, they have approved the completed archaeological survey and provided a "No Properties" letter. Approval documentation was submitted to the IEPA.

#23-271 Winnebago 2023 MFT Street Design –Final close-out document submittal made to IDOT on December 18, 2023. Will provide approved documents as they become available.

#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. An Application for Construction Permit was submitted to the IEPA on February 5, 2024. Final easement exhibits were prepared and submitted to the Village for coordination with property owners. A meeting between the Village and Fehr Graham regarding easement acquisition for the project was held on March 26, 2024. Per correspondence with the Village, properties are in the process of changing ownership and once all legal proceedings have finished, easement negotiations are to resume.

#24-125-PH01 Winnebago General – On September 4, 2024, a request was made to Fehr Graham by Mr. Joseph Dienberg to compile a comprehensive report regarding potential buyer requirements for two parcels within the Village-owned Winnebago Highlands subdivision. Fehr Graham utilized Village documents to provide accurate references for required public improvements and Village-related fees, as well as coordinated with Four Rivers Sanitation Authority to provide potential costs associated with sanitary-related work. The final letter was provided to the Village on September 23, 2024.

24-1255 Cunningham Road Water Main Replacement – Agreement for the project was executed by the Village on July 16, 2024. Fehr Graham has continued revisions of the plan set to meet current permitting requirements, as well as revisions to project specifications.

#24-271A Winnebago 2024 MFT Street Construction – Construction for the Village MFT project started on June 25, 2024. Fehr Graham has been on site, inspecting all removals and coordinating questions and schedules as necessary between the Village and the Contractor. Pay Application No. 1 was approved at the last Board Meeting held on September 9, 2024.

#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. Topographic survey has been completed, and preliminary design is underway.

Respectfully Submitted,

Luke Ziegler
Staff Engineer

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CODE ENFORCEMENT OFFICER AND BUILDING OFFICIAL REPORT

September 1, 2024 - September 30, 2024

CODE ENFORCEMENT:

- 114 S BENTON - PROPERTY MAINTINENCE - in process of demolition
- 201 S ELIDA – HIGH GRASS – ongoing
- 126 S BENTON – Zoning Violation/ Person living in the commercial property/ letter sent/No change

RESOLVED FROM LAST MONTH:

- 105 S Benton – Cimino's Pizza – Dumpster area has been cleared
- 402 S CHURCH – Rubbish in driveway/ letter sent

PROJECT	ISSUE DATE	NAME	LOCATION	CONTRACTOR	PROJ TYPE
24-81	9/04/2024	WEBSTER, RONALD	401 MC DAMYN A	OWNER	DRIVEWAY
24-82	9/16/2024	CONNORS, DONNA	512 S CHURCH STREET	OWNER	ROOF TOP SOLAR
24-83	9/18/2024	KIEPER, GARY	312 SHELDEN DR	OWNER	HOT TUB CONNECT
24-84	9/30/2024	MAGIN JR., THOMAS	812 GREGORY WAY	OWNER	RE ROOF

*** TOTALS *** NUMBER OF PROJECTS: 4 VALUATION: 37,819.00 FEES: 300.00

Casper Manheim,
Building Official & Code Enforcement Officer

MONTHLY WATER USAGE 2024

2024 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
8/27/24 - 9/23/24	27	1,733,200	18,538,700	1,896,400	16,583,100	2,906,200	24,671,700	6,535,800	59,793,500	12,855,191	6,319,391	71,187,067	97%	119%	
7/25/24 - 8/26/24	32	2,311,700	16,805,500	2,263,400	14,686,700	3,028,200	21,765,500	7,603,300	53,257,700	14,967,708	7,364,408	64,867,676	97%	122%	
6/25/24-7/24/24	29	2,027,000	14,493,800	1,668,900	12,423,300	2,765,600	18,737,300	6,461,500	45,654,400	12,760,720	6,299,220	57,503,268	97%	126%	
5/24/24-6/24/24	31	2,012,900	12,466,800	2,647,700	10,754,400	3,271,500	15,971,700	7,932,100	39,192,900	15,232,870	7,300,770	51,204,048	92%	131%	Main break
4/26/24-5/23/24	27	1,522,000	10,453,900	2,381,000	8,106,700	3,099,000	12,700,200	7,002,000	31,260,800	12,969,237	5,967,237	28,670,408	85%	92%	
3/26/24 -4/25/24	30	1,972,500	8,931,900	1,539,700	5,725,700	2,306,000	9,601,200	5,818,200	24,258,800	11,052,493	5,234,293	22,703,171	90%	94%	water main break, hydrant flush
2/26/24-3/25/24	28	1,878,700	6,959,400	1,017,500	4,186,000	2,160,000	7,295,200	5,056,200	18,440,600	9,883,714	4,827,514	17,468,878	95%	95%	
1/25/24-2/26/24		2,338,900	5,080,700	1,453,300	3,168,500	2,598,200	5,135,200	6,390,400	13,384,400	12,491,103	6,100,703	12,641,364	95%	94%	
12/19/24-1/24/24	36	2,741,800	2,741,800	1,715,200	1,715,200	2,537,000	2,537,000	6,994,000	6,994,000	13,534,661	6,540,661	6,540,661	94%	94%	

* 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 2024

UTILITY BILLING MONTHLY REPORT

BOARD BRIEFS

WEEKLY UPDATE FROM THE VILLAGE ADMINISTRATOR

2024 VOLUME 30
WEEK OF SEPT 2

OFFICE STAFF

The Village Treasurer continued working on the 2025 Budget, reviewed the Sullivan's Sales Tax Rebate Payoff, Prepared the Monthly Treasurer's Report and also began September Reconciliations. The Deputy Clerk completed payroll, worked on two FOIA requests that are due on Tuesday, and also worked to prepare the board packet for Monday's Board Meeting. The Village Administrator and Village President Participated in an interview with WIFR discussing the upcoming Strategic Plan. Additionally, The Village Administrator met with a property owner looking to Pre Annex with the Village, and attended a meeting in Paw Paw with other City/County Managers and Administrators, discussing current issues and projects that they are working with in their communities. The Village office staff also worked with the building official on permit issues with a downtown business, and is working to get them resolved to ensure their project moves forward.

PUBLIC WORKS

Public Works completed their daily rounds per IEPA requirements, which included data recording and water treatment measures at six deep water wells, in-person site visits to each critical infrastructure site, and collecting 10 representative water samples for QA/QC. They also completed IEPA-required Bacti sampling and submittals, fluoride QA/AC sampling and submittals, and nitrite nitrate sampling and submittals. Water meter readings for sales and consumption were completed, along with re-reads of errors and missed reads. The team hung 7 door knockers for delinquent water accounts and continued tree trimming around school signs for enhanced visibility. Two mowing circuits and two trash circuits were completed. Routine wellhouse cleaning and maintenance were conducted, including at lighted diamond public restrooms. Maintenance work included tire repairs and blade sharpening on the batwing mower, which began mowing the 7-mile walking path on each side. Public Works continued working on drainage areas and met with County engineering regarding this. Restoration of lawns where sidewalk repairs were conducted was also completed, along with 12 Julie locates and the replacement of 21 meter toppers. Heavy trucks went through the inspection lane to ensure safety and functionality.

POLICE

The Police Department recorded 55 calls for service, wrote 5 incident reports, made 1 arrest, and issued 8 citations and warnings. They have also addressed the "Senior Assassin" game that senior high school students may participate in, which involves "tagging" each other with squirt guns. Although the game is banned from school property, it might occur during off-school hours. Chief White issued a public service announcement on the police department's Facebook page to inform parents about the potential risks associated with the game. The school district also issued a similar announcement to raise awareness. More information about this topic can be found on the police department's Facebook post or through a simple Google search.

BOARD BRIEFS

WEEKLY UPDATE FROM THE VILLAGE ADMINISTRATOR

2024 VOLUME 31
WEEK OF SEPT 9

POLICE

The Police Department recorded 46 calls for service, wrote 13 incident reports, made 4 arrests, and issued 19 citations and warnings. Chief White and Sgt. Haff attended the Northwest Illinois Law Enforcement Executive's Association meeting, where David Krull, Chief of Statewide Security Operations for the Illinois Department of Children and Family Services, presented the SAFE Model of questioning for mandated reports within the state. They also attended the monthly Chief's Meeting at the Winnebago County Sheriff's Department, where the Illinois Search and Rescue Council (ISARC) provided information on their capabilities and willingness to assist in any manner regarding missing persons and evidence recovery searches.

OFFICE STAFF

The Treasurer completed the August reconciliation and continued reviewing the current budget in preparation for the 2025 budgeting process. Efforts were made to correct deposits of building permits and donations paid by credit card, and FTP server spaces were set up in preparation for the software change in January 2025. The Village Administrator hosted the first "Technical Staff Meeting," including the Deputy Clerk, Building Inspector, Village Engineer, Public Works Director, and Fire Chief, to streamline processes for active and upcoming developments. He attended a meeting in Rockford regarding the upcoming Chicago to Rockford rail line and began budget preparations with the Treasurer. The Village Administrator and Village President met with school district leadership to discuss their upcoming parking lot project and will present an Intergovernmental Agreement (IGA) to their respective boards regarding the project. The Deputy Clerk prepared all approved ordinances at Monday's meeting for signatures and publishing and also retrieved documents from offsite storage to respond to 2 FOIA requests.

PUBLIC WORKS

The Public Works team completed daily rounds as per IEPA requirements, including monitoring six deep water wells, data recording, water treatment measures, in-person site visits to critical infrastructure sites, and collecting 10 representative water samples for quality assurance and control. They began tree trimming on the walking path and continued trimming around school signs and corners for improved visibility. Two mowing circuits and two trash circuits were completed, along with routine wellhouse cleaning and maintenance, including servicing public restrooms at the lighted ball diamond. Maintenance was performed on the 2021 Chevy 1500, including an oil change, and work continued on improving drainage areas. The team prepped concrete pads for memorial benches on the walking path and poured 1,000 square feet of concrete for sidewalk repairs in Resh Farms and Slack Subdivision.

BOARD BRIEFS

WEEKLY UPDATE FROM THE VILLAGE ADMINISTRATOR

2024 VOLUME 32 WEEK OF SEPT 15

PUBLIC WORKS

Public Works completed daily rounds as per IEPA requirements, which include monitoring six deep water wells, data recording, water treatment measures, in-person site visits to critical infrastructure, and collecting 10 representative water samples for QA/QC. They completed one mowing circuit and two trash circuits, as well as routine wellhouse cleaning and maintenance, including servicing the lighted diamond public restrooms. Maintenance was carried out on the Vermeer wood chipper's discharge chute, and tree trimming continued along walking paths and rural road areas. Work on drainage areas continued, with two large trees removed by a contractor. The team collaborated with a landscaper on park improvements, designed in conjunction with the downtown beautification grant opportunity from the Historical Society. Lawn restoration was completed where drainage work had been done, and 21 JULIE locates and 35 meter topper replacements were carried out. The team serviced the end loader and worked with a contractor to recycle asphalt millings and concrete spoils.

POLICE

The Police Department recorded 59 calls for service, wrote 4 incident reports, made 1 arrest, and issued 62 traffic citations and warnings. One vehicle was impounded during this period. An incident at the school was reported, leading to an immediate investigation, and a press release was shared via social media. Officer Nicholas has completed training and is now assigned to the 1800-0600 shift. Officer Cotter has resigned, effective 09/28/2024, and an exit interview will be conducted. The job posting for his replacement went live, with an application deadline of 10/01/2024, and one application has been received so far. The job is posted on social media, LinkedIn, and Indeed. Additionally, WPD has challenged Win-Bur-Sew to a Wing-Off, scheduled to take place after the Trunk or Treat event on 10/19/2024, with hopes of retaining last year’s title. Officer Spelman has been actively addressing low-level incidents at the schools that could potentially escalate outside of school.

OFFICE STAFF

The Deputy Clerk and other office staff worked to prepare the Committee of the Whole and Zoning Agendas/Packets, including completing minutes. The Treasurer continued budget preparations. The Village Administrator engaged in conversations with a developer, looking to bring a national coffee chain to Winnebago Corners, and is begining the first steps in the development review process. On Thursday and Friday, the Treasurer, Deputy Clerk and Village Administrator attended the Illinois Municipal League (IML) Conference in Downtown Chicago. Topics include Tax Increment Financing (TIF) districts, Budgeting practices, document retention, economic development, and other best practices, as well as great opportunities to interact with vendors and our colleagues in other municipalities, gaining valuable resources to reach out to.

BOARD BRIEFS

WEEKLY UPDATE FROM THE VILLAGE ADMINISTRATOR

2024 VOLUME 33 WEEK OF SEPT 23

OFFICE STAFF

The Village Treasurer and other staff worked to continue budget preparations, engaging in discussions with the village administrator and other department heads. The Village has been working closely with with the school district on their IGA. The Village Administrator attended a meeting with various local mayors and managers at a luncheon with Illinois State Representative Tony McCombie, where the village was able to express current challenges and priorities. Additionally, The village continued to work with a developer exploring putting a national coffee chain at Winnebago corners. After turnover and newer employees, the front office also completed billing, and are starting to catch their groove, accomplishing billing at a more efficient and accurate rate. The Village Attorney and Administrator worked with various zoning topics, including moving forward with Mr. Olson, and their Special Permit Request to operate a Crematory.

PUBLIC WORKS

Public Works completed daily rounds per IEPA requirements, which include data recording and water treatment measures at six deep water wells, in-person site visits, and the collection of 10 representative water samples for QA/QC. The team completed one mowing circuit, two trash circuits, and routine wellhouse cleaning and maintenance, including servicing public restrooms at the lighted diamond. They conducted road shoulder maintenance using recycled asphalt millings and continued tree trimming throughout the village. Work on drainage areas progressed, and bids were collected for the Memorial Park basketball court. Park improvements were designed with a landscaper, in conjunction with the downtown beautification grant opportunity with the Historical Society. Restoration of lawns was completed where drainage work was carried out. The team also completed 20 Julie locates, changed out 17 meter toppers, serviced the Polaris Ranger, and conducted water meter readings and re-reads.

POLICE

The Police Department recorded 47 calls for service, wrote 4 incident reports, made 4 arrests, and issued 17 traffic citations and warnings. Two crash reports were investigated, and one notice to appear was written for an ordinance violation. Work is ongoing between the Police Department, Village Attorney, and the school district to determine how information can be shared under the Juvenile Court Act. Recruitment efforts continue, with many questions about the job posting but only one application received so far. Sgt. Haff worked with RockfordIT to begin upgrading/replacing computers in the PD, as budgeted for 2024, and to start the transition to .gov domains. He also obtained a quote for a point-to-point device to provide internet access to the PD garage, enabling the installation of cameras and body camera docking stations. Sgt. Haff and Officer McNeely attended a Police Memorial Committee meeting to plan the 2025 police week events and engaged Crossroads Community Church to potentially host the memorial mass, marking the first time this event would be held in the community. The Police Department will participate in Career Day at Winnebago High School on November 7th, with officers assigned to cover 2 hours of talking points.

BOARD BRIEFS

WEEKLY UPDATE FROM THE VILLAGE ADMINISTRATOR

2024 VOLUME 34 WEEK OF SEPT 30

POLICE

The Police Department recorded 49 calls for service, wrote 5 incident reports, made 3 arrests, and issued 7 citations and warnings. The department received a 50% matching grant for new and replacement bullet-resistant vests through the Patrick Leahy Bulletproof Vest Program, reducing costs for purchasing these vests. Additionally, the Police Department was awarded $15,686 through the Illinois Law Enforcement Alarm System (ILEAS) Less Lethal Alternatives for Law Enforcement Grant. This funding will be used to purchase 5 Taser 10 less lethal devices and other related equipment.

OFFICE STAFF

The Village Treasurer began September reconciliations, continued budget preparations with various departments and the administrator and prepared the treasurer's report for the upcoming board meeting. The Village Administrator met with the office staff individually to address upcoming structural changes in the office, and answering any questions and concerns to ensure active communication throughout the transitional period. The administrator also was in contact with various developers and the villages development staff about various potential and upcoming projects. The Deputy Clerk completed weekly payroll, and began preparations for the October Village Board Meeting. Additionally, office staff completed processing all invoices for approval in October.

PUBLIC WORKS

Public Works completed daily rounds per IEPA requirements, which included data recording and water treatment measures at six deep water wells, in-person site visits, and collection of 10 representative water samples for QA/QC. The team completed one mowing circuit, two trash circuits, and routine wellhouse cleaning and maintenance, including servicing the public restrooms at the lighted diamond. Repairs were made to the Scag mower, and 200 feet of sidewalk were removed and replaced. Work continued on drainage areas, road edge maintenance was performed with millings, and cold patching was completed. A damaged sign from a vehicle accident was repaired, 21 Julie locates were performed, and 3 meter toppers were replaced. The team also completed monthly bacteriological sampling as required by the IEPA for both the Village of Winnebago and the Winnebago County Water District. Hydrant maintenance began, and sample submittals for fluoride QA/QC were sent to the IEPA.

Agenda Item Executive Summary

Item Name	Silo Communications Utility Permit	Committee or Board	Village Board

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

EXECUTIVE SUMMARY

Background:

Silo Communications has submitted a request for a utility permit to offer cable services within the Village of Winnebago. This request triggers a formal procedure outlined by state statute (65 ILCS 5/11-42-11) regarding cable franchise agreements. The relevant historical information regarding this process has been reviewed with the Deputy Clerk and Village Attorney, with documents being incorporated into the Village's files for reference.

Process:

As outlined in previous legal communications and confirmed by Village Attorney Mary Gaziano, the issuance of a utility permit for cable services, such as the one requested by Silo Communications, is not a simple administrative action.

Instead, it necessitates several procedural steps:

- Public Hearing: A public hearing is required before any additional cable franchise can be granted. Notices must be given to existing service providers (e.g., Mediacom and Comcast), as well as a public notice in local newspapers.
- Comparison of Franchise Terms: The terms of the additional franchise should not be more favorable or less burdensome than those in the existing franchises.
- Statutory Compliance: The decision to grant an additional franchise must be based on a determination that it is in the best interest of the municipality, considering statutory factors such as service quality, public rights-of-way impact, and economic implications.

The board will need to make a determination after the public hearing on whether granting the additional franchise is in the best interest of the Village, following all legal and procedural requirements.

ATTACHMENTS (PLEASE LIST)

ACTION REQUESTED

☒For Discussion Only

☐Resolution

☐Ordinance

☐Motion:

MOTION:

Staff:	Joseph Dienberg, Village Administrator	Date:	10/14/2024

VILLAGE OF WINNEBAGO

RESOLUTION NO. 2024 - ______R

A RESOLUTION TO APPROVE THE STATE OF ILLINOIS, CENTRAL MANAGEMENT SERVICE CONTRACT FOR JPMC ROCK SALT BULK, FY25, CONTRACT NO. 24-416CMS-BOSS4-B-42993.

ADOPTED BY THE BOARD OF TRUSTEES

VILLAGE OF WINNEBAGO

THIS________________DAY OF________________, 2024

Published in pamphlet form by authority of the Village Board of Trustees of the Village of Winnebago, Illinois, this_____day of_________________________, 2024

RESOLUTION NO. 2024 - _____R

A RESOLUTION TO APPROVE THE STATE OF ILLINOIS, CENTRAL MANAGEMENT SERVICE CONTRACT FOR JPMC ROCK SALT BULK, FY25, CONTRACT NO. 24-416CMS-BOSS4-42993

WHEREAS, The Village of Winnebago utilizes a state bid process to obtain most favorable pricing and availability for road salt; and

WHEREAS, The state bidding process reduces the administrative burden on the village and provides fixed delivered pricing; and

WHEREAS, The Village is obligated to purchase 80% of their estimated usage in the contract period; and the fixed delivered pricing is valid for purchases up to 120% of the estimate amount; and

WHEREAS, Orders for truck load quantities are placed throughout the contract period; and

WHEREAS, Order period is October 1, 2024 - September 30, 2025; and

WHEREAS, The contract provided full details of the agreement; and

WHEREAS, The Village is obligated to take delivery of the specified volumes by participating in the survey

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

SECTION I

The recitals set forth above are incorporated herein and made a part hereof

SECTION II

Approval the State of Illinois, Central Management Service Contract for JPMC Rock Salt Bulk, FY25, Contract No. 24-416CMS-BOSS4-R2993

Acknowledge the Vendor for this contract year is Compass Minerals America Inc., 9900 W 109th St., Overland Park, KS, 66210.

Acknowledge the purchase price for this contract is $85.70/ton delivered to the Village of Winnebago.

Acknowledge the Village is obligated to purchase a minimum of 281.6 tons ($24,133.12) of road salt and the price is valid up to 440 tons ($37,708).

Acknowledge the spending up to $37,708 which covers the initial commitment of 281.6 tons, orders which will be placed during the time frame of this contract, from the General Fund - Line #01-42-514.

SECTION III

This resolution shall be effective immediately upon 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: ____________________

STATE OF ILLINOIS
CONTRACT

Central Management Services
JPMC Rock Salt Bulk FY25
24-416CMS-BOSS4-P-71009

The Parties to this contract are the State of Illinois acting through the undersigned Agency (collectively the State) and the Vendor. This contract, consisting of the signature page and numbered sections listed below and any attachments referenced in this contract, constitute the entire contract between the Parties concerning the subject matter of the contract, and in signing the contract, the Vendor affirms that the Certifications and Financial Disclosures and Conflicts of Interest attached hereto are true and accurate as of the date of the Vendor's execution of the contract. This contract supersedes all prior proposals, contracts and understandings between the Parties concerning the subject matter of the contract. This contract can be signed in multiple counterparts upon agreement of the Parties.

Contract includes BidBuy Purchase Order? (The Agency answers this question prior to contract filing.)

☐ Yes

☒ No

Contract uses Illinois Procurement Gateway Certifications and Disclosures?

☒ Yes (IPG Certifications and Disclosures including IPG Active Registered Vendor Disclosure)

☐ No

1. **DESCRIPTION OF SUPPLIES AND SERVICES**
2. **PRICING**
3. **TERM AND TERMINATION**
4. **STANDARD BUSINESS TERMS AND CONDITIONS**
5. **STATE SUPPLEMENTAL PROVISIONS**
6. **STANDARD ILLINOIS CERTIFICATIONS**
7. **FINANCIAL DISCLOSURES AND CONFLICTS OF INTEREST**
8. **CONTRACT SPECIFIC CERTIFICATIONS AND DISCLOSURES – "IPG Active Registered Vendor Disclosure (formerly called FORMS B)" (IF APPLICABLE)**
9. **PURCHASE ORDER FROM BIDBUY (IF APPLICABLE)**

In consideration of the mutual covenants and agreements contained in this contract, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree to the terms and conditions set forth herein and have caused this contract to be executed by their duly authorized representatives on the dates shown on the following CONTRACT SIGNATURES page

STATE OF ILLINOIS
CONTRACT

Central Management Services
JPMC Rock Salt Bulk FY25
24-416CMS-BOSS4-P-71009

VENDOR

Vendor Name: Compass Minerals America Inc.	Address (City/State/Zip): 9900 W. 109th St., Overland Park KS 66210
Signature: [redacted] [redacted]	Phone: 800-323-1641
Printed Name: Ben Nichols	Fax: 913-338-7945
Title: Chief Sales Officer	Email: highwaygroup@compassminerals.com
Date: 17 June 2024	

STATE OF ILLINOIS

Procuring Agency: Central Management Services	Phone: 866-455-2897
Street Address: 300 West Jefferson St.	
City, State ZIP: Springfield, IL 62702	
Official Signature: [redacted]	10/8/24
Printed Name: Raven DeVaughn by David W. Thomas	
Official's Title: Director by Agency Procurement Officer	

AGENCY USE ONLY **NOT PART OF CONTRACTUAL PROVISIONS**

- Agency Reference #: 24-416CMS-BOSS4-R-218757
- Project Title: JPMC Rock Salt Bulk FY25
- Contract #: 24-416CMS-BOSS4-P-71009
- Procurement Method (IFB, RFP, Small Purchase, etc.): IFB
- BidBuy / Bulletin Reference #: 24-416CMS-BOSS4-B-42993
- BidBuy / Bulletin Publication Date: 05/21/24
- Award Code: A
- Subcontractor Utilization? [X] Yes [ ] No Subcontractor Disclosure? [X] Yes [ ] No
- Funding Source:
- Obligation #:
- Small Business Set-Aside? [ ] Yes [X] No Percentage:
- Minority Owned Business? [ ] Yes [X] No Percentage:
- Women Owned Business? [ ] Yes [X] No Percentage:
- Persons with Disabilities Owned Business? [ ] Yes [X] No Percentage:
- Veteran Owned Small Business? [ ] Yes [X] No Percentage:
- Other Preferences?

1. DESCRIPTION OF SUPPLIES AND SERVICES

1.1. GOAL: To establish a Joint Purchase Master Contract (JPMC) for bulk rock salt to be purchased on a as needed basis during the contract period.

This JPMC may be utilized by all governmental units as defined in Section 5 of this Contract.

Note: Participation in this contract is based upon the CY24-25 Illinois Department of Central Management Services Joint Participation Agreement Survey that defines the BidBuy line items and additional participation in the resultant contract is not allowed.

1.2. SUPPLIES AND/OR SERVICES REQUIRED:

1.2.1. The Vendor will provide rock salt based on quantity ordered within the timeframe listed herein.

1.2.2. Rock Salt Specification Requirements:

a. Rock Salt shall comply with the requirements of The American Association of State Highway and Transportation Officials (AASHTO) SPECIFICATION M143, SODIUM CHLORIDE TYPE 1, GRADE 1.

b. Rock Salt shall be free flowing fresh stock, reclaimed or re-crushed rock salt will not be accepted and shall be rejected by delivery site.

1.2.3. Quantity Commitments: All participants who complete the annual survey will have the option to choose between a minimum of 80% or 100% purchase commitment and will be allowed a maximum of 120% purchase commitment as defined below. All minimum purchase commitments will be defined in the line item description within BidBuy.

a. Minimum 80% Commitment: Some participants identified from the annual survey have chosen a minimum purchase commitment of 80%. That means that if the participant estimates a quantity of 100 ton, the participant is only obligated to order 80 ton. That is 80% of the estimated quantity. The participant shall have no further liability to the Vendor for further remaining quantities.

b. Minimum 100% Commitment: Some participants identified from the annual survey have chosen a minimum purchase commitment of 100%. That means that if the participant estimates a quantity of 100 ton, the participant is obligated to order 100 ton. That is 100% of the estimated quantity.

c. Maximum 120% Commitment: The Vendor shall agree to provide up to 120% of the bid quantity estimated tonnage at the same contract price. That means that all participants who estimate a quantity of 100 ton can order up to 120 ton at the same contract price.

d. Quantities Exceeding 120% Maximum: In some instances, a participant may require quantities that would exceed the maximum commitment of the Vendor; in such instances, any delivery shall be made upon the mutual agreement of all parties.

e. Purchase Percentages for IDOT: The Illinois Department of Transportation (IDOT) has provided estimated quantities for individual locations. Quantities purchased from each Vendor shall be computed on a District by District basis (not by location). For example, if a Vendor has 2 locations in a District with estimated quantities of 100 and 200 tons with a minimum 80% commitment. Then the 80% commitment will be met once the 300(0.8) = 240 tons has been purchased between the two locations. This may include all 240 tons purchased from one location.

1.2.4. Weights and Measures Requirements and Adjustments:

a. Weights and Measures: All measurements for weight shall be from scales meeting the requirements of The Weights and Measures Act of the State of Illinois (225 ILCS 470). The Vendor shall provide accurate weights of materials delivered to governmental units. These weights shall be documented on delivery tickets which shall identify the source of the material, type of material, the date and time the material was loaded, the release number, the net weight, the tare weight, and the identification of the transporting vehicle.

The State reserves the right to conduct random, independent vehicle weight checks for salt deliveries. This will require that trucks occasionally be directed to a scale near the delivery point.

Should the vehicle weight check result in the net weight of material on the vehicle to exceed the net weight of material shown on the Vendor's delivery ticket by 600 pounds or more, the State will document the independent vehicle weight check and immediately furnish a copy of the results to the Vendor. No adjustment in pay quantity will be made.

Should the vehicle weight check result in the net weight of material shown on the delivery ticket to be less than the net weight of material on the vehicle by the tolerance of 600 pounds or more, the State will document the independent vehicle weight check (IWC1), immediately furnish a copy of the results to the Vendor, and immediately perform a second independent weight check (IWC2). If the second independent weight check is within the 600-pound tolerance, then a third independent weight check (IWC3) will be performed. If the third independent weight check is within tolerance, no pay adjustments will be made, and random independent weight checks will resume. If the second or third independent weight check confirms the net weight of the material shown on the Vendor's delivery ticket is less than the net weight of material on the vehicle by 600 pounds or more, the State will adjust the net weight shown on the delivery ticket for IWC1 to the checked delivered net weight as determined by the independent vehicle weight checks.

b. Method of Measurement: The State will also adjust the method of measurement for IWC2, IWC3 (when applicable) and subsequent truck loads using the same scale based on the out-of-tolerance independent weight checks. The net weight of rock salt delivered to the State from this source, will be adjusted by applying a correction factor "A" as determined by the following formula:

$$A = [1.0 - (B - C) / B]; \text{ Where } A < 1.0 \text{ and } B - C > 600$$

Where: A = Adjustment factor
B = Net weight shown on the delivery ticket from Vendor
C = Net weight on the vehicle determined from independent weight check from IWC1

The adjustment factor will be applied as follows:

Adjusted Net Weight = A x Delivery Ticket Net Weight

The adjustment factor will be imposed until the cause of the deficient weight is identified and corrected by the Vendor to the satisfaction of the State. If the cause of the deficient weight is not identified and corrected within seven calendar days, the State reserves the right to immediately, and without notice to Vendor, take action to remedy Vendor failure. This action may include the termination of the order and purchase of salt from other sources, or other action to ensure ice control availability for public safety purposes. Note that any or all additional costs may be collected from the original Vendor, in addition to the applied weight adjustments.

At the Vendor's option, the vehicle may be weighed on a second independent Department of Agriculture certified scale to verify accuracy of the scale used for the independent weight check. The freight for this additional weigh will be charged to the party that is proven to be negligent.

c. Deductions: The State reserves the right to assess, and apply if applicable, invoice deductions for the following:

Moisture Content: Deductions by percentage for moisture content based on total weight shall be determined by the following ranges:

Moisture Content (%)	Deduction in Price (Per Truckload)
0.00 TO 2.00	NO DEDUCTION
2.01 TO 2.50	10% DEDUCTION
2.51 TO 3.00	15% DEDUCTION
3.01 TO 3.50	20% DEDUCTION
3.51 TO 4.00	25% DEDUCTION
GREATER THAN 4.01	REJECTION OF LOAD

Sodium Chloride (NACL) Content: The State reserves the right to accept delivery of rock salt which, according to the analysis by The Illinois Department of Transportation, has a Sodium Chloride (NACL) content of less than 95.0 percent, but not less than 90.0 percent. When such reservation is applied, final payment will be made on the following basis:

1) When NACL content is between 94.0 and 94.9 percent, the price to be paid shall be the contract price less $5.00 per ton.

2) When NACL content is between 90.0 and 93.9 percent, the price paid shall be contract price less $10.00 per ton.

3) When the NACL content is less than 90.0 percent, the load will be rejected.

1.2.5. Ordering

a. Order Placement: Orders may be placed with the Vendor (Monday-Friday) via telephone, with a written electronic communication (e-mail) to follow. All State agency orders will contain a purchase order generated from BidBuy in addition to an electronic communication (e-mail). Vendors shall arrange for immediate shipment upon receipt of order from an authorized participating agency representative. All other governmental units will use their own purchase order system.

b. Order Quantities: Orders shall be scheduled in amounts that make up full (22-25 tons) truckloads, orders for less than truckload will not be accepted.

c. Initial Orders: The Illinois Department of Transportation requires Vendors to ship initial fill-up orders prior to October 31st of the current year. If this date has passed prior to execution, we ask that the Vendor(s) start shipping as soon as contract has been executed. Please see the attached file within BidBuy titled "Initial Orders". Vendor(s) shall notify each destination entity when initial shipments are to begin.

d. Seasonal Orders: Non-State agencies reserve the right to purchase up to 50% of the estimated order requirements prior to November 30th of the current year. Vendor shall notify each delivery point of when shipment is to begin.

e. Order Timeline: For an order placed prior to 9:00 a.m. on a given day, that day would be considered as the first calendar day of the seven (7) day delivery period. For an order placed after 9:00 a.m. on a given day, the day following would be considered as the first calendar day of the seven (7) day delivery period, or as amended by order guidelines in Section 1.2.5.f.

f. Order Guidelines: An agency may order up to 20% of their 100% contracted tonnage in any given week and Vendor shall deliver within 7 working days after receipt of order. Quantities ordered above the 20 percent threshold shall have an extended delivery time of one-working-day for each one percentage-point above the 20% guideline. For example, if an agency orders 25% of their awarded total 100 tons, delivery of the first 20 tons (20%) shall be within 7 working days after receipt of order and the remaining 5 tons shall be delivered within 12 working days after receipt of the order.

g. Peak Season Orders: After hours and weekend delivery arrangements are encouraged during severe seasonal weather events to provide Vendor additional ability to maintain a prompt order delivery schedule. Orders placed during peak season should be in accordance with projected requirements and not in excess of the order guidelines, thereby hindering a Vendor's ability to maintain a prompt order delivery schedule.

h. Post Season Orders: All orders for Rock Salt shall be placed by the end of July for the previous season's estimated usage. If the location does not have adequate capacity to hold the rock salt, the Vendor may elect to add a storage charge per ton/day.

1.2.6. The Districts are defined as follows:

District 1: Counties of Cook, DuPage, Kane, Lake, McHenry, and Will.

District 2: Counties of Boone, Carroll, Henry, JoDaviess, Lee, Ogle, Rock Island, Stephenson, Whiteside, and Winnebago.

District 3: Counties of Bureau, DeKalb, Ford, Grundy, Iroquois, Kankakee, Kendall, LaSalle, and Livingston.

District 4: Counties of Fulton, Henderson, Knox, Marshall, McDonough, Mercer, Peoria, Putnam, Stark, Tazewell, Warren, and Woodford.

District 5: Counties of Champaign, DeWitt, Douglas, Edgar, McLean, Piatt, and Vermilion.

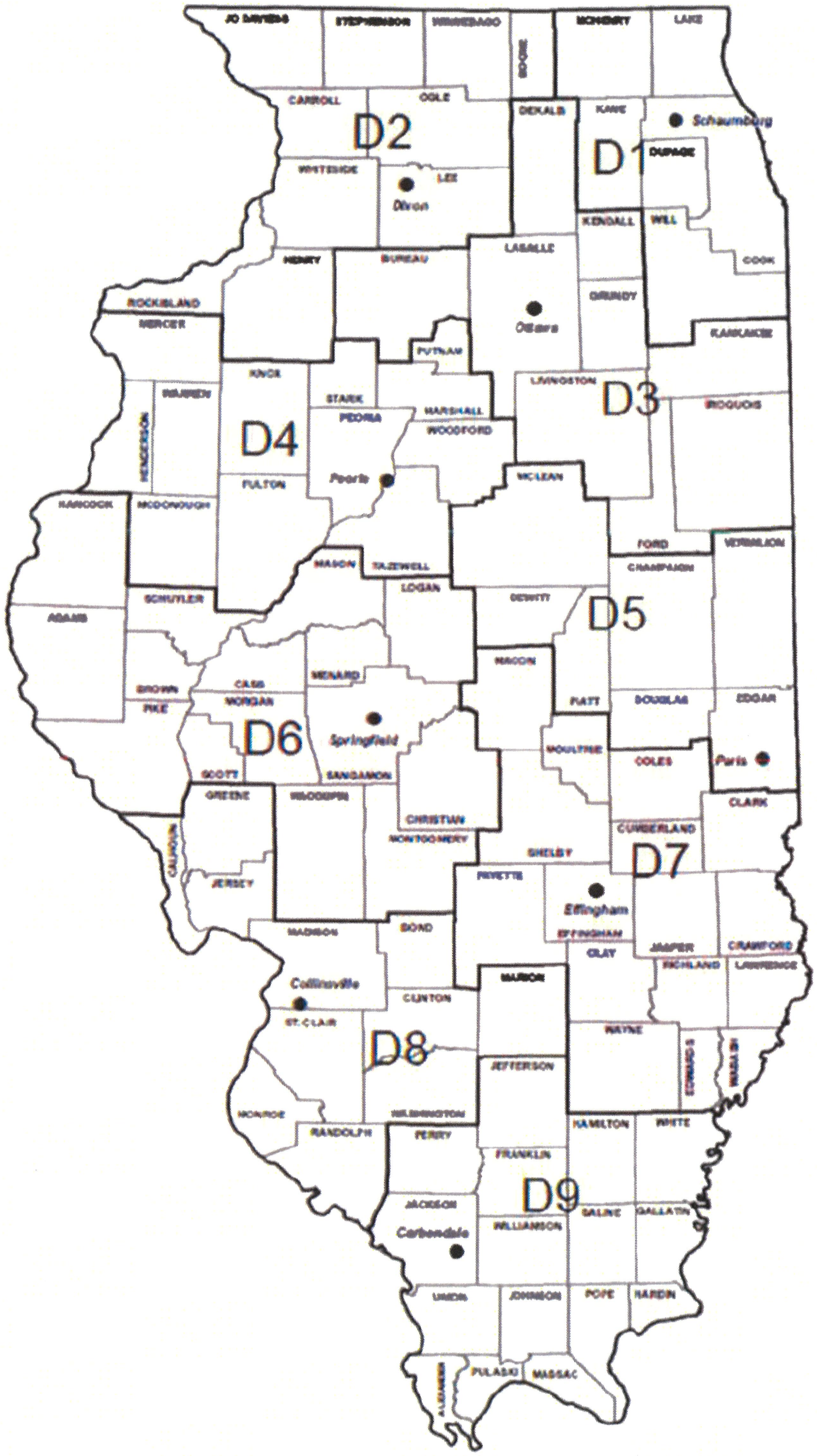
District 6: Counties of Adams, Brown, Cass, Christian, Hancock, Logan, Macoupin, Mason, Menard, Montgomery, Morgan, Pike, Sangamon, Schuyler, and Scott.

District 7: Counties of Clark, Clay, Coles, Crawford, Cumberland, Edwards, Effingham, Fayette, Jasper, Lawrence, Macon, Moultrie, Richland, Shelby, Wabash and Wayne.

District 8: Counties of Bond, Calhoun, Clinton, Greene, Jersey, Madison, Marion, Monroe, Randolph, St. Clair and Washington.

District 9: Counties of Alexander, Franklin, Gallatin, Hamilton, Hardin, Jackson, Jefferson, Johnson, Massac, Perry, Pope, Pulaski, Saline, Union, White and Williamson.

1.2.7. Map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Collinsville
Carbondale

For procurements conducted in BidBuy, the State may include in this contract the BidBuy Purchase Order as it contains the agreed Supplies and/or Services.For procurements conducted in BidBuy, the State may include in this contract the BidBuy Purchase Order as it contains the agreed Supplies and/or Services.

1.3. MILESTONES AND DELIVERABLES:

1.3.1. Stockpile and Order Status Reports: Vendor shall provide stockpile and order status reports upon request and as requested by the CMS Bureau of Strategic Sourcing for use in its contract administration effort. Failure to comply in a timely manner may be considered a breach of contract.

1.3.2. Delivery Invoices: Vendor invoices shall show the date orders were placed with the Vendor and the dates and tonnage amounts of salt delivered.

1.3.3. The Vendor warrants that all products furnished hereunder will be free from liens and encumbrances; defects in design, materials, and workmanship; and will conform in all respects to the terms of this Contract including any specifications or standards. In addition, Vendor warrants the products/equipment and related services are suitable for and will perform in accordance with the ordinary use for which they are intended.

1.3.4. The Vendor shall report to the Department of Central Management Services Bureau of Strategic Sourcing (BOSS) an annual Contract Usage Report which includes all Governmental Units as defined in Section 5 of this Contract. This report shall be in a tab-delimited text file or an Excel spreadsheet that references the BidBuy Purchase Order (PO) number, time period being reported, and must include the following:

PO Line Number, Description, Quantity, Ordering Entity

The report will be sent to the following email address: CMS.BOSS.Sourcing@illinois.gov.

A sample of the report's format is as follows:

Line Item #	Description	Quantity	Ordering Entity
1	XXXXXXXXX	XXX	XXXXXXX
2	XXXXXXXXX	XXX	XXXXXXX

1.4. VENDOR / STAFF SPECIFICATIONS:

1.4.1. Vendor Meetings:

a. The Vendor shall participate in a pre-season meeting with IDOT Central Bureau of Operations. This meeting will be scheduled after the execution of the contract(s).

b. The Vendor shall participate in weekly calls with IDOT Central Bureau of Operations throughout the winter season.

c. The Vendor shall participate in a post-season meeting with IDOT Central Bureau of Operations that will be scheduled between April to June.

1.4.2. Stockpile and Delivery Performance:

a. Delivery Performance: Freezing of waterways and the impact on delivery must be reasonably anticipated by the Vendor and is not a cause to claim Force Majeure.

b. STOCKPILE AVAILABILITY: Successful Vendors shall have stockpiles of Rock Salt in Illinois or near its boundaries in quantities that are sufficient to satisfy the State of Illinois contractual requirements and stockpile staging requirements shall be as follows:

1.1. 100% at upper MISSISSIPPI RIVER STOCKPILE locations, DISTRICT-1, DISTRICT-2, DISTRICT-3, and DISTRICT-4 by December 1st.

1.2. 50% at all other Downstate Stockpile locations by December 1st and 100% by January 1st.

Such stockpiles must be near enough to delivery points to allow for timely delivery as required by the State of Illinois contractual requirements.

Vendors may also be required to furnish a list of rock salt commitments against these stockpiles as a result of other contractual agreements.

c. STOCKPILE INSPECTIONS: The State reserves the right to inspect and/or test the rock salt provided at the Vendor's stockpile points or at the salt storage facility destination, whichever is most convenient to the State.

1.4.3. Safety Data Sheets: The Vendor is required to furnish a Safety Data Sheet (SDS) for each toxic substance shipped. Submission of Safety Data Sheets is required by the Illinois Toxic Substances Disclosure to Employees Act. 820 ILCS 255/1 ET SEQ, or subsequent amendment.

1.4.4. Vendor must be registered in BidBuy before entering into the resulting Contract with the State of Illinois.

1.5. TRANSPORTATION AND DELIVERY:

1.5.1. Delivery Time: Delivery will be made F.O.B. Destination with all transportation and handling paid by the Vendor to any participating Governmental Unit. Deliveries are to be made within seven (7) working days, or as extended by order guidelines in Section 1.2.5.f. For all orders placed by contract participants on or after December 1 and prior to May 1st of any year, order delivery performance shall be subject to application of Liquidated Damages as stated in Section 1.5.10 below.

1.5.2. Delivery Schedule: Salt order deliveries will be accepted only during regular workdays (Monday thru Friday) and work hours (7:30 a.m. - 3:30 p.m.) excluding state holidays, except where special arrangements are made in advance with an appropriate representative at the delivery site.

1.5.3. Delivery Locations: All delivery locations are listed within each line item in BidBuy. Specific delivery notes for other governmental units will be given at the time of order.

1.5.4. Payment of Tolls: The Vendor shall be required to pay the full amount of tolls, if any, incurred during the duration of the contract. Said tolls will not be refunded by the ordering agency.

1.5.5. Delivery Tickets: Each delivery ticket shall be a direct entry (no manual entries) certified scale ticket indicating gross, tare, and net weight of each truckload of rock salt. Unless otherwise directed, delivery ticket must also be signed by an authorized agency representative at the delivery location point to verify that agency has accepted the material. The Vendor shall include the release order number and the date of delivery on each delivery ticket. The Vendor shall ensure all weights and measures shown on all tickets are correct.

1.5.6. Delivery Requirements: All truck loads shall be covered with approved weatherproof material. Vendor shall ensure the delivery person inspects the inside of the trailer and all salt is removed from the trailer before leaving a delivery point. Pre-loading trucks prior to the date of delivery is not allowed and may be rejected at the delivery site. In the event any agency discovers preloaded rock salt already dumped at its location, the salt may be reloaded onto the cartage hauler's truck by the agency and returned for credit and the Vendor shall immediately ship a conforming load of replacement Rock Salt, or at agencies' option to issue a refund consistent with the dollar amount of the original order.

1.5.7. Delivery Method: All deliveries will be on the basis of the "End-Dumping" method. Vendors shall be governed by the specific delivery instructions, as to unloading point, issued by an applicable agency when they place their order for a particular location.

1.5.8. Weights and Measures: Governmental units reserve the right to require that trucks may occasionally be directed to a scale in the vicinity of the delivery point as a check on delivered truckloads. The governmental units reserve the right to take action to remedy Vendor's failure to provide accurate weights and measures.

1.5.9. Foreign Materials: All truck loads shall be free of any foreign material such as mud, rocks, grader teeth, wood, tarpaulins, etc. or the load may be rejected. In the event any agency discovers foreign material in truckloads of rock salt already dumped at its location, the salt and foreign matter may be reloaded onto the cartage hauler's truck by the agency and returned for credit and the Vendor shall immediately ship a conforming load of replacement Rock Salt, or at agencies' option to issue a refund consistent with the dollar amount of original order.

1.5.10. Damages: Governmental units reserve the right to take action against Vendor delivery failure as follows:

Liquidated Damages: From December 1 through May 1 of the current season, if the Vendor is unable to make delivery within the authorized delivery time, the governmental units shall assess and have the right to retain as Liquidated Damages, and not as a penalty, 5 percent per working day on the undelivered portion of the order, but not to exceed 50 percent of the total order. Governmental units and Vendor agree that at the time of contracting, the amount of actual damages is uncertain. Governmental units and Vendor further agree that the amount of Liquidated Damages in this Section is reasonable and bears relation to the damages which may be sustained in the event of a breach.

Delivery Failure Damages: If after seven (7) days' assessment of Liquidated Damage claims, a Vendor has still failed to deliver as required, governmental units reserve the right to immediately, and without notice to Vendor, take action to remedy Vendor failure. This may include the termination of the order and purchase of salt from other sources, or other action to ensure ice control availability for public safety purposes. Note that any or all additional costs may be collected from the original Vendor, in addition to the applied Liquidated Damages.

1.6. SUBCONTRACTING

Subcontractors are allowed.

1.6.1. Will subcontractors be utilized? ☒ Yes ☐ No

A subcontractor is a person or entity that enters into a contractual agreement with a total value of $100,000 or more with a person or entity who has a contract subject to the Illinois Procurement Code pursuant to which the person or entity provides some or all of the goods, services, real property, remuneration, or other monetary forms of consideration that are the subject of the primary State contract, including subleases from a lessee of a State contract.

All contracts with subcontractors where the annual value of the subcontract is greater than $50,000 must include Illinois Standard Certifications completed by the subcontractor.

1.6.2. Please identify below subcontracts with an annual value of $100,000 or more that will be utilized in the performance of the contract, the names and addresses of the subcontractors, and a description of the work to be performed by each.

- Subcontractor Name: Please see attached list.

  Amount to Be Paid: Click here to enter text

  Address: Click here to enter text

  Description of Work: Click here to enter text

- Subcontractor Name: Click here to enter text

  Amount to Be Paid: Click here to enter text

  Address: Click here to enter text

  Description of Work: Click here to enter text

  If additional space is necessary to provide subcontractor information, please attach an additional page.

1.6.3. If the annual value of any the subcontracts is more than $100,000, then the Vendor must provide to the State the Financial Disclosures and Conflicts of Interest for that subcontractor.

1.6.4. If at any time during the term of the Contract, Vendor adds or changes any subcontractors, Vendor is required to promptly notify, in writing, the State Purchasing Officer or the Chief Procurement Officer of the names and addresses and the expected amount of money that each new or replaced subcontractor will receive pursuant to this Contract. Any subcontracts entered into prior to award of this Contract are done at the sole risk of the Vendor and subcontractor(s).

1.7. SUCCESSOR VENDOR

☐ Yes ☒ No This contract is for services subject to 30 ILCS 500/25-80. Heating and air conditioning service contracts, plumbing service contracts, and electrical service contracts are not subject to this requirement. Non-service contracts, construction contracts, qualification-based selection contracts, and professional and artistic services contracts are not subject to this requirement.

1.8. WHERE SERVICES ARE TO BE PERFORMED: Unless otherwise disclosed in this section all services shall be performed in the United States. If the Vendor performs the services purchased hereunder in another country in violation of this provision, such action may be deemed by the State as a breach of the contract by Vendor.

Vendor shall disclose the locations where the services required shall be performed and the known or anticipated value of the services to be performed at each location. If the Vendor received additional consideration in the evaluation based on work being performed in the United States, it shall be a breach of contract if the Vendor shifts any such work outside the United States.

- Location where services will be performed: Please see attached list.

  Value of services performed at this location: Please see attached list.

- Location where services will be performed: Click here to enter text

  Value of services performed at this location: Click here to enter text

2. PRICING

2.1 FORMAT OF PRICING:

2.1.1 Vendor shall submit pricing in the line items on BidBuy, based on the terms and conditions set forth in section 1 of this Contract.

2.1.2 Pricing shall be submitted in the following format: Per the Unit of Measure on the line items in BidBuy.

Pricing shall be submitted by entering the cost per unit of measure based on minimum order quantities on each line item in BidBuy. Prices must include all costs shipped F.O.B. Destination and may not include any additional costs due to taxes (federal or otherwise) unless accompanied by proof the State is subject to the tax.

2.2 TYPE OF PRICING: The Illinois Office of the Comptroller requires the State to indicate whether the contract price is firm or estimated at the time it is submitted for obligation. The total price of this contract is estimated.

2.3 EXPENSES ALLOWED: Expenses are not allowed.

2.4 DISCOUNT: The State may receive a 0 % discount for payment within 0 days of receipt of correct invoice. This discount will not be a factor in making the award.

2.5 VENDOR'S PRICING: For procurements conducted in BidBuy, the State may include in this Contract the BidBuy Purchase Order as it contains the agreed pricing.

2.6 MAXIMUM AMOUNT: This Joint Purchase Master Contract is an indefinite quantity contract.

3. TERM AND TERMINATION

3.1 TERM OF THIS CONTRACT: This contract has an initial term commencing upon the last dated signature of the Parties to September 30, 2025.

3.1.1 In no event will the total term of the contract, including the initial term, any renewal terms and any extensions, exceed ten (10) years. 30 ILCS 500/20-60

3.1.2 Vendor shall not commence billable work in furtherance of the contract prior to final execution of the contract except when permitted pursuant to 30 ILCS 500/20-80.

The State may include in this contract the BidBuy Purchase Order as it contains the agreed term.

3.2 RENEWAL: N/A

3.3 TERMINATION FOR CAUSE: The State may terminate this contract, in whole or in part, immediately upon notice to the Vendor if: (a) the State determines that the actions or inactions of the Vendor, its agents, employees or subcontractors have caused, or reasonably could cause, jeopardy to health, safety, or property, or (b) the Vendor has notified the State that it is unable or unwilling to perform the contract.

If Vendor fails to perform to the State's satisfaction any material requirement of this contract, is in violation of a material provision of this contract, or the State determines that the Vendor lacks the financial resources to perform the contract, the State shall provide written notice to the Vendor to cure the problem identified within the period of time specified in the State's written notice. If not cured by that date the State may either: (a) immediately terminate the contract without additional written notice or (b) enforce the terms and conditions of the contract.

For termination due to any of the causes contained in this Section, the State retains its rights to seek any available legal or equitable remedies and damages.

3.4 TERMINATION FOR CONVENIENCE: The State may, for its convenience and with thirty (30) days prior written notice to Vendor, terminate this contract in whole or in part and without payment of any penalty or incurring any further obligation to the Vendor.

Upon submission of invoices and proof of claim, the Vendor shall be entitled to compensation for supplies and services provided in compliance with this contract up to and including the date of termination.

3.5 AVAILABILITY OF APPROPRIATION: This contract is contingent upon and subject to the availability of funds. The State, at its sole option, may terminate or suspend this contract, in whole or in part, without penalty or further payment being required, if (1) the Illinois General Assembly or the federal funding source fails to make an appropriation sufficient to pay such obligation, or if funds needed are insufficient for any reason (30 ILCS 500/20-60), (2) the Governor decreases the Agency's funding by reserving some or all of the Agency's appropriation(s) pursuant to power delegated to the Governor by the Illinois General Assembly, or (3) the Agency determines, in its sole discretion or as directed by the Office of the Governor, that a reduction is necessary or advisable based upon actual or projected budgetary considerations. Contractor will be notified in writing of the failure of appropriation or of a reduction or decrease.

4. STANDARD BUSINESS TERMS AND CONDITIONS

4.1 PAYMENT TERMS AND CONDITIONS:

4.1.1 Late Payment: Payments, including late payment charges, will be paid in accordance with the State Prompt Payment Act and rules when applicable. 30 ILCS 540; 74 Ill. Adm. Code 900. This shall be Vendor's sole remedy for late payments by the State. Payment terms contained in Vendor's invoices shall have no force or effect.

4.1.2 Minority Contractor Initiative: Any Vendor awarded a contract of $1,000 or more under Section 20-10, 20-15, 20-25 or 20-30 of the Illinois Procurement Code (30 ILCS 500) is required to pay a fee of $15. The Comptroller shall deduct the fee from the first check issued to the Vendor under the contract and deposit the fee in the Comptroller's Administrative Fund. 15 ILCS 405/23.9.

4.1.3 Expenses: The State will not pay for supplies provided or services rendered, including related expenses, incurred prior to the execution of this contract by the Parties even if the effective date of the contract is prior to execution.

4.1.4 Prevailing Wage: As a condition of receiving payment Vendor must (i) be in compliance with the contract, (ii) pay its employees prevailing wages when required by law, (iii) pay its suppliers and subcontractors according to the terms of their respective contracts, and (iv) provide lien waivers to the State upon request. Examples of prevailing wage categories include public works, printing, janitorial, window washing, building and grounds services, site technician services, natural resource services, security guard and food services. The prevailing wages are revised by the Illinois Department of Labor (DOL) and are available on DOL's official website, which shall be deemed proper notification of any rate changes under this subsection. Vendor is responsible for contacting DOL at 217-782-6206 or (*https://labor.illinois.gov*) to ensure understanding of prevailing wage requirements.

4.1.5 Federal Funding: This contract may be partially or totally funded with Federal funds. If Federal funds are expected to be used, then the percentage of the good/service paid using Federal funds and the total Federal funds expected to be used will be provided to the awarded Vendor in the notice of intent to award.

4.1.6 Invoicing: By submitting an invoice, Vendor certifies that the supplies or services provided meet all requirements of this contract, and the amount billed and expenses incurred are as allowed in this contract. Invoices for supplies purchased, services performed, and expenses incurred through June 30 of any year must be submitted to the State no later than July 31 of that year; otherwise Vendor may have to seek payment through the Illinois Court of Claims. 30 ILCS 105/25. All invoices are subject to statutory offset. 30 ILCS 210.

4.1.6.1 Vendor shall not bill for any taxes unless accompanied by proof that the State is subject to the tax. If necessary, Vendor may request the applicable Agency's Illinois tax exemption number and Federal tax exemption information.

4.1.6.2 Vendor shall invoice at this completion of the contract unless invoicing is tied in this contract to milestones, deliverables, or other invoicing requirements agreed to in the contract.

Send invoices to:

Agency:	Requesting Agency / Entity
Attn:	Requesting Agency / Entity
Address:	Requesting Agency / Entity
City, State Zip	Requesting Agency / Entity

For procurements conducted in BidBuy, the Agency may include in this contract the BidBuy Purchase Order as it contains the Bill To address.

4.2 **ASSIGNMENT**: This contract may not be assigned or transferred in whole or in part by Vendor without the prior written consent of the State.

4.3 **SUBCONTRACTING:** For purposes of this section, subcontractors are those with contracts with an annual value exceeding $100,000 and who are specifically hired to perform all or part of the work covered by this contract. Vendor must receive prior written approval before use of any subcontractors in the performance of this contract. Vendor shall describe, in an attachment if not already provided, the names and addresses of all authorized subcontractors to be utilized by Vendor in the performance of this contract, together with a description of the work to be performed by the subcontractor and the anticipated amount of money that each subcontractor is expected to receive pursuant to this contract. If required, Vendor shall provide a copy of any subcontracts within fifteen (15) days after execution of this contract. All subcontracts must include the same certifications that Vendor must make as a condition of this contract. Vendor shall include in each subcontract the Standard Illinois Certification form available from the State. If at any time during the term of the Contract, Vendor adds or changes any subcontractors, then Vendor must promptly notify, by written amendment to the Contract, the State Purchasing Officer or the Chief Procurement Officer of the names and addresses, the expected amount of money that each new or replaced subcontractor will receive pursuant to the Contract, and the general type of work to be performed. 30 ILCS 500/20-120.

4.4 **AUDIT/RETENTION OF RECORDS:** Vendor and its subcontractors shall maintain books and records relating to the performance of this contract and any subcontract necessary to support amounts charged to the State pursuant this contract or subcontract. Books and records, including information stored in databases or other computer systems, shall be maintained by the Vendor for a period of three (3) years from the later of the date of final payment under the contract or completion of the contract, and by the subcontractor for a period of three (3) years from the later of final payment under the term or completion of the subcontract. If Federal funds are used to pay contract costs, the Vendor and its subcontractors must retain their respective records for five (5) years. Books and records required to be maintained under this section shall be available for review or audit by representatives of the procuring Agency, the Auditor General, the Executive Inspector General, the Chief Procurement Officer, State of Illinois internal auditors or other governmental entities with monitoring authority, upon reasonable notice and during normal business hours. Vendor and its subcontractors shall cooperate fully with any such audit and with any investigation conducted by any of these entities. Failure to maintain books and records required by this section shall establish a presumption in favor of the State for the recovery of any funds paid by the State under this contract or any subcontract for which adequate books and records are not available to support the purported disbursement. The Vendor or subcontractors shall not impose a charge for audit or examination of the Vendor's or subcontractor's books and records. 30 ILCS 500/20-65.

4.5 **TIME IS OF THE ESSENCE:** Time is of the essence with respect to Vendor's performance of this contract. Vendor shall continue to perform its obligations while any dispute concerning this contract is being resolved unless otherwise directed by the State.

4.6 **NO WAIVER OF RIGHTS:** Except as specifically waived in writing, failure by a Party to exercise or enforce a right does not waive that Party's right to exercise or enforce that or other rights in the future.

4.7 **FORCE MAJEURE:** Failure by either Party to perform its duties and obligations will be excused by unforeseeable circumstances beyond its reasonable control and not due to its negligence, including acts of nature, acts of terrorism, riots, labor disputes, fire, flood, explosion, and governmental prohibition. The non-declaring Party may cancel this contract without penalty if performance does not resume within thirty (30) days of the declaration.

4.8 **CONFIDENTIAL INFORMATION:** Each Party to this contract, including its agents and subcontractors, may have or gain access to confidential data or information owned or maintained by the other Party in the course of carrying out its responsibilities under this contract. Vendor shall presume all information received from the State or to which it gains access pursuant to this contract is confidential. Vendor information, unless clearly marked as confidential and exempt from disclosure under the Illinois Freedom of Information Act, shall be considered public. No confidential data collected, maintained, or used in the course of performance of this contract shall be disseminated except as authorized by law and with the written consent of the disclosing Party, either during the period of this contract or thereafter. The receiving Party must return any and all data collected, maintained, created or used in the course of the performance of this contract, in whatever form it is maintained, promptly at the end of this contract, or earlier at the request of the disclosing Party, or notify the disclosing Party in writing of its destruction. The foregoing obligations shall not apply to confidential data or information lawfully in the receiving Party's possession prior to its acquisition from the disclosing Party; received in good faith from a third Party not subject to any confidentiality obligation to the disclosing Party; now is or later becomes publicly known through no breach of confidentiality obligation by the receiving Party; or that is independently developed by the receiving Party without the use or benefit of the disclosing Party's confidential information.

4.9 **USE AND OWNERSHIP:** All work performed or supplies created by Vendor under this contract, whether written documents or data, goods or deliverables of any kind, shall be deemed work for hire under copyright law and all intellectual property and other laws, and the State of Illinois is granted sole and exclusive ownership to all such work, unless otherwise agreed in writing. Vendor hereby assigns to the State all right, title, and interest in and to such work including any related intellectual property rights, and/or waives any and all claims that Vendor may have to such work including any so-called "moral rights" in connection with the work. Vendor acknowledges the State may use the work product for any purpose. Confidential data or information contained in such work shall be subject to the confidentiality provisions of this contract.

4.10 **INDEMNIFICATION AND LIABILITY:** The Vendor shall indemnify and hold harmless the State of Illinois, its agencies, officers, employees, agents and volunteers from any and all costs, demands, expenses, losses, claims, damages, liabilities, settlements and judgments, including in-house and contracted attorneys' fees and expenses, arising out of: (a) any breach or violation by Vendor of any of its certifications, representations, warranties, covenants or agreements; (b) any actual or alleged death or injury to any person, damage to any real or personal property, or any other damage or loss claimed to result in whole or in part from Vendor's negligent performance; (c) any act, activity or omission of Vendor or any of its employees, representatives, subcontractors or agents; or (d) any actual or alleged claim that the services or goods provided under this contract infringe, misappropriate, or otherwise violate any intellectual property (patent, copyright, trade secret, or trademark) rights of a third party. In accordance with Article VIII, Section 1(a),(b) of the Constitution of the State of Illinois, the State may not indemnify private parties absent express statutory authority permitting the indemnification. Neither Party shall be liable for incidental, special, consequential, or punitive damages.

4.11 **INSURANCE:** Vendor shall, at all times during the term of this contract and any renewals or extensions, maintain and provide a Certificate of Insurance naming the State as an additionally insured for all required bonds and insurance. Certificates may not be modified or canceled until at least thirty (30) days' notice has been provided to the State. Vendor shall provide: (a) General Commercial Liability insurance in the amount of $1,000,000 per occurrence (Combined Single Limit Bodily Injury and Property Damage) and $2,000,000 Annual Aggregate; (b) Auto Liability, including Hired Auto and Non-owned Auto (Combined Single Limit Bodily Injury and Property Damage), in amount of

$1,000,000 per occurrence; and (c) Worker's Compensation Insurance in the amount required by law. Insurance shall not limit Vendor's obligation to indemnify, defend, or settle any claims.

4.12 **INDEPENDENT CONTRACTOR:** Vendor shall act as an independent contractor and not an agent or employee of, or joint venturer with the State. All payments by the State shall be made on that basis.

4.13 **SOLICITATION AND EMPLOYMENT:** Vendor shall not employ any person employed by the State during the term of this contract to perform any work under this contract. Vendor shall give notice immediately to the Agency's director if Vendor solicits or intends to solicit State employees to perform any work under this contract.

4.14 **COMPLIANCE WITH THE LAW:** The Vendor, its employees, agents, and subcontractors shall comply with all applicable Federal, State, and local laws, rules, ordinances, regulations, orders, Federal circulars and all license and permit requirements in the performance of this contract. Vendor shall be in compliance with applicable tax requirements and shall be current in payment of such taxes. Vendor shall obtain at its own expense, all licenses and permissions necessary for the performance of this contract.

4.15 **BACKGROUND CHECK:** Whenever the State deems it reasonably necessary for security reasons, the State may conduct, at its expense, criminal and driver history background checks of Vendor's and subcontractor's officers, employees or agents. Vendor or subcontractor shall immediately reassign any individual who, in the opinion of the State, does not pass the background check.

4.16 **APPLICABLE LAW:**

4.16.1 **PREVAILING LAW:** This contract shall be construed in accordance with and is subject to the laws and rules of the State of Illinois.

4.16.2 **EQUAL OPPORTUNITY:** The Department of Human Rights' Equal Opportunity requirements are incorporated by reference. 44 Ill. Adm. Code 750.

4.16.3 **COURT OF CLAIMS; ARBITRATION; SOVEREIGN IMMUNITY:** Any claim against the State arising out of this contract must be filed exclusively with the Illinois Court of Claims. 705 ILCS 505/1. The State shall not enter into binding arbitration to resolve any dispute arising out of this contract. The State of Illinois does not waive sovereign immunity by entering into this contract.

4.16.4 **OFFICIAL TEXT:** The official text of the statutes cited herein is incorporated by reference. An unofficial version can be viewed at (www.ilga.gov/legislation/ilcs/ilcs.asp).

4.17 **ANTI-TRUST ASSIGNMENT:** If Vendor does not pursue any claim or cause of action it has arising under Federal or State antitrust laws relating to the subject matter of this contract, then upon request of the Illinois Attorney General, Vendor shall assign to the State all of Vendor's rights, title and interest to the claim or cause of action.

4.18 **CONTRACTUAL AUTHORITY:** The Agency that signs this contract on behalf of the State of Illinois shall be the only State entity responsible for performance and payment under this contract. When the Chief Procurement Officer or authorized designee or State Purchasing Officer signs in addition to an Agency, he/she does so as approving officer and shall have no liability to Vendor. When the Chief Procurement Officer or authorized designee or State Purchasing Officer signs a master contract on behalf of State agencies, only the Agency that places an order or orders with the Vendor shall have any liability to the Vendor for that order or orders.

4.19 **EXPATRIATED ENTITIES:** Except in limited circumstances, no business or member of a unitary business group, as defined in the Illinois Income Tax Act, shall submit a bid for or enter into a contract with a State agency if that business or any member of the unitary business group is an expatriated entity.

4.20 **NOTICES:** Notices and other communications provided for herein shall be given in writing via electronic mail whenever possible. If transmission via electronic mail is not possible, then notices and other communications shall be given in writing via registered or certified mail with return receipt requested, via receipted hand delivery, via courier (UPS, Federal Express or other similar and reliable carrier), or via facsimile showing the date and time of successful receipt. Notices shall be sent to the individuals who signed this contract using the contact information following the signatures. Each such notice shall be deemed to have been provided at the time it is actually received. By giving notice, either Party may change its contact information.

4.21 **MODIFICATIONS AND SURVIVAL:** Amendments, modifications and waivers must be in writing and signed by authorized representatives of the Parties. Any provision of this contract officially declared void, unenforceable, or against public policy, shall be ignored and the remaining provisions shall be interpreted, as far as possible, to give effect to the Parties' intent. All provisions that by their nature would be expected to survive, shall survive termination. In the event of a conflict between the State's and the Vendor's terms, conditions and attachments, the State's terms, conditions and attachments shall prevail.

4.22 **PERFORMANCE RECORD / SUSPENSION:** Upon request of the State, Vendor shall meet to discuss performance or provide contract performance updates to help ensure proper performance of this contract. The State may consider Vendor's performance under this contract and compliance with law and rule to determine whether to continue this contract, suspend Vendor from doing future business with the State for a specified period of time, or whether Vendor can be considered responsible on specific future contract opportunities.

4.23 FREEDOM OF INFORMATION ACT: This contract and all related public records maintained by, provided to, or required to be provided to the State are subject to the Illinois Freedom of Information Act (FOIA) notwithstanding any provision to the contrary that may be found in this contract. 5 ILCS 140.

4.24 SCHEDULE OF WORK: Any work performed on State premises shall be performed during the hours designated by the State and performed in a manner that does not interfere with the State and its personnel.

4.25 WARRANTIES FOR SUPPLIES AND SERVICES:

4.25.1. Vendor warrants that the supplies furnished under this contract will: (a) conform to the standards, specifications, drawing, samples or descriptions furnished by the State or furnished by the Vendor and agreed to by the State, including but not limited to all specifications attached as exhibits hereto; (b) be merchantable, of good quality and workmanship, and free from defects for a period of twelve months or longer if so specified in writing, and fit and sufficient for the intended use; (c) comply with all federal and state laws, regulations and ordinances pertaining to the manufacturing, packing, labeling, sale and delivery of the supplies; (d) be of good title and be free and clear of all liens and encumbrances and; (e) not infringe any patent, copyright or other intellectual property rights of any third party. Vendor agrees to reimburse the State for any losses, costs, damages or expenses, including without limitations, reasonable attorney's fees and expenses, arising from failure of the supplies to meet such warranties.

4.25.2. Vendor shall ensure that all manufacturers' warranties are transferred to the State and shall provide to the State copies of such warranties. These warranties shall be in addition to all other warranties, express, implied or statutory, and shall survive the State's payment, acceptance, inspection or failure to inspect the supplies.

4.25.3. Vendor warrants that all services will be performed to meet the requirements of this contract in an efficient and effective manner by trained and competent personnel. Vendor shall monitor performances of each individual and shall immediately reassign any individual who does not perform in accordance with this contract, who is disruptive or not respectful of others in the workplace, or who in any way violates the contract or State policies.

4.26 REPORTING, STATUS AND MONITORING SPECIFICATIONS: Vendor shall immediately notify the State of any event that may have a material impact on Vendor's ability to perform this contract.

4.27 **EMPLOYMENT TAX CREDIT:** Vendors who hire qualified veterans and certain ex-offenders may be eligible for tax credits. 35 ILCS 5/216, 5/217. Please contact the Illinois Department of Revenue (telephone #: 217-524-4772) for information about tax credits.

The Vendor will be required to report to Central Management Services – Bureau of Strategic Sourcing (BOSS) an annual report on the hiring of Veterans and Ex-Offenders, this report must be sent by September 30th of every year. The report shall be attached and sent to the following email address: CMS.BOSS.Sourcing@illinois.gov.

5. STATE SUPPLEMENTAL PROVISIONS

☒ Agency Definitions

5.1. "Chief Procurement Officer" means the chief procurement officer appointed pursuant to 30 ILCS 500/10-20(a)(4).

5.2. "Governmental unit" means State of Illinois, any State agency as defined in Section 1-15.100 of the Illinois Procurement Code, officers of the State of Illinois, any public authority which has the power to tax, or any other public entity created by statute. In addition, the governmental unit must have participated in the CY24-25 Illinois Department of Central Management Services Joint Participation Agreement Survey and additional participation in the resultant contract is not allowed.

☐ Required Federal Clauses, Certifications and Assurances

☐ Public Works Requirements (construction and maintenance of a public work) 820 ILCS 130/4.

☐ Prevailing Wage (janitorial cleaning, window cleaning, building and grounds, site technician, natural resources, food services, security services, and printing, if valued at more than $200 per month or $2,000 per year) 30 ILCS 500/25-60.

☒ Agency Specific Terms and Conditions

5.3. The Chief Procurement Officer for General Services makes this contract available to all governmental units.

5.4. Vendor agrees to extend all terms and conditions, specifications, and pricing or discounts specified in this contract for the items in this contract to all governmental units.

5.5. The supplies or services subject to this Contract shall be distributed or rendered directly to each governmental unit.

5.6. Vendor shall bill each governmental unit separately for its actual share of the costs of the supplies or services purchased.

5.7. The credit or liability of each governmental unit shall remain separate and distinct.

5.8. Disputes between vendors and governmental units shall be resolved between the affected parties.

5.9. All terms and conditions in this Contract apply with full force and effect to all purchase orders.

☐ Other (describe)

Illinois State Bid Subcontractors Totals for Handling and Hauling

Solicitation 24-416CMS-BOSS4-B-42993 / JPMC Rock Salt Bulk, FY25

Service Depot	LM	Status	Status Date	Depot Spend	Freight & Fuel Spend	Vendor Addresses	Forms A or B	Rec'd	
Chicago, IL	**Victor**								
Calumet Transload	Victor			$425,456		10730 Burley Avenue, Chicago, IL 60617	Form B	X	
5 Star Hauling	Victor				$1,552,888	14210 Kenton Ave, Crestwood, Il 60418	Form B	X	LOI
Garus Trucking	Victor				$124,231	7264 W 21st Ave., Gary IN 46406	Form A	X	
Sunset	Victor				$931,733	1320 S Virginia, Crystal Lake, IL 60014	Form B	X	
Truck King Hauling Contractors, Inc.	Victor				$3,540,584	4600 W 48th St, Chicago. Il 60632	Form B	X	LOI
Commanche, IA	**Andrew**								
ADM	Andrew			$19,414		1419 N Washington Blvd, Comanche, IA 52730	**Form A**	**X**	
ADM- Transport	Andrew				$220,538	4666 Faries Parkway Decatur, IL 62526	**Form A**	**X**	
Louisiana, MO	**Andrew**								
Wayne B Smith	Andrew			$12,768		10415 Hwy 79, Louisiana, MO 63353	Form B	X	
George Potterfield Trucking	Andrew				$162,074	207 County Line Road, Monroe City, MO 63456	Form B	X	
Meredosia, IL	**Andrew**								
Meredosia Terminal	Andrew			$0	$0	Route 104 West of Bridge, Meredosia, IL 62665			
SMS	Andrew					520 N Webster, Jacksonville, IL 62650	Form B	X	
Metropolis, IL	**Andrew**								
Waterway Ag.	Andrew			$8,442	$122,894	208 Yasada Street, Metropolis, IL 62960	Form B	X	
Milwaukee, WI	**Victor**								
Compass Minerals	Brenda			$104,444		2001 S Lincoln Memorial, Milwaukee, WI 53207	Form A	X	
Jung Bros	Victor				$112,847		Form B	X	
Blume Trucking	Victor				$169,270		Form B	X	
R&L Truck Service	Victor				$169,270				
CLK Systems Inc	Victor				$94,039	39882 N Mauser Dr Wadsworth, IL 60083	Form B	X	LOI
PJ's Trucking	Victor				$188,078	W125S9861 N Cape Road, Muskego, WI 53150	Form A	X	
Portland	Victor				$150,463	98 E Shore Drive, Random Lake, WI 53075	Form B	X	
Sunset	Victor				$451,388	1320 S Virginia, Crystal Lake, IL 60014	Form B	X	
Tonyan Bros.	Victor				$169,270	5101 N Richmond Rd., Ringwood, IL 60072	Form A	X	
Zizzo's	Victor				$376,156	3000 Sheridan Rd., Kenosha, WI 53140	Form B	X	
Mt. Vernon, IN	**Shahzad**								
Mulzer Crushed Stone	Shahzad			$12,999		10700 Hwy 69 S, Mt. Vernon, IN 47620	Form B	X	
Mulzer Crushed Stone	Shahzad				$249,067	10700 Hwy 69 S, Mt. Vernon, IN 47620	Form B	X	
Peoria, IL - J&L	**Shahzad**								
J&L Dock	Shahzad			$77,339		92 South St., Peoria, IL 61602	Form A	X	
Heinz Bros. Trucking	Shahzad				$792,859	538 W Knoxville St. Brimfield, IL 61517	Form A	X	
St. Louis, MO (Beelman)	**Andrew**								
Beelman Terminal	Andrew			$18,120		210 Bremen Ave., Venice, IL 62090	Form B	X	
Beelman Logistics	Andrew				$223,527	#1 Racehorse Drive, E. St. Louis, MO 62205	Form B	X	
St. Louis, MO (Oakley)	**Andrew**								
Oakley	Andrew			$31,985		1 Angelica St. St. Louis, Mo 63353	Form B	X	
George Potterfield Trucking	Andrew				$428,499	207 County Line Road, Monroe City, MO 63456	Form B	X	
Dubuque, Ia	**Andrew**								
Peavey Co, Gavilon Grain	Andrew			$20,900		505 East 7th St, Dubuque, IA 52001			
All Seasons Trucking	Andrew				$251,646	7750 Windy Ridge Dubuque, IA 52003	Form A	X	
Rock Island, Il	**Andrew**								
Alter- Rock Island River Terminal	Andrew			$57,153		7th Ave MILl Street Rock Island, IL 61201	Form A	X	
Overland Systems	Andrew				$519,827	13631 110th Ave Davenport, IA 52804	Form A	X	
Henry - Middle River Marine	**Shahzad**								
Henry - Middle River Marine	Shahzad			$15,331		1440 County Road 1500 E, Henry, IL 61537	Form A	X	
Ozinga Transportation, Inc.	Shahzad				$223,792	1440 County Road 1500 E, Henry, IL 61537	Form B	X	
Lemont - Middle River Marine	**Shahzad**								
Lemont - Middle River Marine	Shahzad			$0	$0	11400 Old Lemont Road, Lemont, IL 60439	Form A	X	
Ozinga Transportation, Inc.	Shahzad					11400 Old Lemont Road, Lemont, IL 60439	Form B	X	
Ottawa - Ottawa Barge Terminal	**Shahzad**								
Ottawa - Ottawa Barge Terminal	Shahzad			$26,995		1365 N 2803 RD OTTAWA, IL 61350	Form A	X	
Wiesbrock Trucking	Shahzad				$189,545	1748 E 950th Road (PO Box 197) Leonore, IL 61335	Form A	X	
*All $'s are subject to change based on contract award									
				$831,346	$11,414,485				

Sent
Pending CX Review
Complete
Resent due to issue

Agenda Item Executive Summary

Item Name	Road Closure Winnebago Park Dist. 10/19/2024	Committee or Board	Board

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

EXECUTIVE SUMMARY

Annually the Winnebago Park District holds a "Monster Mash Dash" for children in the community in conjunction with the Winnebago Chamber of Commerce's Trunk of Treat Event. Historically, this event is held during the same time as the Trunk or Treat and the roads are already closed to the public. The portion of the event is scheduled to begin at 1000 hours on the 19th of October 2024 and will conclude by 1030 hours on the same day. The Park District will be using the west side of Benton St. in front of ORS/Memorial Park for set up and start/finish line, the Bike Path and Bluff Street.

Note: This is an all-VOLUNTEER event. No funds are expended by the Village of Winnebago. The event will be setup and cleaned up by the Winnebago Park District.

ATTACHMENTS (PLEASE LIST)

Map of affected area, COI

ACTION REQUESTED

☐ For Discussion Only

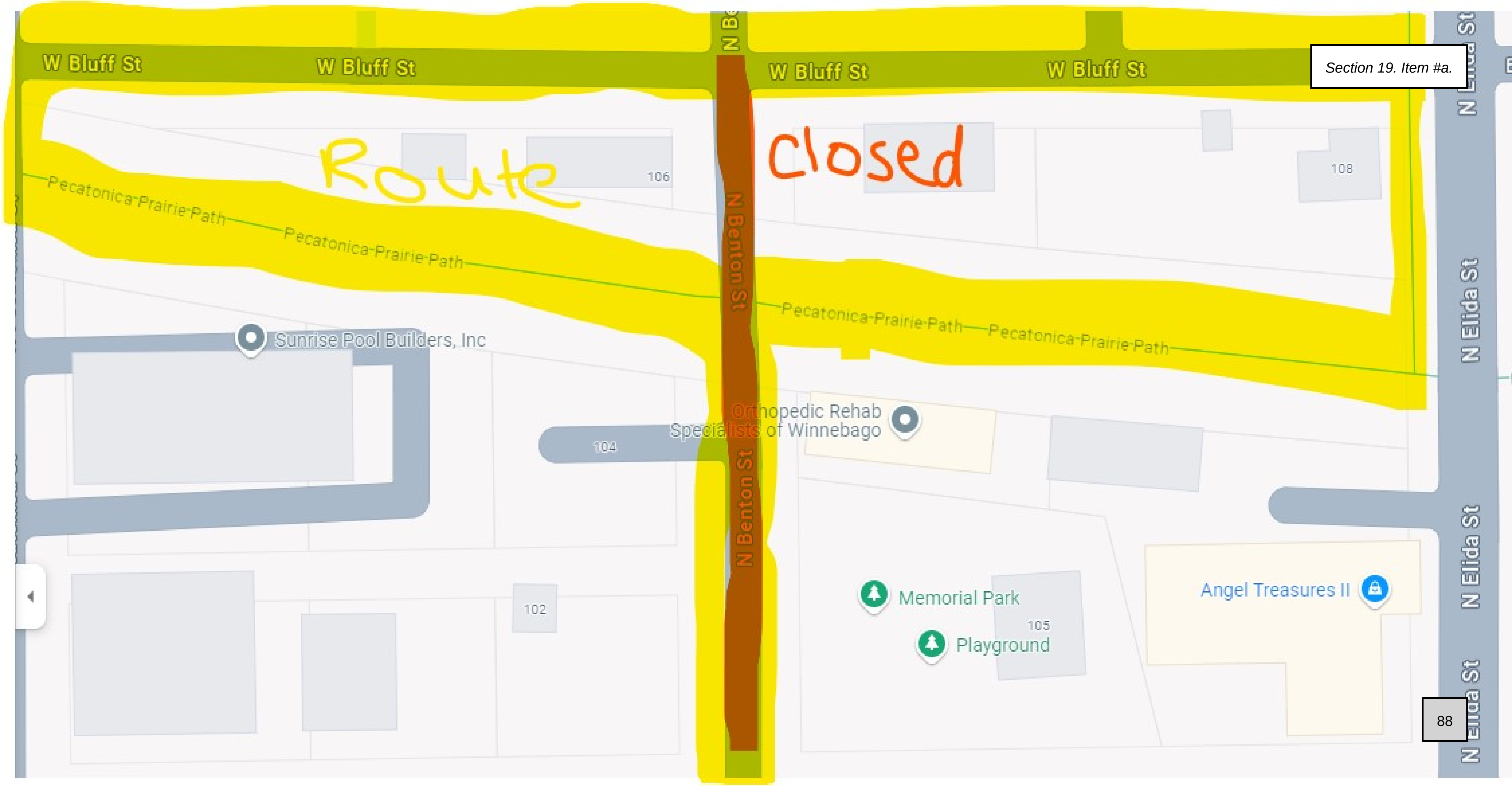
☐ Resolution

☐ Ordinance

☒ Motion:

MOTION: I move to approve the road closure, 10/19/2024 from 10:00 hours to 10:30 hours. This will be for the Winnebago Park District's Monster Mash Dash, using the west side of Benton St. in front of ORS/Memorial Park for set up and start/finish line, the Bike Path and Bluff Street.

Staff:	Sgt. Nick Haff	Date:	October 14, 2024


W Bluff St
W Bluff St
W Bluff St
W Bluff St
N Benton St
N Benton St
N Elida St
N Elida St
Route
Closed
Pecatonica Prairie Path
Pecatonica Prairie Path
Pecatonica Prairie Path
Pecatonica Prairie Path
Sunrise Pool Builders, Inc
Orthopedic Rehab Specialists of Winnebago
Memorial Park
Playground
Angel Treasures II
106
108
104
102
105

Certificate No.: 3
Member Number: 0134

CERTIFICATE OF COVERAGE

This Certificate is issued as a matter of information only and confers no rights upon the Certificate holder. This Certificate does not amend, extend or alter the coverage afforded by the coverage document(s) listed below.

NAME & ADDRESS OF MEMBER: Winnebago Park District
P. O. Box 516
Winnebago, IL 61088

This is to certify that the coverage document(s) listed below have been issued to the Member named above and are in force at this time. Notwithstanding any requirement, term or condition of any agreement or other document with respect to which this Certificate may be issued or may pertain, the coverage(s) afforded is subject to all the terms, exclusions and conditions of the Coverage Agreement(s).

TYPE OF COVERAGE	**EFFECTIVE DATE**	**EXPIRATION DATE**	**LIMIT OF COVERAGE**
General Liability	11/30/2023	11/30/2024	$2,000,000

CANCELLATION: Should the above described coverage document(s) be cancelled, the Illinois Parks Association Risk Services will endeavor to mail 30 days written notice to the below named Certificate holder, but failure to mail such notice shall impose no obligation or liability of any kind upon the pool.

SPECIAL CONDITIONS/OTHER COVERAGES:
as respects your sponsored & controlled use of the village property for your sponsored & controlled Monster Mash event on 10/19/2024

NAME & ADDRESS OF CERTIFICATE HOLDER:
Village of Winnebago
108 West Main Street
Winnebago, IL 61088

DATE ISSUED: 9/18/2024

Parker Chambers

Authorized Representative

Agenda Item Executive Summary

Item Name	Sale of Village Property – Winnebago Highlands	Committee or Board	Board

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

EXECUTIVE SUMMARY

This item will be discussed in closed session Pursuant to 5 ILCS 120/2(c)(6).

ATTACHMENTS (PLEASE LIST)

CLOSED SESSION PACKET TO BE DISTRIBUTED IN MEETING

ACTION REQUESTED

☒For Discussion Only
☐Resolution
☐Ordinance
☐Motion:

MOTION:

Staff: Joseph Dienberg, Village Administrator
Date: 10/14/2024

Agenda Item Executive Summary

Item Name	Annual Audit Presentation	Committee or Board	Village Board

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

EXECUTIVE SUMMARY

The annual audit for the Village of Winnebago has been completed, and Jenny Blocker, Partner at Benning Group, LLC, will be in attendance at this meeting to present the highlights.

She will provide an overview of the key financial findings and is available to answer any questions the board may have regarding the audit results. The audit report reflects the Village's financial position, with increases in both total assets and net position compared to the previous year.

Ms. Blocker will also address any notable changes in revenues, expenditures, and fund balances to ensure full transparency and understanding of the Village's fiscal health.

ATTACHMENTS (PLEASE LIST)

2023 VOW Management Letter, Final 2023 VOW Audit Report, Final 2023 VOW AFR

ACTION REQUESTED

☒For Discussion Only

☐Resolution

☐Ordinance

☐Motion:

MOTION:

Staff:	Dana Novinson, Village Treasurer	Date:	10/14/2024

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

September 17, 2024

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, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated April 26, 2024. Professional standards also require that we communicate to you the following information related to our audit.

<u>Significant Audit Findings</u>

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. No new accounting policies were adopted and the application of existing policies was not changed during 2023. 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.

> 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.

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 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 September 17, 2024.

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 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, 2023, 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.

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 Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

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.

Benning Group, LLC

Freeport, Illinois
September 17, 2024

Index GB-8-1

ALG-CX-12.2: Audit Difference Evaluation Form

Governmental Unit: Village of Winnebago

Financial Statement Date: 12/31/2023

Completed by: Clayton Lieb

Date: 6/28/24

Opinion Unit: Proprietary funds

A Listing of Known Audit Differences Over:

Description (Nature) of Audit Difference (AD)	Factual (F), Judgmental (J), or Projected (P)	Cause	W/P Ref.	Financial Statement Effect—Amount of Over- (Under-) statement of: Total Assets	Total Liabilities	Working Cap.	Fund Balance/Net Position	Revenues	Expen.	Change in Fund Balance/ Net Position
Utility billings understated	P	3 days in Dec not billed until Jan 2024	F-1	-9,819				-9,819		-9,819
Allowance for bad debt expense overstated	P	Allowance is overstated compared to identified deliquent accounts	F-2	-5,196					5,196	-5,196
Total				-15,015	0	0	0	-9,819	5,196	-15,015
Less audit adjustments subsequently booked										
Net unadjusted AD—current year (iron curtain method)				-15,015	0	0	0	-9,819	5,196	-15,015
Effect of unadjusted AD—prior years										
Combined current year and prior year AD (rollover method)				-15,015	0	0	0	-9,819	5,196	-15,015
Financial statement caption totals				7,790,639	6,905,514	1,819,551	885,125	1,859,372	1,114,956	901,404
Current year AD as % of F/S captions (iron curtain method)				-0.19%	0.00%	0.00%	0.00%	-0.53%	0.47%	-1.67%
Current and prior year AD as % of F/S captions (rollover method)				-0.19%	0.00%	0.00%	0.00%	-0.53%	0.47%	-1.67%

Qualitative Factors: Describe qualitative factors that entered into your evaluation of whether uncorrected accumulated misstatements are material, individually or in the aggregate, in relation to specific accounts and disclosures and to the opinion unit financial statements as a whole, and the reasons why.

N/A

Misstatements of Disclosures: Accumulate and describe any misstatements of disclosures, including qualitative and quantitative disclosures, that entered into your evaluation of whether uncorrected accumulated misstatements are material, individually or in the aggregate, in relation to specific accounts and disclosures and to the opinion unit financial statements as a whole.

None noted

Conclusion: Based on the results of the evaluation performed above, as well as the consideration of qualitative factors and misstatements by nature or circumstances, uncorrected audit differences, individually and in the aggregate, ○ do ◉ do not cause the financial statements of opinion unit taken as a whole to be materially misstated.

VILLAGE OF WINNEBAGO
Winnebago, Illinois

Annual Financial Report

December 31, 2023

(With Independent Auditor's Report Thereon)

VILLAGE OF WINNEBAGO, ILLINOIS

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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, 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, 2023, 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, 2023, 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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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 budgetary comparison 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.

Freeport, Illinois
September 17, 2024

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, 2023.

FINANCIAL HIGHLIGHTS

- Net position and performance in total – The Village's total net position on December 31, 2023 was $8,381,172.
- Government activity summary – Net position for governmental activities increased by $392,535 during fiscal 2023.
- Business-type activity summary – Net position for business-type activities increased by $901,404 during fiscal 2023 to $885,125 from ($16,279) in 2022.
- General Fund summary – The Village's General Fund reported an increase of $1,394 in fund balance for the period.
- Budget vs. actual – The Village's actual total revenues for the General Fund were $191,745 less than the budgeted revenues. The actual expenditures were $561,527 less than total budgeted expenditures and the transfers out were $368,388 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 information	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, 2023 and 2022

		Governmental Activities		Business-type Activities		Total Government	
		12/31/2023	12/31/2022	12/31/2023	12/31/2022	12/31/2023	12/31/2022
Current and other assets	$	4,169,758	3,888,922	2,349,428	2,023,495	6,519,186	5,912,417
Capital assets		4,507,758	4,436,872	5,303,798	5,161,390	9,811,556	9,598,262
Total assets		8,677,516	8,325,794	7,653,226	7,184,885	16,330,742	15,510,679
Deferred outflows of resources		336,768	439,834	137,413	178,329	474,181	618,163
Total assets and deferred outflows of resources		9,014,284	8,765,628	7,790,639	7,363,214	16,804,923	16,128,842
Liabilities		552,532	471,493	529,877	482,526	1,082,409	954,019
Liabilities – non-current		204,280	368,308	6,359,275	6,846,791	6,563,555	7,215,099
Deferred inflows of resources		761,425	822,315	16,362	50,176	777,787	872,491
Total liabilities and deferred inflows of resources		1,518,237	1,662,116	6,905,514	7,379,493	8,423,751	9,041,609
Net position:							
Net investment in capital assets		4,507,758	4,436,872	4,301,791	4,082,615	8,809,549	8,519,487
Restricted		1,002,905	863,797	–	–	1,002,905	863,797
Unrestricted		1,985,384	1,802,843	(3,416,666)	(4,098,894)	(1,431,282)	(2,296,051)
Total net position	$	7,496,047	7,103,512	885,125	(16,279)	8,381,172	7,087,233

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.

Net Results of Activities – 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, 2023 was $8,381,172 for all funds. The increase was $1,293,939. Total assets increased from $15,510,679 to $16,330,742, an increase of $820,063. Current assets increased by $606,769. The capital assets (net) increased by $213,294. Total deferred outflows of resources decreased by $143,982.

The total liabilities and deferred inflows of resources decreased by $617,858. The deferred inflow of resources decreased by $94,704.

The net position of business-type activities increased by $901,404 during the period and ended at $885,125. Unrestricted net position, available to finance the continuing operation of its business-type activities, was ($3,416,666). The operating cost of the Village's business-type activities for the year ended December 31, 2023, was $1,114,956.

The total net position at December 31, 2023 was $8,381,172, of which $8,809,549 is in investment in capital assets, another $1,002,905 is restricted for capital improvements and highways and streets. The remaining is a deficit position of ($1,431,282), which is an increase of $864,769 from the unrestricted net position of ($2,296,051) at December 31, 2022.

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.

Table 2
Changes in Net Position
As of December 31, 2023 and 2022

	Governmental Activities		Business-type Activities		Total Government	
	12/31/2023	12/31/2022	12/31/2023	12/31/2022	12/31/2023	12/31/2022
REVENUES						
Program revenues:						
Charges for services	$ 199,008	$ 146,435	$ 1,194,564	$ 1,146,067	$ 1,393,572	$ 1,292,502
Grants and contributions:						
Operating	1,068	214,172	-	-	1,068	214,172
Capital contributions	-	68,123	-	-	-	68,123
General revenues:						
Property taxes	497,788	470,981	-	-	497,788	470,981
Other taxes	1,386,722	1,475,164	439,047	470,030	1,825,769	1,945,194
Intergovernmental	127,190	122,651	68,573	85,284	195,763	207,935
Investment income	151,504	43,181	84,136	22,450	235,640	65,631
Miscellaneous	48,452	42,498	73,052	7,516	121,504	50,014
Total revenues received	2,411,732	2,583,205	1,859,372	1,731,347	4,271,104	4,314,552
EXPENSES						
General government	543,364	542,201	-	-	543,364	542,201
Public safety	871,345	695,131	-	-	871,345	695,131
Highways and streets	349,012	365,724	-	-	349,012	365,724
Culture and recreation	98,488	108,964	-	-	98,488	108,964
Interest	-	-	-	-	-	-
Water and sewer	-	-	1,114,956	1,174,643	1,114,956	1,174,643
Total expenses disbursed	1,862,209	1,712,020	1,114,956	1,174,643	2,977,165	2,886,663
Excess of revenues over (under) expenses	549,523	871,185	744,416	556,704	1,293,939	1,427,889
Transfers	(156,988)	(18,311)	156,988	18,311	-	-
Special item	-	-	-	-	-	-
Changes in net position	392,535	852,874	901,404	575,015	1,293,939	1,427,889
Beginning net position	7,103,512	6,250,638	(16,279)	(591,294)	7,087,233	5,659,344
Ending net position	$ 7,496,047	$ 7,103,512	$ 885,125	$ (16,279)	$ 8,381,172	$ 7,087,233

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, 2023.

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 increasing (the CPI was approximately 3.4% at December 31, 2023), 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 $2,411,732. The largest source of revenue was from sales tax of $591,103. Property tax was the next highest with revenue for the period of $497,788. Income tax ranked third with $472,710. The next highest source of income was use tax of $115,724 then utility tax of $105,871. The revenues from these five sources represent 74% of the governmental activity revenues. The Village also recognized $199,008 in charges for services or 8% and $126,895 in motor fuel tax or 5% of total revenue.

Expenses:

The Village's total governmental activity expenses were $1,862,209. The four major functional areas were general government $543,364 or 29% of the total; highway and streets $349,012 or 19% of the total; public safety of $871,345 or 47% of the total; and culture and recreation $98,488 or 5% of the total expenses of the Village.

Business-type Activities

Revenues:

Operating revenues from business-type activities total $1,273,651. The largest source of revenue was $489,446 or 38% from capital charges revenue. Charges for water were the next highest with revenue for the year of $483,657 or 38%. Garbage charges was next at $220,955 or 17%. Intergovernmental income ranked forth with $68,573 or 5%.

Expenses:

The Village's total business-type activity operating expenses were $1,114,956. The five major areas of operating expenses were wages and benefit expenses of $242,619 (excluding IMRF-GASB 68 of $52,101) or 22% of the total; garbage expenses of $207,635 or 19% of the total; operating supplies of $51,067 or 5% of the total; water sewer upgrades of $106,741 or 10%; interest expense on loans was $125,045 or 11% of the total; and depreciation of $257,624 or 23% of the total.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

At December 31, 2023, the governmental funds reported a combined fund balance of $3,152,340, an increase of $246,278 from the prior period. The General Fund balance increased by $1,394. All other funds netted an increase of $244,884.

The Village's cash and equivalents increased by $268,479 for all governmental funds during the year ended December 31, 2023.

General Fund Budgetary Highlights

General Fund		FY 23 Original Budget	FY 23 Final Budget	FY 23 Actual
Revenues:				
Taxes	$	1,866,448	1,866,448	1,878,120
Fines and other fees		19,800	19,800	29,223
Other		339,962	339,962	127,122
Total revenues		2,226,210	2,226,210	2,034,465
Expenditures:				
General government		567,167	567,167	383,599
Highways and streets		699,031	699,031	529,308
Public safety		1,098,612	1,098,612	893,770
Capital outlay		72,800	72,800	69,406
Total expenditures		2,437,610	2,437,610	1,876,083
Excess of revenues over (under) expenditures		(211,400)	(211,400)	158,382
Other financing sources (uses):				
Transfers in (out)		211,400	211,400	(156,988)
Total other financing sources		211,400	211,400	(156,988)
Net change in fund balance	$	-	-	1,394

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	
		12/31/2023	12/31/2022	12/31/2023	12/31/2022	12/31/2023	12/31/2022
Land	$	88,625	88,625	68,264	68,264	156,889	156,889
Buildings and improvements		359,604	359,604	15,000	15,000	374,604	374,604
Equipment and vehicles		833,638	740,272	1,058,950	785,376	1,892,588	1,525,648
Software		21,564	21,564	10,782	10,782	32,346	32,346
Infrastructure		6,010,611	5,810,093	6,447,464	6,447,464	12,458,075	12,257,557
Construction in progress		6,993	–	30,257	–	37,250	–
Subtotals		7,321,035	7,020,158	7,630,717	7,326,886	14,951,752	14,347,044
Accumulated depreciation		(2,813,277)	(2,583,286)	(2,326,919)	(2,165,496)	(5,140,196)	(4,748,782)
Totals	$	4,507,758	4,436,872	5,303,798	5,161,390	9,811,556	9,598,262

ECONOMIC FACTORS

In 2023, 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 is almost complete.

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 2023, which in addition to license fees, increases sales tax for the Village. The total license fees total $12,750 for the year.

On March 11, 2019 the Village approved Video Gaming. The receipts have increased year over year and in 2023 were higher than predicted, coming in at $88,167.

In 2022, The Village received $68,123 from the REBUILD IL Grant through the Illinois Department of Transportation, as the third and final payment, to be used exclusively for road projects. The Village completed a road resurfacing project using these funds in 2023. The Village also received the American Rescue Plan Grant for $203,305 in 2021 and 2022. Funds can be used to cover revenue losses and the costs of responding to the COVID-19 public health emergency or to its negative economic impacts on households, small businesses, impacted industries, essential workers, and the communities hardest-hit by the crisis. These funds can also be used to invest in building, maintaining, or upgrading water, sewer, and broadband infrastructure. The Village committed half of the grant to future water infrastructure projects.

In December 2023 the Village approved the creation of a Strategic Reserve Fund for purposes to be determined at a later date.

The Village also began the Water Looping Project near Clayton Court. The project is estimated to be completed in 2024.

Long-Term Debt

Sullivan's Tax Rebate Agreement is nearing completion. The agreement will be paid in full in the Fall of 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, ILLINOIS

Statement of Net Position

December 31, 2023

		Governmental Activities	Business-type Activities	Total
Assets				
Cash and cash equivalents	$	3,325,197	1,939,004	5,264,201
Receivables:				
Property taxes		507,160	–	507,160
Intergovernmental – State of Illinois		241,127	112,930	354,057
Other		24,912	–	24,912
Customers – utility users		–	73,484	73,484
Prepaid items		71,362	15,493	86,855
Due from other funds		–	208,517	208,517
Total current assets		4,169,758	2,349,428	6,519,186
Capital assets not being depreciated		95,618	2,423,016	2,518,634
Capital assets (net of accumulated depreciation)		4,412,140	2,880,782	7,292,922
Total assets		8,677,516	7,653,226	16,330,742
Deferred outflows of resources –				
Pension		336,768	137,413	474,181
Total deferred outflows of resources		336,768	137,413	474,181
Total assets and deferred outflows of resources		9,014,284	7,790,639	16,804,923
Liabilities and deferred inflows				
Accounts payable		120,662	82,382	203,044
Accrued payroll		41,881	12,268	54,149
Due to other funds		208,517	–	208,517
Equipment sinking funds		78,200	–	78,200
Current portion of long-term debt		103,272	435,227	538,499
Total current liabilities		552,532	529,877	1,082,409
Long-term liabilities –				
Net pension liability		191,068	73,901	264,969
Long-term debt, net of current maturities		13,212	6,285,374	6,298,586
Total long-term liabilities		204,280	6,359,275	6,563,555
Deferred inflows of resources				
Property taxes		507,160	–	507,160
Pension		254,265	16,362	270,627
Total deferred inflows of resources		761,425	16,362	777,787
Total liabilities and deferred inflows of resources		1,518,237	6,905,514	8,423,751
Net position				
Net investment in capital assets, net of related debt		4,507,758	4,301,791	8,809,549
Restricted for:				
Highways and streets		463,896	–	463,896
Capital improvements		539,009	–	539,009
Unrestricted		1,985,384	(3,416,666)	(1,431,282)
Total net position (deficit)	$	7,496,047	885,125	8,381,172

See notes to financial statements.

VILLAGE OF WINNEBAGO, ILLINOIS

Statement of Activities

For the Year Ended December 31, 2023

		Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
Functions / Programs:	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
General government	$ 543,364	29,223	–	–	(514,141)	–	(514,141)
Public safety	871,345	–	–	–	(871,345)	–	(871,345)
Highway and streets	349,012	–	–	–	(349,012)	–	(349,012)
Culture and recreation	98,488	169,785	1,068	–	72,365	–	72,365
Total governmental activities	1,862,209	199,008	1,068	–	(1,662,133)	–	(1,662,133)
Business-type activities							
Water and sewer	1,114,956	1,194,564	–	–	–	79,608	79,608
Total business-type activities	1,114,956	1,194,564	–	–	–	79,608	79,608
Total	$ 2,977,165	1,393,572	1,068	–	(1,662,133)	79,608	(1,582,525)
General revenues							
Property taxes					$ 497,788	–	497,788
Sales and use tax					707,131	439,047	1,146,178
Income tax					472,710	–	472,710
Telecommunications tax					35,943	–	35,943
Personal property replacement tax					60,702	–	60,702
Cannabis tax					4,365	–	4,365
Utility tax					105,871	–	105,871
Motor fuel tax					126,895	–	126,895
Intergovernmental revenue					295	68,573	68,868
Unrestricted investment earnings					151,504	84,136	235,640
Gain on sale of capital assets					–	58,000	58,000
Miscellaneous					48,452	15,052	63,504
Total general revenues					2,211,656	664,808	2,876,464
Operating transfers					(156,988)	156,988	–
Change in net position					392,535	901,404	1,293,939
Net position (deficit)							
Beginning					7,103,512	(16,279)	7,087,233
Ending					$ 7,496,047	885,125	8,381,172

See notes to financial statements.

VILLAGE OF WINNEBAGO, ILLINOIS

Balance Sheet

Governmental Funds

December 31, 2023

		General Fund	Debt Service Fund	Non-major Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	$	1,761,975	742,524	820,698	3,325,197
Receivables:					
Property taxes		507,160	–	–	507,160
Intergovernmental –					
State of Illinois		232,661	–	20,054	252,715
Other		8,645	–	4,679	13,324
Prepaid items		71,362	–	–	71,362
Total assets	$	2,581,803	742,524	845,431	4,169,758
Liabilities – current					
Accounts payable		103,174	–	17,488	120,662
Accrued payroll		41,881	–	–	41,881
Due to other funds		5,002	203,515	–	208,517
Equipment sinking funds		66,200	–	12,000	78,200
Deferred revenue		54,203	–	6,795	60,998
Total current liabilities		270,460	203,515	36,283	510,258
Deferred inflows of resources					
Property taxes		507,160	–	–	507,160
Total liabilities and deferred inflows of resources		777,620	203,515	36,283	1,017,418
Fund balances					
Nonspendable – prepaid items		71,362	–	–	71,362
Restricted for highways and streets		–	–	463,896	463,896
Restricted for capital improvements		–	539,009	–	539,009
Committed to community development		–	–	336,573	336,573
Committed to Fourth of July		–	–	8,679	8,679
Unassigned		1,732,821	–	–	1,732,821
Total fund balances		1,804,183	539,009	809,148	3,152,340
Total liabilities, deferred inflows of resources and fund balances	$	2,581,803	742,524	845,431	4,169,758

See notes to financial statements.

VILLAGE OF WINNEBAGO, ILLINOIS

Reconciliation of Fund Balances of Governmental Funds to the
Governmental Activities in the Statement of Net Position

December 31, 2023

Fund balances of governmental funds	$	3,152,340
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		7,292,556
Accumulated depreciation		(2,784,798)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:		
Compensated absences		(54,280)
Pension liability		(507,537)
Other long-term assets are not available to pay current period expenditures and, therefore, are deferred in the funds:		
Pension asset		336,768
Telecommunication taxes		54,748
Advance license sales		6,250
Net position of governmental activities	$	7,496,047

See notes to financial statements.

VILLAGE OF WINNEBAGO, ILLINOIS

Statement of Revenues, Expenditures
and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2023

		General Fund	Debt Service Fund	Non-major Governmental Funds	Total Governmental Funds
Revenues					
Taxes	$	1,878,120	–	5,971	1,884,091
Licenses, fees and permits		29,223	–	169,368	198,591
Motor Fuel Tax allotment		–	–	126,895	126,895
Grants		294	–	–	294
Interest		92,422	25,025	34,057	151,504
Other		34,406	–	15,114	49,520
Total revenue		2,034,465	25,025	351,405	2,410,895
Expenditures					
Current:					
Public safety:					
General government		383,599	–	–	383,599
Public safety		893,770	–	–	893,770
Highway and streets		529,308	–	33,059	562,367
Culture and recreation		–	–	98,487	98,487
Capital outlay		69,406	–	–	69,406
Total expenditures		1,876,083	–	131,546	2,007,629
Excess (deficiency) of revenues over (under) expenditures		158,382	25,025	219,859	403,266
Other financing sources (uses)					
Transfers in (out)		(156,988)	–	–	(156,988)
Total other financing sources (uses)		(156,988)	–	–	(156,988)
Net change in fund balances		1,394	25,025	219,859	246,278
Fund balances, January 1		1,802,789	513,984	589,289	2,906,062
Fund balances, December 31	$	1,804,183	539,009	809,148	3,152,340

See notes to financial statements.

VILLAGE OF WINNEBAGO, ILLINOIS

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, 2023

Net change in fund balances – total governmental funds	$	246,278
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		300,876
Depreciation expense		(229,991)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Telecommunication taxes		419
Advance license sales		417
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		71,239
Increase in compensated absences		3,297
Change in net position of governmental activities	$	392,535

See notes to financial statements.

VILLAGE OF WINNEBAGO, ILLINOIS

Statement of Net Position

Proprietary Fund

December 31, 2023

		Enterprise Fund – Water Fund
Current assets		
Cash and cash equivalents	$	1,939,004
Receivables – utility users, net of allowance of $10,000		73,484
Receivables – grants and sales taxes		112,930
Prepaid items		15,493
Due from other funds		208,517
Total current assets		2,349,428
Noncurrent assets		
Fixed assets, net of accumulated depreciation		5,303,798
Total noncurrent assets		5,303,798
Total assets		7,653,226
Deferred outflows of resources – pension		137,413
Current liabilities		
Accounts payable		82,382
Accrued payroll		12,268
Current portion of long-term debt		435,227
Total current liabilities		529,877
Long-term liabilities		
Net pension liability		73,901
Long-term debt, net of current maturities		6,285,374
Total long-term liabilities		6,359,275
Total liabilities		6,889,152
Deferred inflows of resources – pension		16,362
Net position		
Invested in capital assets		4,301,791
Unrestricted deficit		(3,416,666)
Total net position	$	885,125

See notes to financial statements.

VILLAGE OF WINNEBAGO, ILLINOIS

Statement of Revenues, Expenses
and Changes in Net Position

Proprietary Fund

For the Year Ended December 31, 2023

		Enterprise Fund – Water Fund
Operating revenues		
Refuse and recycling revenue	$	220,955
Capital charge – sewer hook-up		489,446
Water revenue		483,657
Water deposit revenue		506
Intergovernmental revenue		68,573
Miscellaneous revenue		10,514
Total operating revenues		1,273,651
Operating expenses		
Water department		649,698
Refuse and recycling expenses		207,635
Depreciation		257,623
Total operating expenses		1,114,956
Operating income		158,695
Non-operating revenues (expenses)		
Interest income		84,136
Gain (loss) on sale of capital assets		58,000
Miscellaneous income		4,538
1% sales tax income		439,047
Total non-operating revenues (expenses)		585,721
Income before other financing sources (uses)		744,416
Other financing sources (uses) – operating transfers		
Total other financing sources (uses)		156,988
Net change in net position		901,404
Net deficit, January 1		(16,279)
Net position, December 31	$	885,125

See notes to financial statements.

VILLAGE OF WINNEBAGO, ILLINOIS

Statement of Cash Flows

Proprietary Fund

For the Year Ended December 31, 2023

		Enterprise Fund - Water Fund
Cash flows from operating activities		
Receipts from customers	$	1,280,565
Payments to suppliers		(507,852)
Payments to employees		(262,496)
Payments for interest on Four Rivers intergovernmental agreement		(103,874)
Payments for interest on IEPA loan		(21,171)
Net cash flows from operating activities		385,172
Cash flows from capital and related financing activities		
Payments for principal on IEPA loan		(76,768)
Payments for principal on Four Rivers intergovernmental agreement		(317,733)
Purchase of and construction of fixed assets		(400,027)
Net cash flows from capital financing activities		(794,528)
Cash flows from non-capital financing activities		
Payments (to) from other funds		156,988
Miscellaneous non-operating revenue		4,538
Receipts from 1% sales tax		440,150
Net cash flows from non-capital financing activities		601,676
Cash flows from investing activities		
Interest on investments		142,131
Net cash flows from investing activities		142,131
Operating transfers		–
Net increase in cash and cash equivalents		334,451
Cash and cash equivalents, beginning of year		1,604,553
Cash and cash equivalents, end of year	$	1,939,004
Reconciliation of operating loss to net cash provided by operating activities		
Net operating income		158,695
Adjustment to reconcile net operating loss to net cash provided by operating activities:		
Depreciation expense		257,623
Increase (decrease) in cash flows due to changes in:		
Utility accounts receivable		6,914
Prepaid expenses		501
Deferred pension expense		7,102
Accounts payable		13,799
Accrued payroll		535
Compensated absences		(795)
Pension liability		(59,202)
Net cash flows from operating activities	$	385,172

See notes to financial statements.

(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.

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.

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, 2023, 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 2022 tax levy to finance 2023 operations were as follows:

Lien Date	January 1, 2023
Levy Date	December 12, 2022
First Installment Due	June 2, 2023
Second Installment Due	September 8, 2023

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 2023 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	Rate	Legal Maximum
Village:		
Corporate	0.3654	0.4375
Police Protection	0.4359	0.6000
Chlorination	-	0.0200
IMRF	0.0005	None
Audit	0.0005	None
Liability Insurance	0.0005	None
Revenue Recapture Adj	0.0019	None
Total Village	0.8047	

The 2023 tax levy, which attached as an enforceable lien on property as of January 1, 2024, has been recorded as a receivable as of December 31, 2023 as the tax had been levied by the Village and extended by the County but would not collect until fiscal year 2024.

(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, 2023 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 2023 which will be collected during 2024 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, 2023 through September 17, 2024, 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, 2023, the carrying amount of the Village's deposits was $1,236,640 and the bank balance was $1,493,059. The primary difference between the book and bank balances was due to outstanding checks. As of December 31, 2023, the government's bank balance of $1,493,059 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, 2023 was $3,578,339.

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, 2023, 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 2022 attached as an enforceable lien on January 1, 2023, 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 15, 2023, and were payable in two installments on or about June 14, 2023 and September 6, 2023. 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 2023 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	$ 507,160	-	507,160
Other governmental units:			
General Fund	54,203	-	54,203
Other governmental funds	6,795	-	6,795
Total deferred revenue	$ 568,158	-	568,158

(5) Capital Assets

The governmental activities capital asset activity for year ended December 31, 2023 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	88,625	6,993	-	95,618
Capital assets being depreciated:				
Buildings and improvements	359,604	-	-	359,604
Equipment and vehicles	711,792	93,367	-	805,159
Software	21,564	-	-	21,564
Infrastructure	5,810,093	200,518	-	6,010,611
Total capital assets being depreciated	6,903,053	293,885	-	7,196,938
Accumulated depreciation	(2,554,807)	(229,991)	-	(2,784,798)
Total capital assets being depreciated, net	4,348,246	63,894	-	4,412,140
Governmental activities capital assets, net	$ 4,436,871	70,887	-	4,507,758

The business-type activities capital asset activity for the year ended December 31, 2023 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		30,257		30,257
Infrastructure	2,324,495	-	-	2,324,495
Total nondepreciable capital assets	2,392,759	30,257	-	2,423,016
Capital assets being depreciated:				
Buildings and improvements	15,000	-	-	15,000
Equipment and vehicles	785,376	369,774	96,200	1,058,950
Software	10,782	-	-	10,782
Infrastructure	4,122,969	-	-	4,122,969
Total capital assets being depreciated	4,934,127	369,774	96,200	5,207,701
Accumulated depreciation	(2,165,496)	(257,623)	(96,200)	(2,326,919)
Total capital assets being depreciated, net	2,768,631	112,151	-	2,880,782
Business-type activites capital assets, net	$ 5,161,390	142,408	-	5,303,798

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

Governmental activities:	
General government	$ 31,254
Public safety	49,109
Highway and streets	149,628
Total governmental activities, depreciation expense	$ 229,991
Business-type activities - Water operations	$ 257,623

(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	$ 156,988	Infrastructure
Community Development Fund	Fourth of July Fund	$ 8,625	Fireworks event

(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, 2023, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	9
Inactive plan members entitled to but not yet receiving benefits	11
Active plan members	15
Total	35

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 2023 was 9.47%. For the fiscal year ended December 31, 2023, the Village contributed $83,580 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, 2023. 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, 2023:

- 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 3.77%, 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, 2022	$ 3,592,345	3,090,199	502,146
Changes for the year:			
Service cost	83,581	-	83,581
Interest on the total pension liability	259,607	-	259,607
Differences between expected and actual experience of the total pension liability	64,915	-	64,915
Changes of assumptions	379	-	379
Contributions - employer	-	98,984	(98,984)
Contributions - employees	-	48,312	(48,312)
Net investment income (loss)	-	331,629	(331,629)
Benefit payments, including refunds of employee contributions	(106,695)	(106,695)	-
Other (net transfer)	-	77,886	(77,886)
Net changes	301,787	450,116	(148,329)
Balances at December 31, 2023	$ 3,894,132	3,540,315	353,817

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	$ 4,422,117	3,894,132	3,502,022
Plan fiduciary net position	3,540,315	3,540,315	3,540,315
Net pension liability (asset)	$ 881,802	353,817	(38,293)

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

For the year ended December 31, 2023, the Village recognized pension expense of $(24,356). At December 31, 2023, 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	$ 93,522	44,300
Changes of assumptions	290	2,167
Net difference between projected and actual earnings on pension plan investments	380,369	224,160
Total deferred amounts to be recognized in pension expense in future periods	474,181	270,627
Pension contributions made subsequent to the measurement date	-	-
	$ 474,181	270,627

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
2024	$ 45,705
2025	57,552
2026	117,113
2027	(16,816)
	$ 203,554

(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, 2023 consist of the following:

	2023	Current Portion
Governmental activities:		
Compensated absences - Governmental activities	$ 54,280	41,068
Pension liability - IMRF	253,272	62,204
	307,552	103,272
less current portion	(103,272)	
	$ 204,280	

		2023	Current Portion
Business-type activities:			
Note payable - Illinois Environmental Protection Agency (IEPA), original debt of $2,265,000 to upgrade potable water system. Semi0annual principal and interest payments of $48,970, maturing 1/20/2034, interest rate is 1.955%.	$	1,002,027	78,339
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 7/20/2038, interest rate of 1.75%.		3,663,974	215,605
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%.		1,105,851	62,642
Intergovernmental agreement - Four Rivers 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%.		915,189	45,081
Compensated absences - Business-type activities		6,916	6,916
Pension liability - IMRF		100,545	26,644
		6,794,502	435,227
less current portion		(435,227)	
	$	6,359,275	

Future debt obligations at December 31, 2023 under IEPA notes payable are due as follows:

Year ending December 31:	Principal	Interest	Total Payment
2024	$ 78,339	19,601	97,940
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
2029-2033	450,262	39,437	489,699
2034-2038	144,047	2,883	146,930
Total	$ 1,002,027	124,301	1,126,328

Future debt obligations at December 31, 2023 under the Four Rivers intergovernmental agreements are due as follows:

Year ending December 31:	Principal	Interest	Total Payment
2024	$ 215,605	63,180	278,785
2025	219,395	59,391	278,786
2026	223,251	55,535	278,786
2027	227,175	51,611	278,786
2028	231,168	47,618	278,786
2029-2033	1,218,231	175,694	1,393,925
2034-2038	1,329,149	64,783	1,393,932
Total	$ 3,663,974	517,812	4,181,786

Year ending December 31:	Principal	Interest	Total Payment
2024	$ 62,642	19,189	81,831
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
2029-2033	354,190	54,960	409,150
2034-2038	386,624	22,527	409,151
2039-2043	40,557	711	41,268
Total	$ 1,105,851	162,869	1,268,720

VILLAGE OF WINNEBAGO, ILLINOIS

Notes to Financial Statements

Year ending December 31:	Principal	Interest	Total Payment
2024	$ 45,081	15,910	60,991
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
2029-2033	254,899	50,055	304,954
2034-2038	278,240	26,715	304,955
2039-2043	148,534	3,944	152,478
Total	$ 915,189	152,153	1,067,342

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, 2023, was as follows:

	Beginning Balance	New Increases	Decreases	Ending Balance	Amount due within one year
Governmental actvities:					
Compensated absences	$ 57,577	54,280	57,577	54,280	41,068
Pension liability – IMRF	342,398		89,126	253,272	62,204
	$ 399,975	54,280	146,703	307,552	103,272
Business-type activities:					
Notes payable – IEPA	$ 1,078,776	-	76,749	1,002,027	78,339
Due to Four Rivers	3,875,875	-	211,901	3,663,974	215,605
Due to Four Rivers	1,167,405	-	61,554	1,105,851	62,642
Due to Four Rivers	959,486	-	44,297	915,189	45,081
Compensated absences	7,711	6,916	7,711	6,916	6,916
Pension liability – IMRF	159,748	-	59,203	100,545	26,644
	$ 7,249,001	6,916	461,415	6,794,502	435,227

(11) Legal Debt Margin

The Village’s aggregated indebtedness is subject to a statutory limitation by the State of Illinois 8.625% of its equalized assessed value. At December 31 2023, the statutory limit of the Village was $5,448,979. The long-term obligations discussed above (Note 10) are not subject to the statutory limitation. Thus, the Village’s legal debt margin is also $5,448,979.

(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 18th each year. Rebates expensed were $59,927 for the year ended December 31, 2023. Rebates remaining to be paid to the developer as of December 31, 2023 are $135,341.

(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) Fund Deficit

There are no individual governmental funds with a deficit fund balance as of December 31, 2023.

VILLAGE OF WINNEBAGO, ILLINOIS

Schedule of Revenues, Expenditures
and Changes in Fund Balances – Budget and Actual

General Fund

For the Year Ended December 31, 2023

		Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues					
Taxes	$	1,866,448	1,866,448	1,878,120	11,672
Fines and other fees		19,800	19,800	29,223	9,423
Other		339,962	339,962	127,122	(212,840)
Total revenues		2,226,210	2,226,210	2,034,465	(191,745)
Expenditures					
Current:					
General government		567,167	567,167	383,599	(183,568)
Highways and streets		699,031	699,031	529,308	(169,723)
Public safety		1,098,612	1,098,612	893,770	(204,842)
Capital outlay		72,800	72,800	69,406	(3,394)
Total expenditures		2,437,610	2,437,610	1,876,083	(561,527)
Excess (deficiency) of revenues over (under) expenditures		(211,400)	(211,400)	158,382	369,782
Other financing sources (uses)					
Transfer in (out)		211,400	211,400	(156,988)	(368,388)
Net change in fund balance	$	–	–	1,394	1,394
Fund balance, January 1				1,802,789	
Fund balance, December 31			$	1,804,183	

VILLAGE OF WINNEBAGO, ILLINOIS

Schedule of Revenues, Expenditures
and Changes in Fund Balances – Budget and Actual

Debt Service Fund

For the Year Ended December 31, 2023

		Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues					
Interest	$	7,800	7,800	25,025	17,225
Total revenues		7,800	7,800	25,025	17,225
Expenditures					
Debt service:					
Principal		–	–	–	–
Interest		–	–	–	–
Total expenditures		–	–	–	–
Excess (deficiency) of revenues over (under) expenditures		7,800	7,800	25,025	17,225
Other financing sources (uses)					
Transfer in (out)		407,029	407,029	–	(407,029)
Net change in fund balance	$	414,829	414,829	25,025	(389,804)
Fund balance, January 1				513,984	
Fund balance, December 31			$	539,009	

VILLAGE OF WINNEBAGO, ILLINOIS

Notes to Required Supplementary Information

December 31, 2023

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 fund – Debt Service Fund, non-major Special Revenue funds – Community Development, Fourth of July and Motor Fuel Tax 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, ILLINOIS

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund

December 31, 2023

		2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability											
Service cost	$	83,581	78,276	67,347	80,782	82,110	75,969	80,704	80,998	79,745	77,405
Interest on the total pension liability		259,607	246,678	216,859	218,928	208,419	194,396	188,832	176,387	163,711	145,732
Differences between expected and actual experience of the total pension liability		64,915	(46,164)	225,351	(190,134)	(39,394)	10,711	(26,989)	(10,793)	1,030	21,610
Changes of assumptions		379	–	–	(23,299)	–	93,812	(82,895)	(14,353)	–	67,288
Benefit payments, including refunds of employee contributions		(106,695)	(99,519)	(107,927)	(108,280)	(102,759)	(87,553)	(78,654)	(78,867)	(71,520)	(67,652)
Net change in total pension liability		301,787	179,271	401,630	(22,003)	148,376	287,335	80,998	153,372	172,966	244,383
Total pension liability – beginning		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	1,946,017
Total pension liability – ending (a)		3,894,132	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
Plan fiduciary net position											
Contributions – employer		98,984	78,299	92,619	82,056	81,721	92,529	89,741	91,570	91,903	79,505
Contributions – employee		48,312	41,174	33,748	30,366	33,042	33,525	32,127	31,845	31,260	29,790
Net investment income (loss)		331,629	(382,698)	482,900	361,353	394,985	(104,038)	325,276	119,387	8,291	92,605
Benefit payments, including refunds of employee contributions		(106,695)	(99,519)	(107,927)	(108,280)	(102,759)	(87,553)	(78,654)	(78,867)	(71,520)	(67,652)
Other (net transfer)		77,886	(5,210)	(10,451)	2,259	3,822	29,647	(31,247)	7,547	23,627	763
Net change in plan fiduciary net position		450,116	(367,954)	490,889	367,754	410,811	(35,890)	337,243	171,482	83,561	135,011
Plan fiduciary net position – beginning		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	1,497,292
Plan fiduciary net position – ending (b)		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
Net pension liability – ending (a) - (b)	$	353,817	502,146	(45,079)	44,180	433,937	696,372	373,147	629,392	647,502	558,097
Plan fiduciary net position as a percentage of the total pension liability		**90.91%**	**86.02%**	**101.32%**	**98.53%**	**85.69%**	**75.86%**	**85.64%**	**74.99%**	**72.60%**	**74.52%**
Covered valuation payroll	$	994,811	826,820	749,950	674,801	734,254	745,007	713,938	707,659	694,662	681,523
Net pension liability as a percentage of covered valuation payroll		**35.57%**	**60.73%**	**-6.01%**	**6.55%**	**59.10%**	**93.47%**	**52.27%**	**88.94%**	**93.21%**	**81.89%**

VILLAGE OF WINNEBAGO, ILLINOIS

Multiyear Schedule of Contributions

Illinois Municipal Retirement Fund

December 31, 2023

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)
12/31/23	$	98,984	98,984	-	994,811	9.95%
12/30/22		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%
12/31/14		81,851	79,505	2,346	681,523	11.67%

VILLAGE OF WINNEBAGO, ILLINOIS

Notes to Schedule of Contributions

Illinois Municipal Retirement Fund

December 31, 2023

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2023 Contribution Rate *

Valuation Date – Notes	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.

Methods and Assumptions Used to Determine 2023 Contribution Rates:

Actuarial cost method	Aggregate Entry Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	Non-taxing bodies: 10-year rolling 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 employer upon adoption of early retirement incentive. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 15 years for most employers (five employers were financed over 16 years; one employer was financed over 17 years; two employers were financed over 18 years; one employer was financed over 21 years; three employers were financed over 24 years; four employers were financed over 25 years; and one employer was financed over 26 years).
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%

VILLAGE OF WINNEBAGO, ILLINOIS

Notes to Schedule of Contributions

Illinois Municipal Retirement Fund

December 31, 2023

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 unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information –

Notes	There were no benefit changes during the year.

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

VILLAGE OF WINNEBAGO, ILLINOIS

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2023

		Special Revenue Funds			Total
		Community Development Fund	Fourth of July Fund	Motor Fuel Tax Fund	Nonmajor Governmental Funds
Assets					
Cash and cash equivalents	$	352,717	8,679	459,302	820,698
Accounts receivable		13,145	–	11,588	24,733
Total assets		365,862	8,679	470,890	845,431
Liabilities					
Accounts payable		10,494	–	6,994	17,488
Equipment sinking funds		12,000	–	–	12,000
Deferred revenue – taxes		6,795	–	–	6,795
Total liabilities		29,289	–	6,994	36,283
Fund balances					
Restricted for highways streets and bridges		–	–	463,896	463,896
Committed to community development		336,573	–	–	336,573
Committed to Fourth of July		–	8,679	–	8,679
Total fund balances		336,573	8,679	463,896	809,148
Total liabilities and fund balances	$	365,862	8,679	470,890	845,431

VILLAGE OF WINNEBAGO, ILLINOIS

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2023

		Special Revenue Funds			Total
		Community Development Fund	Fourth of July Fund	Motor Fuel Tax Fund	Nonmajor Governmental Funds
Revenues					
Taxes	$	5,971	–	–	5,971
Motor Fuel Tax allotment		–	–	126,895	126,895
Fees and charges		169,368	–	–	169,368
Interest		13,810	–	20,247	34,057
Other		13,580	1,534	–	15,114
Total revenue		202,729	1,534	147,142	351,405
Expenditures					
Culture and recreation		81,017	17,470	–	98,487
Highway and streets		–	–	33,059	33,059
Total expenditures		81,017	17,470	33,059	131,546
Excess (deficiency) of revenues over (under) expenditures		121,712	(15,936)	114,083	219,859
Other financing sources (uses)					
Transfer in (out)		(8,625)	8,625	–	–
Net change in fund balances		113,087	(7,311)	114,083	219,859
Fund balance, January 1		223,486	15,990	349,813	589,289
Fund balance, December 31	$	336,573	8,679	463,896	809,148

VILLAGE OF WINNEBAGO, ILLINOIS

Schedule of Revenues, Expenditures
and Changes in Fund Balances – Budget and Actual

Motor Fuel Tax Fund

For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues				
Intergovernmental -				
Motor fuel taxes	$ 127,010	127,010	126,895	(115)
Interest	4,800	4,800	20,247	15,447
Total revenues	131,810	131,810	147,142	15,332
Expenditures				
Highways and streets				
Highways, street and bridges	36,000	36,000	22,206	(13,794)
Engineering	3,850	3,850	10,853	7,003
Total expenditures	39,850	39,850	33,059	(6,791)
Excess (deficiency) of revenues over (under) expenditures	91,960	91,960	114,083	22,123
Other financing sources (uses)				
Transfer in (out)	–	–	–	–
Net change in fund balance	$ 91,960	91,960	114,083	22,123
Fund balance, January 1			349,813	
Fund balance, December 31			$ 463,896	

VILLAGE OF WINNEBAGO, ILLINOIS

Schedule of Revenues, Expenditures
and Changes in Fund Balances – Budget and Actual

Community Development Fund

For the Year Ended December 31, 2023

		Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues					
Telecommunications taxes	$	5,600	5,600	5,971	371
Fees and charges		154,950	154,950	169,368	14,418
Interest		4,800	4,800	13,810	9,010
Other		500	500	13,580	13,080
Total revenues		165,850	165,850	202,729	36,879
Expenditures					
Culture and recreation:					
Contractual services:					
Office salaries		10,953	10,953	10,723	(230)
Payroll taxes		1,413	1,413	937	(476)
Employee benefits		1,090	1,090	785	(305)
Presidential project		1,200	1,200	969	(231)
Professional fees		20,300	20,300	18,636	(1,664)
Code enforcement officer		12,000	12,000	10,560	(1,440)
Legal expenses		20,000	20,000	4,954	(15,046)
Dues		4,500	4,500	1,875	(2,625)
Development escrow refund		48,200	48,200	20,357	(27,843)
Park equipment sinking fund		2,000	2,000	2,000	–
Engineering		3,500	3,500	2,859	(641)
Electricity		770	770	970	200
Community projects		165,000	165,000	2,962	(162,038)
Total contractual services		290,926	290,926	78,587	(212,339)
Supplies – community expenses		4,924	4,924	2,393	(2,531)
Miscellaneous		–	–	37	37
Total expenditures		295,850	295,850	81,017	(214,833)
Excess (deficiency) of revenues over (under) expenditures		(130,000)	(130,000)	121,712	251,712
Other financing sources (uses)					
Transfer in (out)		130,000	130,000	(8,625)	(138,625)
Net change in fund balance	$	–	–	113,087	113,087
Fund balance, January 1				223,486	
Fund balance, December 31			$	336,573	

VILLAGE OF WINNEBAGO, ILLINOIS

Schedule of Revenues, Expenditures
and Changes in Fund Balances – Budget and Actual

Fourth of July Fund

For the Year Ended December 31, 2023

		Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues					
Donations and other	$	5,500	5,500	1,534	(3,966)
Interest		400	400	–	(400)
Total revenues		5,900	5,900	1,534	(4,366)
Expenditures					
Culture and recreation –					
Fourth of July expenses		17,650	17,650	17,470	(180)
Total expenditures		17,650	17,650	17,470	(180)
Excess (deficiency) of revenues over (under) expenditures		(11,750)	(11,750)	(15,936)	(4,186)
Other financing sources (uses)					
Transfer in (out)		15,000	15,000	8,625	(6,375)
Net change in fund balance	$	3,250	3,250	(7,311)	(10,561)
Fund balance, January 1				15,990	
Fund balance, December 31			$	8,679	

VILLAGE OF WINNEBAGO, ILLINOIS

Schedule of Detailed Revenues and Expenditures – Budget and Actual

General Fund

For the Year Ended December 31, 2023

		Original Budget	Final Budget	Actual	Over (Under) Budget
Revenues					
Taxes:					
Property taxes	$	496,173	496,173	497,789	1,616
Sales taxes		600,000	600,000	591,103	(8,897)
State income tax		443,940	443,940	472,710	28,770
Telecommunications tax		27,825	27,825	29,856	2,031
Local use tax		114,660	114,660	115,724	1,064
Cannabis tax		7,350	7,350	4,365	(2,985)
Utility tax		110,000	110,000	105,871	(4,129)
Replacement tax		66,500	66,500	60,702	(5,798)
Total taxes		1,866,448	1,866,448	1,878,120	11,672
Licenses, fees and permits		1,300	1,300	380	(920)
Police fines		18,500	18,500	28,843	10,343
Total fines and other fees		19,800	19,800	29,223	9,423
Other revenue:					
Grants		160,000	160,000	294	(159,706)
Interest		24,000	24,000	92,422	68,422
Miscellaneous		155,962	155,962	34,406	(121,556)
Total other revenue		339,962	339,962	127,122	(212,840)
Total revenues	$	2,226,210	2,226,210	2,034,465	(191,745)
Expenditures					
General government:					
Office salaries	$	33,951	33,951	39,685	5,734
Deputy clerk		45,127	45,127	45,150	23
Treasurer		51,200	51,200	51,200	–
Salaries – elected officials		27,000	27,000	26,350	(650)
Payroll taxes		10,230	10,230	11,970	1,740
Employee benefits		29,830	29,830	35,403	5,573
Employee welfare		600	600	386	(214)
Office equipment		15,869	15,869	18,083	2,214
Professional services		17,800	17,800	20,400	2,600
Engineering		5,000	5,000	1,749	(3,251)
Legal services		27,500	27,500	8,550	(18,950)
Postage		1,300	1,300	931	(369)
Telephone		3,050	3,050	2,938	(112)
Publishing		1,100	1,100	452	(648)

(Continued)

VILLAGE OF WINNEBAGO, ILLINOIS

Schedule of Detailed Revenues and Expenditures – Budget and Actual

General Fund

For the Year Ended December 31, 2023

		Original Budget	Final Budget	Actual	Over (Under) Budget
General government (continued):					
Printing	$	4,000	4,000	2,193	(1,807)
Dues		1,700	1,700	1,459	(241)
Travel		2,595	2,595	3,145	550
Training and conferences		1,355	1,355	1,383	28
Codification of ordinance		25,000	25,000	9,990	(15,010)
Office maintenance		8,174	8,174	4,692	(3,482)
Audit and accounting services		16,494	16,494	16,115	(379)
Liability insurance		5,750	5,750	5,713	(37)
Hail damage		163,000	163,000	16,991	(146,009)
Office supplies		3,000	3,000	2,151	(849)
Building water usage		350	350	249	(101)
Miscellaneous expense		350	350	364	14
Sullivan's payback agreement		39,000	39,000	44,544	5,544
Property tax refunds		900	900	917	17
Equipment sinking fund		5,000	5,000	5,000	–
WINGIS		625	625	454	(171)
Contingency		20,317	20,317	4,992	(15,325)
Total general government		567,167	567,167	383,599	(183,568)
Highways and streets:					
Salaries		123,866	123,866	121,128	(2,738)
Employee benefits		26,496	26,496	28,261	1,765
Payroll taxes		9,719	9,719	9,576	(143)
Maintenance – buildings		15,000	15,000	9,771	(5,229)
Maintenance – vehicles		12,000	12,000	13,309	1,309
Maintenance – streets and sidewalks		121,000	121,000	67,795	(53,205)
Maintenance – equipment		12,000	12,000	13,342	1,342
Maintenance – service		25,000	25,000	14,004	(10,996)
Office & computer equipment		1,500	1,500	174	(1,326)
Professional fees		600	600	250	(350)
Engineering		25,850	25,850	27,284	1,434
Telephone		5,000	5,000	3,697	(1,303)
Electricity		40,000	40,000	39,106	(894)
Supplies		7,500	7,500	6,471	(1,029)
Gas and oil		20,000	20,000	11,655	(8,345)
Tree removal		8,000	8,000	3,600	(4,400)
Liability insurance		10,850	10,850	10,753	(97)

(Continued)

VILLAGE OF WINNEBAGO, ILLINOIS

Schedule of Detailed Revenues and Expenditures – Budget and Actual

General Fund

For the Year Ended December 31, 2023

		Original Budget	Final Budget	Actual	Over (Under) Budget
Highways and streets (continued):					
WINGIS		650	650	454	(196)
Street projects		234,000	234,000	148,678	(85,322)
Total highways and streets		699,031	699,031	529,308	(169,723)
Public safety:					
Office salaries	$	7,500	7,500	–	(7,500)
Police chief		100,000	100,000	100,000	–
Full time officers		424,406	424,406	413,498	(10,908)
Part time officers		10,000	10,000	236	(9,764)
Police overtime		15,000	15,000	8,040	(6,960)
School resource officer		14,715	14,715	20,061	5,346
Payroll taxes		44,554	44,554	42,197	(2,357)
Employee benefits		145,346	145,346	153,872	8,526
Uniforms		10,500	10,500	7,289	(3,211)
Computers and equipment		2,500	2,500	1,903	(597)
Records management		8,042	8,042	15,915	7,873
Professional services		22,618	22,618	13,961	(8,657)
Vehicle maintenance		10,000	10,000	6,000	(4,000)
911 dispatch service		18,239	18,239	18,239	–
Legal		12,000	12,000	4,743	(7,257)
Postage		400	400	581	181
Telephone		6,450	6,450	6,674	224
Publishing and printing		600	600	144	(456)
Dues		700	700	190	(510)
Travel		300	300	355	55
Liability insurance		26,350	26,350	26,187	(163)
Water		125	125	167	42
Gas and oil		18,000	18,000	15,704	(2,296)
Miscellaneous		5,917	5,917	2,182	(3,735)
Police garage maintenance		2,000	2,000	730	(1,270)
Pre-employment physical		2,050	2,050	807	(1,243)
Small equipment		160,000	160,000	29,118	(130,882)
WINGIS		300	300	227	(73)
Equipment sinking fund		18,000	18,000	–	(18,000)
Training		12,000	12,000	4,750	(7,250)
Capital outlay - equipment		72,800	72,800	69,406	(3,394)
Total public safety		1,171,412	1,171,412	963,176	(208,236)
Total expenditures	$	2,437,610	2,437,610	1,876,083	(561,527)

VILLAGE OF WINNEBAGO, ILLINOIS

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, 2023

		Original Budget	Final Budget	Actual	Over (Under) Budget
Operating revenues					
Water service income	$	471,632	471,632	483,657	12,025
Capital charge – sewer hook-up		498,800	498,800	489,446	(9,354)
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	506	(1,494)
Garbage charges		215,268	215,268	220,955	5,687
Recapture and impact fees		18,981	18,981	–	(18,981)
Intergovernmental income		75,791	75,791	68,573	(7,218)
Miscellaneous revenue		48,000	48,000	10,514	(37,486)
Total operating revenues		1,353,472	1,353,472	1,273,651	(79,821)
Operating expenses					
Office salary		62,692	62,692	57,945	(4,747)
Part-time wages		3,500	3,500	2,231	(1,269)
Meter reader		38,142	38,142	42,679	4,537
Plant operator		69,750	69,750	68,294	(1,456)
Public works wages		36,921	36,921	36,642	(279)
Health insurance		17,165	17,165	19,163	1,998
Payroll taxes		17,098	17,098	15,665	(1,433)
Employee benefits		21,343	21,343	19,618	(1,725)
IMRF – GASB 68		–	–	(52,101)	(52,101)
Building water usage		800	800	871	71
Alarm system		6,550	6,550	6,364	(186)
Chemicals		6,000	6,000	5,408	(592)
Engineering		132,000	132,000	8,827	(123,173)
Cellular meter monthly fees		7,500	7,500	9,260	1,760
Garbage expense		211,692	211,692	207,635	(4,057)
Liability insurance		14,800	14,800	14,860	60
Equipment maintenance		15,000	15,000	14,296	(704)
Office and computer equipment		3,500	3,500	1,845	(1,655)
Operating supplies		45,000	45,000	51,067	6,067
Postage		7,500	7,500	7,942	442
Pre-employment physical		500	500	–	(500)
Printing		2,000	2,000	627	(1,373)

(Continued)

VILLAGE OF WINNEBAGO, ILLINOIS

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, 2023

		Original Budget	Final Budget	Actual	Over (Under) Budget
Operating expenses (continued)					
Professional fees	$	18,000	18,000	14,423	(3,577)
Publishing/advertising		1,000	1,000	477	(523)
WINGIS		1,550	1,550	1,134	(416)
Rental and small equipment		17,400	32,400	12,463	(19,937)
Telephone		2,500	2,500	1,896	(604)
Travel and training		3,000	3,000	2,839	(161)
Utilities		24,500	24,500	23,199	(1,301)
Water analysis		6,000	6,000	2,972	(3,028)
EPA permit fees		1,500	1,500	–	(1,500)
Fuel, grease and oil		20,000	20,000	11,654	(8,346)
Recapture fees		6,000	6,000	–	(6,000)
Water sewer upgrade		883,000	883,000	106,741	(776,259)
Water refunds		–	–	(31)	(31)
Sullivan's payback agreement		13,000	13,000	15,383	2,383
IEPA – interest expense		97,940	97,940	21,171	(76,769)
Four Rivers – interest expense		421,607	421,607	103,874	(317,733)
Equipment sinking fund		45,000	45,000	–	(45,000)
Depreciation		400,000	400,000	257,623	(142,377)
Contingency		57,300	57,300	–	(57,300)
Total operating expenses		2,738,750	2,753,750	1,114,956	(1,638,794)
Operating income		(1,385,278)	(1,400,278)	158,695	1,558,973
Non-operating revenues (expenses)					
Interest income		24,000	24,000	84,136	60,136
Gain (loss) on disposal of assets		–	–	58,000	58,000
Miscellaneous income		4,950	4,950	4,538	(412)
1% sales tax income		470,000	470,000	439,047	(30,953)
Total non-operating revenues (expenses)		498,950	498,950	585,721	86,771
Income before other financing sources (uses)		(886,328)	(901,328)	744,416	1,645,744

(Continued)

VILLAGE OF WINNEBAGO, ILLINOIS

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, 2023

		Original Budget	Final Budget	Actual	Over (Under) Budget
Other financing sources (uses) –					
Operating transfers	$	568,688	568,688	156,988	(411,700)
Total other financing sources (uses)		568,688	568,688	156,988	(411,700)
Net change in net position	$	(317,640)	(332,640)	901,404	1,234,044
Net deficit, January 1				(16,279)	
Net position, December 31			$	885,125	

VILLAGE OF WINNEBAGO, ILLINOIS

Assessed Valuations, Property Tax Rates, Extensions and Collections

December 31, 2023

		Tax Years					
		2023	2022	2021	2020	2019	2018
Assessed valuations	$	63,176,565	57,921,896	54,963,537	52,165,958	49,329,699	47,548,879
Property tax rates (per $100 of assessed valuation):	Max	Actual	Actual	Actual	Actual	Actual	Actual
General	0.4375	0.3654	0.3796	0.3808	0.3932	0.4086	0.4135
General – Audit	–	0.0005	0.0005	0.0005	0.0007	0.0007	0.0005
General – Liability	–	0.0005	0.0005	0.0005	0.0007	0.0007	0.0005
Police	0.6000	0.4359	0.4528	0.4544	0.4717	0.4838	0.4939
Revenue Recapture	–	0.0019	0.0044	0.0024	–	–	–
IMRF	–	0.0005	0.0005	0.0005	0.0007	0.0007	0.0005
Total tax rate		0.8047	0.8383	0.8391	0.8670	0.8945	0.9089
Property tax extensions:							
General		230,847	219,871	209,301	205,117	201,561	196,615
General – Audit		316	290	275	365	345	238
General – Liability		316	290	275	365	345	238
Police		275,387	262,270	249,754	246,067	238,657	234,844
Revenue Recapture		1,200	2,548	1,319	–	–	–
IMRF		316	290	275	365	345	238
	$	508,382	485,559	461,199	452,279	441,253	432,173
Property tax collections:**							
General		–	219,190	208,243	204,526	201,236	195,944
General – Audit		–	289	273	364	345	237
General – Liability		–	289	273	364	345	237
Police		–	261,457	248,492	245,357	238,272	234,043
Revenue Recapture		–	2,541	1,312	–	–	–
IMRF		–	289	273	364	345	237
	$	–	484,055	458,866	450,975	440,543	430,698
Percentage of extensions collected		–	99.69	99.49	99.71	99.84	99.66

* 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, ILLINOIS

Schedule of Legal Debt Margin

December 31, 2023

		2023	2022	2021	2020
Assessed Valuation	$	63,176,565	57,921,896	54,963,537	52,165,958
Statutory Debt Limitation (8.625 % of Assessed Valuation)		5,448,979	4,995,764	4,740,605	4,499,314
Outstanding debt subject to debt limitation – None		–	–	–	–
Legal Debt Margin	$	5,448,979	4,995,764	4,740,605	4,499,314

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

DO NOT SEND THIS FAPER COPY - THIS IS YOUR COPY.

MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN THE COMPTROLLER CONNECT PROGRAM. THIS WILL PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY OF YOUR ANNUAL FINANCIAL REPORT.

FY 2023 Annual Financial Report

Multi-Purpose Long Form

CCIF Copy - 9/24/2024 10:04:15 AM

Unit Name : Winnebago Village   County : Winnebago   **Unit Code : 101/055/32**

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation of Winnebago Village as of the end of this fiscal year.

Written signature of government official
Sally Jo Huggins, Clerk

Please Sign : Sally Jo Huggins   **Date :** 9-25-2024

Unit Name : Winnebago Village

Unit Code : 101/055/32

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? X Yes ______ No

A. **Contact Person** (elected or appointed official responsible for filling out this form.)		B. **Chief Executive Officer** (Enter your name here ONLY if you are the elected or appointed official responsible for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		C. **Chief Financial Officer** (Enter your name here ONLY if you are the elected or appointed official responsible for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)	
Sally Jo	Huggins	Frank	Eubank	Dana	Novinson
Clerk		President		Treasurer	
108 West Main Street		108 West Main Street		108 West Main Street	
Winnebago		Winnebago		Winnebago	
IL 61088		IL 61088		IL 61088	
Phone: (815) 335-2020 Ext.		Phone: (815) 335-2020 Ext.		Phone: (815) 335-2020 Ext.	
Fax: (815) 335-7533		Fax: (815) 335-7533		Fax: (815) 335-7533	
E-Mail: shuggins@villageofwinnebago.com		E-Mail: feubank@villageofwinnebago.com		E-Mail: dnovinson@villageofwinnebago.com	
D. **Purchasing Agent** (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.)		E. **FOIA Officer** (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)		F. **TIF Officer** (Enter the TIF Officer or if there is no TIF Officer, the name of the person responsible for oversight of all TIF Districts should be listed.)	
Sally Jo	Huggins	Kellie	Symonds		
Purchasing Agent		Dep. Clerk			
108 West Main Street		108 West Main Street			
Winnebago		Winnebago			
IL 61088		IL 61088			
Phone: (815) 335-2020 Ext.		Phone: (815) 335-2020 Ext.		Phone:	
Fax: (815) 335-7533		Fax: (815) 415-8491		Fax:	
E-Mail: shuggins@villageofwinnebago.com		E-Mail: ksymonds@villageofwinnebago.com		E-Mail:	

☐ If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2.

Unit Name : Winnebago Village

Unit Code : 101/055/32

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 12/31/2023

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS

P1. Has your government commenced dissolution proceedings? __ Yes _X_ No **Dissolution Filing Date** __

A. Has your government implemented GASB 34 in FY 2023 reporting or in previous reporting years? _X_ Yes ____ No

B. Which type of accounting system does Winnebago Village use?

__ Cash - with no assets (Cash Basis) _X_ Modified Accrual/Accrual

__ Cash - with assets (Modified Cash Basis) __ Combination (Explain) ____________

C. Does the government have bonded debt this reporting fiscal year? __ Yes _X_ No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtednessand Debt Limitations and Future Debt pages, located on page F7 and F8.

__ G.O.Bonds __ Revenue Bonds __ Alternative Revenue Bonds

D. Does the government have debt, other than bonded debt this reporting fiscal year? _X_ Yes __ No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

_X_ Contractual Commitments _X_ Other (Explain) Notes Payable to IEPA and Intergovernmental agreements with Four Rivers

E. Does the government own or operate a public utility company? _X_ Yes __ No

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

_X_ Water/Sewer __ Electric/Gas/Transit __ 911 Telephone/Telecommunications __ Other ____________

F. Is your government a home rule unit? __ Yes _X_ No

G. Does the government have a Tax Increment Finance (TIF) district? __ Yes _X_ No

H. Does the government have a pension funds or other retirement benefits this reporting fiscal year? _X_ Yes __ No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/Retirement Benefits section.

_X_ Illinois Municipal Retirement Fund (IMRF) __ Police Pension __ Fire Pension __ Sheriff's Law Enforcement Personnel Plan (SLEP)

__ Other Pension ____________ __ Other Post Employment Benefits (OPEB)

Unit Name : Winnebago Village

Unit Code : 101/055/32

STEP 4: POPULATION, EAV AND EMPLOYEES

What is the total **population** of Winnebago Village?^	2,894
What is the total **EAV** of Winnebago Village?	$63,176,565
How many **full time employees** are paid?*	15
How many **part time employees** are paid?*	5
What is the **total salary** paid to all employees?	$985,773

^ Or provide estimated population.
* Do not include contractual employees.

STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component **FUNDS SHOULD NOT BE LISTED HERE***	**Appropriation^**	**Type of Component Unit** (Blended or Discretely Presented)	**Fiscal Year End**	**Enterprise Fund Type or Governmental Fund Type**
Winnebago Village	$5,768,211		12/31	
Total Appropriations	$5,768,211			

* Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^ If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name : Winnebago Village

Unit Code : 101/055/32

STEP 7: OTHER GOVERNMENTS

Indicate any payments Winnebago Village made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	$609,875
Federal government payroll taxes	$256,557
All other intergovernmental payments	$0

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. **List all funds and how much was spent in FY 2023 for each fund. Also, indicate the Fund Type** (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
Community Development	$81,017	Special Revenue Fund	12/31
Debt Service	$1	Debt Service Fund	12/31
Fourth of July	$17,469	Special Revenue Fund	12/31
General	$1,876,083	General Fund	12/31
Motor Fuel Tax	$33,059	Special Revenue Fund	12/31
Water & Sewer	$1,114,956	Enterprise Fund	12/31
Total Expenditures	$3,122,585		

B. **Does Winnebago Village have assets or liabilities that should be recorded as a part of Account Groups?** See Chart of Acounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

__ Yes   X No

Unit Name : Winnebago Village

Unit Code : 101/055/32

STEP 9: GOVERNMENTAL ENTITIES

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

STEP 10: REPORTING

Check any state or local entity where financial reports are filed.

STATE AGENCIES			
___	- Board of Education	___	- Board of Higher Education
___	- DCEO	___	- Department of Insurance
OTHER STATE OR LOCAL OFFICES			
X	- Illinois Comptroller	___	- Secretary of State
___	- General Assembly - House	___	- General Assembly - Senate
X	- County Clerk	___	- Circuit Clerk
___	- Governor's Office	X	- Other - N

Assets

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
	Current Assets				
101t	Cash and Cash Equivalent	$3,325,197	$1,939,004	$0	$0
102t	Investments	$0	$0	$0	$0
115t	Receivables	$773,199	$186,414	$0	$0
109t	Inventories	$0	$0	$0	$0
112t	Other Assets (Explain)	$71,362	$224,010	$0	$0
	Non-Current Assets				
116t	Capital Assets/Net of Accumulated Depreciation	$4,419,493	$2,911,039	$0	$0
117t	Other Capital Assets (Explain)	$88,265	$2,392,759	$0	$0
120t	**Total Assets**	$8,677,516	$7,653,226	$0	$0
150t	Deferred Outflow of Resources	$336,768	$137,413	$0	$0

Liabilities

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
	Current Liabilities				
122t	All Payables	$120,662	$82,382	$0	$0
132t	Deferred Revenues	$0	$0	$0	$0
128t	Other Liabilities (Explain)	$382,878	$12,268	$0	$0
	Non-Current/Long Term Liabilities				
129t	Due Within One Year	$31,667	$401,448	$0	$0
130t	Due Beyond One Year	$221,605	$6,393,054	$0	$0
131t	Other Non-Current/Long Term Liabilities (Explain)	$0	$0	$0	$0
135t	**Total Liabilities**	$756,812	$6,889,152	$0	$0
155t	Deferred Inflow of Resources	$761,425	$16,362	$0	$0

Net Position

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	$4,507,758	$4,301,791	$0	$0
148t	Net Position - Restricted	$1,002,905	$0	$0	$0
149t	Net Position - Unrestricted	$1,985,384	($3,416,666)	$0	$0
146t	Total Net Position	$7,496,047	$885,125	$0	$0

F1b

Revenues and Receipts

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
	Local Taxes					Report In Whole Numbers			
201t	**Property Tax**	$497,789	$0	$0	$0	$0	$0	$0	$0
202t	**Local Sales Tax**	$0	$0	$0	$0	$0	$0	$0	$0
203t	**Utilities Tax**	$135,727	$5,971	$0	$0	$0	$0	$0	$0
203a	Electric Utilities	$0	$0	$0	$0	$0	$0	$0	$0
203b	Water Utilities	$105,871	$0	$0	$0	$0	$0	$0	$0
203c	Communications Utilities	$29,856	$5,971	$0	$0	$0	$0	$0	$0
203d	Other Utilities (Explain)	$0	$0	$0	$0	$0	$0	$0	$0
204t	**Other Taxes (Explain)**	$0	$0	$0	$0	$0	$0	$0	$0
	Intergovernmental Receipts & Grants								
211t	**State Income Tax**	$472,710	$0	$0	$0	$0	$0	$0	$0
212t	**State Sales Tax**	$711,192	$0	$0	$0	$439,047	$0	$0	$0
213t	**State Motor Fuel Tax**	$0	$126,895	$0	$0	$0	$0	$0	$0
214t	**State Replacement Tax**	$60,702	$0	$0	$0	$0	$0	$0	$0
205t	**State Gaming Tax(es)**	$0	$0	$0	$0	$0	$0	$0	$0
215t	**Other State Sources (Explain)**	$0	$0	$0	$0	$68,573	$0	$0	$0
215a	General Support	$0	$0	$0	$0	$0	$0	$0	$0
215b	Public Welfare	$0	$0	$0	$0	$0	$0	$0	$0
215c	Health and/or Hospitals	$0	$0	$0	$0	$0	$0	$0	$0
215d	Streets and Highways	$0	$0	$0	$0	$0	$0	$0	$0
215e	Culture and Recreation	$0	$0	$0	$0	$0	$0	$0	$0
215f	Housing/Comm. Development	$0	$0	$0	$0	$0	$0	$0	$0
215g	Water Supply System	$0	$0	$0	$0	$0	$0	$0	$0
215h	Electric/Gas Power System	$0	$0	$0	$0	$0	$0	$0	$0
215i	Mass Transit	$0	$0	$0	$0	$0	$0	$0	$0
215j	Other (Explain)	$0	$0	$0	$0	$68,573	$0	$0	$0
225t	**Federal Sources**	$0	$0	$0	$0	$0	$0	$0	$0
225a	General Support	$0	$0	$0	$0	$0	$0	$0	$0

F2

Revenues and Receipts

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
	Intergovernmental Receipts & Grants								
225b	Public Welfare	$0	$0	$0	$0	$0	$0	$0	$0
225c	Health and/or Hospitals	$0	$0	$0	$0	$0	$0	$0	$0
225d	Streets and Highways	$0	$0	$0	$0	$0	$0	$0	$0
225e	Culture and Recreation	$0	$0	$0	$0	$0	$0	$0	$0
225f	Housing/Comm. Development	$0	$0	$0	$0	$0	$0	$0	$0
225g	Water Supply System	$0	$0	$0	$0	$0	$0	$0	$0
225h	Electric/Gas Power System	$0	$0	$0	$0	$0	$0	$0	$0
225i	Mass Transit	$0	$0	$0	$0	$0	$0	$0	$0
225j	Other (Explain)	$0	$0	$0	$0	$0	$0	$0	$0
226t	**Other Intergovernmental Sources (Explain)**	$0	$0	$0	$0	$0	$0	$0	$0
	Other Sources								
231t	**Licenses and Permits**	$380	$0	$0	$0	$0	$0	$0	$0
233t	**Fines and Forfeitures**	$28,843	$169,368	$0	$0	$0	$0	$0	$0
234t	**Charges for Services**	$0	$0	$0	$0	$1,194,564	$0	$0	$0
234a	Water Utilities	$0	$0	$0	$0	$484,163	$0	$0	$0
234b	Gas Utilities	$0	$0	$0	$0	$0	$0	$0	$0
234c	Electric Utilities	$0	$0	$0	$0	$0	$0	$0	$0
234d	Transit Utilities	$0	$0	$0	$0	$0	$0	$0	$0
234e	Sewer Utilities	$0	$0	$0	$0	$489,446	$0	$0	$0
234f	Refuse and Disposal Charges	$0	$0	$0	$0	$220,955	$0	$0	$0
234g	Parking	$0	$0	$0	$0	$0	$0	$0	$0
234h	Housing	$0	$0	$0	$0	$0	$0	$0	$0
234i	Highway or Bridge Tolls	$0	$0	$0	$0	$0	$0	$0	$0
234j	Culture and Recreation	$0	$0	$0	$0	$0	$0	$0	$0
234k	Other (Explain)	$0	$0	$0	$0	$0	$0	$0	$0
235t	**Interest**	$92,422	$34,057	$0	$25,026	$84,136	$0	$0	$0
236t	**Miscellaneous (Explain)**	$34,700	$15,113	$0	$0	$73,052	$0	$0	$0
240t	**Total Receipts and Revenue**	$2,034,465	$351,404	$0	$25,026	$1,859,372	$0	$0	$0

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
					Report In Whole Numbers				
251t	**General Government**	$383,599	$0	$0	$1	$0	$0	$0	$0
251a	Financial Administration	$383,599	$0	$0	$0	$0	$0	$0	$0
251b	General Administrative Buildings	$0	$0	$0	$0	$0	$0	$0	$0
251c	Central Administration	$0	$0	$0	$0	$0	$0	$0	$0
251d	Other (Explain)	$0	$0	$0	$1	$0	$0	$0	$0
252t	**Public Safety**	$893,770	$0	$0	$0	$0	$0	$0	$0
252a	Police	$893,770	$0	$0	$0	$0	$0	$0	$0
252b	Fire	$0	$0	$0	$0	$0	$0	$0	$0
252c	Regulation - Building Inspection	$0	$0	$0	$0	$0	$0	$0	$0
252d	Other (Explain)	$0	$0	$0	$0	$0	$0	$0	$0
253t	**Corrections**	$0	$0	$0	$0	$0	$0	$0	$0
254t	**Judiciary and Legal**	$0	$0	$0	$0	$0	$0	$0	$0
255t	**Transportation and Public Works**	$529,308	$0	$0	$0	$0	$0	$0	$0
255a	Streets and Highways	$529,308	$0	$0	$0	$0	$0	$0	$0
255b	Airports	$0	$0	$0	$0	$0	$0	$0	$0
255c	Parking Meters	$0	$0	$0	$0	$0	$0	$0	$0
255d	Parking Facilities	$0	$0	$0	$0	$0	$0	$0	$0
255e	Other (Explain)	$0	$0	$0	$0	$0	$0	$0	$0
256t	**Social Services**	$0	$0	$0	$0	$0	$0	$0	$0
256a	Welfare	$0	$0	$0	$0	$0	$0	$0	$0
256b	Health (Other than hospitals)	$0	$0	$0	$0	$0	$0	$0	$0
256c	Hospital Operations	$0	$0	$0	$0	$0	$0	$0	$0
256d	Cemeteries	$0	$0	$0	$0	$0	$0	$0	$0
256e	Other (Explain)	$0	$0	$0	$0	$0	$0	$0	$0

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
					Report In Whole Numbers				
257t	**Culture and Recreation**	$0	$131,545	$0	$0	$0	$0	$0	$0
257a	Library	$0	$0	$0	$0	$0	$0	$0	$0
257b	Parks	$0	$0	$0	$0	$0	$0	$0	$0
257c	Other (Explain)	$0	$131,545	$0	$0	$0	$0	$0	$0
258t	**Housing**	$0	$0	$0	$0	$0	$0	$0	$0
275t	**Environment**	$0	$0	$0	$0	$0	$0	$0	$0
275a	Sewage	$0	$0	$0	$0	$0	$0	$0	$0
275b	Solid Waste Management	$0	$0	$0	$0	$0	$0	$0	$0
275c	Other (Explain)	$0	$0	$0	$0	$0	$0	$0	$0
259t	**Debt**	$0	$0	$0	$0	$519,546	$0	$0	$0
259a	Interest	$0	$0	$0	$0	$125,045	$0	$0	$0
259b	Principal	$0	$0	$0	$0	$394,501	$0	$0	$0
271t	**Public Utility Company**	$0	$0	$0	$0	$337,786	$0	$0	$0
271a	Water	$0	$0	$0	$0	$130,151	$0	$0	$0
271b	Electric	$0	$0	$0	$0	$0	$0	$0	$0
271c	Transit	$0	$0	$0	$0	$0	$0	$0	$0
271d	Other (Explain)	$0	$0	$0	$0	$207,635	$0	$0	$0
272t	**Depreciation**	$0	$0	$0	$0	$257,624	$0	$0	$0
280t	**Capital Outlay**	$69,406	$0	$0	$0	$0	$0	$0	$0
260t	**Other Expenditures/Expenses (Explain)**	$0	$0	$0	$0	$0	$0	$0	$0
270t	**Total Expenditures/Expense**	$1,876,083	$131,545	$0	$1	$1,114,956	$0	$0	$0

Fund Balances and Other Financing Sources (Uses)

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
						Report In Whole Numbers			
301t	**Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)**	$158,382	$219,859	$0	$25,025	$744,416	$0	$0	$0
302t	Operating transfers in	$0	$0	$0	$0	$156,988	$0	$0	$0
303t	Operating transfers out	($156,988)	$0	$0	$0	$0	$0	$0	$0
304t	Bond proceeds	$0	$0	$0	$0	$0	$0	$0	$0
305t	Other long term debt (Explain)	$0	$0	$0	$0	$0	$0	$0	$0
306t	**Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)**	$1,394	$219,859	$0	$25,025	$901,404	$0	$0	$0
307t	Previous year fund balance	$1,802,789	$589,289	$0	$513,984	($16,279)	$0	$0	$0
308t	Other (Explain)	$0	$0	$0	$0	$0	$0	$0	$0
310t	**Current Year Ending Fund Balance (306t + 307t + 308t)**	$1,804,183	$809,148	$0	$539,009	$885,125	$0	$0	$0

Statement of Indebtedness (Governmental & Proprietary combined)

Report In Whole Numbers

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges-Lowest	Interest Rate Ranges-Highest
General Obligation Bonds	400	$0	406	$0	412	$0	418	$0	$0			
Water	400a	$0	406a	$0	412a	$0	418a	$0	$0		0.00%	0.00%
Electric	400b	$0	406b	$0	412b	$0	418b	$0	$0		0.00%	0.00%
Transportation	400c	$0	406c	$0	412c	$0	418c	$0	$0		0.00%	0.00%
Housing	400d	$0	406d	$0	412d	$0	418d	$0	$0		0.00%	0.00%
Other (Explain)	400e	$0	406e	$0	412e	$0	418e	$0	$0		0.00%	0.00%
Revenue Bonds	401	$0	407	$0	413	$0	419	$0	$0			
Water	401a	$0	407a	$0	413a	$0	419a	$0	$0		0.00%	0.00%
Electric	401b	$0	407b	$0	413b	$0	419b	$0	$0		0.00%	0.00%
Transportation	401c	$0	407c	$0	413c	$0	419c	$0	$0		0.00%	0.00%
Housing	401d	$0	407d	$0	413d	$0	419d	$0	$0		0.00%	0.00%
Other (Explain)	401e	$0	407e	$0	413e	$0	419e	$0	$0		0.00%	0.00%
Alternate Revenue Bonds	402	$0	408	$0	414	$0	420	$0	$0		0.00%	0.00%
Contractual Commitments	403	$7,241,290	409	$0	415	$453,704	421	$6,787,586	$0		0.00%	0.00%
Other (Explain)	404	$407,686	410	$61,196	416	$154,414	422	$314,468	$0		0.00%	0.00%
Total Debt	405	$7,648,976	411	$61,196	417	$608,118	423	$7,102,054				

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Debt Limitations and Future Debt

__ I certify that Winnebago Village does not have Legal Debt Limitation

__ Based on Statute

__ Based on Other

Total Legal Debt Limitation: $5,448,979

Total Debt Applicable to the limit: $0

Legal Debt Margin: $5,448,979

Legal Debt Margin (%): 100.00%

Future Debt Service Requirements for Bonded Debt listed above

Year Ending	Principal	Interest	Total
2024	$0	$0	$0
2025	$0	$0	$0
2026	$0	$0	$0
2027	$0	$0	$0
2028	$0	$0	$0
2029-2033	$0	$0	$0
2034-2038	$0	$0	$0
2039-2043	$0	$0	$0
TOTAL	$ 0	$ 0	$ 0

Please provide a summary of the authorized debt limitations, including any statutory references.

Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2021	2022	2023	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)	12/31/2021	12/31/2022	12/31/2023						
500a	Reporting Date (RD)	12/31/2021	12/31/2022	12/31/2023						
500b	Measurement Date (MD)	12/31/2021	12/31/2022	12/31/2023						
501	Total Pension Liability (TPL)	$3,413,074	$3,592,345	$3,894,131	$0	$0	$0	$0	$0	$0
502	Plan Fiduciary Net Position (FNP)	$3,458,153	$3,090,199	$3,540,315	$0	$0	$0	$0	$0	$0
503	Net Pension Liability (NPL)	($45,079)	$502,146	$353,816	$0	$0	$0	$0	$0	$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	101.32%	86.02%	90.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation/ Net OPEB Obligation	($45,079)	$502,146	$353,816	$0	$0	$0	$0	$0	$0

Enter All Amounts in Whole Numbers

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)									
500a	Reporting Date (RD)									
500b	Measurement Date (MD)									
501	Total Pension Liability (TPL)	$0	$0	$0	$0	$0	$0	$0	$0	$0
502	Plan Fiduciary Net Position (FNP)	$0	$0	$0	$0	$0	$0	$0	$0	$0
503	Net Pension Liability (NPL)	$0	$0	$0	$0	$0	$0	$0	$0	$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	$0	$0	$0	$0	$0	$0	$0	$0	

Capital Outlay*

Code	Function	These are not funds: Construction	These are not funds: Land, Structures, and Equipment
601t	General Government	$0	$0
602t	Law Enforcement	$0	$69,406
603t	Corrections	$0	$0
604t	Fire	$0	$0
605t	Sewerage	$0	$0
606t	Sanitation and Wastewater	$0	$0
607t	Parks and Recreation	$0	$0
608t	Housing and Community Development	$0	$0
609t	Highways, Roads and Bridges	$0	$0
610t	Parking Facilities	$0	$0
611t	Welfare	$0	$0
612t	Hospital	$0	$0
613t	Water	$0	$0
614t	Nursing Homes	$0	$0
615t	Conservation and Natural Resources	$0	$0
616t	Libraries	$0	$0
617t	Other	$0	$0

***This page should only be filled out if you have spent funds for capital projects or development.**

***The Capital Outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.**

***If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.**

***If you do NOT complete this page the U.S. Census Bureau will contact you for further information.**

Explanation or Comments

Type	Explanation
112t	Prepaid Items and due from other funds
117t	Land not subject to depreciation
128t	Accrued Payroll, due to other funds, and equipment sinking funds
215j	Enterprise: Salary Reimbursement - \$56,646 Fuel Reimbursement - \$11,926
236t	General: Grants - \$294 Misc.- \$34,406 Special Rev: Donations - \$1,534 Misc.- \$13,579 Enterprise: Gain on Sale - \$58,000 Misc. - \$15,052
251d	
257c	Community development and festival expenses
271d	Refuse (garbage) expenses
404t	\$407,686 Beginning Compensated Absences and Pension Liability
410t	\$61,196 Change in Compensated Absences and Pension Liability
416t	\$154,414 Change in Compensated Absences and Pension Liability
422t	\$314,468 ending Compensated Absences and Pension Liability

CPA Information

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450]. Please access the website of the Illinois General Assembly (www.ilga.gov/legislation/ilcs/ilcs.asp) to view these Acts. **If your government is <u>required to submit</u> an Annual Audit, please complete the following:**

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

- [ ] Individual Licensed Certified Public Accountant
- [X] Public Accounting Firm (IL License)
- [ ] Professional Service Corporation (IL License)
- [ ] Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Enter the active 9-digit License#:	066004238			License Status:	ACTIVE		
Business Name:	BENNING GROUP LLC						
Address:	50 W Douglas St Ste 300			Address 2:			
City:	FREEPORT			State:	IL	ZIP:	61032
Phone:		Ext.		Fax:		E-Mail:	
Last Name:		First Name:		Title:			
Phone:		Ext.		E-Mail:			

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List of Error(s) still needing to be resolved

Office of the Comptroller, Susana A. Mendoza
FY 2023 AFR
Multi-Purpose Form

Agenda Item Executive Summary

Item Name	AMENDMENT TO RES 2024-13R A RESOLUTION TO APPROVE THE PURCHASE OF A 2024 POLARIS RANGER XP 1000 NS UTV FROM MONROE POWERSPORTS TO BE USED BY PUBLIC WORKS AND POLICE DEPARTMENT	Committee or Board	BOARD

BUDGET IMPACT

Amount:	N/A	*Budgeted:*	N/A
List what fund:	51-44-831		

EXECUTIVE SUMMARY

Previously, the Village Board had approved Resolution 2024-13R for the purchase of a UTV to be used by Public Works and the Police Department. In this resolution, it was stated that line 51-44-951 would be charged for the portion being paid by O&M.

For accurate financial tracking and accountability, staff recommends changing the line item being used to 51-44-831. A Resolution was drafted to amend the previously approved expense and has been attached.

ATTACHMENTS (PLEASE LIST)

Draft Amending Resolution, Resolution 2024-13R

ACTION REQUESTED

☐For Discussion Only

☒Resolution

☐Ordinance

☒Motion:

MOTION: I move to approve Resolution 2024-__R, A Resolution To Amend The Previous Resolution No. 2024-13r, Approving The Purchase Of A 2024 Polaris Ranger Xp 1000 Ns Utv From Monroe Powersports For Use By Public Works And The Police Department.

Staff:	Rachel Windgassen, Administrative Assistant	Date:	October 14, 2024

STATE OF ILLINOIS)
) SS
COUNTY OF WINNEBAGO)

PAMPHLET PUBLICATION CERTIFICATION FORM

I, Sally Jo Huggins, certify that I am the duly elected and acting Village Clerk of the Village of Winnebago, Winnebago County, Illinois.

I further certify that on __________________, 2024 the Corporate Authorities of the above municipality passed and approved Resolution No. 2024-_____R, entitled, "**A RESOLUTION TO AMEND THE PREVIOUS RESOLUTION NO. 2024-13R APPROVING THE PURCHASE OF A 2024 POLARIS RANGER XP 1000 NS UTV FROM ONROE POWERSPORTS FOR USE BY PUBLIC WORKS AND THE POLICE DEPARTMENT**", which provided by its terms that it should be published in pamphlet form.

The pamphlet form of resolution No. 2024- ______R, including the resolution and a cover thereof, was prepared and a copy of the resolution was posted in the Village office located at 108 West Main Street, Winnebago, Illinois, commencing on __________________, 2024, and continuing for a least (10) days thereafter. Copies of the resolution were also available for public inspection upon request in the office of the Village Clerk located at the above Village office address.

DATED at Winnebago, Illinois, this ______ day of _______________, 2024.

(SEAL)

____
Sally Jo Huggins, Village Clerk

VILLAGE OF WINNEBAGO

RESOLUTION NO. 2024 -____R

A RESOLUTION TO AMEND THE PREVIOUS RESOLUTION NO. 2024-13R, APPROVING THE PURCHASE OF A 2024 POLARIS RANGER XP 1000 NS UTV FROM MONROE POWERSPORTS FOR USE BY PUBLIC WORKS AND THE POLICE DEPARTMENT

ADOPTED BY THE BOARD OF TRUSTEES

VILLAGE OF WINNEBAGO

THIS __________ DAY OF _________________, 2024

Published in pamphlet form by authority of the Village of the Village of Winnebago, Illinois, this __________ day of ______________, 2024

____

RESOLUTION NO. 2024-____R

A RESOLUTION TO AMEND THE PREVIOUS RESOLUTION NO. 2024-13R, APPROVING THE PURCHASE OF A 2024 POLARIS RANGER XP 1000 NS UTV FROM MONROE POWERSPORTS FOR USE BY PUBLIC WORKS AND THE POLICE DEPARTMENT

WHEREAS, the Village Board previously passed a resolution approving the purchase of a 2024 Polaris Ranger XP 1000 NS UTV for the Public Works Department and the Police Department; and

WHEREAS, it has come to the attention of the Village Board that the line item allocated for this purchase should be amended for proper budget alignment; and

WHEREAS, it is proposed that the line item previously stated as 51-44-951 be amended to 51-44-831 for accurate financial tracking and accountability.

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

SECTION I RECITALS

The foregoing recitals are incorporated in, and made a part of, this Resolution by this reference as findings of the Village Board of Trustees of the Village of Winnebago as if fully set forth in this section.

SECTION II AMENDMENT

The previous resolution shall be amended to change the line item from 51-44-951 (O/M) to 51-44-831 (O/M). The allocated funds will be split evenly from the following line items: 51-44-831 (O/M), 01-43-831 (Police), and 01-42-831 (Streets) for the purchase of the UTV.

SECTION III EFFECTIVE DATE

This Amending Resolution shall be in full force and effect from and after its passage and approval according to law.

ADOPTED this ______ day of __________, 2024.

APPROVED:

____
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: _________________

VILLAGE OF WINNEBAGO

RESOLUTION NO. 2024 - 13 R

"A RESOLUTION TO APPROVE THE PURCHAES OF A 2024 POLARIS XP 1000 NS UTV FROM MONROE POWERSPORTS TO BE USED BY PUBLIC WORKS AND POLICE DEPARTMENT

ADOPTED BY THE BOARD OF TRUSTEES

VILLAGE OF WINNEBAGO

THIS 13th DAY OF May, 2024

Published in pamphlet form by authority of the Village Board of Trustees of the Village of Winnebago, Illinois, this 20th day of May, 2024

VILLAGE OF WINNEBAGO

RESOLUTION NO. 2024-13 R

A RESOLUTION TO APPROVE THE PURCHASE OF A 2024 POLARIS RANGER XP 1000 NS UTV FROM MONROE POWERSPORTS TO BE USED BY PUBLIC WORKS AND THE POLICE DEPARTMENT

WHEREAS, the Village Board acknowledges the need to enhance Village services, including walking path maintenance, general grounds maintenance, and police patrolling during special events and on walking paths; and

WHEREAS, the 2024 O/M Budget 51-44-951 and the Police Budget 01-43-831/Streets 01-42-831 have allocated $28,000 for the purchase of a new UTV; and

WHEREAS, after reviewing three competitive quotes from Bobcat, Monroe Powersports, and Hammertime, it has been determined that the most suitable option is the 2024 Polaris Ranger XP 1000 NS UTV from Monroe Powersports, considering both functionality and affordability; and

WHEREAS, the Public Works Committee reviewed the competing quotes at the April 15th meeting and recommended the purchase of the aforementioned UTV from Monroe Powersports.

THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND THE BOARD OF TRUSTEES OF THE VILLAGE OF WINNEBAGO, WINNEBAGO COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1. RECITALS

The foregoing recitals are incorporated in, and made a part of, this Resolution by this reference as findings of the Village Board of Trustees of the Village of Winnebago as if fully set forth in this section.

SECTION 2. APPROVAL

The Director of Public Works, Chad Insko, or his designee, shall be and hereby is authorized to execute the purchase of a 2024 Polaris Ranger XP 1000 NS UTV from Monroe Powersports for the amount not to exceed $28,000, for use by Public Works and the Police Department. The allocated funds will be split evenly from the following line items: 51-44-951 (O/M), 01-43-831 (Police), and 01-42-831 (Streets) shall be utilized for this purchase.

SECTION 3. EFFECTIVE DATE

This Resolution shall be in full force and effect upon the passage and approval of this Resolution.

PASSED AND ADOPTED this 13th day of May, 2024

APPROVED:

Franklin J. Eubank

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

ATTEST:

Sally Jo Huggins

Sally Jo Huggins, Village Clerk

AYES: 5-13-2024 5

NAYS: 0

ABSENT: 0

PUBLISHED IN PAMPHLET FORM: 5-17-2024

Agenda Item Executive Summary

Item Name	A RESOLUTION AUTHORIZING FINAL SALES TAX REBATE PAYMENT TO FUND 601, L.L.C. (KNOWN AS SULLIVAN'S FUND 601)	Committee or Board	

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

EXECUTIVE SUMMARY

The Village of Winnebago entered into an agreement with Fund 601, L.L.C. (Sullivan's Foods and Ace Hardware) on May 10, 2007, as part of an amended annexation agreement. This agreement included a commitment from the Village to rebate up to $600,000 of its retail sales tax revenue generated by the businesses as an incentive for development. The rebate period began in November 2011.

By January 2024, the Village had already paid $566,955 to the developer. After a review of sales tax collections through July 2024, it was determined that $33,045 remained to fulfill the Village's total rebate obligation. The developer had exceeded the final balance by $3,127, and the remaining payment would close out the rebate. This has been reviewed by the Village Attorney.

This resolution authorizes the Village Treasurer to issue the final payment of $33,045, completing the Village's commitment under the agreement. The resolution takes effect upon its passage and approval by the Village Board.

ATTACHMENTS (PLEASE LIST)

Resolution with Exhibits

ACTION REQUESTED

☐For Discussion Only

☒Resolution

☐Ordinance

☒Motion:

MOTION: I MOVE TO APPROVE RESOLUTION 2024-__R, A RESOLUTION AUTHORIZING FINAL SALES TAX REBATE PAYMENT TO FUND 601, L.L.C. (KNOWN AS SULLIVAN'S FUND 601)

Staff: Dana Novinson, Treasurer   Date: 10/14/2024

RESOLUTION NO. 2024-____R

A RESOLUTION AUTHORIZING FINAL SALES TAX REBATE PAYMENT TO FUND 601, L.L.C. (KNOWN AS SULLIVAN'S FUND 601)

WHEREAS, the Village of Winnebago (the "Village"), Alberta Kohler, who was then the owner, and Fund 601, L.L.C. the Developer, entered into an annexation agreement on October 9, 2006, for the property which now houses Sullivan's Foods and Ace Hardware Store (see copy of Annexation Agreement attached as Exhibit "A"); and

WHEREAS, on May 10, 2007, the Village and Fund 601, L.L.C., which entity had become both the Owner and Developer of the subject property after execution of the Annexation Agreement, signed an Amendment to Annexation Agreement to amend Article III of the initial Annexation Agreement dealing with development of the property; and

WHEREAS, the Amendment to the Annexation Agreement (see copy of amendment attached as Exhibit "B") provided that in consideration for the Developer extending Landmark Drive east past Elida Street, the Village shall rebate to the Developer a portion of the Village's share of all retail sales tax revenue generated from the Sullivan's Foods and Ace Hardware Store on the premises; and

WHEREAS, the Rebate Period Commencement Date was agreed to begin on the fourth anniversary of the opening of the first to open of Sullivan's Foods or Ace Hardware Store, and continue until such time as the Developer had received up to $600,000 in sales tax rebates, and;

WHEREAS, to satisfy such $600,000 payment, the Village was to make annual payments to the Developer consisting of thirty-five percent (35%) of the annual sales tax revenue collected by the Village from Sullivan's Foods and Ace Hardware store during the prior twelve (12) month period, with the initial twelve (12) month period beginning on the Rebate Period Commencement Date, which was established as November 17, 2011, but with sales tax collection reports to be submitted annually by Developer, per the agreement of the parties (see attached Exhibit "C"); and

WHEREAS, the first annual payment was to be made by the Village to the Developer on or before 180 days after the fifth (5th) anniversary date of the opening of the grocery store; and

WHEREAS, Exhibit "D" attached hereto details the annual sales tax rebate payments due and paid by the Village to the Developer commencing December 10, 2012, through December 10, 2023, representing a total sales tax rebate amount paid of $566,955.00; and

WHEREAS, the Village Treasurer, noticing the annual sales tax rebate amount would be paid up to the Developer before the annual sales tax information would normally be submitted by Sullivan's Foods in approximately December of 2024, contacted Sullivan's Foods personnel to obtain the records early; and

WHEREAS, the Sullivan's Foods and Ace Hardware December 1, 2023 – November 30, 2024, Sales Tax ledger, but containing information from December, 2023 through July 2024, was provided by Sullivan's Food Personnel, reviewed by the Village Treasurer and Village Attorney, and both the Village Treasurer and Village Attorney mutually agreed the sales tax collected by the Developer totaled $ 36,171, which exceeds the balance due to Developer by the amount of $3,126.00 (see attached Exhibit "E"); and

WHEREAS, the Village Treasurer has made the recommendation to issue a payment of the remaining balance due to the Developer of $33,045 which shall fulfill the obligation of the $600,000 sales tax rebate per the May 10, 2007, amendment to the aforesaid Annexation Agreement.

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

SECTION I: AUTHORIZATION TO ISSUE PAYMENT

The Village Treasurer is hereby authorized and directed to issue the final sales tax rebate payment to the Developer, Fund 601, L.L.C., in the amount of $33,045.

SECTION II: EFFECTIVE DATE

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

APPROVED this ______ day of ____________, 2024

____

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: ___________________

ANNEXATION AGREEMENT

This Annexation Agreement (the "Agreement") is made and entered into this 9th day of October, 2006, between

The Village of Winnebago
Winnebago, Illinois
hereinafter called .... Village

and

Alberta Koehler
hereinafter called .... Owner

and

Fund 601, L.L.C.
hereinafter called .... Developer

WHEREAS

A. Owner is the owner of record of approximately 5 acres of real property located in Winnebago County, Illinois, which property is legally described on Exhibit A, attached hereto and incorporated herein by reference (the "Property").

B. The Parties desire to enter into this Agreement pursuant to the provisions of 65 ILCS 5/11-15.1-1 et seq., in accordance with the terms and conditions hereinafter set forth.

C. The Property is not presently located within the corporate limits of any municipality, but may be annexed to the Village of Winnebago as provided in Section7 of the Illinois Municipal Code, 65 ILCS 5/7-1-1 et seq.

D. Owner seeks to annex the Property to the Village and Developer seeks to acquire title to the Property and improve the Property along with the approximately five acre parcel adjacent and to the west of the Property (the "Adjacent Parcel") with a commercial development in accordance with the Tentative Site Plan attached hereto as Exhibit B and incorporated herein by reference (the "Tentative Site Plan"). The Adjacent Parcel is subject to the terms of an Annexation Agreement dated June 8, 2004, by and between the Village, Fred Johnson and JoAn Johnson, and FH Capital, LLC (the "Adjacent Parcel Annexation Agreement"), and the instant Annexation Agreement shall be contingent upon amendment of the aforesaid Adjacent Parcel Annexation Agreement to allow for development under that Annexation Agreement in accordance with a Tentative Site Plan in harmony with the Tentative Site Plan in the instant Annexation Agreement.

E. The Village acknowledges that the Developer's proposed use of the Property will extend the corporate limits and jurisdiction of the Village,

F. The District Number 3, (General Business District) classification under the Village Zoning Ordinance passed April 27, 1957, as currently amended (the "Zoning Ordinance") will be the most appropriate zoning classification for the development of the Property.

G. The Village has agreed to annex the Property to the Village, to zone the Property as herein above described, to approve the Tentative Site Plan and to amend its Comprehensive Plan in order to facilitate Developer's improvement of the Property in accordance with the Tentative Site Plan.

H. Owner and Developer have filed with the Village Clerk a proper Annexation Petition (the "Annexation Petition") pursuant to Section 7-1-8 of the Illinois Municipal Code, 65 ILCS 5/7-1-8, signed by the owners of record of the Property and at least fifty-one (51%) of the electors residing thereon.

I. Pursuant to the applicable provisions of the Illinois Municipal Code, a proposed Annexation Agreement similar in substance and in form to this Agreement was submitted to the President and Village Board of Trustees (hereinafter collectively referred to as the "Corporate Authorities") and a public hearing was held thereon pursuant to notice, as provided by statute.

J. Pursuant to notice, as required by statute and ordinance, public hearings shall be held by the Village Planning and Zoning Commission on the requested zoning of the Property, the requested approval of the Tentative Site Plan and the requested approval of any variations hereinafter described, and the findings of fact and recommendations made by any body relative to such requests shall be forwarded to the Corporate Authorities. The Village Planning and Zoning Commission has already had a presentation by the Developer of the proposed development of the Property, and it was the consensus of the Village Planning and Zoning Commission that District No. 3--General Business District zoning would be the most desirable and appropriate.

K. Due and proper notice of the proposed annexation has been given to the Trustees of the Win-Bur-Sew Fire Protection District, the Winnebago Public Library District, Winnebago Township and the Winnebago Township Road Commissioner of Highways, more than ten (10) days prior to any action being taken on the annexation of the Property.

L. All other and further notices, publications, procedures, public hearings and other matters attendant to the consideration and approval of this Agreement and the annexation and zoning of the Property have been given, made, held or provided for as stated herein, and performed by the Village as required by Section 7-1-8 and Section 11-15.1-1 et seq. of the Municipal Code, 65 ILCS 5/7-1-8 and 65 ILCS 5/11-15.1-1 et seq., and all other applicable statutes, and all applicable ordinances, regulations and procedures of the Village. This Agreement is made and entered into by the Parties pursuant to the provisions of Section 11-15.1-1 et seq. of the Illinois Municipal Code, 65 ILCS 5/11-15.1-1.

M. The Corporate Authorities have duly considered all necessary petitions to enter into this Agreement, have considered the recommendations of the Village Planning Commission in connection with the proposed zoning of the Property and have further duly considered the terms and provisions of this Agreement and have, by a resolution duly adopted by a vote of two-thirds (2/3) of the Corporate Authorities then holding office, authorized the President to execute, and the Village Clerk to attest, this Agreement on behalf of the Village.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual covenants and agreements herein made, the Parties hereby agree as follows:

ARTICLE I

RECITALS

The Parties acknowledge that the statements and representations contained in the foregoing recitals are true and accurate and incorporate such recitals into this Agreement as if fully set forth in this Article I.

ARTICLE II

ANNEXATION OF THE PROPERTY

2.1 On or before the fifteenth (15th) day following the execution of this Agreement by all Parties, the Corporate Authorities shall proceed, subject to the terms and conditions set forth in this Agreement, to consider the question of annexing the Property to the Village and do all things necessary or appropriate to cause the Property to be validly annexed to the Village. All ordinances, plats, affidavits and other documents necessary to accomplish annexation shall be recorded by the Village at Developer's expense.

2.2 This Agreement, shall be null, void and of no force and effect unless the Property is validly annexed to the Village and validly zoned and classified in accordance with and as contemplated by this Agreement at the times specified herein. Without Owner's and Developer's written consent, no action can be taken by the Corporate Authorities to annex the Property to the Village unless: (a) this Agreement has been fully executed by all Parties; and (b) the Property is annexed to the Village, in its entirety, at one time.

ARTICLE III

ZONING AND DEVELOPMENT OF THE PROPERTY

3.1 Within a reasonable period of time after the meeting of the Corporate Authorities at which annexation of the Property to the Village is accomplished, the Corporate Authorities shall enact such ordinances, adopt such resolutions, and take such other actions as are necessary to:

(a) zone the Property in the District No. 3 (General Business) zoning classification as contemplated by Recital F hereof, contingent upon the appropriate public hearing on such requested re-zoning being held before the Village Planning and Zoning Commission, and a recommendation as to re-zoning being received from said Village Planning and Zoning Commission;

(b) approve the Tentative Site Plan for the Property, subsequent to amendment of the Adjacent Parcel Annexation Agreement as provided for in the Recital D herein;

(c) the Village shall adopt a zoning classification of the Property, subject to the contingency stated in 3.1(a) above, that will permit packaged liquor sales on the Property and on site consumption in a restaurant setting in which the dollar value of food sales of any establishment selling liquor exceeds seventy percent (70%) of the total sales of food and liquor;

3.2 The Owner and Developer shall have the right to submit plats for the subdivision of the Property in phases, and shall not be required to request approval of a plat for the entire Property at one time, and shall have the right to improve the Property in phases. The Developer's engineer shall provide periodic on-site inspections, document such inspection, and work with the contractor to ensure that timely and proper construction activities occur, with construction record drawings accurately prepared and delivered to the Village. To the extent utility improvements are developed or installed in phases or units, the Village shall inspect and accept the same on a phase-by-phase basis (or on a unit-by-unit basis, if unit-by-unit development with a single phase takes place). The Village shall accept the dedication of water mains and sanitary sewers upon completion by the Developer of such improvements in accordance with Village's construction standards and subdivision code, to the extent not accepted by approval of any Final Plat and shall thereupon release any security posted by Developer related to such improvements accepted by Village, provided, however, Developer shall be required to make repairs to such improvements necessitated by defects in material or workmanship for a period of one year from acceptance by the Village. The Village shall approval all tentative and final subdivision plats, provided they comply with the Subdivision Ordinance, as amended by this Agreement. The Village shall accept dedication of the sanitary sewer upon completion by the Developer of such improvements in accordance with the Village's construction standards. The release of security by the Village for the construction of such improvements (e.g., letter of credit or bond) shall be deemed to constitute an acceptance of such improvements.

3.3 The Owner, Developer and the Village acknowledge that upon annexation of the Property to the Village, the Property will retain its "wet" status pursuant to Chapter 235 ILCS 5/9-8 until such time, after annexation, if ever, that a referendum would be again passed in the Village to prohibit the sale of alcoholic liquors within the Village limits. The Property will be subject to the liquor control ordinance adopted by the Village as Ordinance 97-11.

3.4 The Developer intends to develop a full service grocery store operation on the Property and the Adjacent Parcel in addition to other commercial operations. Notwithstanding any provisions in the Agreement to the contrary, the Village shall rebate to Developer a portion of the Village's share of all retail sales tax revenue generated on the Property and the Adjacent Parcel for all commercial operations on the terms and for the periods set forth herein. The rebate period shall run for six consecutive years commencing with sales derived on the Property and the Adjacent Parcel after the fourth anniversary date of the opening of the grocery store ("Rebate Period Commencement Date"). The Village shall make six annual payments to Developer, the amounts of which shall equal twenty-five percent (25%) of the annual retail sales tax revenue collected by the Village from the Property and the Adjacent Property during the prior twelve (12) month period, with the initial twelve (12) month period beginning on the Rebate Period Commencement Date. The first annual payment shall be made to the Developer by the Village on or before 180 days after the fifth anniversary date of the opening of the grocery store ("First Annual Payment Date"). Each subsequent annual payment shall be made on or before the anniversary of the First Annual Payment Date.

ARTICLE IV

CODES AND ORDINANCES; FEES

4.1 Except for matters identified in Recitals F and G and Article III, IV, V, VI, X, XI, XIII, XIV, XVIII and XIX hereof, to the extent of any conflict, ambiguity or inconsistency between the terms, provisions or standards contained in this Agreement and the terms, provisions or standards, either presently existing or hereafter adopted by the Village Code, the Zoning Ordinance, the Subdivision Control Ordinance, as hereinafter identified, or any other Village code, ordinance or regulation, the terms, provisions and standards of the Village Code or Village Ordinance shall govern and control.

4.2 No fee or charge of any description shall be imposed upon the Owner, the Developer or upon the development and use of the Property except such reasonable fees or charges (including sanitary sewer or water hook-up fees) now existing or hereafter imposed which are imposed by the Village on a uniform basis upon all owners, users, and developers of property within the Village. The Village shall not increase the amount of any fee or charges for building permit fees, occupancy permit fees, plan review fees, inspection fees, utility fees, application fees or user fees during the term of this Agreement unless such increases are (a) made generally applicable to all owners, users, and developers of property within the Village, and (b) such increases are reasonably related to increased costs incurred by the Village in providing the services for which such fee is assessed. All building permit and building inspection fees for any improvement constructed upon the Property shall be due and payable before issuance of a building permit for that improvement.

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

ARTICLE V

SANITARY SEWER SERVICE

The Village represents and warrants that it owns, operates and maintains a sanitary sewage treatment facility within its borders and sanitary sewer lines on Elida Street, which system and sewer lines have, and at all times will have, sufficient capacity to accommodate the anticipated sanitary sewer needs for the development and proposed uses as shown on Exhibit B hereto. Developer shall have the right to connect and use such system and lines, subject to any recapture agreements.

All consumption fees assessed by the Village in connection with the provision of sanitary sewer service to the Property shall be assessed at the same rate as those charged by the Village to other similar users of Village sanitary sewer service. The Village shall cooperate with Developer in obtaining all necessary easements to, and shall grant Developer access to all Village-owned rights-of-way to enable Developer's provision of sanitary sewer service to the Property.

ARTICLE VI

POTABLE WATER SERVICE

The Village represents and warrants that it owns and maintains a potable water supply and distribution system within its borders and water mains which currently are located on the west side of Elida Street, west of the Adjacent Parcel.

Pursuant to the Adjacent Parcel Annexation Agreement, the Developer (as defined in the Adjacent Parcel Annexation Agreement) shall connect to the existing water main by installing a water supply main under Elida Street to the Adjacent Parcel. The Developer shall extend, at Developer's sole expense, across and through the Property, water lines of sufficient size and at appropriate locations to allow the Property to be served by Potable Water Service. The Village represents that the existing water main described will provide potable water supply to the Property with a capacity suitable to accomplish the development and proposed uses as shown on Exhibit B hereto. The Developer shall have the right to connect to and use such system and mains. All consumption fees assessed by the Village in connection with the provision of potable water service for the Property shall be assessed at the same rate as those charged by the

Village to other similar users of Village water service. The Village shall cooperate with Developer in obtaining all easements necessary to, and shall grant to Developer access to all Village owned rights-of-way to enable Developer's provision of potable water service to the Property.

ARTICLE VII

STORM DRAINAGE

The Developer shall provide storm sewers, detention systems and compensatory storage in compliance with the Village's subdivision control ordinance (the "Subdivision Control Ordinance"), any existing flood plain ordinance of the Village, and all other applicable laws and regulations.

ARTICLE VIII

SUBDIVISION OF THE PROPERTY

8.1 The Property may be subdivided and platted by the Owner and/or the Developer in phases as they shall determine, with separate plats submitted for each phase. The Village shall approve within thirty (30) days after all required public hearings have been held, any final subdivision plat which conforms to the Village's zoning and subdivision ordinances, as modified by this Agreement.

8.2 There shall be no alleys required on the Property. Further, Developer shall pay for all roads and other improvements, including but not limited to, curbs and gutters, all of which shall be constructed in compliance with all Subdivision Ordinances. Sidewalks shall be required only to the extent as shown and approved on the final subdivision plat.

8.3 Notwithstanding any provision of the subdivision ordinance to the contrary, platted lots shall be provided access to Elida Street as shown on Exhibit B hereto and Developer or Owner shall be permitted to create cross access and cross parking agreements related to the Property as appropriate to provide for subdivided lots.

8.4 Owner and Developer shall comply with landscaping ordinances as adopted by the Village.

ARTICLE IX

EXCAVATION, GRADING AND PREPARATION OF THE PROPERTY FOR DEVELOPMENT

Developer shall have the right, prior to obtaining approval of final engineering drawings and prior to approval of a Final Subdivision Plat for any portion of the Property, to undertake excavation, preliminary grading work, filling and soil stockpiling on the Property in preparation for the development of the Property on submittal of a grading plan to the Village, which plans as well as security such as letters of credit or bonds to assure the completion of the work to be undertaken shall be reasonably satisfactory to the Village Engineer and the Village Attorney. Such work shall be undertaken at Developer's sole risk and without injury to the property or surrounding property owners.

Prior to the initiation of the site grading activities the Developer and the Owner shall be required to file a Notice of Intent with the Illinois Environmental Protection Agency to comply with the N.P.D.E.S. storm water regulations and provide for erosion control in compliance with Illinois standards.

ARTICLE X

BUILDING PERMITS

The Village shall issue building permits for which the Developer applies within ten (10) business days of receipt of application therefore or within ten (10) business days of the Village's receipt of the last of the documents required to support such application. If the application is denied, the Village shall provide the Developer with a written statement specifying the reasons for denial of the application including specifications of the requirements of law which the application or supporting documents fail to meet. The Village shall issue such building permits upon the Developer's compliance with those requirements. The Developer may apply for building permits for portions of the Property after approval of the final subdivision plat for a portion of the Property, provided, that recordation of said plat has occurred and prior to the availability of sewer, sanitary sewer and potable water service to such portion of the Property. Notwithstanding the forgoing, no occupancy permits shall be issued for such portions of the Property until the availability of such utilities is demonstrated.

ARTICLE XI

LIGHTS

Developer shall pay for all costs in connection with the acquisition and installation of lights servicing the Property. Developer shall submit a lighting plan subject to the approval of the Village Public Works. Approval of said lighting plan shall be a condition to the issuance of any building permits.

ARTICLE XII

CERTIFICATES OF OCCUPANCY

The Village shall issue certificates of occupancy to the Developer within ten (10) calendar days of application therefore, or issue a letter of denial within said period informing Developer specifically as to what corrections are necessary as a condition to the issuance of a certificate and specifying the section(s) of any applicable code, ordinance or regulation relied upon by the Village in its request for collection or letter of denial. Developer's inability, due to adverse weather conditions, to install private drives, driveways, service walks, public sidewalks, stoops, landscaping, and final grading, shall not delay the issuance of a temporary certificate(s) of occupancy. The Village shall have the right to require the posting of security, on issuance of such temporary certificate(s) of occupancy, in order to ensure completion of such uncompleted items. Temporary certificates of occupancy shall also not be delayed in the event adverse weather conditions prevent construction of final surface courses on private drives or driveways.

ARTICLE XIII

TEMPORARY FACILITIES AND SIGNAGE

Developer shall have the right, prior to Village Board approval of any subdivision plat, to install and maintain construction and rental advertising signs and temporary sanitary facilities in advance of plat improvements and facilities and the Village's final approval thereof.

No occupancy permit for final occupancy shall be issued until the improvements are connected to the public water supply and sanitary sewer systems. Within thirty (30) days after completion of construction, Developer, at its expense shall remove all construction advertising signs.

Owner and Developer shall comply with signage ordinances as adopted by the Village.

ARTICLE XIV

ANNEXATION, RECAPTURE AND IMPACT FEES, DONATIONS AND CONTRIBUTIONS

14.1 The Village represents that no Village annexation fees are or shall be payable by Owner or Developer as a result of the annexation of the Property to the village and no dedication of parks or land is required by the Village as a result of such annexation.

14.2 Except as contemplated by this Agreement and those fees and costs referenced herein, no impact fees, donations or contributions, in cash or in kind, shall be due and payable to the Village in connection with the development of the Property and neither Owner nor Developer shall be liable for payment any such fees, donations or contributions to the Village in connection with the development of the Property. Development of the Property shall include, but shall not be limited to zoning, platting, construction of improvements, issuance of permits and sale of lots. Except as provided in Article V herein, no recapture fees are due and payable to the Village as a result of the annexation of the Property to the Village or as a result of connection to any utility improvements serving the Property. The recapture fees payable to and collected by the Village to which Owner and Developer are subject are currently a matter of public record. Owner and Developer hereby agree to pay such recapture fees. Further, nothing stated in this paragraph or elsewhere shall exempt the Owner and/or Developer from paying any Village engineering review or other Village engineering fees, or Village attorney's fees, which are provided by any Village ordinance to be paid by Owner and/or Developer.

ARTICLE XV

SECURITY FOR PUBLIC IMPROVEMENTS

Security to be provided by Developer for public improvements benefitting an individual phase of development within the Property shall be provided prior to the commencement of construction on such individual phase and shall be in accordance with the terms of this Agreement and applicable Village ordinances. Developer shall provide such security in the form of a cash escrow, bond or irrevocable letter of credit. Bonds and letters of credit shall be in a form reasonably approved by the Village Attorney and be issued by an entity reasonably approved by the Corporate Authorities.

Such security shall be reduced by the Village from time to time, as public improvements within the Property are completed, approved by the Village of Winnebago designee and upon acceptance of such improvements by the Village.

ARTICLE XVI

CONTINUATION OF CURRENT USES

The Property is presently being used for farmland purposes. In reviewing the Annexation Petition and this Agreement, the Village has given due consideration to the continuation of such current uses. Accordingly, and notwithstanding any provision of the Village Code, the Zoning Ordinance or any other code, ordinance or regulation, now in effect or adopted during the term of this Agreement, and notwithstanding the Village's zoning of the property pursuant to the terms hereof, the current uses of the Property shall be permitted to continue. All material improvements to the Property shall be subject to Village building, safety, health and fire codes in effect at the time such improvements are made, subject to the terms of this Agreement. The parties acknowledge that development of the Property and Adjacent Property in accordance with the Tentative Site Plan will require the demolition of the existing structures on the Adjacent Parcel. The Village will issue permits for such demolition upon application therefore, provided appropriate documentation is provided and subject to all local, state and federal regulations.

ARTICLE XVII

MUTUAL ASSISTANCE

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

17.2 The Parties shall cooperate fully with each other in seeking from any or all appropriate governmental bodies (whether Federal, State, County or local) financial or other aid and assistance required or useful for the construction or improvement of property and facilities on the Property or for the provision of services to users of the Property, including, without limitation, grants and assistance for public transportation, roads and highways, water and sanitary sewage facilities and storm water disposal facilities.

ARTICLE XVIII

REMEDIES

18.1 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, may be awarded damages for failure of performance. No action taken by any party hereto pursuant to the provisions of this Article XVIII or pursuant to the provisions of any other Article 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.

18.2 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).

18.3 If any of the Parties shall fail to perform any of its obligations hereunder, and the party affected by such default shall have given written notice of such default to the defaulting party, and such defaulting party shall have failed to cure such default within thirty (30) days of such default notice (or within any extended time period allowed as provided in Paragraph 18.2 herein), 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.

18.4 The failure of the Parties to insist upon the strict and prompt performance of the terms, covenants, agreements and conditions herein contained, or any of them, upon any other party imposed, shall not constitute or be construed as a waiver or relinquishment of any party's right thereafter to enforce any such term, covenant, agreement or condition, but the same shall continue in full force and effect.

18.5 If the performance of any covenant to be performed hereunder by any Party is delayed as a result of circumstances which are beyond the reasonable control of such party, which circumstances may include acts of God, war, acts of civil disobedience, strikes or similar acts the time for such performance shall be extended by the amount of time of such delay.

18.6 The parties acknowledge that Developer has executed separate contracts with Owner and the owner of the Adjacent Parcel to purchase the Property and Adjacent Parcel. Upon acquisition of title, Developer further intends to improve the Property and Adjacent Parcel with a commercial development in accordance with the Tentative Site Plan. In the event the contract between Owner and Developer is terminated and Developer does not acquire title to the Property, the Owner shall have the additional right to disconnection from the Village. Village agrees to cooperate with such disconnection.

ARTICLE XIX

SPECIAL ASSESSMENT AND TAXATION

Without the prior written consent of Owner, the Village shall not establish any special assessment, special tax or special service area resulting in special service fee obligations in reference to the Property or any portion of the Property.

Nothing in this Article XIX shall prevent the Village from levying or imposing additional taxes upon the Property in the manner provided by law, which are applicable to and apply equally to all other properties within the Village.

ARTICLE XX

TERM

This Agreement shall be binding upon the Parties and their respective successors and assigns for twenty (20) years, commencing as of the date hereof and for such further term as may hereinafter be authorized by statute and by Village ordinance. Notwithstanding the aforesaid, any liquor license obtained must be renewed on an annual basis by the applicant for such license. If any of the terms of this Agreement, or the annexation or zoning of the Property is challenged in any court proceeding, then, to the extent permitted by law, the period 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 by the Village pursuant to this Agreement.

ARTICLE XXI

MISCELLANEOUS

21.1 *Amendment.* This Agreement and the exhibits attached hereto, may be amended only by the mutual consent of the Parties, by adoption of an ordinance by the Village approving said amendment as provided by law, and by the execution of said amendment by the Parties or their successors in interest.

21.2 *Entire Agreement.* This Agreement sets forth all agreements, understandings and covenants between and among all Parties. This Agreement supercedes all prior agreements, negotiations and understandings, written and oral, and is a full integration of the entire agreement of the parties.

21.3 *Survival.* The provisions contained herein shall survive the annexation of the Property and shall not be merged or expunged by the annexation on the Property to the Village.

21.4 *Successors and Assigns.* This Agreement shall inure to the benefit of, and be binding upon, successors of the Owner and Developer and their respective successor, 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 may be assigned without Village approval, and upon said assignment and acceptance by an assignee, the assignor shall have no further obligations hereunder. If a portion of the Property is sold, the seller shall be deemed to have assigned to the purchaser any and all rights and obligations it may have under this Agreement which affect the portion of the Property sold or conveyed and thereafter the seller shall have no further obligations under this Agreement as it relates to the portion of the Property conveyed.

21.5 *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 Winnebago, IL 61085
With a copy to:	Mary Gaziano Attorney at Law One Court Place -- Suite 200 Rockford, 1L 61101
If to Developer	Fund 601, L.L.C. 425 1st Street Savanna, IL 61074
With a copy to:	Carl A. Ecklund Williams & McCarthy 321 W. State Street, Suite 400 Rockford, IL 61101
If to Owner:	Alberta Koehler 2188 Winnebago Road Winnebago, IL 61088

With a copy to: Gary L. Ecklund
Schlueter Ecklund
4023 Charles Street
Rockford, IL 61108

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.

21.6 *Time of Essence.* Time is of the essence of this Agreement and of each and every provision hereof.

21.7 *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.

21.8 *Validity.* The Village, Owner and Developer all agree that this Agreement shall be effective and binding between them.

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

VILLAGE OF WINNEBAGO,
an Illinois Municipal Corporation

By
President

ATTEST:

Village Clerk

OWNER:

Alberta Koehler

DEVELOPER:

Fund 601, L.L.C., an Illinois limited liability company

By
Its Managing Member

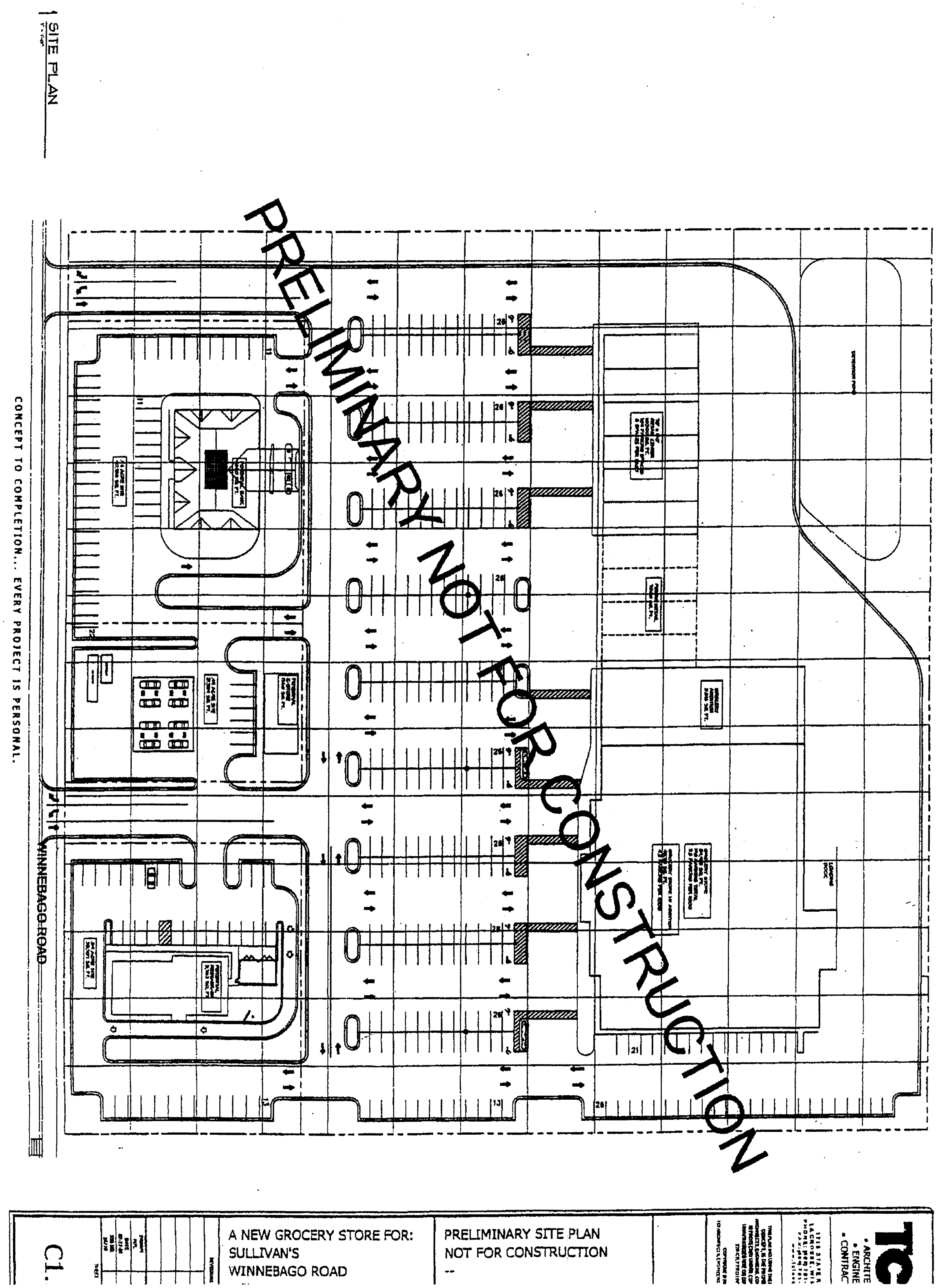
EXHIBIT A

Legal Description

Part of the Southwest Quarter (SW 1/4) of Section 4, Township 26 North, Range 11 East of the Fourth Principal Meridian, Winnebago County, Illinois, bounded and described as follows, to-wit: Commencing at the Southwest corner of said Southwest Quarter (SW 1/4) of Section 4; thence Easterly along the South line of said Section 4, a distance of Three Hundred Twenty-five (325) feet to the point of beginning of the following described parcel; thence Northerly parallel with the West line of the Southwest Quarter (SW 1/4) of said Section 4, a distance of Six Hundred Seventy-two (672) feet; thence Easterly parallel with the South line of said Southwest Quarter (SW 1/4) of said Section 4, a distance of Three Hundred Twenty-five (325) feet; thence Southerly parallel with the West line of said Southwest Quarter (SW 1/4) of Section 4, a distance of Six Hundred Seventy-two feet (672) to the South line of said Southwest Quarter (SW 1/4) of said Section 4; thence Westerly along the South line of said Section 4, a distance of Three Hundred Twenty-five (325) feet to the place of beginning. Subject to the rights of the Public and the State of Illinois in and to that portion thereof taken, used or dedicated for Public Road purposes. Situated in the County of Winnebago and State of Illinois.

EXHIBIT B

Tentative Site Plan


SITE PLAN
CONCEPT TO COMPLETION... EVERY PROJECT IS PERSONAL.
WINNEBAGO ROAD
PRELIMINARY NOT FOR CONSTRUCTION
A NEW GROCERY STORE FOR:
SULLIVAN'S
WINNEBAGO ROAD
PRELIMINARY SITE PLAN
NOT FOR CONSTRUCTION
C1.
• ARCHITE
• ENGINE
• CONTRAC

AMENDMENT TO ANNEXATION AGREEMENT

This Amendment to Annexation Agreement ("Amendment") is made and entered into this 10th day of May, 2007, between the Village of Winnebago, Winnebago, Illinois ("Village") and Fund 601, L.L.C., (Current "Owner" and "Developer").

WHEREAS, the property described on Exhibit "A" attached hereto ("Property") is subject to the terms of an Annexation Agreement entered into by the Village, and Fund 601, L.L.C., dated October 9, 2006, ("Annexation Agreement"); and

WHEREAS, Owner has purchased the subject property from Alberta Koehler subsequent to execution of the aforesaid Annexation Agreement, and Owner is now the owner of record of the Property and is also the Developer under the Annexation Agreement; and

WHEREAS, the issue of extension of Landmark Drive east past Elida Street has been discussed between the Village and Owner and Developer and Developer shall be responsible for paying for such extension to be completed; and

WHEREAS, Village, and Owner and Developer in consideration of the above desire to amend the Annexation Agreement as hereinafter set forth.

NOW THEREFORE, it is agreed as follows:

1. Paragraph 3.4 of Article III of the Annexation Agreement executed on October 9, 2006, shall be deleted and the following paragraph 3.4 shall be substituted in place thereof:

3.4 The Developer intends to develop a full service grocery store operation on the Property and the Adjacent Parcel in addition to other commercial operations. Notwithstanding any provisions in the Agreement to the contrary, the Village shall rebate to Developer a portion of the Village's share of all retail sales tax revenue generated from Sullivan's Foods and the Ace Hardware Store on the premises. The rebate period shall commence with sales derived from Sullivan's Foods and the Ace Hardware Store after the fourth anniversary date of the opening of the first to open of Sullivan's Foods or the Ace Hardware Store ("Rebate Period Commencement Date") and continue until such time that Developer has received up to $600,000.00 in sales tax rebates. The Village shall make annual payments to Developer, the amounts of which shall equal thirty-five percent (35%) of the annual retail sales tax revenue collected by the Village from Sullivan's Foods and Ace Hardware Store during the prior twelve (12) month period, with the initial twelve (12) month period beginning on the Rebate Period Commencement Date. The first annual payment shall be made to the Developer by the Village on or before 180 days after the fifth anniversary date of the opening of the grocery store ("First Annual Payment Date"). Each subsequent annual payment shall be made on or before the anniversary of the First Annual Payment Date. Such annual payments shall continue until the annual sales tax rebate amounts paid to Developer from Sullivan's Foods and/or the Ace Hardware Store have reached a total of $600,000.00, provided sales tax revenue is generated from Sullivan's Food and/or the Ace Hardware Store.

2. The following Paragraphs 3.5 and 3.6 of Article III shall be added to the Annexation Agreement executed on October 9, 2006:

3.5 Subject to plat and plan approval by the Village, Village shall allow Developer access to the Northwest outlot off of the extended Landmark Drive.

3.6 Village agrees no installation of a traffic signal system at the intersection of Elida Street and Landmark Drive to be paid for by the Developer shall be required as a condition of final platting. However, this agreement by the Village shall in no way prevent the Village in the future, to the extent permitted by law, from obtaining proportionate contribution from the Developer or then current owner, as the case may be, based on a benefit analysis conducted by the Village, for the costs associated with the installation of any such traffic signal system necessary or required at said intersection in the future.

3. The Village agrees to adopt an ordinance approving this Amendment as provided by law, to the extent the Village has not adopted such ordinance at the time this Amendment is executed.

4. Except as modified herein, the Annexation Agreement remains in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have executed this Amendment on the date first above written.

VILLAGE OF WINNEBAGO, an
Illinois municipal corporation

By: Stephen L. Butler
Stephen L. Butler, President

ATTEST:

Sally Jo Huggins
Sally Jo Huggins, Village Clerk

OWNER:

FUND 601, L.L.C.

By:

Its: Property Manager

Witness:

DEVELOPER:

FUND 601, L.L.C.

By:

Its: Property Manager

Witness:

Part of the Southwest Quarter (SW 1/4) of Section 4, Township 26 North, Range 11 East of the Fourth Principal Meridian, Winnebago County, Illinois, bounded and described as follows, to-wit: Commencing at the Southwest corner of said Southwest Quarter (SW 1/4) of Section 4; thence Easterly along the South line of said Section 4, a distance of Three Hundred Twenty-five (325) feet to the point of beginning of the following described parcel; thence Northerly parallel with the West line of the Southwest Quarter (SW 1/4) of said Section 4, a distance of Six Hundred Seventy-two (672) feet; thence Easterly parallel with the South line of said Southwest Quarter (SW 1/4) of said Section 4, a distance of Three Hundred Twenty-five (325) feet; thence Southerly parallel with the West line of said Southwest Quarter (SW 1/4) of Section 4, a distance of Six Hundred Seventy-two feet (672) to the South line of said Southwest Quarter (SW 1/4) of said Section 4; thence Westerly along the South line of said Section 4, a distance of Three Hundred Twenty-five (325) feet to the place of beginning. Subject to the rights of the Public and the State of Illinois in and to that portion thereof taken, used or dedicated for Public Road purposes. Situated in the County of Winnebago and State of Illinois.

Exhibit "A"
Page 1 of 1

Sullivan's Foods
Corporate Headquarters
P.O. Box 387
Savanna, IL 61074
(800) SAV-LOTS or (815) 273-4511
Fax (815) 273-2055

FUND 601 LLC
PO Box 387
Savanna, IL 61074

10/6/2011

Village of Winnebago
Attn: Frank Ubank and Paul Elsen
108 Main Street\
Winnebago, IL 61088

Re: Sales Tax Rebate

Sullivan's Foods/Ace Hardware opened for business on November 17, 2007 and will celebrate its fourth anniversary on November 17, 2011. Per the Amendment to the Annexation Agreement between the Village of Winnebago and Fund 601 LLC, it is almost time to start tracking the sales tax generated by the Sullivan's Foods/Ace Hardware for the Village of Winnebago so the 35% sales tax rebate can be calculated and paid.

We suggest we submit monthly reports to the Village by email or fax starting with the December 2011 Illinois Department of Revenue ST-2 Sales Tax Return. We suggest this date to make it easier to use full month's reports for tracking this rebate. This document is the official form submitted to the Illinois Department of Revenue containing the taxable sales generated by the Sullivan's Foods/Ace Hardware store. We can submit the ST-2 each month and a simple excel attachment detailing the monies to be paid by the state to the Village of Winnebago and the rebate portion due to Fund 601 LLC. Per the agreement. after November 30, 2012, the village will have 180 days to pay one year's total rebate to Fund 601 LLC and a new year will commence on December 1, 2012. We will continue this cycle until such time that Fund 601 LLC has received $600,000 in rebates from the Village.

I have recapped the sales tax generated by Sullivan's Foods/Ace Hardware from October 2010 – September 2011. This will give the Village of Winnebago an idea of how much taxes were generated to the village by our store and an estimated amount of the 35% rebate. It will also give an example of how much monies were received each month by

Exhibit "C"

the village from our store during this period. I believe a 1% tax increase was voted for general merchandise items starting in January 2012 which will be paid directly to the village. This spread sheet will have to be split out into two separate areas starting with the January ST-2. The village will receive 2% of tax revenue from the general merchandise sales and 1% from food and medical sales. Please feel free to contact me with any questions regarding this issue and please let me know how the village would like to receive this information each month.

Thank you,

Kent J Dauphin

Kent J. Dauphin
Controller
Fund 601 LLC/JB Sullivan Inc.
kdauphin@sullivansfoods.net
(815) 273-4511

G/L Date	Fund 01	Fund 51	Total Pmt	Total Pmt	Balance	Ck #	Ck Date	Total Paid
					$ 600,000.00			
12/10/12	$29,410.00	$ 9,426.00	$38,836.00	$38,836.00	$ 561,164.00	18675	12/10/12	$38,836.00
12/03/13	$31,679.00	$ 10,297.00	$ 41,976.00	$ 41,976.00	$ 519,188.00	19430	12/09/13	$80,812.00
12/31/13	$250.00	$ 154.00	$ 404.00	$ 404.00	$ 518,784.00	19495	01/13/14	$ 81,216.00
12/15/14	$44,387.00	$ -	$ 44,387.00	$ 44,387.00	$ 474,397.00	20283	01/12/15	$ 125,603.00
11/30/15	$33,712.00	$ 10,983.00	$ 44,695.00	$ 44,695.00	$ 429,702.00	20959	01/11/16	$ 170,298.00
12/05/16	$34,723.47	$ 11,704.53	$ 46,428.00	$ 46,428.00	$ 383,274.00	21651	01/09/17	$ 216,726.00
11/30/17	$34,533.00	$ 11,747.00	$ 46,280.00	$ 46,280.00	$ 336,994.00	22225	12/11/17	$ 263,006.00
11/30/18	$34,306.00	$ 11,822.00	$ 46,128.00	$ 46,128.00	$ 290,866.00	22819	01/07/19	$ 309,134.00
12/05/19	$34,146.00	$ 12,128.00	$ 46,274.00	$ 46,274.00	$ 244,592.00	23390	01/13/20	$ 355,408.00
12/01/20	$40,194.00	$ 13,964.00	$ 54,158.00	$ 54,158.00	$ 190,434.00	23990	02/08/21	$ 409,566.00
12/14/21	$37,628.00	$ 12,899.00	$ 50,527.00	$ 50,527.00	$ 139,907.00	24517	01/10/22	$ 460,093.00
12/02/22	$39,053.17	$ 13,138.83	$ 52,192.00	$ 52,192.00	$ 87,715.00	25054	01/09/23	$ 512,285.00
12/10/23	$40,637.00	$ 14,033.00	$ 54,670.00	$ 54,670.00	$ 33,045.00	25707	01/08/24	$ 566,955.00

Exhibit "D"

Sullivans Foods/Ace Hardware Dec 1, 2023 - Nov 30, 2024 Sales Tax

Month	1% Taxable Sales	1% Low Tax City Share	8.75% High Tax Sales*	High Tax City Share (2%)	City Total Tax	Fund 601 LLC 35%	
December-23	$ 730,671.00	$ 7,307	$ 385,687	$ 7,714	$ 15,020	$ 5,257	
January-24	$ 576,690.00	$ 5,767	$ 252,243	$ 5,045	$ 10,812	$ 3,784	
February-24	$ 658,976.00	$ 6,590	$ 319,845	$ 6,397	$ 12,987	$ 4,545	
March-24	$ 555,684.00	$ 5,557	$ 277,509	$ 5,550	$ 11,107	$ 3,887	
April-24	$ 525,502.00	$ 5,255	$ 292,553	$ 5,851	$ 11,106	$ 3,887	
May-24	$ 767,562.00	$ 7,676	$ 472,001	$ 9,440	$ 17,116	$ 5,990	
June-24	$ 577,177.00	$ 5,772	$ 343,610	$ 6,872	$ 12,644	$ 4,425	
July-24	$ 582,995.00	$ 5,830	$ 336,315	$ 6,726	$ 12,556	$ 4,395	
August-24	$ -	$ -	$ -	$ -	$ -	$ -	
September-24	$ -	$ -	$ -	$ -	$ -	$ -	
October-24	$ -	$ -	$ -	$ -	$ -	$ -	
November-24	$ -	$ -	$ -	$ -	$ -	$ -	
Total	$ 4,975,257	$ 49,753	$ 2,679,763	$ 53,595	$ 103,348	$ 36,172	Total

Exhibit "E"

Agenda Item Executive Summary

Item Name	Approval of 2025 IML Risk Management Invoice	Committee or Board	Board

BUDGET IMPACT			
Amount:	$67,118	*Budgeted:*	Yes
List what fund:	Split Between Funds		

EXECUTIVE SUMMARY

Attached is the annual invoice received for the Village's Risk Management Provider, IML-RMA. This includes the Villages Work Comp, Auto Liability, Property and other Liability insurance coverage.

ATTACHMENTS (PLEASE LIST)

IMLRMA 2025 Risk Management Premium

ACTION REQUESTED

☐For Discussion Only
☐Resolution
☐Ordinance
☒Motion:

MOTION: I MOVE TO APPROVE THE ANNUAL IML RISK MANAGEMENT INVOICE FOR 2025 IN THE AMOUNT OF $67,118

Staff:	Joey Dienberg, Village Administrator	Date:	10/14/2024

Illinois Municipal League
RMA Risk Management Association

INVOICE

PO Box 5180, Springfield, IL 62705-5180 | Ph: (217) 525-1220 | Fax: (217) 525-7438

Date: October 1, 2024
Member: Village of Winnebago
Account #: 0643
Indicate Payment Option (from list below): ______
Amount Enclosed: $____________________

Please return this form with payment after completing the information on the reverse side.

MAKE CHECK PAYABLE TO RMA

BILLING DETAIL

2025 IML RISK MANAGEMENT ASSOCIATION ANNUAL CONTRIBUTION	
Work Comp	$27,497
Auto Liability & Comprehensive General Liability	$22,341
Portable Equipment	$1,430
Auto Physical Damage	$3,089
Property	$12,411
	$66,768
2025 ILLINOIS MUNICIPAL LEAGUE MEMBERSHIP DUES*	$ 350
INVOICE TOTAL	**$67,118**

PLEASE CHOOSE ONE OF THE FOLLOWING PAYMENT OPTIONS and enter it in the space provided above:

OPTION #1 – Pay Full Amount	
Contribution Amount	**$66,768.00**
Minus 1% Savings	**$ 667.68**
	$66,100.32
Illinois Municipal League Dues	**$ 350.00**
Total due by 11/15/24	**$66,450.32**
OPTION #2 - Pay Full Amount	
Contribution Amount	**$66,768.00**
Illinois Municipal League Dues	**$ 350.00**
Total due by 12/13/24	**$67,118.00**
OPTION #3 - Pay in two installments Includes 1% installment fee	
Contribution Amount	**$66,768.00**
Plus 1% fee	**$ 667.68**
	$67,435.68
Illinois Municipal League Dues	**$ 350.00**
	$67,785.68
$33,892.84	**Due by 12/13/24**
$33,892.84	**Due by 5/16/25**

**Membership with the Illinois Municipal League (IML) is a requirement to remain a member of the IML Risk Management Association.*

On behalf of the municipality named above ("Member"), I hereby warrant that I have the authority to sign this agreement on the Member's behalf. (If choosing the installment option, I acknowledge and understand that it is afforded only as a benefit for budgeting purposes and is not meant to allow for mid-term withdrawal.) I acknowledge and understand that Article 5 of the Intergovernmental Cooperation Contract ("Contract") prohibits termination of the Intergovernmental Cooperation Contract no less than 120 days prior to the first day of January of any given year. Per Article 5, I warrant that the Member will adhere to the Contract and pay all contributions when due.

Municipal Official (please sign):

____

Title:______________________________

Date:______________________________

Agenda Item Executive Summary

Item Name	2025 Health/Dental/Vision Premium Renewals	Committee or Board	Village Board

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

EXECUTIVE SUMMARY

The Village of Winnebago reviews its employee Health/Dental/Vision Premium Renewals each year. Traditionally, the Village has paid 90% of employee health premiums, and 80% of dental premiums.

M3, the Village's Insurance Broker, has provided rates for the same four Blue Cross Blue Shield medical plans that have been offered by the village in prior years. As presented, monthly premiums would increase 14%, rising to $15,472.84 from the village's current monthly premium of $13,548.20.

M3 has shared that the 14% increase is in line with current industry trends, and other groups are seeing increases as high as 20%. A representative from M3 will be available to answer any questions on this years renewal at the October 14, 2024 Meeting. Department Heads will ensure these increases are accounted for in their proposed budgets, which will be presented at an upcoming meeting.

The Village Board does not need to make a decision at the October 14th meeting. Instead, a special meeting will be held on October 23, 2024, before the Committee of the Whole, where the board can approve this year's insurance premiums prior to open enrollment.

ATTACHMENTS (PLEASE LIST)

2025 Renewal at a Glance Document

ACTION REQUESTED

☐For Discussion Only

☐Resolution

☐Ordinance

☒Motion:

MOTION: I MOVE TO APPROVE THE RENEWAL OF EMPLOYEE HEALTH, DENTAL, AND VISION INSURANCE PREMIUMS AS PRESENTED BY M3, WITH THE VILLAGE CONTINUING TO PAY 90% OF HEALTH AND 80% OF DENTAL PREMIUMS.

Staff:	Joey Dienberg, Village Administrator	Date:	10/14/2024

Renewal at a Glance

Current and Renewal Medical Plans and Premiums

Your group's current Medical plan(s) and suggested plans for the upcoming year are listed below.

If these plans aren't a good fit for the new year, don't worry, you've got more plans to choose from in the *Medical Plans* section.

	Current Plan	Renewal Plan
Plan ID	G531BCE	G531BCE
Metallic	Gold	Gold
Network Name	Blue Choice Preferred PPO	Blue Choice Preferred PPO
Deductible In-Network // Out-of-Network	$2500//$5000	$2600//$5200
Primary Care/Telehealth Visit	$20/$20	$25/$25
Coinsurance In-Network // Out-of-Network	80%//50%	80%//50%
Out-of-Pocket Max In-Network // Out-of-Network	$5000//Unlimited	$5250//Unlimited
Specialist Office Visit	$60	$70
Non Preferred Pharmacy Copays	$10/$20/$55/$95/$150/$250	$15/$25/$65/$105/$250/$350

	Current Plan	Renewal Plan
Plan ID	G532BCE	G532BCE
Metallic	Gold	Gold
Network Name	Blue Choice Preferred PPO	Blue Choice Preferred PPO
Deductible In-Network // Out-of-Network	$1500//$3000	$1600//$3200
Primary Care/Telehealth Visit	$40/$40	$45/$45
Coinsurance In-Network // Out-of-Network	80%//50%	80%//50%
Out-of-Pocket Max In-Network // Out-of-Network	$6250//Unlimited	$6500//Unlimited
Specialist Office Visit	$60	$70
Non Preferred Pharmacy Copays	$15/$25/$70/$120/$250/$350	$15/$25/$80/$130/$250/$350

Go Back to Renewal Contents

Renewal at a Glance

	Current Plan	Renewal Plan
Plan ID	S531PPO	S531PPO
Metallic	Silver	Silver
Network Name	Blue PPO	Blue PPO
Deductible In-Network // Out-of-Network	$5000//$10000	$5100//$10200
Primary Care/Telehealth Visit	$45/$45	$50/$50
Coinsurance In-Network // Out-of-Network	70%//50%	70%//50%
Out-of-Pocket Max In-Network // Out-of-Network	$9100//Unlimited	$9200//Unlimited
Specialist Office Visit	$65	$75
Non Preferred Pharmacy Copays	$10/$20/$70/$120/$150/$250	$15/$25/$80/$130/$250/$350

	Current Plan	Renewal Plan
Plan ID	B535PPO	B535PPO
Metallic	Bronze	Bronze
Network Name	Blue PPO	Blue PPO
Deductible In-Network // Out-of-Network	$7200//$14400	$7300//$14600
Primary Care/Telehealth Visit	DC/DC	DC/DC
Coinsurance In-Network // Out-of-Network	100%//100%	100%//100%
Out-of-Pocket Max In-Network // Out-of-Network	$7200//$14400	$7300//$14600
Specialist Office Visit	DC	DC
Non Preferred Pharmacy Copays	100%	100%

More information on rates is available in the *Appendix – Monthly Medical Premiums* section. To view other plans, see the *Medical Plans* section.

Current and Renewal Metallic Medical Plans and Premium - Composite Rates

Go Back to Renewal Contents

Renewal at a Glance

	Enrolled Count	Current Plan	Renewal Plan
Plan ID		G531BCE	G531BCE
Composite Rates - Medical	1	EO: $768.80	EO: $877.64
	1	ES: $1,537.60	ES: $1,755.28
	1	EC: $1,422.28	EC: $1,623.63
	2	EF: $2,191.08	EF: $2,501.27
Total Monthly Medical Premium		$8,110.84	$9,259.09

	Enrolled Count	Current Plan	Renewal Plan
Plan ID		G532BCE	G532BCE
Composite Rates - Medical	3	EO: $761.20	EO: $871.67
	1	ES: $1,522.40	ES: $1,743.34
	0	EC: $1,408.22	EC: $1,612.59
	0	EF: $2,169.42	EF: $2,484.26
Total Monthly Medical Premium		$3,806.00	$4,358.35

	Enrolled Count	Current Plan	Renewal Plan
Plan ID		S531PPO	S531PPO
Composite Rates - Medical	2	EO: $815.68	EO: $927.70
	0	ES: $1,631.36	ES: $1,855.40
	0	EC: $1,509.01	EC: $1,716.25
	0	EF: $2,324.69	EF: $2,643.95
Total Monthly Medical Premium		$1,631.36	$1,855.40

	Enrolled Count	Current Plan	Renewal Plan
Plan ID		B535PPO	B535PPO
Composite Rates - Medical	0	EO: $746.81	EO: $861.41
	0	ES: $1,493.62	ES: $1,722.82
	0	EC: $1,381.60	EC: $1,593.61
	0	EF: $2,128.41	EF: $2,455.02
Total Monthly Medical Premium		$0.00	$0.00

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Renewal at a Glance

Total Monthly Renewal Premium - Composite Rates

Plan ID	Plan Name	Enrolled Count	Total Monthly Medical Cost
B535PPO	Blue PPO Bronze 106	0	$0.00
G531BCE	Blue Choice Preferred Gold PPO 102 - Rx Copays	5	$9,259.09
G532BCE	Blue Choice Preferred Gold PPO 107 - Rx Copays	4	$4,358.35
S531PPO	Blue PPO Silver 104 - Rx Copays	2	$1,855.40
	Total Monthly Medical Premium		**$15,472.84**

See *Appendix – Medical Rate Contingencies* in the Appendix section for more information about your rates.

Medical Plans section.

Agenda Item Executive Summary

Item Name	Employee Compensation Adjustment	Committee or Board	Board

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

EXECUTIVE SUMMARY

This item will be discussed in closed session Pursuant to 5 ILCS 120/2(c)(1).

ATTACHMENTS (PLEASE LIST)

CLOSED SESSION PACKET TO BE DISTRIBUTED IN MEETING

ACTION REQUESTED

☒For Discussion Only
☐Resolution
☐Ordinance
☐Motion:

MOTION:

Staff:	Joseph Dienberg, Village Administrator	Date:	10/14/2024