

Winnebago County, IL

Annual Comprehensive Financial Report

Fiscal Year End • September 30, 2024

County of Winnebago, Illinois

Annual Comprehensive Financial Report

September 30, 2024

Prepared by:

Winnebago County Finance Department
Chief Financial Officer, Steve Schultz
Finance Director, Molly Terrinoni

County of Winnebago, Illinois

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INTRODUCTORY SECTION



WINNEBAGO COUNTY

— ILLINOIS —

March 25, 2025

To the Citizens of Winnebago County, Illinois,
Chairman and Members of the County Board
County of Winnebago, Illinois

We are pleased to submit the Annual Comprehensive Financial Report of the County of Winnebago, Illinois for the fiscal year ended September 30, 2024, as prepared by the County's Finance Department. Illinois State Statute, 55 ILCS 5/6-31003, requires the County to produce a complete set of audited financial statements for each fiscal year. This Annual Report is provided to fulfill that requirement for the fiscal year 2024. The financial statements included in the Annual Report conform to generally accepted accounting principles in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain an adequate understanding of the County's financial affairs have been included. This is based upon a comprehensive framework of internal controls that have been established for this purpose. Because the cost of internal controls should not exceed anticipated benefit, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement.

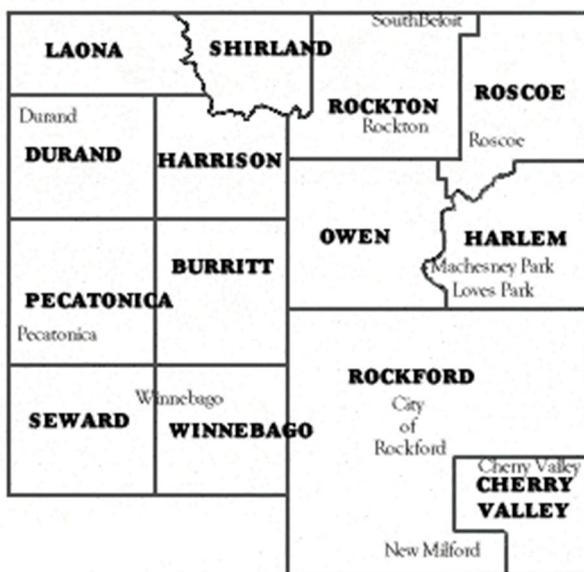
The County Board is required by Illinois State Statute to adopt an operating budget before the start of a new fiscal year. The annual budget serves as the foundation for the County's financial planning and control. The budget is maintained on a character code basis (personnel, supplies and services, capital outlay, debt service, administrative) by department. Transfers of budgeted amounts between funds or any amendments to the originally approved budget require approval by the County Board.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, Management's Discussion and Analysis can be found on pages xii-xxx of the financial section of this report.

Profile and History of Winnebago County



The County of Winnebago was established in 1834 by an Act of the Illinois State Legislature. It was named for the Winnebago Tribe of Native Americans. Winnebago County is located in the north central part of Illinois and is neighboring Boone, DeKalb, Ogle and Stephenson counties as well as Rock and Green Counties in Wisconsin. The County covers a total area of 519 square miles – 513 square miles of land and 6 square miles of water. The 2023 estimated population by the U.S. Census Bureau is 280,922. The county is comprised of 3 major cities, 8 villages and 14 townships, spanning across 11 jurisdictions.



Winnebago County is divided into 20 County Board districts with one elected representative from each district. There are 9 officials elected by the citizens of the county: Auditor, Circuit Clerk, Coroner, County Board Chairman, County Clerk and Recorder, Regional Superintendent of Schools, Sheriff, States Attorney, and Treasurer. The County Board Chairperson appoints with the advice and consent of the County Board, and the County Administrator implements policies, manages daily operations and oversees department directors. The Administrator also works to prepare the annual budget, which is recommended to the County Board for approval.

The County provides a range of services for its citizens including law enforcement, construction and maintenance of roads and bridges, property assessment and tax collection, official records, elections, document recording, building review and inspection services, planning and zoning, social service programs, judicial functions, health services, animal control services, emergency disaster and response planning, and environmental protection, groundwater protection, and an assisted-living facility.

Economic Condition of Winnebago County, IL

Economic Development

There are several major initiatives for Winnebago County, and at the top of the list is economic development. Overall, in the area there is a general increase in the expansion and creation of jobs related to the trucking industry. Interest has risen for existing companies within the county to explore expansion due to its central location and proximity to Chicago, Madison and Milwaukee. The connectivity to I-90 and I-88 is a consistent strength for Winnebago County. Over the last four years, Winnebago County has been able to bring in nearly \$75 million in development for the Rock 39 Industrial Park on Baxter and Mulford roads near I-39 in Rockford, IL. The industrial park is home to Berner Foods, FedEx, XPO Logistics, Amazon and DB Schenker, a Microsoft data center. Another initiative on the sustainability front is Air Liquide, the world's largest bio-gas to renewable natural gas processing plant that is located in Winnebago County. The 15,500 square-foot multi-building facility will generate dozens of jobs for the region. The new production unit will produce biomethane from biogas from a solid waste treatment plant, owned and operated by Waste Connections Inc. It will have a production capacity of 380 GWh per year, which represents the largest production capacity per plant for the Group.

Gaming Revenue

Hard Rock Casino Rockford opened its permanent location in August 2024. The Hard Rock had record earnings in 2024 of \$97.6 million. According to a report from the Illinois Gaming Board, the casino made \$87.9 million on slot machines and another \$9.7 million on table games. The State of Illinois will take nearly \$19 million in taxes with local governments receiving a total of \$5.8 million. Local gambling tax revenue is shared between Rockford (70%), Winnebago County (20%), Loves Park (5%) and Machesney Park (5%).

Tourism

The money visitors spend in Winnebago County continues to increase as the industry bounces back after the coronavirus pandemic. According to the Illinois Office of Tourism, visitors spent a record-breaking \$515.4 million in 2023 in Winnebago County, a 1.4% increase over 2021. The \$515.4 million in tourism revenue for Winnebago County surpasses a pre-pandemic record of \$483 million set in 2019. The total revenue number includes hotel spending, recreation, food, and beverage along with retail and transportation dollars received from people who live more than 50 miles from Winnebago County. The growth in tourism revenue in Winnebago County was part of a trend seen across the area and across the state. According to the Rockford Area Convention and Visitors Bureau, tourism spending in 2023 supports a total of 4,654 jobs, \$165 million in payroll, \$14.2 million in local tax revenue and \$33.3 million in state tax revenue. The County is further investing an additional \$2 million over five years beginning in FY2027 in the BMO Center for capital improvement projects to prolong the partnership with the Chicago Blackhawks American Hockey League (AHL) affiliated Rockford IceHogs. This will also have positive impacts on other forms of entertainment at this facility such as comedic, musical, community events and more.

Airport Growth

Named the fastest-growing cargo airport in 2019, the Chicago Rockford International Airport (RFD) demonstrates a surge in cargo numbers and sets itself up for a successful year for its passengers. The latest cargo and passenger numbers coming out of the airport are up and officials there say the airport remains poised for growth in 2025. The Rockford airport is home to the second-largest UPS hub in North America and a major base of operations for Amazon Air, as well as welcoming international air cargo handler Menzies in 2023. In 2024, 3.14 billion pounds of landed weight traveled through RFD, making it the third largest year ever for its air cargo operation. In comparison to pre-pandemic figures, there were 2.3 billion pounds in 2019 and 2.1 billion in 2018. The airport had 262,432 passengers in 2024, a 9% increase compared to 2023. RFD officials report that the airport's passenger and cargo are both looking to add more services in 2025. The airport is served by Allegiant Air, which currently offers eight flights to nonstop destinations including Las Vegas, NV; Nashville, TN, Phoenix, AZ; and Orlando, Clearwater, Punta Cana, and Sarasota, FL. South of the airport there are several hundred acres in the

initial stages of development in conjunction with the revitalized Winnebago County Rail Authority to assist with the facilitation of shovel ready development sites next to the rail system such as warehousing, logistics, and data center companies, in addition to manufacturing.

Manufacturing

Long a leader in automotive, production technology and metalworking, the region's manufacturing sector has gradually pivoted toward advanced manufacturing disciplines. Collins Aerospace has a new advanced power electric systems lab designed to take a new generation of electric-powered aircraft from theory to reality. "The Grid" represents a \$50 million investment by the company into its facility at in Rockford, Illinois on the city's south side. The remodeled 25,000-square-foot space was described as "an engineer's playground" to produce cutting-edge motors, controllers, generators, and distribution systems. The facility is considered a central pillar to the aviation industry's drive to achieve net-zero carbon emissions by 2050. Collins Aerospace is one of the city's largest employers with approximately 2,000 workers, and it contributes to the region's position as a leader in aerospace hub. The Grid is opening roughly a year after Collins Aerospace in Rockford opened its \$18 million wind tunnel, which allowed the company to streamline testing of its Ram Air Turbine product family. The fully automated, state-of-the-art tunnel will allow Collins Aerospace to streamline the testing of its Ram Air Turbine product family with real-time data analytics. Over \$7 billion in battery and electric vehicle manufacturing is coming to Illinois, creating more than 5,000 local jobs. Stellantis' announcement to reopen the Belvidere Assembly Plant is just one of the recent developments in domestic manufacturing happening across the country from the Inflation Reduction Act (IRA). Bolstered by the IRA and Illinois' manufacturing policies, Illinois Governor J.B. Pritzker and the United Auto Workers (UAW) are converging to revitalize state manufacturing hubs that once thrived in the Rock River Valley, like the recently shuttered Belvidere Assembly Plant. Stellantis' reinvestment in the Belvidere Assembly Plant and the creation of a new battery facility will also help Illinois and the U.S. achieve climate policy goals and support a transition to clean, electrified transportation supported with a domestic supply of vehicles and batteries. Total employment is expected to reach 2,500 jobs, including the rehire of previously laid off employees that were forced to relocate across the country. Perfetti Van Melle is exploring the expansion of their 67-year-old facility that spans 700,000 square feet producing confectionary and gum. Aqua-Aerobics, located in the City of Loves Park has begun steps to invest \$20 million over a three-phase expansion plan of their manufacturing facility. They have hired approximately 20 employees since the beginning of the year and are expecting to onboard 25-30 more by the end of 2025.

Housing Market

In 2024, Rockford's housing market was named the "hottest" in the US, driven by high demand and low inventory, with homes selling quickly and prices rising significantly. 2024 was one of the toughest years to buy a house, according to the Northwest Illinois Alliance of Realtors. The region saw low housing inventory and the time to sell the homes was far less than the national average, 43 days compared to 70 nationally. Home sale prices rose 12% from an average of \$192,431 in 2023 to \$215,666 last year. The highest-ever price in a single month came in September, when home sales peaked at \$224,406. There was an average of 364 homes for sale each month in 2024. That's a 29% increase from an average of 283 homes on the market monthly in 2023. In 2022, there was an average 370 homes for sale each month.

Long-term Financial Planning

Currently the County is engaged in the development of a long-term capital budget and has met with the departmental stakeholders to understand the needs, prioritize and secure appropriate funding sources. The County is committed to maintaining the economic reserves of the General and Public Safety Sales Tax Funds and has set that as a priority in the development of the next budget.

Budget Policy

The County has adopted a budget policy which outlines the development of the County's Annual Budget, Appropriations Ordinance and Levy Ordinance. The policy also lays out the timeline for the budget process.

The County's formal budget policy requires that the General and Public Safety Sales Tax Funds maintain an unrestricted (total of assigned and unassigned) fund balance equal to three months of budgeted operating expenditures.

Independent Auditor's Report

The financial statements of the County are audited annually as required by state statute. The requirements of this law have been fulfilled and an unmodified opinion on the financial statements has been issued by the certified public accounting firm of Baker Tilly US, LLP.

Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Winnebago County for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2023. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago has received a Certificate of Achievement for thirty-five years (fiscal year ended 1988-2003 and 2005-2023). We believe our current report continues to conform to Certificate of Achievement program requirements and we are submitting it to GFOA.

Acknowledgements

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department led by Molly Terrinoni, Finance Director. I would like to express my appreciation to all the members of the departments who assisted in and contributed to its preparation. I would also like to thank the office of the Winnebago County Board Chairman and the members of the County Board for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

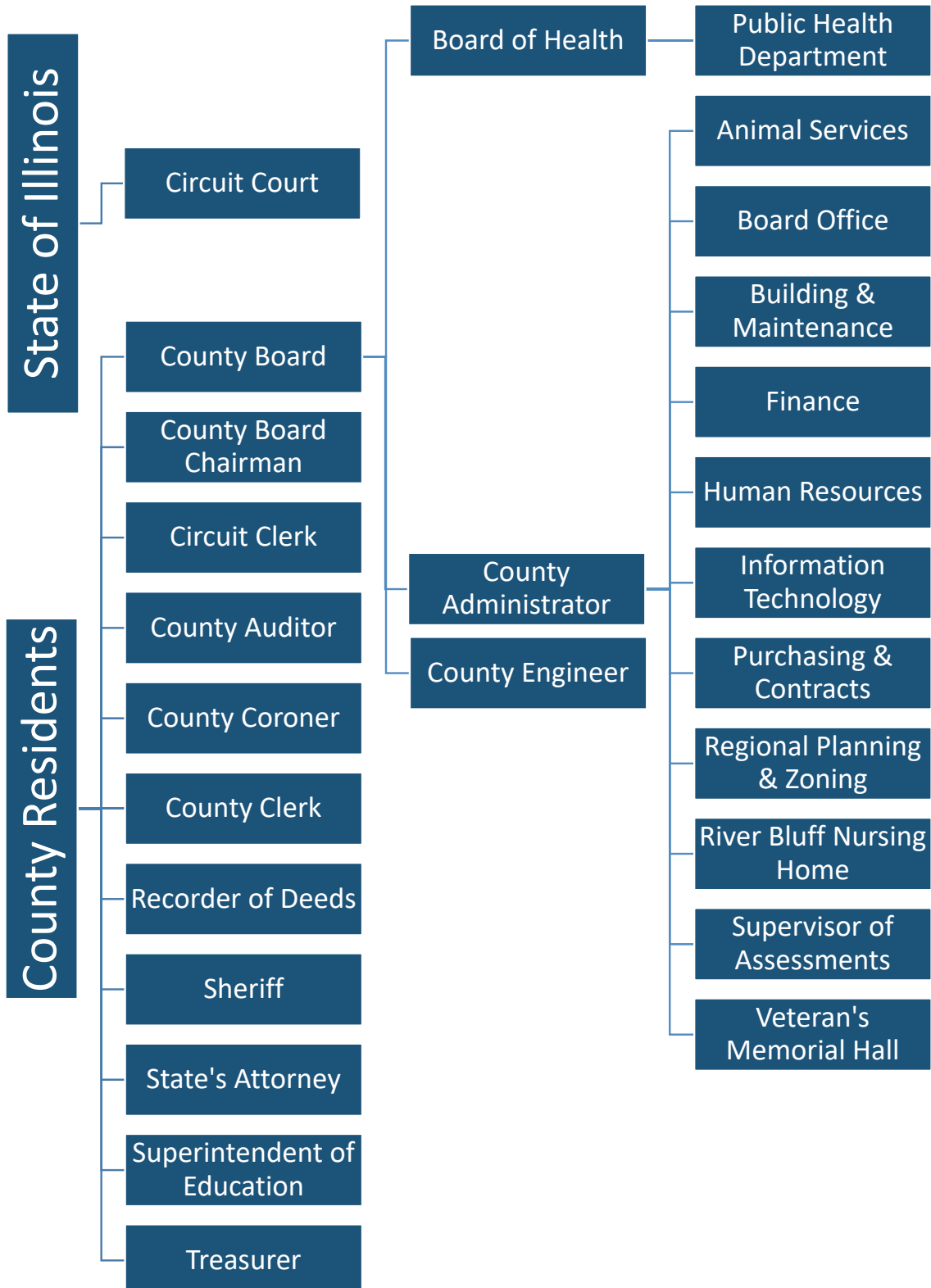


Steve Schultz
Chief Financial Officer



WINNEBAGO COUNTY

— ILLINOIS —



County of Winnebago, Illinois

Principal Officials

September 30, 2024

County Board Members

Paul Arena	Keith McDonald
Aaron Booker	Tim Nabors
John Butitta	John Penney
Jean Crosby (former)	Jaime Salgado
Angela Fellars	Christopher Scrol
Angie Goral	John Sweeney
John Guevara (former)	Dave Tassoni
Valerie Hanserd	Michael Thompson
Joe Hoffman	Ray Thompson (effective December 2024)
Brad Lindmark	Christina Valdez (effective December 2024)
Kevin McCarthy	Jim Webster

Other Elected Officials

Joseph Chiarelli, County Board Chairman
J. Hanley, State's Attorney
William D. Crowley, County Auditor
Thomas A. Klein, Circuit Clerk
John S. Lowry, Chief Judge of the Circuit Court
Lori Gummow, County Clerk and Recorder
Jennifer Muraski, County Coroner
Gary L. Caruana, County Sheriff
Scott Bloomquist, Superintendent of Education
Susan Goral, County Treasurer (former)
Theresa Grennan, County Treasurer (effective February 2025)

Appointed Officials

Patrick Thompson, County Administrator
Steve Schultz, Chief Financial Officer
Christopher Dornbush, Chief Operations Officer
Sandra Martell, Public Health Administrator
Carlos Molina, County Engineer
Thomas Hodges, Supervisor of Assessments
Laura Schaffer, Nursing Home Administrator
Jennifer Stacy, Administrator of Animal Services



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Winnebago
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report

To the Honorable Chair and Members of the County Board of
County of Winnebago

Report on the Audit of the Financial Statements

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 County of Winnebago (the County), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 County as of September 30, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the 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 the 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.

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 County'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.

Auditors' Responsibilities 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 auditors' 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 GAAS and *Government 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 GAAS and *Government 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 County'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 County'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 required supplementary information, as listed in the table of contents, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the Introductory Section and Statistical Section but does not include the basic financial statements and our auditors' 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Chicago, Illinois
March 25, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Winnebago, Illinois

Management's Discussion and Analysis

(Unaudited)

September 30, 2024

This section of the County of Winnebago, Illinois' (the County) annual comprehensive financial report presents management's discussion and analysis (MD&A) of the financial activities of the County during the fiscal year ended September 30, 2024. Additional information outside the scope of this analysis can be found in the Letter of Transmittal, located at the front of the annual comprehensive financial report, and the basic financial statements, including the accompanying notes to financial statements, which follows this section.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at September 30, 2024, by \$410.0 million. Of this amount, \$187.7 million represents net investment in capital assets, \$143.1 million represents net position restricted for specific activities, and \$79.2 million represents unrestricted net position. Net position for governmental activities was \$408.4 million while net position for business-type activities was \$1.6 million, totaling \$410.0 million at September 30, 2024.
- The net position of the governmental type activities increased 12.0% (\$43.7 million) and the business type activities increased 244.6% (\$2.8 million), respectively.
- The program revenues of governmental activities increased \$8.2 million or 11.9% from the amount reported in 2023. General revenues increased \$7.9 million or 5.1%. During the same period governmental activities expenses increased \$16.9 million or 9.4%.
- The County's governmental funds reported a combined ending fund balance of \$233.4 million as of September 30, 2024, compared to \$205.4 million as of September 30, 2023, which represents an increase of \$27.9 million or 13.6%. Approximately \$56.4 million is unassigned and available for spending at the government's discretion.
- At the end of the current fiscal year unassigned fund balance for the General Fund was \$56.6 million or 87.6% of total General Fund expenditures. In comparison, the prior year unassigned fund balance was \$60.7 million or 101.3% of total General Fund expenditures. The County Board has adopted a fund balance policy requiring the County to maintain unassigned fund balance in the General Fund to fund operations for a period of at least three months (25% of expenditures).

County of Winnebago, Illinois

Management's Discussion and Analysis

(Unaudited)

September 30, 2024

- Governmental activities long-term obligations (excluding unamortized premiums, claims and judgments, compensated absences and net other post-employment benefit obligations) totaled \$87.8 million as of September 30, 2024 compared to \$96.7 million as of September 30, 2023 which represents a decrease of \$8.9 million or 9.2%. The County reduced bond and debt certificate payable by \$5.3 million and decreased other long-term commitments by \$3.6 million. There were no business-type activities long-term obligations (excluding compensated absences and net other post-employment benefit obligations) as of September 30, 2024 and 2023. There were no issuances for business-type activities during fiscal year 2024.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the County through the use of government-wide financial statements and fund financial statements.

This report also contains other supplementary information in addition to the basic financial statements that will enhance the reader's understanding of the financial position of the County.

Government-Wide Financial Statements. The government-wide financial statements report information about the activities of the County as a whole, and are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all the County's assets, deferred outflows, liabilities and deferred inflows with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

County of Winnebago, Illinois

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The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. 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 or segment. Program revenues are from charges for services paid by recipients or operating/capital grants and contributions. The comparison of direct expenses with program revenues identifies the extent to which each activity is self-financing or draws from the general revenues of the County. General revenues include property taxes, sales tax, state income taxes, replacement taxes, other taxes, grant revenues and investment income.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, highways and streets, health and welfare, and judicial. The business-type activities of the County include the River Bluff Nursing Home and the operations of the property owned at 555 North Court Street.

The government-wide financial statements can be found on pages 1-2 of this report.

Fund Financial Statements. A fund is a grouping of related accounts used to maintain control over resources which have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for activities where the emphasis is placed on available financial resources, rather than upon net income determination. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. Therefore, unlike government-wide financial statements, government fund financial statements focus on the acquisition and use of current spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so readers may better understand the long-term impact of the government's near-term financial decisions. A reconciliation is provided to facilitate this comparison between governmental funds and government-wide financial statements.

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
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The County maintains ninety-one governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statements of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Public Safety Sales Tax Fund, Illinois Municipal Retirement Fund, Tort Liability Fund, Mental Health Tax Fund, and American Rescue Plan Fund all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements and the reconciliation to government-wide financial statements can be found on pages 3-6 of this report.

Proprietary Funds. Proprietary funds are used to account for activities where the emphasis is placed on net income determination. The County maintains two different types of proprietary funds - enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the governmental-wide financial statements. The County uses enterprise funds to account for its nursing home and the operations of a building located at 555 North Court Street. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its central stores, car pool, copier activities and employee health insurance. Because internal service funds predominantly benefit governmental rather than business-type functions, their assets and liabilities have been included with governmental activities in the government-wide financial statements.

The enterprise funds, all of which are considered to be major funds of the County, are reported separately as proprietary fund financial statements in the basic financial statements. Conversely, all internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

The County also adopts an annual appropriated budget for all proprietary funds. To demonstrate compliance with the budget, budgetary comparison statements have been provided.

The basic proprietary fund financial statements can be found on pages 7-10 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on pages 11-12 of this report.

County of Winnebago, Illinois

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Notes to the Basic Financial Statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. They are an integral part of the financial statements and should be read in conjunction with them.

The notes to the financial statements can be found on pages 13-51 of this report.

Other Information

The County has adopted an annual appropriated budget for all of its governmental funds except the Court Services Grants Fund, FEMA Grant Fund, 2012G Bond Project Fund, and 2017A General Obligation Debt Certificates Fund. Budgets are adopted on a basis consistent with generally accepted accounting principles.

This report includes certain required supplementary information (RSI), which includes budgetary comparison statements for the general fund and each major special revenue fund to demonstrate compliance with the budget. The budgetary comparison statement presents four columns: 1) the original budget adopted by the County Board; 2) the final budget as amended by the County Board; 3) the actual expenditures; and 4) the variance between the final budget and the actual expenditures. RSI also includes additional information about the County's pension plans and other post-employment benefits.

Following the RSI is the supplementary information section, which includes the combining statements, individual fund schedules, and budgetary comparison schedules for non-major governmental funds, as well as various statements and schedules for proprietary funds and fiduciary funds.

The RSI and supplementary information can be found on pages 52-208 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$410.0 million at the close of the most recent fiscal year. Net position increased \$46.5 million from \$363.5 million to \$410.0 million or 12.8% from the prior year.

County of Winnebago, Illinois

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September 30, 2024

Approximately 45.8% of the County's net position reflects its investment in capital assets (e.g., land and right-of-way, buildings, improvements, equipment, and infrastructure, net of accumulated depreciation), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

County of Winnebago Net Position
(Expressed in Thousands of Dollars)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 338,401	\$ 314,029	\$ 297	\$ (2,363)	\$338,697	\$ 311,666
Capital assets	228,396	225,452	4,366	4,883	232,763	230,335
Total assets	566,797	539,481	4,663	2,520	571,460	542,001
Deferred outflows of resources	42,914	48,761	4,141	3,733	47,055	52,494
Current liabilities	34,139	28,064	3,301	3,441	37,440	31,505
Noncurrent liabilities	127,295	154,009	819	816	128,114	154,825
Total liabilities	161,434	182,073	4,120	4,257	165,554	186,330
Deferred inflows of resources	39,923	41,542	3,043	3,131	42,965	44,673
Net position:						
Net investment in capital assets	183,323	176,180	4,366	4,883	187,689	181,063
Restricted	141,579	123,369	1,518	155	143,097	123,524
Unrestricted	83,452	65,078	(4,244)	(6,173)	79,208	58,905
Total net position	\$ 408,354	\$ 364,627	\$ 1,641	\$ (1,135)	\$409,995	\$ 363,492

Net position of the County's governmental activities increased by 12.0% (\$408.3 million at September 30, 2024 compared to \$364.6 million at September 30, 2023). Unrestricted net position, the part of assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, increased by 28.2% (\$83.5 million at September 30, 2024 compared to \$65.1 million at September 30, 2023). Restricted net position, those restricted mainly for capital projects and special purposes such as: maintenance, construction of County roadway, and various grant related activities increased by 14.8% or \$18.2 million. The net investment in capital assets category increased by 4.1% or \$7.1 million.

Net position of business-type activities increased by 244.6% in 2024 \$1.6 million at September 30, 2024 compared to \$(1.1) million at September 30, 2023). The County generally can only use net position of these funds to finance the continuing operations of River Bluff Nursing Home and the operations of 555 North Court Street building.

County of Winnebago, Illinois

Management's Discussion and Analysis

(Unaudited)

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County of Winnebago Change in Net Position (Expressed in Thousands of Dollars)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues:						
Fines, fees, charges for services	\$ 43,070	\$ 43,736	\$ 18,213	\$ 12,644	\$ 61,283	\$ 56,380
Operating grants and contributions	31,635	25,515	313	843	31,948	26,358
Capital grants and contributions	2,800	5	-	-	2,800	5
General revenues:						
Taxes	117,229	115,094	2,833	1,877	120,062	116,971
Intergovernmental revenues	33,142	30,258	-	-	33,142	30,258
Miscellaneous	1,418	1,856	5	1	1,423	1,857
Unrestricted investment earnings	10,684	7,341	26	43	10,710	7,384
Total revenues	239,978	223,805	21,390	15,408	261,368	239,213
Expenses:						
Government activities:						
General government	44,310	41,280	-	-	44,310	41,280
Public safety	73,612	74,630	-	-	73,612	74,630
Highway and streets	20,344	17,693	-	-	20,344	17,693
Health and welfare	34,884	24,327	-	-	34,884	24,327
Judicial	20,119	19,462	-	-	20,119	19,462
Interest on long-term liabilities	3,027	2,006	-	-	3,027	2,006
Nursing home	-	-	18,029	19,305	18,029	19,305
Court Street activities	-	-	540	537	540	537
Total expenses	196,296	179,398	18,569	19,842	214,865	199,240
Increase (decrease) in net position before transfers	43,682	44,407	2,821	(4,434)	46,503	39,973
Transfers	45	58	(45)	(58)	-	-
Net change in fund balance	43,727	44,465	2,776	(4,492)	46,503	39,973
Net position, October 1,	364,627	320,163	(1,135)	3,357	363,492	323,520
Net position, September 30	\$408,354	\$ 364,628	\$ 1,641	\$ (1,135)	\$ 409,995	\$ 363,493

County of Winnebago, Illinois

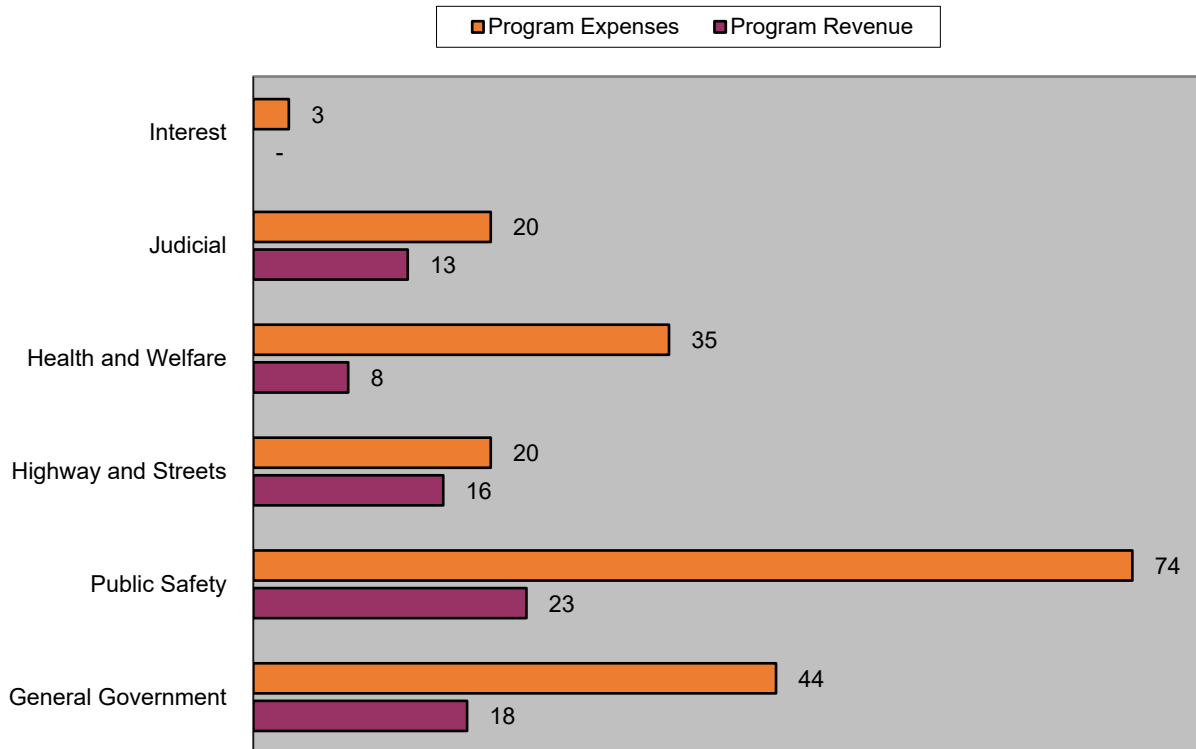
Management's Discussion and Analysis (Unaudited)

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Governmental activities. Governmental-type activities increased the County's total net position by \$43.7 million, accounting for 94.0% of the increase in total government-wide net position.

This following chart compares program revenue and expenses for the individual governmental activities for the current year. As the chart reflects, all governmental activities relied on general revenues to support the function.

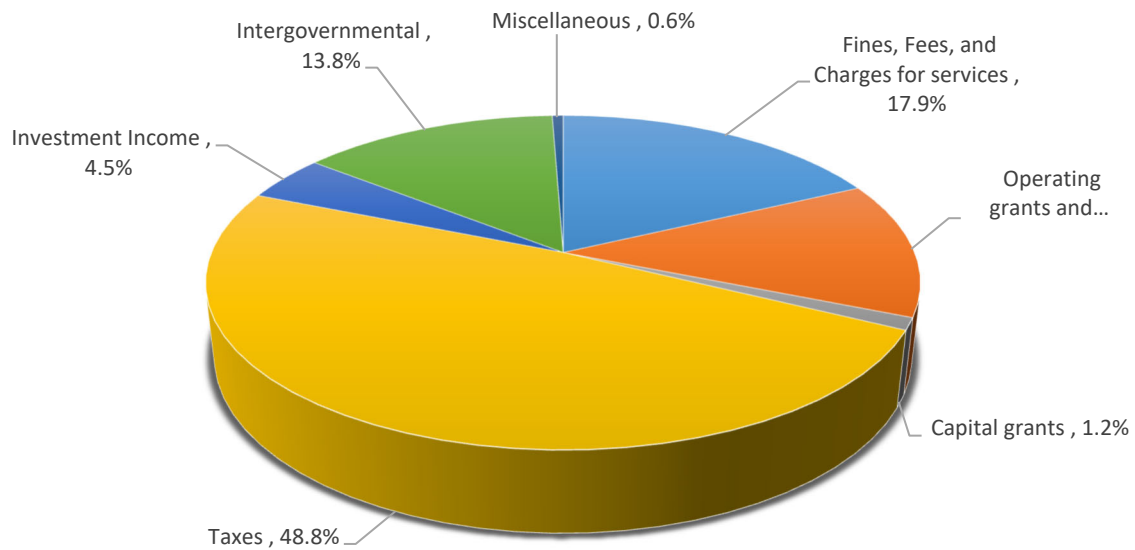
Governmental Activities Expenses and Program Revenues



County of Winnebago, Illinois
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(Unaudited)
September 30, 2024

The following chart shows the percent of the total for each source of revenue supporting governmental activities.

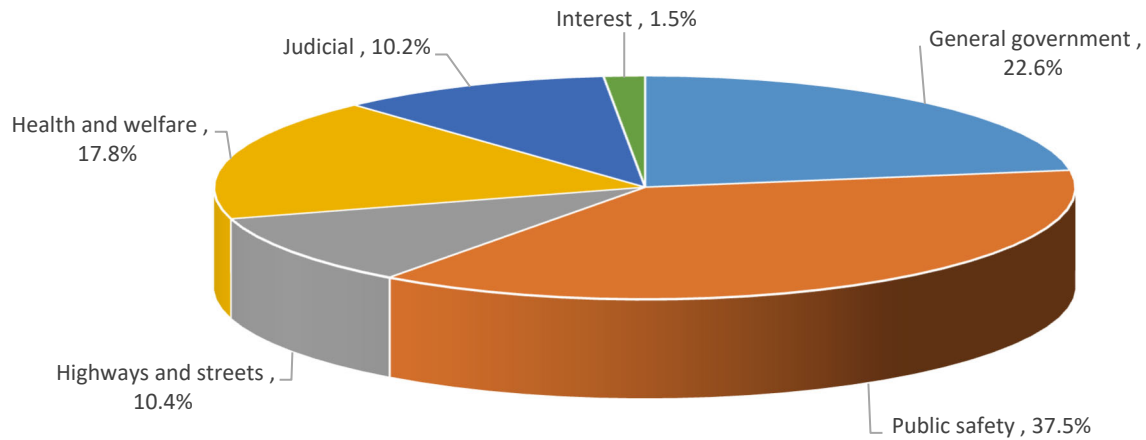
Governmental Activities Revenue by Source



County of Winnebago, Illinois
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The following chart shows the percent of the total for each functional expense of the governmental activities.

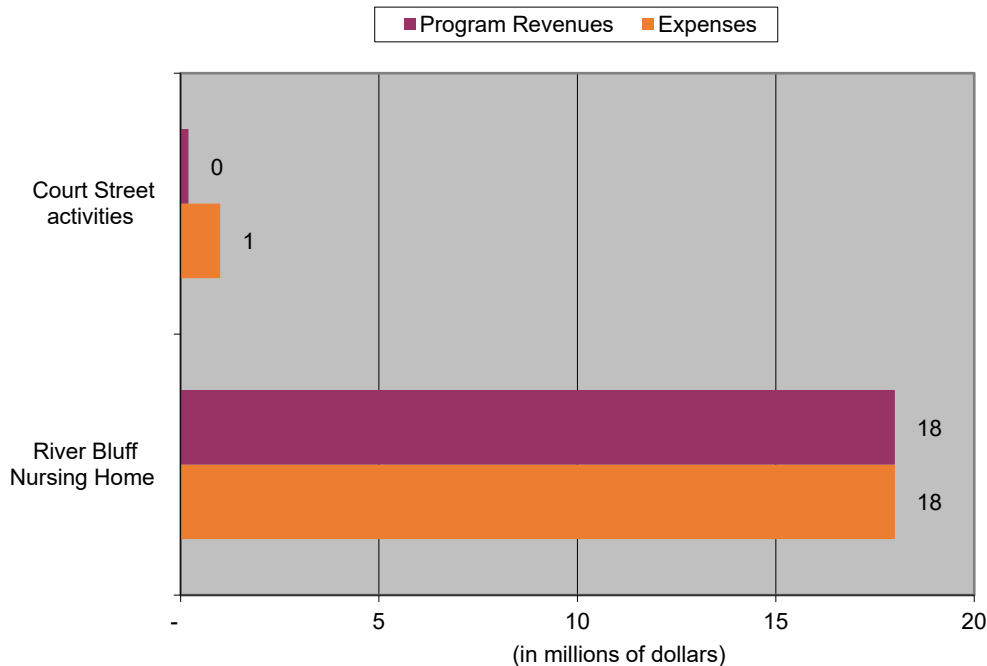
Governmental Activities Expenses by Function



County of Winnebago, Illinois
Management's Discussion and Analysis
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Business-type activities. Business-type activities increased the County's net position by \$2.8 million after transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year.

Business-type Activities Program Revenues and Expenses



Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2024 amounted to \$232.8 million (net of accumulated depreciation). This investment in capital assets includes land, right-of-way (included with land), buildings and improvements, improvements other than buildings, equipment, and infrastructure (roadway and bridges). The total increase in the County's capital assets for the current fiscal year was 1.1%.

County of Winnebago, Illinois

Management's Discussion and Analysis

(Unaudited)

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Capital Assets at Year-end
(Net of Depreciation, in millions)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	2024	2023	2024	2023	2024	2023
Land	\$ 21.2	\$ 21.1	\$ 0.6	\$ 0.6	\$ 21.8	21.7
Buildings	229.2	224.8	16.7	16.7	245.9	241.5
Land Improvements	1.0	0.8	-	-	1.0	0.8
Equipment	54.9	50.8	2.2	2.2	57.1	53.0
Infrastructure	221.0	211.8	-	-	221.0	211.8
Construction-in-progress	5.1	5.4	-	-	5.1	5.4
Subtotal	532.4	514.7	19.6	19.5	552.0	534.2
Accumulated Depreciation	(304.0)	(289.2)	(15.2)	(14.7)	(319.2)	(303.9)
Totals	\$ 228.4	\$ 225.5	\$ 4.3	\$ 4.8	\$ 232.7	\$ 230.3

Major capital asset events during the current fiscal year included the following:

- Sheriff department vehicle replacement,
- Highway infrastructure projects including Gleasman Rd culverts, Best Rd resurfacing, Belvidere Rd widening and Elevator Rd resurfacing,
- Detention Home HVAC replacement,
- Completion of animal services addition.

Additional information on the County's capital assets can be found in the notes to the basic financial statements pages 30-31, Note 4.

County of Winnebago, Illinois

Management's Discussion and Analysis (Unaudited) September 30, 2024

Bonded Debt. At the end of the current fiscal year, the County had \$74.7 million in bonds outstanding versus \$80.4 million last year, a decrease of 7.2%, as shown in the table below.

**Outstanding Debt, at Year-end
(In Thousands)**

	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
General obligation debt certificates	\$ 4,040	\$ 5,300	\$ -	\$ -	\$ 4,040	\$ 5,300
Alternate revenue bonds	68,255	72,320	-	-	68,255	72,320
Unamortized bond premium	2,361	2,786	-	-	2,361	2,786
Totals	\$ 74,656	\$ 80,406	\$ -	\$ -	\$ 74,656	\$ 80,406

The County's general obligation bond rating from Moody's is Aa3 as of September 30, 2024. Other obligations include financed purchases, commitments, compensated absences, claims and judgments, and a long-term obligation for emergency services dispatch equipment. More detailed information is presented in the notes to the basic financial statements.

Additional information on the County's bonded debt can be found in the notes to the basic financial statements pages 34-39, Note 4.

Financial Analysis of the County's Funds. As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

County of Winnebago, Illinois

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(Unaudited)

September 30, 2024

The County's General Fund in Fiscal Year 2024 recorded an increase of \$3.3 million over the fiscal year 2023 balance. The portion of the fund balance that remained unassigned and available decreased \$4.1 million which continued adherence to County's fund balance policy of a target reserve of three months. In fiscal year 2023, the General Fund recorded an increase of \$7.1 million from the previous year. Revenues decreased \$4.3 million from 2023 to 2024. Changes in revenue for fiscal year 2024 as compared to fiscal year 2023 include: increased taxes of \$.5 million (due in large part to FY23 delinquent interest revenue being recognized in FY24 due to timing of the receipt); decreased intergovernmental of \$3.8 million (due to decreases in state shared revenue programs particularly the personal property replacement taxes); decreased charges for services of \$1.6 million (due in a large part to a decrease in administrative support collected from other County funds, continued decrease in revenue stamp proceeds collected by the Recorder's office, and a decrease in fees collected by the State's Attorney office); decreased fines and forfeitures of \$.3 million; decreased licenses and permits of \$.2 million; increased investment income of \$1.0 million; and a minimal increase of miscellaneous revenues.

The property tax levied for the General Fund decreased \$2.8 million for FY24 in order to redirect property tax to other funds such as the Tort Liability fund, County Highway fund and the River Bluff Nursing Home fund. This decrease in the General Fund property tax revenue was offset by the recognition of the FY23 delinquent interest revenue in FY24. Equalized assessed value increased 13.3% amid a steady population while the County Board agreed to only increase the PTELL calculation by the value of the new construction for the 2022 and 2023 tax levy years.

General Fund expenditures increased by \$4.7 million which was primarily due to increases in personnel expenses totaling \$3.0 million (\$.7 million for general government, \$1.9 million for public safety and \$.4 million for judicial). Increases in supplies and services totaled \$1.6 million (\$.6 million for general government, \$.4 million for public safety, \$.6 million for judicial).

The Public Safety Sales Tax Fund reported an ending fund balance of \$24.8 million which is an increase of \$3.1 million from the prior year. Total revenues increased \$.3 million primarily due to an increase in public safety sales tax receipts. Total expenditures increased \$2.7 million primarily due to increase in personnel expenses totaling \$2.3 million (\$1.4 million for public safety and \$.9 million for judicial). Total current revenues exceeded current expenditures by \$11.5 million. \$8.5 million of this excess was transferred to other governmental funds as an additional funding source for debt service, capital projects and the health insurance fund.

The Illinois Municipal Retirement Fund reported an ending fund balance of \$8.4 million which is an increase of \$1.6 million from the prior year. Total revenues were primarily unchanged when compared to the prior year. Total expenditures increased \$.1 million primarily due to overall increase in personnel expenses offset by a decrease in the rate paid by the employer to IMRF. Total current revenues exceeded current expenditures by \$3.8 million. \$2.2 million of this excess was transferred to other governmental funds as the funding source for the 2018 pension obligation bonds.

County of Winnebago, Illinois
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The Tort Liability Fund reported an ending fund balance of \$.3 million which is a decrease of \$.5 million from the prior year. Total revenues which are primarily from property taxes increased by \$1.6 million from the prior year as a result of property tax levy shifted from the general fund. Total expenditures increased \$.7 million primarily due to overall increase in liability insurance of \$.4 million and an increase in worker's comp claims. Total current revenues exceeded current expenditures by \$.5 million. \$1.0 million of this excess was transferred to other governmental funds as the funding source for the 2017C bonds.

The Mental Health Tax Fund reported an ending fund balance of \$36.9 million which is an increase of \$.4 million from the prior year. Total revenues which are primarily from a ½% sales tax and investment income earned on the monthly cash balances increased by \$1.1 million from the prior year. Total expenditures increased \$8.6 million due to the Winnebago County Community Mental Health Board implementation of an Accelerator Awards program that supports impactful capital improvement projects.

As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$233.4 million, an increase of \$27.9 million in comparison with the prior year's balance. Approximately 24.2% of this total amount (\$56.4 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (\$35.3 million) is assigned for animal services, subsequent year's budget and capital projects. The remainder of fund balance (\$141.6 million) is nonspendable or restricted to indicate that it is not available for new spending because it has already been restricted to pay debt service (\$7.0 million), public safety (\$42.2 million), highways and streets (\$14.8 million), health and welfare (\$46.1 million), advance to proprietary fund (\$8.4 million) or is restricted for other purposes such as retirement, economic development, opioid settlement funds, etc. (\$23.2 million).

Information on the next two pages compares revenues and expenditures for all governmental fund types for the years ending September 30, 2024 and 2023.

County of Winnebago, Illinois

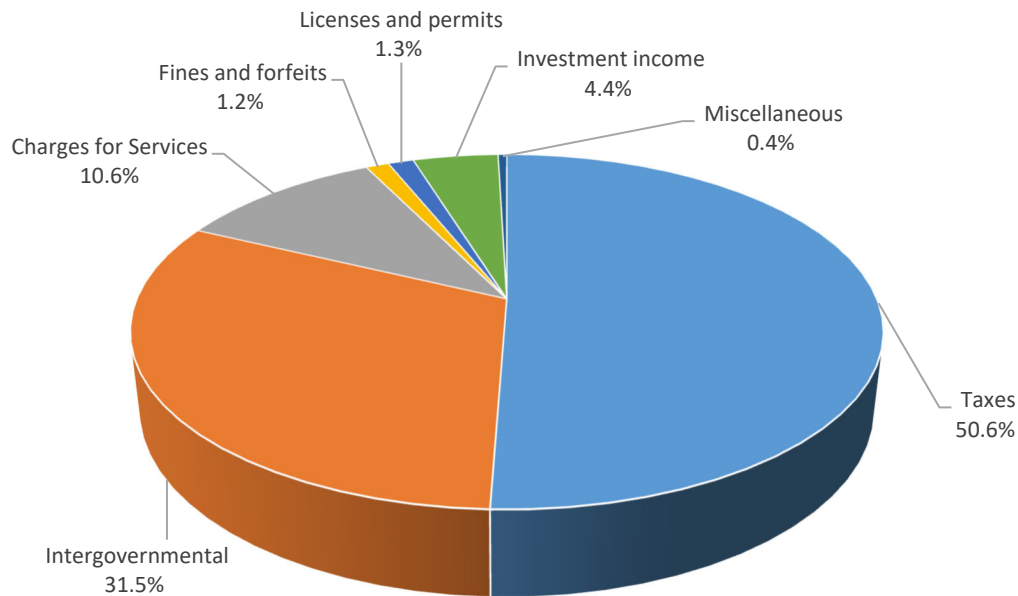
Management's Discussion and Analysis (Unaudited)

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County of Winnebago Governmental Funds Revenue (Expressed in Thousands of Dollars)

Revenue by Source:	2024	2023	% change
Taxes	\$ 119,878	\$ 115,658	3.6%
Intergovernmental	74,653	64,329	16.0%
Charges for services	25,128	26,790	-6.2%
Fines and forfeitures	2,808	3,217	-12.7%
Licenses and permits	3,095	3,306	-6.4%
Investment income	10,352	7,086	46.1%
Miscellaneous	1,056	1,216	-13.1%
	<u>\$ 236,970</u>	<u>\$ 221,602</u>	<u>6.9%</u>

2024 Governmental Funds Revenue by Source



County of Winnebago, Illinois

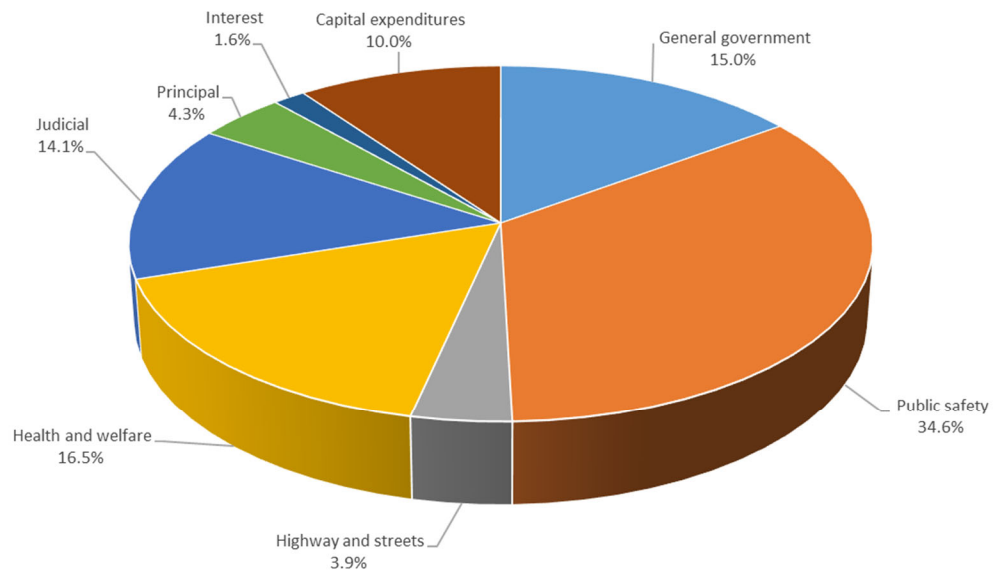
Management's Discussion and Analysis (Unaudited)

September 30, 2024

County of Winnebago Governmental Funds Expenditures (Expressed in Thousands of Dollars)

Expenditures by Function:	2024	2023	% change
General government	\$ 31,010	\$ 30,435	1.9%
Public safety	71,615	65,369	9.6%
Highway and streets	8,100	8,038	0.8%
Health and welfare	34,228	23,894	43.2%
Judicial	29,285	26,549	10.3%
Debt service:			
Principal	8,901	14,735	-39.6%
Interest	3,305	3,780	-12.6%
Capital expenditures	20,638	9,783	111.0%
	<u>\$ 207,082</u>	<u>\$ 182,583</u>	<u>13.4%</u>

2024 Governmental Funds Expenditures by Function



County of Winnebago, Illinois

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Proprietary Funds: The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total business-type net position increased \$2.8 million in the current fiscal year. The following table shows the changes to net position and return on net position for the enterprise funds.

Business-type (in thousands)	<i>River Bluff Nursing Home Fund</i>	<i>555 Court Street Fund</i>
Total assets	\$ 11,018	\$ 1,956
Net position	(267)	1,908
Change in net position	3,344	(567)
Return on ending net position	1252.43%	-29.7%

River Bluff Nursing Home experienced an increase in net position of \$3.3 million due to an increase in census of 3.6%, reduction in the use of temporary staff and an increase in the property tax levy for the nursing home fund. The County advanced \$8.3 million to the nursing home at the end of the fiscal year.

General Fund Budgetary Highlights. The County made several revisions to the original appropriations approved by the County Board. Overall, these changes resulted in an increased appropriation from the original budget of 12.7% or \$9.2 million. The increase resulted primarily from unanticipated departmental needs during the fiscal year and were mostly offset by additional revenue sources. The County expended 96% of the final amount appropriated in the General Fund during fiscal year 2024.

2024 General Fund revenues actual to budget reflected a positive variance of \$1.5 million. The various taxes had a positive variance of \$2.2 million mainly due to a portion of property tax collections recognized in the current year that were deferred in the prior fiscal year. Intergovernmental revenues reflected a negative variance of \$(3.0) million due to decreased state allocations for personal property replacement taxes. Investment revenue had a positive variance of \$2.0 million due to greater than anticipated returns on investments available within the County's policy. Other revenue sources combined were \$.3 million over budget.

General Fund expenditures actual to budget reflected a positive variance of \$2.8 million. Most departments operated below appropriated amounts during the fiscal year.

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2024

Economic Factors and Next Year's Budgets and Rates. The County's 2025 budget for the General Fund was developed based on a forecasted decrease in overall revenues mainly due to the reduction of the replacement tax allotments. The following are major assumptions used in developing the budget for the 2025 fiscal year:

- Assessed valuation, which impacts property tax revenues, will increase by 13.3%.
- The County Board continued to approve an increase to the tax levy for the change attributable to new construction.
- Sales tax revenue which includes quarter-cent sales tax, one-percent sales tax and local cannabis sales tax is projected to increase 2% over the 2024 budgeted revenue.
- State income tax revenue is projected to increase by 2.1% over the 2024 budgeted revenue.
- Replacement tax allotments are projected to decrease 56.8% over the 2024 budgeted revenue.

Requests for Information. This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Steve Schultz, Chief Financial Officer, by calling (815) 319-4238, or by writing the Winnebago County Board Office at 404 Elm Street, Room 533, Rockford, Illinois 61101.

BASIC FINANCIAL STATEMENTS

County of Winnebago, IllinoisStatement of Net Position
September 30, 2024

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Current Assets			
Cash and investments	\$ 243,162,503	\$ 231,897	\$ 243,394,400
Net receivables	53,787,074	6,702,922	60,489,996
Receivable from other governments	20,424,801	4,225	20,429,026
Internal balances	8,310,622	(8,310,622)	-
Prepaid items	641,198	30,800	671,998
Inventory	938,526	118,730	1,057,256
Total current assets	327,264,724	(1,222,048)	326,042,676
Noncurrent Assets			
Restricted cash and investments	-	146,199	146,199
Net pension asset	8,921,590	1,372,242	10,293,832
Other assets	200,000	-	200,000
Long-term receivables, net	2,014,311	-	2,014,311
Capital assets not being depreciated	26,308,604	655,416	26,964,020
Capital assets being depreciated, net	202,087,473	3,711,078	205,798,551
Total noncurrent assets	239,531,978	5,884,935	245,416,913
Total assets	566,796,702	4,662,887	571,459,589
Deferred Outflows of Resources			
Deferred charge on refunding	547,574	-	547,574
Other postemployment benefit items	1,556,978	147,354	1,704,332
Pension items, IMRF	40,809,471	3,993,472	44,802,943
Total deferred outflows of resources	42,914,023	4,140,826	47,054,849
Total assets and deferred outflows of resources	\$ 609,710,725	\$ 8,803,713	\$ 618,514,438
Liabilities, Deferred Inflows of Resources and Net Position			
Current Liabilities			
Accounts payable	\$ 18,882,271	\$ 2,714,583	\$ 21,596,854
Accrued payroll	3,367,463	441,390	3,808,853
Payable to other governments	-	34,482	34,482
Accrued interest payable	784,692	-	784,692
Contract retainage	62,436	-	62,436
Current total other postemployment benefit liability	541,149	60,128	601,277
Current portion of long-term liabilities	10,500,749	50,220	10,550,969
Total current liabilities	34,138,760	3,300,803	37,439,563
Noncurrent Liabilities			
Bonds, financed purchases, commitments and loans payable	80,565,469	-	80,565,469
Claims and judgments	7,016,042	-	7,016,042
Compensated absences	3,466,925	200,882	3,667,807
Unearned revenue	26,982,690	-	26,982,690
Net pension liability	2,638,072	-	2,638,072
Other postemployment benefit liability	6,626,167	618,183	7,244,350
Total noncurrent liabilities	127,295,365	819,065	128,114,430
Total liabilities	161,434,125	4,119,868	165,553,993
Deferred Inflows of Resources			
Property taxes levied for next period	37,706,834	2,871,472	40,578,306
Other postemployment benefit items	1,664,060	157,487	1,821,547
Pension items, IMRF	551,688	13,661	565,349
Total deferred inflows of resources	39,922,582	3,042,620	42,965,202
Total liabilities and deferred inflows of resources	201,356,707	7,162,488	208,519,195
Net Position			
Net investment in capital assets:	183,322,773	4,366,494	187,689,267
Restricted for:			
Economic development	3,362,986	-	3,362,986
Capital improvements	919,724	-	919,724
City elections	385	-	385
General government	671	-	671
Highways and streets	15,973,131	-	15,973,131
Public safety	42,518,858	-	42,518,858
Health and welfare	46,172,714	-	46,172,714
Judicial purposes	4,810,049	-	4,810,049
Equipment replacement	1,422,019	-	1,422,019
Tort liability	264,722	-	264,722
Retirement	9,381,992	-	9,381,992
Debt service	6,197,079	-	6,197,079
Foreclosure remediation	13,200	-	13,200
Recreation	16,660	-	16,660
Animal services	97,212	-	97,212
Patient trust funds, expendable	-	146,199	146,199
Opioid settlement funds	1,506,063	-	1,506,063
Net pension asset	8,921,590	1,372,242	10,293,832
Unrestricted (deficit)	83,452,190	(4,243,710)	79,208,480
Total net position	\$ 408,354,018	\$ 1,641,225	\$ 409,995,243

See notes to financial statements

County of Winnebago, Illinois

Statement of Activities

Year Ended September 30, 2024

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General government	\$ 44,310,090	\$ 16,798,543	\$ 773,211	\$ 2,124	\$ (26,736,212)	\$ -	\$ (26,736,212)
Public safety	73,612,044	16,014,093	6,961,144	-	(50,636,807)	-	(50,636,807)
Highway and streets	20,343,656	315,311	12,946,432	2,797,937	(4,283,976)	-	(4,283,976)
Health and welfare	34,884,301	1,391,147	6,718,845	-	(26,774,309)	-	(26,774,309)
Judicial	20,119,317	8,551,161	4,235,449	-	(7,332,707)	-	(7,332,707)
Interest on long-term liabilities	3,026,878	-	-	-	(3,026,878)	-	(3,026,878)
Total governmental activities	196,296,286	43,070,255	31,635,081	2,800,061	(118,790,889)	-	(118,790,889)
Business-Type Activities							
Nursing home	18,028,522	18,187,314	312,899	-	-	471,691	471,691
Court Street activities	540,045	26,000	-	-	-	(514,045)	(514,045)
Total business-type activities	18,568,567	18,213,314	312,899	-	-	(42,354)	(42,354)
Total	\$ 214,864,853	\$ 61,283,569	\$ 31,947,980	\$ 2,800,061	(118,790,889)	(42,354)	(118,833,243)
General Revenues							
Taxes:							
Property taxes					38,621,084	2,833,312	41,454,396
Sales taxes					23,780,860	-	23,780,860
Quarter-cent sales tax					11,175,447	-	11,175,447
Public safety sales tax					38,353,582	-	38,353,582
Use tax					2,162,151	-	2,162,151
Other taxes					3,136,222	-	3,136,222
Intergovernmental revenues not restricted to specific programs:							
Shared income taxes					9,375,635	-	9,375,635
Replacement taxes					9,202,940	-	9,202,940
Grant revenues					13,606,412	-	13,606,412
Casino revenues					956,514	-	956,514
Miscellaneous					1,417,961	4,748	1,422,709
Investment income					10,683,990	25,544	10,709,534
Transfers					44,871	(44,871)	-
Total general revenues					162,517,669	2,818,733	165,336,402
Change in net position					43,726,780	2,776,379	46,503,159
Net Position (Deficit), Beginning					364,627,238	(1,135,154)	363,492,084
Net Position, Ending					<u>\$ 408,354,018</u>	<u>\$ 1,641,225</u>	<u>\$ 409,995,243</u>

See notes to financial statements

County of Winnebago, Illinois

Balance Sheet -
Governmental Funds
September 30, 2024

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Mental Health Tax Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
Assets								
Cash and investments	\$ 57,168,821	\$ 15,963,504	\$ 8,928,238	\$ 908,951	\$ 37,394,657	\$ 25,342,198	\$ 89,008,896	\$ 234,715,265
Receivables, net	22,101,694	641,031	2,168,224	4,978,393	4,864,387	-	18,602,299	53,356,028
Receivables from other governments	1,312,170	9,730,234	7,989	7,498	-	-	9,362,441	20,420,332
Due from other funds	570,382	-	-	-	-	-	-	570,382
Advances to other funds	8,392,219	-	-	-	-	-	-	8,392,219
Notes receivable, net	-	-	-	-	-	-	1,378,190	1,378,190
Long-term receivable	-	-	-	-	-	-	958,555	958,555
Prepaid items	100,465	-	-	14,404	21,090	-	505,239	641,198
Inventory	2,068	-	-	-	-	-	936,458	938,526
Other assets	200,000	-	-	-	-	-	-	200,000
Total assets	\$ 89,847,819	\$ 26,334,769	\$ 11,104,451	\$ 5,909,246	\$ 42,280,134	\$ 25,342,198	\$ 120,752,078	\$ 321,570,695
Liabilities, Deferred Inflows of Resources and Fund Balances								
Liabilities								
Accounts payable	\$ 1,506,928	\$ 345,543	\$ 758,881	\$ 831,891	\$ 5,358,878	\$ 444,815	\$ 8,253,869	\$ 17,500,805
Accrued payroll	1,764,176	932,316	-	-	-	6,340	664,631	3,367,463
Due to other funds	-	-	-	-	-	-	570,382	570,382
Unearned revenue	-	-	-	-	-	24,891,043	2,091,647	26,982,690
Advances from other funds	-	-	-	-	-	-	81,597	81,597
Contract retainage	-	-	-	-	-	-	62,436	62,436
Total liabilities	3,271,104	1,277,859	758,881	831,891	5,358,878	25,342,198	11,724,562	48,565,373
Deferred Inflows of Resources								
Property taxes levied for next period	13,504,541	-	1,980,874	4,805,283	-	-	17,416,136	37,706,834
Unavailable revenue	215,598	240,000	7,875	7,350	-	-	1,457,757	1,928,580
Total deferred inflows of resources	13,720,139	240,000	1,988,749	4,812,633	-	-	18,873,893	39,635,414
Total liabilities and deferred inflows of resources	16,991,243	1,517,859	2,747,630	5,644,524	5,358,878	25,342,198	30,598,455	88,200,787
Fund Balances								
Nonspendable for prepaids	100,465	-	-	14,404	21,090	-	505,239	641,198
Nonspendable for inventories	2,068	-	-	-	-	-	936,458	938,526
Nonspendable for advances	8,392,219	-	-	-	-	-	-	8,392,219
Restricted for general government	-	-	-	-	-	-	476	476
Restricted for economic development	-	-	-	-	-	-	3,362,986	3,362,986
Restricted for capital projects	-	-	-	-	-	-	919,724	919,724
Restricted for highways and streets	-	-	-	-	-	-	14,757,348	14,757,348
Restricted for public safety	-	24,816,910	-	-	-	-	17,414,514	42,231,424
Restricted for health and welfare	-	-	-	-	36,900,166	-	9,162,615	46,062,781
Restricted for judicial purposes	-	-	-	-	-	-	4,677,123	4,677,123
Restricted for equipment replacement	-	-	-	-	-	-	1,422,019	1,422,019
Restricted for retirement	-	-	8,356,821	-	-	-	1,012,676	9,369,497
Restricted for recreation	-	-	-	-	-	-	14,225	14,225
Restricted for tort liability	-	-	-	250,318	-	-	-	250,318
Restricted for debt service	-	-	-	-	-	-	6,981,771	6,981,771
Restricted for foreclosure mediation	-	-	-	-	-	-	13,200	13,200
Restricted for city election	-	-	-	-	-	-	385	385
Restricted for animal services	-	-	-	-	-	-	97,212	97,212
Restricted for opioid settlement funds	-	-	-	-	-	-	1,506,063	1,506,063
Assigned:								
Animal services	-	-	-	-	-	-	1,245,046	1,245,046
Subsequent year's budget	7,740,021	-	-	-	-	-	-	7,740,021
Capital projects	-	-	-	-	-	-	26,342,382	26,342,382
Unassigned (deficit)	56,621,803	-	-	-	-	-	(217,839)	56,403,964
Total fund balances	72,856,576	24,816,910	8,356,821	264,722	36,921,256	-	90,153,623	233,369,908
Total liabilities, deferred inflows of resources and fund balances	\$ 89,847,819	\$ 26,334,769	\$ 11,104,451	\$ 5,909,246	\$ 42,280,134	\$ 25,342,198	\$ 120,752,078	\$ 321,570,695

See notes to financial statements

County of Winnebago, Illinois

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
September 30, 2024

Reconciliation to Government-Wide Statement of Net Position

Total Governmental Fund Balances \$ 233,369,908

Amounts reported for governmental activities in the
Statement of Net Position are different because:

Capital assets used in governmental activities are not financial
resources and, therefore, are not reported in the funds. 228,396,077
Less internal service funds (68,853)

Revenues in the Statement of Activities that do not provide
current financial resources are deferred in the funds. 1,928,580

Long-term liabilities, including bonds and debt certificates payable,
are not due and payable in the current period and,
therefore, are not reported in the funds. See Note 2. (101,786,303)
Less internal service funds 1,116,383

Net pension asset for IMRF (Regular and ECO) that does not relate to current
financial resources and is not reported in the governmental funds 8,921,590

Net pension liability for IMRF (SLEP) is shown as a liability
on the statement of net position (2,638,072)

Other postemployment benefits are shown as a liability
on the statement of net position (7,167,316)

Deferred outflows of and inflows of resources related to pension and
other post employment benefits do not relate to current financial
resources and are not reported in the governmental funds.
Deferred outflows, other postemployment benefits 1,556,978
Deferred outflows, pensions 40,809,471
Deferred inflows, pensions (551,688)
Deferred inflows, other postemployment benefits (1,664,060)

Internal service funds are used by management to
charge the costs of health insurance and centralized
services to individual funds. The assets and
liabilities of the internal service funds are included
in governmental activities in the Statement of Net Position. 6,131,323

Net Position of Governmental Activities \$ 408,354,018

County of Winnebago, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended September 30, 2024

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Mental Health Tax Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
Revenues								
Taxes	\$ 33,474,047	\$ 38,353,582	\$ 5,289,619	\$ 4,890,597	\$ 19,173,914	\$ -	\$ 18,696,629	\$ 119,878,388
Intergovernmental	26,342,958	90,385	550,969	4,837	-	13,605,727	34,058,236	74,653,112
Charges for services	4,832,286	3,001,975	-	-	-	-	17,293,452	25,127,713
Fines and forfeitures	2,784,701	22,910	-	-	-	-	-	2,807,611
Licenses and permits	733,286	-	-	-	-	-	2,361,286	3,094,572
Investment income	3,472,405	632,561	239,285	7,710	1,640,580	-	4,359,408	10,351,949
Other	243,976	37,677	139,336	56,922	-	-	578,580	1,056,491
Total revenues	71,883,659	42,139,090	6,219,209	4,960,066	20,814,494	13,605,727	77,347,591	236,969,836
Expenditures								
Current:								
General government	18,764,966	-	137,086	4,469,074	-	1,649,305	5,989,985	31,010,416
Public safety	29,426,639	23,330,473	1,569,191	-	-	-	17,288,758	71,615,061
Highway and streets	-	-	55,504	-	-	-	8,044,227	8,099,731
Health and welfare	-	-	311,494	-	20,379,643	-	13,537,327	34,228,464
Judicial	16,134,684	7,083,383	319,150	-	-	-	5,747,462	29,284,679
Debt service:								
Principal	268,417	202,311	-	-	-	-	8,430,080	8,900,808
Interest	22,012	-	-	-	-	-	3,282,686	3,304,698
Capital outlay	-	-	-	-	-	1,489,408	19,148,945	20,638,353
Total expenditures	64,616,718	30,616,167	2,392,425	4,469,074	20,379,643	3,138,713	81,469,470	207,082,210
Excess of revenues over (under) expenditures	7,266,941	11,522,923	3,826,784	490,992	434,851	10,467,014	(4,121,879)	29,887,626
Other Financing Sources (Uses)								
Property sales	20,720	-	-	-	-	-	108,995	129,715
Transfers in	9,683,625	76,201	-	-	-	-	29,182,541	38,942,367
Transfers out	(13,637,621)	(8,540,947)	(2,213,716)	(976,575)	-	(10,467,014)	(5,195,886)	(41,031,759)
Total other financing sources (uses)	(3,933,276)	(8,464,746)	(2,213,716)	(976,575)	-	(10,467,014)	24,095,650	(1,959,677)
Net change in fund balances	3,333,665	3,058,177	1,613,068	(485,583)	434,851	-	19,973,771	27,927,949
Fund Balances, Beginning	69,522,911	21,758,733	6,743,753	750,305	36,486,405	-	70,179,852	205,441,959
Fund Balances, Ending	<u>\$ 72,856,576</u>	<u>\$ 24,816,910</u>	<u>\$ 8,356,821</u>	<u>\$ 264,722</u>	<u>\$ 36,921,256</u>	<u>\$ -</u>	<u>\$ 90,153,623</u>	<u>\$ 233,369,908</u>

See notes to financial statements

County of Winnebago, Illinois

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
Year Ended September 30, 2024

Reconciliation to Government-Wide Statement of Activities

Net Change in Fund Balances, Total Governmental Funds **\$ 27,927,949**

Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities, the cost of those assets is allocated over their
estimated useful lives as depreciation expense.

Capital outlay reported as an expenditure in the fund financial statements	\$ 20,638,353	
Less some items are reported as capital outlay but are not capitalized	(2,163,558)	
Depreciation is reported in the government-wide statements	<u>(15,293,216)</u>	3,181,579

The gain/loss on disposal of capital assets is reported on the
statement of activities as a reduction/increase of expense. (209,322)

Revenues in the Statement of Activities that do not provide current
financial resources are not reported as revenues in the funds. (535,456)

The change in deferred outflows of resources is reported only in the
statement of activities.

Deferred outflows, other postemployment benefits	718,887
Deferred outflows, IMRF	(6,338,855)

Debt issued provides current financial resources to governmental funds, but
issuing debt increases long-term liabilities in the Statement of Net Position.
Repayment of debt principal is an expenditure in the governmental funds, but the
repayment reduces long-term liabilities in the Statement of Net Position. See Note 2. 8,900,808

Some 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. See Note 2. (3,633,380)

The change in net pension liability/asset for IMRF is reported only in the
statement of activities. 13,878,484

The change in deferred inflows of resources is reported only in the
Statement of Activities.

Deferred inflows, other postemployment benefits	(295,114)
Deferred inflows, IMRF	1,454,695

Internal service funds are used by management to charge the costs of
healthcare and management information systems to individual funds.
The net revenue of certain activities of internal service funds is reported
with governmental activities. (733,396)

Changes in other long-term liabilities are reported only in the Statement of Activities.
Other postemployment benefit liability (OPEB) (590,099)

Change in Net Position of Governmental Activities **\$ 43,726,780**

See notes to financial statements

County of Winnebago, Illinois

Statement of Net Position -
Proprietary Funds
September 30, 2024

	Business-Type Activities			Governmental Activities
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and investments	\$ -	\$ 231,897	\$ 231,897	\$ 8,447,238
Receivables, net	6,702,922	-	6,702,922	108,612
Receivable from other governments	4,225	-	4,225	4,469
Prepaid items	30,800	-	30,800	-
Inventory	118,730	-	118,730	-
Total current assets	6,856,677	231,897	7,088,574	8,560,319
Noncurrent Assets				
Restricted cash and investments	146,199	-	146,199	-
Net pension asset	1,372,242	-	1,372,242	-
Capital assets not being depreciated	655,416	-	655,416	-
Capital assets being depreciated, net	1,987,285	1,723,793	3,711,078	68,853
Total noncurrent assets	4,161,142	1,723,793	5,884,935	68,853
Total assets	11,017,819	1,955,690	12,973,509	8,629,172
Deferred Outflows of Resources				
Total other postemployment benefit items	147,354	-	147,354	-
Pension items, IMRF	3,993,472	-	3,993,472	-
Total deferred outflows of resources	4,140,826	-	4,140,826	-
Total asset and deferred outflows of resources	<u>\$ 15,158,645</u>	<u>\$ 1,955,690</u>	<u>\$ 17,114,335</u>	<u>\$ 8,629,172</u>
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts payable	\$ 2,667,200	\$ 47,383	\$ 2,714,583	\$ 1,381,466
Accrued payroll	441,390	-	441,390	-
Payable to other governments	34,482	-	34,482	-
Claims payable	-	-	-	1,116,383
Unearned revenue	-	-	-	-
Current other postemployment benefit liability	60,128	-	60,128	-
Current portion of long-term liabilities	50,220	-	50,220	-
Total current liabilities	3,253,420	47,383	3,300,803	2,497,849
Noncurrent Liabilities				
Compensated absences	200,882	-	200,882	-
Advances from other funds	8,310,622	-	8,310,622	-
Other postemployment benefit liability	618,183	-	618,183	-
Total noncurrent liabilities	9,129,687	-	9,129,687	-
Total liabilities	12,383,107	47,383	12,430,490	2,497,849
Deferred Inflows of Resources				
Property taxes levied for next period	2,871,472	-	2,871,472	-
Total other postemployment benefit items	157,487	-	157,487	-
Pension items, IMRF	13,661	-	13,661	-
Total deferred inflows of resources	3,042,620	-	3,042,620	-
Total liabilities and deferred inflows of resources	15,425,727	47,383	15,473,110	2,497,849
Net Position (Deficit)				
Net investment in capital assets	2,642,701	1,723,793	4,366,494	68,853
Restricted for net pension asset	1,372,242	-	1,372,242	-
Restricted for patient funds, expendable	146,199	-	146,199	-
Unrestricted (deficit)	(4,428,224)	184,514	(4,243,710)	6,062,470
Total net position (deficit)	(267,082)	1,908,307	1,641,225	6,131,323
Total liabilities, deferred inflows of resources and net position	<u>\$ 15,158,645</u>	<u>\$ 1,955,690</u>	<u>\$ 17,114,335</u>	<u>\$ 8,629,172</u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Revenues, Expenses and Changes in Net Position -

Proprietary Funds

Year Ended September 30, 2024

	Business-Type Activities			Governmental Activities
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Operating Revenues				
Charges for services	\$ 18,187,314	\$ 26,000	\$ 18,213,314	\$ 19,185,855
Intergovernmental charges for services	312,899	-	312,899	-
Other	3,373	1,375	4,748	1,805,457
Total operating revenues	18,503,586	27,375	18,530,961	20,991,312
Operating Expenses				
Personnel	9,430,830	-	9,430,830	-
Supplies and services	8,280,861	308,951	8,589,812	24,162,956
Depreciation	316,831	231,094	547,925	28,056
Total operating expenses	18,028,522	540,045	18,568,567	24,191,012
Operating income (loss)	475,064	(512,670)	(37,606)	(3,199,700)
Nonoperating Revenues (Expenses)				
Property taxes	2,833,312	-	2,833,312	-
Investment income	5,136	20,408	25,544	332,041
Net nonoperating revenues (expenses)	2,838,448	20,408	2,858,856	332,041
Income (loss) before transfers	3,313,512	(492,262)	2,821,250	(2,867,659)
Transfers				
Transfers in	29,992	315,829	345,821	2,134,263
Transfers out	-	(390,692)	(390,692)	-
Total transfers	29,992	(74,863)	(44,871)	2,134,263
Net increase (decrease) in net position	3,343,504	(567,125)	2,776,379	(733,396)
Net Position (Deficit), Beginning	(3,610,586)	2,475,432	(1,135,154)	6,864,719
Net Position (Deficit), Ending	<u>\$ (267,082)</u>	<u>\$ 1,908,307</u>	<u>\$ 1,641,225</u>	<u>\$ 6,131,323</u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Cash Flows -

Proprietary Funds

Year Ended September 30, 2024

	Business-Type Activities			Governmental Activities
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Cash Flows From Operating Activities				
Cash receipts from customers and users	\$ 16,643,147	\$ 27,375	\$ 16,670,522	\$ 4,163,776
Receipts from interfund services	-	-	-	15,120,634
Cash receipts from other sources	-	-	-	1,805,457
Cash paid to employees	(9,430,830)	-	(9,430,830)	-
Cash paid to vendors	(10,284,272)	(308,846)	(10,593,118)	(24,014,298)
Net cash from operating activities	(3,071,955)	(281,471)	(3,353,426)	(2,924,431)
Cash Flows From Noncapital Financing Activities				
Transfers (to) from other funds	29,992	(74,863)	(44,871)	2,134,263
Received (paid) on advances	295,385	-	295,385	-
Property taxes	2,833,312	-	2,833,312	-
Net cash from noncapital financing activities	3,158,689	(74,863)	3,083,826	2,134,263
Cash Flows From Capital and Related Financing Activities				
Capital acquisitions	(31,181)	-	(31,181)	-
Net cash from capital and related financing activities	(31,181)	-	(31,181)	-
Cash Flows From Investing Activities				
Interest income	5,136	20,408	25,544	332,041
Net cash from investing activities	5,136	20,408	25,544	332,041
Net increase in cash and cash equivalents	60,689	(335,926)	(275,237)	(458,127)
Cash and Cash Equivalents, Beginning	85,510	567,823	653,333	8,905,365
Cash and Cash Equivalents, Ending	\$ 146,199	\$ 231,897	\$ 378,096	\$ 8,447,238

See notes to financial statements

County of Winnebago, Illinois

Statement of Cash Flows -

Proprietary Funds

Year Ended September 30, 2024

	Business-Type Activities			Governmental Activities
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities				
Operating income (loss)	\$ 475,064	\$ (512,670)	\$ (37,606)	\$ (3,199,700)
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation	316,831	231,094	547,925	28,056
Changes in assets, deferred outflows, liabilities and deferred inflows:				
Receivables from other governments	-	-	-	568
Accounts receivable	(1,910,088)	-	(1,910,088)	97,987
Prepays	-	-	-	173,432
Accounts payable	(229,741)	105	(229,636)	(266,153)
Accrued payroll	153,026	-	153,026	-
Payable to other governments	(132,983)	-	(132,983)	-
Claims payable	-	-	-	241,379
Materials and supplies	(16,125)	-	(16,125)	-
Compensated absences payable	38,692	-	38,692	-
Net pension liability/(asset)	(1,302,378)	-	(1,302,378)	-
Total other postemployment benefit obligation	32,548	-	32,548	-
Deferred outflows of resources, total other postemployment benefit obligation	41,986	-	41,986	-
Deferred outflows and inflows of resources, property tax revenue	51,104	-	51,104	-
Deferred outflows and inflows of resources, pension benefits, IMRF	(589,891)	-	(589,891)	-
Net cash from operating activities	<u>\$ (3,071,955)</u>	<u>\$ (281,471)</u>	<u>\$ (3,353,426)</u>	<u>\$ (2,924,431)</u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Fiduciary Net Position -

Fiduciary Funds

September 30, 2024

	Custodial Funds
Assets	
Cash and investments	\$ 17,339,560
Due from other governmental units	<u>132,313</u>
Total assets	<u>17,471,873</u>
Liabilities	
Accounts payable	149,712
Due to other governmental units	8,730,359
Trust deposits	<u>640,394</u>
Total liabilities	<u>9,520,465</u>
Net Position	
Restricted	<u>7,951,408</u>
Total net position	<u><u>\$ 7,951,408</u></u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Changes in Fiduciary Net Position -

Fiduciary Funds

Year Ended September 30, 2024

	Custodial Funds
Additions	
Fine, fees, and surcharges collected for other governments	\$ 396,312
Collections for estate	6,877
Collections for tax redemptions	10,034,824
Collections for trust	3,640,647
Property tax collections	880,930,671
Clerk of the Circuit Court deposits	4,520,512
Bankruptcy proceeds	75,882
Fees collected for drainage district	5,388
Motor fuel tax allotments	1,833,125
Investment income	243,909
Total additions	901,688,147
Deductions	
Property taxes distributed to other governments	881,024,024
Court collections distributed to other governments	3,225,809
Refund of trust deposits	4,477,676
Refund of bail bond deposits	2,923,367
Fees distributed to other governments	402,196
Funds released, drainage district	61,104
Funds released, tax redemptions	10,374,503
Infrastructure repairs and maintenance	1,685,241
Total deductions	904,173,920
Change in net position	(2,485,773)
Net Position, Beginning	10,437,181
Net Position, Ending	<u><u>\$ 7,951,408</u></u>

See notes to financial statements

NOTES TO FINANCIAL STATEMENTS

County of Winnebago, Illinois

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September 30, 2024

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1. Summary of Significant Accounting Policies

The accounting policies of the County of Winnebago, Illinois (the County) conform to generally accepted accounting principles as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the County of Winnebago. The reporting entity for the County consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if: (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

Component units are reported using one of three methods, discrete presentation, blending or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

The County has not identified any organizations that meet the criteria of a component unit.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting entity government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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 or segment. The County does not allocate indirect expenses to functions in the statement of activities. 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 or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditure/ expenses.

Separate financial statements are provided for governmental funds and proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County reports the following major governmental funds:

General Fund

General Fund is the primary operating fund. It accounts for all financial resources of the general government, except those accounted for in other funds.

Public Safety Sales Tax Fund

Public Safety Sales Tax Fund is used to account for the collection of the public safety sales tax, the use of which is restricted by County ordinance to providing public safety services.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

Illinois Municipal Retirement Fund

Illinois Municipal Retirement Fund is used to account for the County's contributions to the retirement plan administered by the Illinois Municipal Retirement Fund. Financing is provided by a specific property tax levy and state replacement taxes and the use is restricted by Illinois Compiled Statutes (ILCS). The County has elected to report this fund as major in the current year.

Tort Liability Fund

Tort Liability Fund is used to account for property tax levy and use of which is restricted to the County's tort expenditures. The County has elected to report this fund as major in the current year.

Mental Health Tax Fund

Mental Health Tax Fund is used to account for funds received on ½% local sales tax restricted for mental health purposes as determined by the appointed seven-member mental health board. The tax will cease to be collected at the end of six years.

American Rescue Plan Fund

American Rescue Plan Fund is used to account for funds received from the U.S. Department of Treasury as enacted on March 11, 2021 under the American Rescue Plan Act of 2021.

The County reports the following major enterprise funds:

River Bluff Nursing Home Fund

River Bluff Nursing Home Fund is used to account for the operations of the skilled nursing facility. Revenues are provided by user charges and intergovernmental sources.

555 North Court Operations Fund

555 North Court Operations Fund is used to account for the operations of the County's 555 North Court Street property. Revenues are provided primarily by rental of the property. The County has elected to report this fund as major in the current year.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

The County reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Motor Fuel Tax	State's Attorney's Grants
Document Storage Fee	Sheriff's Department Grant
Treasurer's Delinquent Tax Fee	Probation Grants
Vital Records Fee	Court Services Grants
Recorder's Document Fee	Community Development Grants
Court Automation Fee	FEMA Grant
	Chairman's Office of Criminal Justice Initiatives Grant
Court Security Fee	Circuit Court Grants
Victim Impact Panel Fee	Circuit Clerk Electronic Citation
Maintenance and Child Support Collection	City Election
Children's Waiting Room	Law Library
Rental Housing Fee	Marriage and Civil Union
Drug Enforcement	Hotel/Motel Tax
9-1-1 Operations	Foreclosure Mediation
Probation Services Fee	Water-Baxter Street
Neutral Site Custody Exchange	Baxter Road Special Tax Allocation
Coroner Fee	Circuit Clerk Operation and Administration
Deferred Prosecution Program	Animal Services
Jail Medical Cost	Animal Services Donation
State's Attorney Automation	Federal Forfeiture State's Attorney
County Detention Home	State Drug Forfeiture State Attorney
Geographic Information System	Check Offender Program
Historical Museum	County Automation
Children's Advocacy Project	Public Defender Automation
Health Department	Specialty Courts
County Highway	Sheriff Commissary
County Bridge and Improvement	Court Appointed Special Advocate
Federal Matching Aid	Criminal Justice Center Fitness
Veteran's Assistance	Rebuild IL Grant
Employer Social Security	Emergency Rental Assistance Program II
Sheriff Electronic Citation Fee	Public Defender Grants
Opioid Settlement Fund	

Debt Service Funds

Debt Service Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs.

2012C General Obligation Refunding Bonds	2017C General Obligation Refunding Bonds
2013C Series Refunding Bonds	2018 Pension Bond
2013E Debt Certificates	2020A General Obligation Debt Certificates
2015A Debt Certificates	2020B General Obligation Refunding Bonds
2016A Refunding Bonds	2021A General Obligation Refunding Bonds
2016D Refunding Bonds	2021B General Obligation Refunding Bonds
2016E Refunding Bonds	2022 General Obligation Refunding Bonds

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for the acquisition or construction of capital facilities and other capital assets.

Host Fee	2015A Project
2012F Alternate Revenue Bonds	Capital Projects
2012G Alternate Revenue Bonds	2020A Project
Police Training Center Project	

Permanent Funds

Permanent Funds are used to account for and report financial resources that are not intended to be spent.

Working cash

In addition, the County reports the following fund types:

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

Central Services	Health Insurance
------------------	------------------

Custodial funds are used to account for and report assets controlled by the County and the assets are for the benefit of individuals, private organizations and/or other governmental units.

County Collector Fund	County Clerk Trust Fund
Clerk of Circuit Court Fund	Inmate Trust Account
Township Motor Fuel Fund	Other
Township Bridge Fund	

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges for actual services between the County's funds and various other functions of the government. Elimination of those charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when both measurable and available. The County considers revenue to be available if they are collected within 60 days of the end of the current fiscal period for property taxes, 180 days of the end of the current fiscal period for certain health department and County reimbursable grants and 90 days of the end of the current fiscal period for all other amounts.

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled to the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest. Other general revenues such as fines and forfeitures, licenses and permits and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary fund and fiduciary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating 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. The principal operating revenues of the River Bluff Nursing Home Fund and the 555 North Court Operations Fund are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

The County's investment policy, which is more restrictive than Illinois State Statutes, authorizes the County to invest in any of the types of accounts or securities listed below:

- a. Bonds, notes, certificates of indebtedness, treasury bills or other securities, which are guaranteed by the full faith and credit of the United States of America.
- b. Interest-bearing checking or savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as defined by the Illinois Banking Act and only those insured by the Federal Deposit Insurance Corporation (FDIC).
- c. Forms of security legally issuable by savings and loan associations incorporated under the laws of the State of Illinois or any other state or under the laws of the United States, only in those savings and loan associations insured by the FDIC, and not to exceed the maximum amount insured by the FDIC.
- d. Insured dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of the State of Illinois or any other state or under the laws of the United States, only in those credit unions insured by the National Credit Union Administration (NCUA) and not to exceed the maximum amount insured by the NCUA.
- e. Repurchase agreements (Illinois Compiled Statutes Chapter 30-235/2).
- f. Illinois Funds (money market fund managed by the Treasurer of the State of Illinois).

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on the methods and inputs outlined in Note 4. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund's share price (a readily determinable fair value), the price for which the investments could be sold.

The County has adopted an investment policy. That policy contains the following guidelines for allowable investments.

Custodial Credit Risk - In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2024

The Treasurer's policy requires all time deposits and other interest-bearing deposits to have collateral equal to at least 110% of the amount of the deposit not covered by Federal deposit insurance. Securities eligible to be pledged as collateral are U.S. Treasury and agency obligations, State of Illinois obligations, County of Winnebago Obligations, obligations of municipalities located within the County (subject to acceptance by the County of Winnebago Treasurer) and acceptable collateral as identified in the Illinois Compiled Statutes.

Obligations pledged to secure deposits must be delivered to the appointed custodian of the County. Prior to placing the deposit, and on a daily basis thereafter, the Treasurer determines that the collateral has a fair value adequate to secure the deposit. During the year ended September 30, 2024, the County invested in certificates of deposits issued by various financial institutions, the Illinois Funds Investment Pool and money market funds.

Cash and certificates of deposit are combined as deposits for the classification of the deposits' risk category and are carried at cost.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County does not have a policy regarding credit risk.

At September 30, 2024, the County was in compliance with its policy for custodial credit risk. See Note 4. for further information.

Receivables

The County collector/treasurer collects all property taxes on behalf of the taxing bodies in the County. Illinois Compiled Statutes require distributions to be made to all taxing bodies, including the County, within 30 days of collection and the final distribution to be made before January 31 of the following year. The Collector makes approximately four to five distributions in the months following the June and September collection deadline.

The 2023 property tax levy is recorded as revenue in fiscal year 2024. Since the 2024 property tax levy is levied to finance the operations of fiscal year 2025, the 2024 property tax levy is recorded as a receivable and deferred inflows.

Property tax calendar for the County of Winnebago, Illinois is as follows:

Lien date, real property	January 1
Lien date, mobile homes	March 10
Levy date	October 1
First installment (one-half of the total bill) due	June 1
Second installment (balance of the total bill) due	September 1
Tax sale of delinquent accounts is usually held in	October

Long-term notes and other accounts receivable have been shown net of an allowance for estimated uncollectible accounts.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2024

Restricted Assets

Certain proceeds and other cash balances of the County's enterprise funds are classified as restricted on the statement of net position because their use is limited. See Note 4.

Capital Assets

Government-Wide Statements

Capital assets include land, right-of-way (included with land), buildings, improvements, equipment (including right-to-use lease assets) and other tangible assets purchased or acquired with an original cost of \$12,000 or more and are reported at historical cost or estimated historical cost. Infrastructure capital assets are purchased or acquired with an original cost of \$50,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

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

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

	<u>Years</u>
Buildings	20-50
Buildings and improvements	20
Land improvements	40
Machinery, equipment and furniture	3-10
Infrastructure	10-50

Lease assets are typically amortized over the lease term.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Other Assets

Other assets include inventories, prepaid items and earnest money deposits. Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the consumption method of accounting. Proprietary fund inventories are generally used for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Other assets also include earnest money placed in deposit with a developer by the County according to an agreement.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and compensatory time is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave balances at September 30, 2024 are determined on the basis of current salary rates and include salary related payments.

Primarily the General Fund and River Bluff Nursing Home Fund are used to liquidate these liabilities. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, an expenditure/expense is reported and a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" at retirement.

Long-Term Obligations/Conduit Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable, accrued compensated absences, financed purchases, commitments, claims and judgments and an obligation to ETSB.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method. The balance at year-end is shown as an increase or decrease in the liability section of the statement of net position.

The County has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the County. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. At year-end, the aggregate principal amount for the bonds was \$2,259,907.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until a future time.

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by: 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through the County board's formal action of resolution approval, specifying the maximum amount to be spent. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County board that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes (e.g., reserves to cover potential liabilities on outstanding risk claims) that do not meet the criteria to be classified as restricted or committed. Financial management, specifically the County Administrator/CFO, may assign amounts for a specific purpose. The County board may also take official action to assign amounts. Assignments may take place after the end of the reporting period.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2024

- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

It is the policy of the County to maintain unassigned fund balance in the General Fund and restricted fund balance in the Public Safety Sales Tax Fund to fund operations for a period of at least three months (25% of expenditures). The unassigned fund balance for the General Fund is \$56,621,803 and the general fund expenditures are \$64,616,718, resulting in an unassigned fund balance of 88%. The Public Safety Sales Tax Fund maintained 81%. Both funds are within the County's policy.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents or contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, the County OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Pension

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

2. Reconciliation of Government-Wide and Fund Financial Statements

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Statement of Net Position

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds and debt certificates payable, are not due and payable in the current period and, therefore, are not reported in the funds." The details of this difference are as follows:

Bonds and debt certificates payable	\$ 72,295,000
Plus unamortized premium	2,360,799
Less deferred charge on refunding	(547,574)
Financed purchases	2,155,079
Accrued interest payable	784,692
Commitment, Reclaiming First Initiative	3,500,000
Commitment, Rock Valley College	450,000
Commitment, City of Rockford	920,000
Commitment, Greater Rockford Airport Authority	5,845,353
Commitment, Hamilton Sundstrand	200,000
Commitment, Village of Pecatonica	100,000
Claims and judgments	7,016,042
Compensated absences	4,333,656
ETSB obligation	2,373,256
	<u>2,373,256</u>
Combined adjustment for long-term liabilities	<u>\$ 101,786,303</u>

Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenues, expenditures and changes in fund balances include a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities.

An element of that reconciliation states that "debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position." The details of this difference are as follows:

Bond and debt certificate repayment	\$ 5,325,000
Financed purchase repayment	775,745
ESTB obligations repayment	912,859
Commitment, Village of Pecatonica repayment	100,000
Commitment, Reclaiming First repayment	350,000
Commitment, Rock Valley College repayment	50,000
Commitment, City of Rockford repayment	460,000
Commitment, Rockford Airport repayment	547,204
Commitment, Hamilton Sundstrand	100,000
Commitment, City of Loves Park repayment	280,000
	<u>280,000</u>
Combined adjustment for long-term liabilities	<u>\$ 8,900,808</u>

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

Another element of that reconciliation states "Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this difference are as follows:

Compensated absences	\$ (361,696)
Claims and judgments	(3,526,691)
Accrued interest payable	57,117
Amortization of deferred charge on refunding	(226,890)
Amortization of bond premium	424,780
	<u>424,780</u>
Combined adjustment for other expenses	<u>\$ (3,633,380)</u>

3. Stewardship, Compliance and Accountability

Deficit Balances

At September 30, 2024, the following individual funds have deficit balances:

Fund	Amount	Reason
Treasurer's Delinquent Tax Fee	\$ 35,377	Costs exceed accumulated revenues
Rental Housing Fee	18,887	Costs exceed accumulated revenues
FEMA Grant	47,693	Costs exceed accumulated revenues
Highway Rebuild IL Grant	44,886	Costs exceed accumulated revenues
2020B General Obligation		
Refunding Bonds	825	Costs exceed accumulated revenues
River Bluff Nursing Home	267,082	Costs exceed accumulated revenues

It is anticipated that future grant revenues, charges for services or transfers from other funds will provide funding to eliminate these deficits.

4. Detailed Notes on All Funds

Deposits and Investments

The County maintains a cash and investment pool that is available for us by all funds. Each fund type's portion of this pool is displayed on the statement of net position and balance sheet as cash and investments. In addition, investments are separately held by several of the County's funds.

The County's cash and investments at year-end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits and cash on hand	\$ 68,742,187	\$ 70,479,493	Custodial credit
Illinois funds	192,137,972	192,134,680	Credit
Total cash and investments	<u>\$ 260,880,159</u>	<u>\$ 262,614,173</u>	

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

Reconciliation to financial statements:

Per statement of net position:

Unrestricted cash and investments \$ 243,394,400

Restricted cash and investments 146,199

Per statement of fiduciary net

position, custodial funds 17,339,560

Total cash and investments \$ 260,880,159

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County does not have any investments subject to fair valuation disclosures for the year ended September 30, 2024.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to the County.

The County's deposits with financial institutions are covered by either FDIC, a line of credit or collateral pledged to the County. As of September 30, 2024, the County does not have any deposits exposed to custodial credit risk.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of September 30, 2024, there were no County investments exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The County invests in the State Treasurer's investment pool (Illinois Funds) which was rated AAmmf by Standard and Poor's as of September 30, 2024.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

Receivables

All of the receivables are expected to be collected within one year except for \$1,175,106 of the \$1,378,190 long-term notes receivable reported in the Community Development Block Grants Fund and \$778,555 of the \$958,555 long-term receivable reported in the Host Fee Fund.

	General Funds	Public Safety Sales Tax Funds	Illinois Municipal Retirement Funds	Tort Liability Fund	Mental Health Tax Fund	Nonmajor Governmental Fund
Receivables:						
Real estate taxes	\$ 14,106,541	\$ -	\$ 2,186,913	\$ 5,026,923	\$ -	\$ 18,131,540
Accounts and other	8,131,540	641,031	1,311		4,864,387	646,654
Receivables from other governments	<u>1,312,170</u>	<u>9,730,234</u>	<u>7,989</u>	<u>7,498</u>	<u>-</u>	<u>9,362,441</u>
Gross receivables	23,550,251	10,371,265	2,196,213	5,034,421	4,864,387	28,140,635
Allowance for uncollectible accounts	<u>(136,387)</u>	<u>-</u>	<u>(20,000)</u>	<u>(48,530)</u>	<u>-</u>	<u>(175,895)</u>
Net total receivables	<u>\$ 23,413,864</u>	<u>\$ 10,371,265</u>	<u>\$ 2,176,213</u>	<u>\$ 4,985,891</u>	<u>\$ 4,864,387</u>	<u>\$ 27,964,740</u>

	Internal Service Fund	Total Governmental Activities	River Bluff Nursing Home	Total Business-Type Activities
Receivables:				
Real estate taxes	\$ -	\$ 39,451,917	\$ 3,001,018	\$ 3,001,018
Accounts and other	108,612	14,715,969	4,204,458	4,204,458
Receivables from other governments	<u>4,469</u>	<u>20,424,801</u>	<u>4,225</u>	<u>4,225</u>
Gross receivables	113,081	74,592,687	7,209,701	7,209,701
Allowance for uncollectible accounts	<u>-</u>	<u>(380,812)</u>	<u>(502,554)</u>	<u>(502,554)</u>
Net total receivables	<u>\$ 113,081</u>	<u>\$ 74,211,875</u>	<u>\$ 6,707,147</u>	<u>\$ 6,707,147</u>

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year cannot be used 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 unearned revenue and unavailable revenue reported in the governmental funds were as follows:

	Deferred Inflows of Resources		Liabilities	
	Unavailable Revenue	Property Taxes Levied for Next Period	Unearned Revenue	Total
Property taxes receivable	\$ -	\$ 37,706,834	\$ -	\$ 37,706,834
Host fees	1,071,684	-	-	1,071,684
Grants	-	-	26,721,898	26,721,898
Health receivables	-	-	260,792	260,792
Miscellaneous receivables	856,896	-	-	856,896
Total unearned/ unavailable revenue for governmental funds	<u>\$ 1,928,580</u>	<u>\$ 37,706,834</u>	<u>\$ 26,982,690</u>	<u>\$ 66,618,104</u>

Restricted Assets

Restricted assets of \$146,199 consist of patient trust funds being held by the County for residents of the River Bluff Nursing Home.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2024

Capital Assets

Capital asset activity for the year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 21,160,714	\$ 31,010	\$ -	\$ 21,191,724
Construction in progress	5,376,519	4,299,075	4,558,714	5,116,880
Total capital assets not being depreciated	26,537,233	4,330,085	4,558,714	26,308,604
Capital assets being depreciated:				
Buildings and improvements	224,793,322	4,879,333	514,126	229,158,529
Land improvements	785,876	172,364	-	958,240
Machinery, equipment and furniture	50,839,416	4,371,433	312,299	54,898,550
Infrastructure	211,762,737	9,280,294	-	221,043,031
Total capital assets being depreciated	488,181,351	18,703,424	826,425	506,058,350
Less accumulated depreciation for:				
Buildings and improvements	(119,240,157)	(5,539,527)	304,804	(124,474,880)
Land improvements	(438,897)	(40,259)	-	(479,156)
Machinery, equipment and furniture	(39,895,673)	(3,588,234)	312,299	(43,171,608)
Infrastructure	(129,691,981)	(6,153,252)	-	(135,845,233)
Total accumulated depreciation	(289,266,708)	(15,321,272)	617,103	(303,970,877)
Total capital assets being depreciated, net	198,914,643	3,382,152	209,322	202,087,473
Total governmental activities, capital assets, net of depreciation	<u>\$ 225,451,876</u>	<u>\$ 7,712,237</u>	<u>\$ 4,768,036</u>	<u>\$ 228,396,077</u>

Depreciation expense was charged to functions as follows:

Governmental Activities

General government	\$ 1,243,813
Public safety	6,500,882
Highways and streets, including depreciation of general infrastructure assets	6,977,408
Health and welfare	11,961
Judicial	559,152
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	28,056
Total governmental activities depreciation expense	<u>\$ 15,321,272</u>

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2024

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 645,548	\$ -	\$ -	\$ 645,548
Construction in progress	-	9,868	-	9,868
Total capital assets not being depreciated	645,548	9,868	-	655,416
Capital assets being depreciated:				
Buildings and improvements	16,684,587	20,665	-	16,705,252
Machinery, equipment and furniture	2,236,758	20	10,000	2,226,778
Total capital assets being depreciated	18,921,345	20,685	10,000	18,932,030
Less accumulated depreciation for:				
Buildings and improvements	(12,522,582)	(521,539)	-	(13,044,121)
Machinery, equipment and furniture	(2,161,073)	(25,758)	10,000	(2,176,831)
Total accumulated depreciation	(14,683,655)	(547,297)	10,000	(15,220,952)
Total capital assets being depreciated, net	4,237,690	(526,612)	-	3,711,078
Business-type capital assets, net of depreciation	<u>\$ 4,883,238</u>	<u>\$ (516,744)</u>	<u>\$ -</u>	<u>\$ 4,366,494</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities

Nursing home	\$ 316,831
Court street activities	231,094
Total business-type activities depreciation expense	<u>\$ 547,925</u>

Depreciation expense may be different from business-type activity accumulated depreciation additions because of salvage, cost of removal, internal allocations or costs associated with the disposal of assets.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor governmental funds	\$ 570,382
Total, fund financial statements		570,382
Add interfund advances		8,392,219
Less fund eliminations		(651,979)
Total government-wide financial statements		<u>\$ 8,310,622</u>

All amounts are expected to be repaid within one year.

The principal purpose of these interfunds is to fund temporary cash shortfalls and timing of cash transactions between funds. All remaining balances resulted from the time lag between the dates that: (1) interfunds goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

Advances

The following is a schedule of long-term interfund advances:

Receivable Fund	Payable Fund	Amount
General Fund	River Bluff Nursing Home	\$ 8,310,622
General Fund	Nonmajor governmental funds	81,597
Total, fund financial statements		<u>\$ 8,392,219</u>

The principal purpose of these advances is to provide funding for operations. Repayment is not expected within one year and repayment schedules have not been established.

For the statement of activities, long-term advances within the governmental activities or business-type activities are netted and eliminated.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

Transfers

The following is a schedule of interfund transfers:

Fund Transferred to	Fund Transferred From	Amount	Principal Purpose
General Fund	Nonmajor Fund	\$ 752,486	Court security reimbursement
General Fund	Nonmajor Fund	242,459	Excess collections from fees to support the General Fund
General Fund	Nonmajor Fund	26,000	Support General Fund operations
General Fund	American Rescue Plan Fund	8,462,480	Obligation of ARPA Revenue Replacement
General Fund	Public Safety Sales Tax Fund	200,200	Reimburse General Fund for debt defeasement
Public Safety Sales Tax Fund	Nonmajor Fund	15,000	Support jail operations
Public Safety Sales Tax Fund	Nonmajor Fund	61,201	SCAAP grant support for corrections salaries
Nonmajor Fund	General Fund	12,380,780	Capital projects
Nonmajor Fund	Public Safety Sales Tax Fund	3,406,400	Capital projects
Nonmajor Fund	Public Safety Sales Tax Fund	4,056,925	Debt service
Nonmajor Fund	American Rescue Plan Fund	2,004,534	Transfer of interest
Nonmajor Fund	Tort Liability Fund	976,575	Debt service
Nonmajor Fund	IMRF Fund	2,213,716	Debt service
Nonmajor Fund	Nonmajor Fund	158,875	Debt service
Nonmajor Fund	Nonmajor Fund	100,000	Grant to Health Department
Nonmajor Fund	Nonmajor Fund	130,000	Water Fund operating subsidy
Nonmajor Fund	Nonmajor Fund	1,000,000	Support highway projects
Nonmajor Fund	Nonmajor Fund	801,100	Debt service
Nonmajor Fund	Nonmajor Fund	56,881	Debt service
Nonmajor Fund	Nonmajor Fund	1,506,063	Establish Opioid Settlement Fund
Nonmajor Fund	Nonmajor Fund	390,692	Capital projects
Health Insurance Fund	General Fund	1,256,841	Support Health Insurance Fund
Health Insurance Fund	Public Safety Sales Tax Fund	877,422	Support Health Insurance Fund
555 North Court Operations Fund	Nonmajor Fund	315,829	Support for occupancy
River Bluff Nursing Home	Nonmajor Fund	29,992	CIP funds
Total, fund financial statements		41,422,451	
Less fund eliminations		(40,685,938)	
Less government-wide eliminations		(691,642)	
Total transfers, government-wide statement of activities		\$ 44,871	
Fund Transferred to	Fund Transferred From	Amount	Amount
Governmental activities	Business-type activities	\$ 390,692	
Business-type activities	Governmental activities	345,821	
Total		\$ 44,871	

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

Long-Term Obligations

Long-term obligations activity for the year ended September 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Governmental Activities					
Bonds and debt certificates payable:					
General obligation debt certificates	\$ 5,300,000	\$ -	\$ 1,260,000	\$ 4,040,000	\$ 1,315,000
Alternative revenue bonds	72,320,000	-	4,065,000	68,255,000	5,490,000
Add unamortized premium	2,785,579	-	424,780	2,360,799	-
Total bonds and debt certificates payable	80,405,579	-	5,749,780	74,655,799	6,805,000
Other liabilities:					
Financed purchases	2,930,824	-	775,746	2,155,079	784,693
Claims and judgments	3,247,972	25,847,177	22,079,107	7,016,043	-
Commitment, Reclaiming First Initiative	3,850,000	-	350,000	3,500,000	350,000
Commitment, Rock Valley College	500,000	-	50,000	450,000	50,000
Commitment, City of Rockford	1,380,000	-	460,000	920,000	460,000
Commitment, Greater Rockford Airport Authority	6,392,557	-	547,204	5,845,353	547,204
Commitment, Hamilton Sundstrand	300,000	-	100,000	200,000	100,000
Commitment, City of Loves Park	280,000	-	280,000	-	-
Commitment, Village of Pecatonica	200,000	-	100,000	100,000	100,000
Compensated absences	3,971,960	3,887,750	3,526,054	4,333,656	866,731
ETSB long-term obligation	3,286,115	-	912,859	2,373,256	437,121
Total other liabilities	26,339,428	29,734,927	29,180,969	26,893,386	3,695,749
Total governmental activities long-term liabilities	\$ 106,745,007	\$ 29,734,927	\$ 34,930,749	\$ 101,549,185	\$ 10,500,749
	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Business-Type Activities					
Other liabilities:					
Compensated absences	\$ 212,410	\$ 361,488	\$ 322,796	\$ 251,102	\$ 50,220
Total business-type activities, long-term liabilities	\$ 212,410	\$ 361,488	\$ 322,796	\$ 251,102	\$ 50,220

Additional information on the other postemployment benefit is provided in Note 5.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

General Obligation Debt Certificates

The County issues general obligation debt certificates to provide funds for the acquisition of land and various capital projects. General obligation debt certificates have been issued for governmental and business-type activities. General obligation debt certificates are direct obligations and pledge the full faith and credit of the County. General obligation debt certificates outstanding are as follows:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Indebtedness</u>	<u>Balance September 30, 2024</u>
Governmental Activities					
General obligation debt:					
Series 2013C Certificates	02/07/13	12/30/26	3.00-5.00 %	\$ 6,325,000	\$ 2,010,000
Series 2013E Certificates	10/30/13	12/30/28	3.25	4,000,000	1,650,000
Series 2015A Certificates	06/29/15	12/30/24	4.00	3,085,000	380,000
Total governmental activities, general obligation debt certificates					<u>\$ 4,040,000</u>

Debt service requirements to maturity are as follows:

<u>Fiscal Years</u>	<u>General Obligation Debt Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 1,315,000	\$ 126,875
2026	985,000	76,656
2027	1,035,000	38,850
2028	345,000	17,306
2029	360,000	5,850
Total	<u>\$ 4,040,000</u>	<u>\$ 265,537</u>

Alternative Revenue Bonds Payable

The government also issues bonds where the government pledges income derived from the acquired or constructed asset or alternate revenue streams to pay debt service. The schedule of pledged revenue is detailed below:

<u>Debt Issue</u>	<u>Pledge Source</u>	<u>Pledge Remaining</u>	<u>Commitment End Date</u>	<u>Pledged Revenue</u>	<u>Principal and Interest Paid</u>	<u>Estimated Percent of Pledged Revenue</u>
2012C	State Income Tax	\$ 268,975	12/30/24	\$ 68,438	\$ 271,850	393.0 %
	Public Safety Sales Tax, Quarter Cent					
2016E	Sales Tax	22,750,238	12/30/34	6,736,300	656,450	337.7
2017C	Quarter Cent Sales Tax	5,808,375	12/30/29	5,126,625	961,250	113.3
2018	Tax Levy for IMRF	43,348,600	12/30/43	42,614,033	2,051,213	101.7
	Federal Aid Matching Property Taxes					
2020A	and Motor Fuel Tax	2,748,250	12/31/30	2,506,719	392,750	109.6
2021A	Special Service Area Taxes	3,153,150	12/30/31	2,900,181	390,825	108.7
2021B	Host Fees	1,244,925	12/30/31	1,151,844	155,675	108.1
2022	Public Safety Sales Tax	10,925,625	12/30/31	24,635,500	2,255,625	44.3

County of Winnebago, Illinois

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September 30, 2024

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Indebtedness</u>	<u>Balance September 30, 2024</u>
Governmental-Type Activities					
Series 2020A General Obligation Alternative Revenue Source	07/07/20	12/30/30	5.00%	2,590,000	\$ 2,320,000
Series 2018 General Obligation Alternative Revenue Source	12/6/18	12/30/43	3.22-4.75	31,005,000	28,870,000
Sub-total governmental-type activities, alternate revenue bonds					31,190,000
Alternate Revenue Bonds -Refunding					
Series 2012C State Income Tax Alternate Revenue Sources	05/15/12	12/30/24	3.00	3,285,000	265,000
Series 2016E Public Safety Sales Tax and Quarter Cent Sales Tax Refunding Alternate Revenue Source	11/29/16	12/30/34	3.25-3.75	18,515,000	18,515,000
Series 2017C Tort Fund and Quarter Cent Sales Tax Refunding Alternate Revenue Source	06/14/17	12/30/29	2.00-5.00	9,080,000	5,015,000
Series 2021A General Obligation Refunding Alternate Revenue Source	04/13/21	12/30/31	4.00-5.00	3,485,000	2,675,000
Series 2021B General Obligation Refunding Alternate Revenue Source	04/31/21	12/30/31	4.00-5.00	1,365,000	1,050,000
Series 2022 General Obligation Refunding Alternate Revenue Source	10/27/22	12/30/31	5.00	11,280,000	9,545,000
Sub-total governmental-type activities, bonds, refunding					37,065,000
Total alternative revenue bonds					\$ 68,255,000

<u>Fiscal Years</u>	Governmental Activities Alternate Revenue Bonds Payable	
	Governmental Activities	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 5,490,000	\$ 2,854,597
2026	7,165,000	2,566,090
2027	4,335,000	2,318,182
2028	4,520,000	2,136,684
2029	5,540,000	1,926,114
2030-2034	22,720,000	6,362,214
2035-2039	10,315,000	2,958,107
2040-2044	8,170,000	871,150
Total	\$ 68,255,000	\$ 21,993,138

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2024

Prior Year Defeasance of Debt

In prior years, the County defeased certain general obligation alternate revenue source bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on old bonds. Accordingly, the trust account assets and liability for the defeased bonds are not included in the County's financial statements. At September 30, 2024, \$25,435,000 of bonds outstanding are considered defeased.

Other Debt Information

Compensated absences and the other postemployment benefits of the governmental activities will be liquidated primarily by the General Fund. In years in which a net pension liability exists for the governmental activities, it will be liquidated by the Illinois Municipal Retirement Fund. Compensated absences and the other postemployment benefits and the net pension liability of the business-type activities will be liquidated by the River Bluff Nursing Home Fund. Claims and judgments will be liquidated by the General Fund and Health Insurance Internal Service Fund.

Financed Purchases

Financed purchases at September 30, 2024 consist of the following:

Governmental Activities

Financed Purchases	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance
Motorola starcom radios	12/22/2016	10/01/2026	3.09 %	\$ 3,305,864	\$ 1,222,423
Case 621G wheel loader	10/01/2021	10/01/2026	3.02-3.07	152,500	99,970
Endloader 821G	10/01/2021	01/01/2027	1.99	206,100	139,212
Motorola dispatch consoles	12/01/2022	12/01/2025	4.85	1,040,211	693,474
Total governmental activities financed purchases					<u>\$ 2,155,079</u>

Debt service requirements to maturity are as follows:

Years	Governmental Activities Financed Purchases	
	Principal	Interest
2025	\$ 784,693	\$ 31,717
2026	793,831	22,578
2027	576,555	13,244
Total	<u>\$ 2,155,079</u>	<u>\$ 67,539</u>

Commitments

Reclaiming First

The County has committed to pay the Rockford Park District for the benefit of the County of Winnebago Regional Tourism Facility Board \$350,000 on or before November 1, 2015 and \$350,000 per year for 19 years beginning on November 1, 2015 through November 1, 2033 to be used for the Sportscore II/Indoor Soccer Building expansion. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2024

Rock Valley College

The County has committed to pay the Rock Valley College \$50,000 during the fiscal year 2014 and \$50,000 on an annual basis for the succeeding 19 years to support the debt services necessary for the building of a 40,000 square foot aviation maintenance training facility and related equipment. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

City of Rockford

The County has committed to pay the City of Rockford \$250,000 during the calendar year 2007 and \$460,000 each calendar year for the succeeding 19 years to provide funds for improvements to the Rockford Metro Centre. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

Greater Rockford Airport Authority

The County has committed to pay the Greater Rockford Airport Authority \$141,328 per quarter beginning February 1, 2017, through November 1, 2036 to fund a portion of the debt service for bonds issued by the Greater Rockford Airport Authority for the construction of the Maintenance, Repair and Overhaul (MRO) Facility at the Greater Rockford Airport Authority. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

Village of Pecatonica

The County has committed to pay the Village of Pecatonica \$525,000 on May 13, 2021 as a business incentive loan for development of real property within jurisdictional bounds of the County. The funds will be disbursed using host fee funds over a five year period with \$125,000 being disbursed in year one and \$100,000 in years two through five. The Village of Pecatonica will pay back this zero percent interest loan at the end of a twenty year term beginning in 2026.

City of Loves Park

The County has committed to pay the City of Loves Park \$280,000 per year beginning April 30, 2019 through April 30, 2024 to fund infrastructure improvements at the intersection of Interstate Boulevard and Starwood Drive in Loves Park. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year.

Hamilton Sundstrand Corporation

The County has committed to pay Hamilton Sundstrand Corporation \$100,000 per year beginning November 1, 2019 through November 1, 2025 to provide financial assistance and to help offset the cost of training new employees at Sundstrand's electric systems laboratory. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2024

ETSB Long-Term Obligation

On November 19, 2018, the County and the City of Rockford, Illinois agreed to purchase a computer aid design (CAD) and records management system (RMS) to support the operations of the Emergency Telephone System Board (ETSB). The city, being the lead project manager, has financed the assets and the County has agreed to pay its project cost allocation upon invoice by the city. The initial term of the agreement is 10 years and interest is what is charged through the financing mechanism issued by the city.

Governmental and Business-Type Activities Net Position

Governmental and business-type activities Net Investment in Capital Assets reported on the government wide statement of net position at September 30, 2024 includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 21,191,724
Construction in progress	5,116,880
Other capital assets, net of accumulated depreciation	202,087,473
Less outstanding debt	(72,295,000)
Plus noncapital debt issues	31,190,000
Less outstanding financed purchases	(2,155,079)
Less unamortized debt premium	(2,360,799)
Plus unamortized deferred charge on refunding	547,574

Total net investment in capital assets	<u>\$ 183,322,773</u>
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Business-Type Activities

Net investment in capital assets:

Land	\$ 645,548
Construction in progress	9,868
Other capital assets, net of accumulated depreciation	<u>3,711,078</u>

Total net investment in capital assets	<u>\$ 4,366,494</u>
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5. Other Information

Employees' Retirement System

Illinois Municipal Retirement Fund

The County contributes to three agent multiple-employer defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF - County), Illinois Municipal Retirement Fund Elected County Officials (IMRF - ECO) and the Sheriff's Law Enforcement Personnel (SLEP) (also administered by IMRF). The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by ILCS and can only be amended by the Illinois General Assembly. IMRF issues a financial report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF online at www.imrf.org.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2024

Plan Description

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after eight years of service. Participating members who retire at or after age 60 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 their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 2% for each year thereafter.

For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate of earnings (average of the highest 96 consecutive months' earnings during the last 10 years, capped at \$106,800) for credited service up to 15 years and 2% for each year thereafter. However, an employee's total pension cannot exceed 75% of their final rate of earnings. If an employee retires after 10 years of service between the ages of 62 and 67, and has less than 30 years of service credit, the pension will be reduced by 1/2% for each month that the employee is under the age of 67. If an employee retires after 10 years of service between the ages of 62 and 67, and has between 30 and 35 years of service credit, the pension will be reduced by the lesser of 1/2% for each month that the employee is under the age of 67 or 1/2% for each month of service credit less than 35 years. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois Compiled Statutes.

Plan Membership

At December 31, 2023, the measurement date, membership in the plan was as follows:

	Regular	SLEP	ECO
Retirees and beneficiaries	1,198	139	26
Inactive, nonretired members	1,894	29	3
Active members	1,141	132	2
Total	4,233	300	31

Contributions

As set by statute, County employees participating in IMRF's Regular, SLEP and ECO Plans are required to contribute 4.50%, 7.50% and 7.50% of their annual covered salary, respectively. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rate for calendar year 2023 was 1.91% for the Regular Plan, 5.25% for the SLEP Plan and 0.19% for the ECO plan. The County 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The assumptions used to measure the total pension liability/(asset) in the December 31, 2023 annual actuarial valuation included: (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, including inflation and (c) inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.

Actuarial cost method	Entry age normal
Asset valuation method	Fair value
Actuarial assumptions:	
Investment rate of return	7.25%
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation

Mortality

For nondisabled retirees, 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 were used. For disabled retirees, 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, Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Long-Term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

	Portfolio Target Allocation	Long-Term Expected Real Rate of Return
Asset class:		
Domestic equities	34.5%	5.00 %
International equities	18.0	6.35
Fixed income	24.5	4.75
Real estate	10.5	6.30
Alternative investments	11.5	6.05-8.65
Cash equivalents	1.0	3.80

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25% for the Regular Plan, 7.25% for the SLEP Plan and 7.25% for the ECO plan. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. 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 contributions for use with the long-term expected rate of return are not met).

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability/(asset) of the County calculated using the current discount rates as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (1.00%) or 1 percentage point higher (1.00%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Regular Plan:			
Total pension liability	\$ 396,358,056	\$ 354,655,636	\$ 321,503,902
Plan fiduciary net position	<u>364,109,483</u>	<u>364,109,483</u>	<u>364,109,483</u>
Net pension liability/(asset)	<u>\$ 32,248,573</u>	<u>\$ (9,453,847)</u>	<u>\$ (42,605,581)</u>
SLEP Plan:			
Total pension liability	\$ 181,021,835	\$ 160,180,949	\$ 143,107,022
Plan fiduciary net position	<u>157,542,877</u>	<u>157,542,877</u>	<u>157,542,877</u>
Net pension liability/(asset)	<u>\$ 23,478,958</u>	<u>\$ 2,638,072</u>	<u>\$ (14,435,855)</u>
ECO Plan:			
Total pension liability	\$ 12,248,232	\$ 11,296,301	\$ 10,472,042
Plan fiduciary net position	<u>12,136,286</u>	<u>12,136,286</u>	<u>12,136,286</u>
Net pension liability/(asset)	<u>\$ 111,946</u>	<u>\$ (839,985)</u>	<u>\$ (1,664,244)</u>

Notes to Financial Statements
September 30, 2024

The County's changes in net pension liability/(asset) for the calendar year ended December 31, 2023 was as follows:

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September 30, 202444

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

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

For the year ended September 30, 2024, the County recognized total pension expense of \$(8,324,044) including \$(5,541,922) for the Regular plan, \$(2,274,863) for the SLEP plan and \$(507,259) for the ECO plan. The County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular Plan:		
Difference between expected and actual experience	\$ 7,943,256	\$ -
Changes in assumption	-	94,117
Net difference between projected and actual investment earnings	18,525,590	-
Contributions subsequent to the measurement date	1,043,576	-
Total	<u>\$ 27,512,422</u>	<u>\$ 94,117</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
SLEP Plan:		
Difference between expected and actual experience	\$ 5,758,726	\$ 13,036
Changes in assumption	-	458,196
Net difference between projected and actual investment earnings	9,920,530	-
Contributions subsequent to the measurement date	903,567	-
Total	<u>\$ 16,582,823</u>	<u>\$ 471,232</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
ECO Plan:		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	-
Net difference between projected and actual investment earnings	706,044	-
Contributions subsequent to the measurement date	1,654	-
Total	<u>\$ 707,698</u>	<u>\$ -</u>

County of Winnebago, Illinois

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Total Plans:		
Difference between expected and actual experience	\$ 13,701,982	\$ 13,036
Changes in assumption	-	552,313
Net difference between projected and actual investment earnings	29,152,164	-
Contributions subsequent to the measurement date	1,948,797	-
Total	<u>\$ 44,802,943</u>	<u>\$ 565,349</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending September 30, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year:	Regular Plan	SLEP Plan	ECO Plan	Total
2025	\$ 7,108,900	\$ 3,351,856	\$ 51,744	\$ 10,512,500
2026	8,867,946	4,648,544	235,536	13,752,026
2027	12,996,423	7,634,936	519,514	21,150,873
2028	(2,598,540)	(427,312)	(100,750)	(3,126,602)
Thereafter	-	-	-	-
Total	<u>\$ 26,374,729</u>	<u>\$ 15,208,024</u>	<u>\$ 706,044</u>	<u>\$ 42,288,797</u>

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; and errors or omissions. The County is self-insured for general and auto liability damage claims on the first \$250,000 of each occurrence and for the amount, if any, in excess of \$2,000,000. The County is also self-insured for property damage claims on the first \$25,000 of each occurrence. The County has purchased commercial insurance for amounts not otherwise self-insured. The County is also self-insured for property damage claims on the first \$25,000 of each occurrence. The County has purchased commercial insurance for amounts not otherwise self-insured. The County is also self-insured for workers' compensation claims on the first \$500,000 of each occurrence and for the amount, if any, in excess of \$2,000,000. The County carries excess workers' compensation insurance for statutory amounts not otherwise self-insured. Claims did not exceed coverage for the current or two prior years. The insurance coverage is consistent with the prior year.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

The County is self-insured for the majority of its group health and all of its dental insurance coverage. Specific stop-loss excess risk benefit coverage insurance was obtained in the amount of \$225,000, in addition to an administrative services contract to administer the plan. As the claim cycle has various stages, there may be situations where loss contingencies have occurred before the balance sheet date but the claims have not been asserted. These potential unasserted claims and existing claims have been recorded as a liability of the Health Insurance Internal Services Fund if the amounts can be reasonably estimated and it is probable that the claims will be asserted. This liability is the County's best estimate based on available information.

Premiums are charged to each department within the individual funds by the Health Insurance internal service fund based on the number of single and family contracts in the respective departments. Expenses for medical claims, stop-loss insurance and administrative fees are recorded in this fund. The specific and aggregate stop-loss insurance coverage is consistent with the prior year and the amounts of claim settlements during the past three years have not exceeded this coverage.

A liability for a claim has been recorded in the government-wide statement of net position if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. This liability is the County's best estimate based on available information.

The revenues and expenditures relating to the County's claims and judgments are accounted for in the General Fund and the Tort Liability Fund. Changes in the claims liability balances during the past two fiscal years are as follows:

Claims Liability

	Health Insurance		Tort/Workers Compensation	
	Prior Year	Current Year	Prior Year	Current Year
Unpaid claims, beginning	\$ 1,098,553	\$ 875,004	\$ 1,364,779	\$ 2,372,968
Current year claims and changes in estimates	16,305,240	20,296,171	2,160,461	5,551,006
Claim payments	(16,528,789)	(20,054,792)	(1,152,272)	(2,024,315)
Unpaid claims, ending	<u>\$ 875,004</u>	<u>\$ 1,116,383</u>	<u>\$ 2,372,968</u>	<u>\$ 5,899,659</u>

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental fund types if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

See Note 4. for the year-end commitments that have been accrued.

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2024

The Capital Projects Fund has open contracts at year-end of \$1,398,762. All other governmental funds have remaining commitments of \$260,086.

Other Postemployment Benefits (OPEB)

General Information About the OPEB Plan

Plan Description

The County administers a single-employer, defined benefit healthcare plan. Continuous health insurance coverage is provided at the blended employee rate to all eligible retirees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the County's retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan, but can purchase a Medicare supplement plan from the County's insurance provider. There are no assets accumulated in a GASB compliant trust. A separate report is not issued.

Benefits Provided

Retirees who have at least eight years of continuous full-time service and have reached retirement age may participate in the County health and dental insurance plan. The cost to the retiree for this coverage shall be 100% of the County's cost. The cost to retirees who are eligible for Medicare shall be at a rate as determined by the County for Medicare eligible recipients.

Employees Covered by Benefit Terms

At September 30, 2023, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	42
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	985
Total	1,027

Total OPEB Liability

The County's total OPEB liability of \$7,845,627 was measured as of September 30, 2024, and was determined by an actuarial valuation as of October 1, 2023.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	4.00%
Healthcare cost trend rates	7.00% initially reduced by decrements to an ultimate of 4.50% after 15 years
Retirees' share of benefit-related costs	100%
Discount rate	4.06%

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

The discount rate was based on S&P Municipal Bond 20 year high-grade rate index.

Mortality rates were based on the December 31, 2023 IMRF actuarial valuation report.

Other assumptions are based on a County-determined analysis of past trends and future expectations.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, September 30, 2023	<u>\$ 7,222,980</u>
Changes for the year:	
Service cost	251,597
Interest	339,496
Changes of benefit terms	-
Differences between expected and actual experience	341,726
Changes in assumptions or other inputs	193,463
Benefit payments	(503,635)
Other changes	<u>-</u>
Net changes	<u>622,647</u>
Balance, September 30, 2024	<u><u>\$ 7,845,627</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 4.87% in fiscal year 2023 to 4.06% in fiscal year 2024.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.06%) or 1-percentage-point higher (5.06%) than the current discount rate:

	1% Decrease (3.06%)	Discount Rate (4.06%)	1% Increase (5.06%)
Total OPEB liability	\$ 8,401,618	\$ 7,845,627	\$ 7,338,830

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (7.00% decreasing to 6.00%) or 1-percentage-point higher (7.00% increasing to 8.00%) than the current healthcare cost trend rates:

	1% Decrease (7.00% Decreasing to 6.00%)	Healthcare Cost Trend Rates	1% Increase (7.00% Increasing to 8.00%)
Total OPEB liability	\$ 7,237,578	\$ 7,845,627	\$ 8,538,690

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2024

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the County recognized OPEB expense of \$660,522. At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 473,264	\$ 166,512
Changes of assumptions or other inputs	1,231,068	1,655,035
Total	<u>\$ 1,704,332</u>	<u>\$ 1,821,547</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended September 30:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2025	\$ 69,430
2026	45,958
2027	16,196
2028	(107,991)
2029	(139,426)
Thereafter	(1,382)

Joint Ventures

County of Winnebago Regional Tourism Facility Board

The County of Winnebago Regional Tourism Facility Board (WCRTFB) is a joint venture between the County and Rockford Park District, the City of Rockford, the City of Loves Park, the Village of Machesney Park, the Village of Cherry Valley, the Village of Rockton, the Village of Roscoe, the City of South Beloit and the Rockford Area Convention & Visitors Bureau. The purpose of the WCRTFB is to direct the use of revenues collected pursuant to a hotel tax as well as any other revenue directed to the WCRTFB, specifically to fund the Reclaiming First initiatives of the Rockford Park District. The affairs of the WCRTFB are managed by a ten-person Board of Directors appointed by the Chief Executive of each member entity. Financial information of WCRTFB is available from their office. The County does not have an equity interest in the organization.

Economic Incentive Agreements

The County has an agreement with a developer based upon tax increment generated. The County will remit up to 50% of the increment from each parcel proposed for development. As of and for the year ended September 30, 2024, a liability of \$135,837 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2024, the County has incurred total incentives of \$1,110,028.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2024

The County entered into an agreement with the developer Quickstart 39, LLC (developer) in April of 2018. Annually the County will determine the amount of tax increment attributable to the developer property. The County will remit up to 50% of the available tax increment for a period of 12 years for eligible costs specified in the agreement. As of and for the year ended September 30, 2024, a liability of \$401,920 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2024, the County has incurred total incentives of \$1,976,836.

The County entered into an agreement with the developer Venture One, LLC (developer) in April of 2021. Annually the County will determine the amount of tax increment attributable to the developer property. The County will remit up to 50% of the available tax increment for a period of 10 years for eligible costs specified in the agreement. As of and for the year ended September 30, 2024, the County has incurred total incentives of \$102,001.

The County entered into an agreement with the developer Dolphin 39, LLC (developer) in June of 2022. Annually the County will determine the amount of tax increment attributable to the developer property. The County will remit up to 75% of the available tax increment for a period of 10 years for eligible costs specified in the agreement. As of and for the year ended September 30, 2024, no liabilities have been accrued and the County has not incurred any incentive payments.

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

County of Winnebago, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -**

General Fund

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes:				
Property, net	\$ 13,893,816	\$ 13,893,816	\$ 15,816,412	\$ 1,922,596
Sales tax	4,500,000	4,500,000	4,314,957	(185,043)
Quarter-cent sales tax	10,500,000	10,500,000	11,175,447	675,447
Use tax	2,340,000	2,340,000	2,162,151	(177,849)
Other	-	-	5,080	5,080
Total taxes	31,233,816	31,233,816	33,474,047	2,240,231
Intergovernmental:				
State income tax allotments	9,302,379	9,302,379	9,375,633	73,254
Replacement tax allotments	11,769,946	11,769,946	7,299,199	(4,470,747)
Other	7,828,835	8,223,011	9,668,126	1,445,115
Total intergovernmental	28,901,160	29,295,336	26,342,958	(2,952,378)
Other:				
Charges for services	5,434,630	5,434,630	4,832,286	(602,344)
Fines and forfeitures	2,085,000	2,085,000	2,784,701	699,701
Licenses and permits	681,920	681,920	733,286	51,366
Investment income	1,500,000	1,500,000	3,472,405	1,972,405
Other	108,800	110,665	243,976	133,311
Total other	9,810,350	9,812,215	12,066,654	2,254,439
Total revenues	\$ 69,945,326	\$ 70,341,367	\$ 71,883,659	\$ 1,542,292

See notes to required supplementary information

County of Winnebago, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -**

General Fund

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Expenditures, Current				
General government	\$ 20,221,810	\$ 19,150,522	\$ 18,764,966	\$ (385,556)
Public safety	31,248,503	31,368,255	29,426,639	(1,941,616)
Judicial	16,234,211	16,632,574	16,134,684	(497,890)
Total expenditures, current	67,704,524	67,151,351	64,326,289	(2,825,062)
Debt Service				
Principal	268,417	268,417	268,417	-
Interest	22,013	22,013	22,012	(1)
Total debt service	290,430	290,430	290,429	(1)
Total expenditures	67,994,954	67,441,781	64,616,718	(2,825,063)
Excess of revenues over expenditures	1,950,372	2,899,586	7,266,941	4,367,355
Other Financing Sources (Uses)				
Property sales	26,000	26,000	20,720	(5,280)
Transfers in	1,164,200	9,626,680	9,683,625	56,945
Transfers out	(3,918,300)	(13,637,621)	(13,637,621)	-
Total other financing sources (uses)	(2,728,100)	(3,984,941)	(3,933,276)	51,665
Net change in fund balance	<u>\$ (777,728)</u>	<u>\$ (1,085,355)</u>	3,333,665	<u>\$ 4,419,020</u>
Fund Balance, Beginning			69,522,911	
Total Fund Balance, Ending			<u>\$ 72,856,576</u>	

See notes to required supplementary information

County of Winnebago, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -****Public Safety Sales Tax Fund**

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 37,830,000	\$ 37,830,000	\$ 38,353,582	\$ 523,582
Intergovernmental	8,200	8,200	90,385	82,185
Charges for services	3,698,455	3,698,455	3,001,975	(696,480)
Fines and forfeitures	145,400	145,400	22,910	(122,490)
Investment income	300,000	300,000	632,561	332,561
Other	35,500	35,500	37,677	2,177
Total revenues	42,017,555	42,017,555	42,139,090	121,535
Expenditures				
Public safety:				
Personnel	19,001,046	18,582,158	18,622,580	40,422
Supplies and services	5,697,599	5,239,065	4,707,893	(531,172)
Judicial:				
Personnel	7,896,166	7,896,166	6,440,218	(1,455,948)
Supplies and services	1,375,890	1,375,890	643,165	(732,725)
Total expenditures, current	33,970,701	33,093,279	30,413,856	(2,679,423)
Debt Service				
Principal	202,311	202,311	202,311	-
Total debt service	202,311	202,311	202,311	-
Total expenditures	34,173,012	33,295,590	30,616,167	(2,679,423)
Excess of revenues over (under) expenditures	7,844,543	8,721,965	11,522,923	2,800,958
Other Financing Sources (Uses)				
Transfers in	40,000	40,000	76,201	36,201
Transfers out	(7,661,800)	(8,540,947)	(8,540,947)	-
Total other financing sources (uses)	(7,621,800)	(8,500,947)	(8,464,746)	36,201
Net change in fund balance	\$ 222,743	\$ 221,018	3,058,177	\$ 2,837,159
Fund Balance, Beginning			21,758,733	
Fund Balance, Ending			\$ 24,816,910	

See notes to required supplementary information

County of Winnebago, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -****Illinois Municipal Retirement Fund**

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 5,217,210	\$ 5,217,210	\$ 5,289,619	\$ 72,409
Intergovernmental	643,100	643,100	550,969	(92,131)
Investment income	50,000	50,000	239,285	189,285
Other	341,562	341,562	139,336	(202,226)
Total revenues	6,251,872	6,251,872	6,219,209	(32,663)
Expenditures, Current				
General government:				
Personnel	171,900	171,900	137,086	(34,814)
Public safety				
Personnel	1,967,700	1,967,700	1,569,191	(398,509)
Highways and streets:				
Personnel	69,600	69,600	55,504	(14,096)
Health and welfare:				
Personnel	390,600	390,600	311,494	(79,106)
Judicial:				
Personnel	400,200	400,200	319,150	(81,050)
Total expenditures, current	3,000,000	3,000,000	2,392,425	(607,575)
Excess of revenue over (under) expenditures	3,251,872	3,251,872	3,826,784	574,912
Other Financing Sources (Uses)				
Transfers out	(2,213,641)	(2,213,716)	(2,213,716)	-
Total other financing sources (uses)	(2,213,641)	(2,213,716)	(2,213,716)	-
Net change in fund balance	\$ 1,038,231	\$ 1,038,156	1,613,068	\$ 574,912
Fund Balance, Beginning			6,743,753	
Fund Balance, Ending			\$ 8,356,821	

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Tort Liability Fund

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 4,853,000	\$ 4,853,000	\$ 4,890,597	\$ 37,597
Intergovernmental	4,700	4,700	4,837	137
Investment income	-	-	7,710	7,710
Other	50,000	50,000	56,922	6,922
Total revenues	4,907,700	4,907,700	4,960,066	52,366
Expenditures, Current				
General government:				
Supplies and services	3,929,528	4,040,508	4,469,074	428,566
Total expenditures, current	3,929,528	4,040,508	4,469,074	428,566
Excess of revenue over (under) expenditures	978,172	867,192	490,992	(376,200)
Other Financing Sources (Uses)				
Transfers out	(976,500)	(976,575)	(976,575)	-
Total other financing sources (uses)	(976,500)	(976,575)	(976,575)	-
Net change in fund balance	\$ 1,672	\$ (109,383)	(485,583)	\$ (376,200)
Fund Balance, Beginning			750,305	
Fund Balance, Ending			\$ 264,722	

See notes to required supplementary information

County of Winnebago, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -****Mental Health Tax Fund**

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Other taxes	\$ 18,500,000	\$ 18,500,000	\$ 19,173,914	\$ 673,914
Investment income	500,000	500,000	1,640,580	1,140,580
Total revenues	19,000,000	19,000,000	20,814,494	1,814,494
Expenditures, Current				
Health and welfare:				
Personnel	5,000	5,000	7,836	2,836
Supplies and services	12,066,998	18,079,879	20,371,807	2,291,928
Total expenditures, current	12,071,998	18,084,879	20,379,643	2,294,764
Net change in fund balance	<u>\$ 6,928,002</u>	<u>\$ 915,121</u>	434,851	<u>\$ (480,270)</u>
Fund Balance, Beginning			36,486,405	
Fund Balance, Ending			<u>\$ 36,921,256</u>	

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

American Rescue Plan

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Intergovernmental	\$ 38,037,415	\$ 38,037,415	\$ 13,605,727	\$ (24,431,688)
Investment income	400,000	400,000	-	(400,000)
Total revenues	38,437,415	38,437,415	13,605,727	(24,831,688)
Expenditures, Current				
General government:				
Personnel	423,273	423,273	137,735	(285,538)
Supplies and services	28,120,552	28,120,552	1,511,570	(26,608,982)
Total expenditures, current	28,543,825	28,543,825	1,649,305	(26,894,520)
Capital Outlay	9,893,593	9,893,593	1,489,408	(8,404,185)
Total expenditures	38,437,418	38,437,418	3,138,713	(35,298,705)
Excess of revenue over expenditures	(3)	(3)	10,467,014	10,467,017
Other Financing Sources (Uses)				
Transfers out	-	(10,467,014)	(10,467,014)	-
Total other financing sources (uses)	-	(10,467,014)	(10,467,014)	-
Net change in fund balance	\$ (3)	\$ (10,467,017)	-	\$ 10,467,017
Fund Balance, Beginning			-	
Fund Balance, Ending			\$ -	

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Employer Contributions -
Illinois Municipal Retirement Fund
Year Ended September 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
County, ECO										
Contractually required contributions	\$ 2,290	\$ 2,069	\$ 44,667	\$ 40,914	\$ 205,519	\$ 225,849	\$ 321,582	\$ 357,650	\$ 564,878	\$ 433,034
Contributions in relation to the contractually required contribution	400	2,068	44,667	40,914	205,519	225,849	321,582	357,650	564,878	433,034
Pension bond proceeds contributed	-	-	-	-	-	3,763,053	-	-	-	-
Contribution deficiency (excess)	<u>\$ 1,890</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,763,053)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 205,851	\$ 205,795	\$ 198,518	\$ 196,988	\$ 187,843	\$ 219,821	\$ 352,367	\$ 361,905	\$ 636,001	\$ 613,967
Contributions as a percentage of covered payroll	0.19%	1.00%	22.50%	20.77%	109.41%	1814.61%	91.26%	98.82%	88.82%	70.53%
County, Regular										
Contractually required contributions	\$ 1,092,095	\$ 2,783,467	\$ 3,909,406	\$ 4,003,035	\$ 3,636,663	\$ 3,947,468	\$ 4,660,964	\$ 4,930,192	\$ 5,500,153	\$ 5,484,469
Contributions in relation to the contractually required contribution	1,225,795	2,890,579	4,063,905	4,154,284	3,724,866	3,947,468	4,660,964	4,930,192	5,500,153	5,484,469
Pension bond proceeds contributed	-	-	-	-	-	8,700,519	-	-	-	-
Contribution deficiency (excess)	<u>\$ (133,700)</u>	<u>\$ (107,112)</u>	<u>\$ (154,499)</u>	<u>\$ (151,249)</u>	<u>\$ (88,203)</u>	<u>\$ (8,700,519)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 71,594,817	\$ 54,083,553	\$ 49,132,835	\$ 54,241,868	\$ 51,730,624	\$ 51,513,662	\$ 49,851,080	\$ 52,704,638	\$ 57,330,930	\$ 54,183,926
Contributions as a percentage of covered payroll	1.71%	5.34%	8.27%	7.66%	7.20%	24.55%	9.35%	9.35%	9.59%	10.12%
Sheriff's Law Enforcement Personnel Plan (SLEP)										
Contractually required contributions	\$ 656,853	\$ 1,232,262	\$ 1,504,941	\$ 1,866,654	\$ 2,341,850	\$ 2,330,169	\$ 2,535,985	\$ 2,590,793	\$ 2,750,419	\$ 2,638,446
Contributions in relation to the contractually required contribution	687,677	1,332,345	1,849,973	1,928,414	2,413,422	2,330,169	2,535,985	2,590,793	2,750,419	2,638,446
Pension bond proceeds contributed	-	-	-	-	-	16,915,517	-	-	-	-
Contribution deficiency (excess)	<u>\$ (30,824)</u>	<u>\$ (100,083)</u>	<u>\$ (345,032)</u>	<u>\$ (61,760)</u>	<u>\$ (71,572)</u>	<u>\$ (16,915,517)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 13,441,612	\$ 12,720,514	\$ 11,422,084	\$ 11,601,332	\$ 10,649,613	\$ 10,553,631	\$ 11,237,474	\$ 11,174,389	\$ 11,736,228	\$ 10,828,665
Contributions as a percentage of covered payroll	5.12%	10.47%	16.20%	16.62%	22.66%	182.36%	22.57%	23.19%	23.44%	24.37%

Notes to Schedule:

Valuation Date: Actuarially determined contribution rates are calculated as of December 31 each year, which are 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:	Entry age normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	20-year closed period
Asset Valuation Method:	5-year smoothed fair value, 20% corridor
Wage Growth:	2.75%
Price Inflation:	2.25%
Salary Increases:	2.75% to 13.75% including inflation
Investment Rate of Return:	7.25%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019.

Mortality:	For nondisabled retirees, 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 were used. For disabled retirees, Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020. For active members, Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
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Notes: There were no benefit changes during the year.

County of Winnebago, Illinois

Schedule of Changes in the Employer's
Net Pension Liability and Related Ratios -
Illinois Municipal Retirement Fund
Year Ended September 30, 2024

December 31,*

	2023			2022		
	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
Total Pension Liability						
Service cost	\$ 39,578	\$ 5,243,231	\$ 1,971,023	\$ 40,253	\$ 5,058,863	\$ 1,859,172
Interest	793,836	23,655,634	10,767,966	793,778	22,538,657	10,416,104
Differences between expected and actual experience	40,174	10,674,258	4,625,350	131,699	4,423,444	1,048,529
Changes of assumptions	(20,425)	(150,988)	(367,098)	-	-	-
Benefit payments, including refunds of member contributions	(973,069)	(16,858,982)	(8,708,888)	(956,125)	(16,554,149)	(8,344,036)
Net change in total pension liability	(119,906)	22,563,153	8,288,353	9,605	15,466,815	4,979,769
Total Pension Liability, Beginning	11,416,207	332,092,483	151,892,596	11,406,602	316,625,668	146,912,827
Total Pension Liability, Ending	\$ 11,296,301	\$ 354,655,636	\$ 160,180,949	\$ 11,416,207	\$ 332,092,483	\$ 151,892,596
Plan Fiduciary Net Position						
Contributions, employer	\$ 400	\$ 1,225,795	\$ 687,677	\$ 2,068	\$ 2,890,579	\$ 1,332,345
Contributions, member	15,408	2,950,947	1,169,721	14,919	2,584,560	903,179
Net investment income	1,312,734	36,913,334	16,618,915	(2,087,321)	(49,840,694)	(26,769,102)
Benefit payments, including refunds of member contributions	(973,069)	(16,858,982)	(8,708,888)	(956,125)	(16,554,149)	(8,344,036)
Other (net transfer)	287,668	7,195,466	4,075,336	127,667	12,223	(171,957)
Net change in plan fiduciary net position	643,141	31,426,560	13,842,761	(2,898,792)	(60,907,481)	(33,049,571)
Plan Fiduciary Net Position, Beginning	11,493,145	332,682,923	143,700,116	14,391,937	393,590,404	176,749,687
Plan Fiduciary Net Position, Ending	\$ 12,136,286	\$ 364,109,483	\$ 157,542,877	\$ 11,493,145	\$ 332,682,923	\$ 143,700,116
Employer's Net Pension Liability / (Asset)	\$ (839,985)	\$ (9,453,847)	\$ 2,638,072	\$ (76,938)	\$ (590,440)	\$ 8,192,480
Plan fiduciary net position as a percentage of the total pension liability	107.44%	102.67%	98.35%	100.67%	100.18%	94.61%
Covered payroll	\$ 208,153	\$ 64,240,865	\$ 13,110,836	\$ 198,919	\$ 56,549,767	\$ 11,581,408
Employer's net pension liability as a percentage of covered payroll	-403.54%	-14.72%	20.12%	-38.68%	-1.04%	70.74%

See notes to required supplementary information

2021			2020			2019		
County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
\$ 40,465	\$ 5,253,398	\$ 1,996,410	\$ 40,002	\$ 5,206,117	\$ 2,064,604	\$ 74,268	\$ 5,023,340	\$ 2,125,409
792,720	22,040,263	10,014,430	758,679	21,353,143	9,419,620	828,896	20,430,846	9,186,803
126,110	(4,403,473)	1,671,561	676,423	907,528	4,974,149	(912,667)	1,093,129	(1,511,276)
-	-	-	(83,134)	(3,335,084)	(934,957)	-	-	-
(933,052)	(15,282,903)	(7,802,870)	(912,294)	(14,072,744)	(6,767,215)	(971,448)	(13,761,998)	(6,351,319)
26,243	7,607,285	5,879,531	479,676	10,058,960	8,756,201	(980,951)	12,785,317	3,449,617
11,380,359	309,018,383	141,033,296	10,900,683	298,959,423	132,277,095	11,881,634	286,174,106	128,827,478
\$ 11,406,602	\$ 316,625,668	\$ 146,912,827	\$ 11,380,359	\$ 309,018,383	\$ 141,033,296	\$ 10,900,683	\$ 298,959,423	\$ 132,277,095
\$ 44,667	\$ 4,063,908	\$ 1,849,973	\$ 40,914	\$ 4,154,284	\$ 1,928,414	\$ 205,519	\$ 3,724,866	\$ 2,413,422
14,889	2,483,506	914,781	14,774	2,531,205	963,955	14,088	2,432,949	916,344
2,322,391	58,263,414	27,275,578	1,730,746	44,144,727	20,549,408	2,223,003	50,396,057	23,648,526
(933,052)	(15,282,903)	(7,802,870)	(912,294)	(14,072,744)	(6,767,215)	(971,448)	(13,761,998)	(6,351,319)
115,861	(385,729)	156,957	655,389	(617,813)	772,553	(1,028,588)	(910,664)	(463,630)
1,564,756	49,142,196	22,394,419	1,529,529	36,139,659	17,447,115	442,574	41,881,210	20,163,343
12,827,181	344,448,208	154,355,268	11,297,652	308,308,549	136,908,153	10,855,078	266,427,339	116,744,810
\$ 14,391,937	\$ 393,590,404	\$ 176,749,687	\$ 12,827,181	\$ 344,448,208	\$ 154,355,268	\$ 11,297,652	\$ 308,308,549	\$ 136,908,153
\$ (2,985,335)	\$ (76,964,736)	\$ (29,836,860)	\$ (1,446,822)	\$ (35,429,825)	\$ (13,321,972)	\$ (396,969)	\$ (9,349,126)	\$ (4,631,058)
126.17%	124.31%	120.31%	112.71%	111.47%	109.45%	103.64%	103.13%	103.50%
\$ 198,518	\$ 54,753,592	\$ 11,001,028	\$ 196,988	\$ 54,241,668	\$ 11,601,332	\$ 187,843	\$ 51,730,624	\$ 10,649,613
-1503.81%	-140.57%	-271.22%	-734.47%	-65.32%	-114.83%	-211.33%	-18.07%	-43.49%

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Changes in the Employer's
Net Pension Liability and Related Ratios -
Illinois Municipal Retirement Fund
Year Ended September 30, 2024

December 31,*

	2018			2017		
	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
Total Pension Liability						
Service cost	\$ 86,741	\$ 4,886,621	\$ 2,002,615	\$ 124,844	\$ 5,482,788	\$ 2,142,203
Interest	832,283	19,822,224	8,771,255	872,578	19,634,628	8,510,668
Differences between expected and actual experience	128,457	(1,954,875)	1,346,341	(412,307)	(496,481)	(49,423)
Changes of assumptions	240,306	8,174,475	3,858,010	(210,694)	(8,675,375)	(1,125,734)
Benefit payments, including refunds of member contributions	(919,785)	(13,214,695)	(6,199,008)	(865,474)	(13,077,713)	(5,667,851)
Net change in total pension liability	368,002	17,713,750	9,779,213	(491,053)	2,867,847	3,809,863
Total Pension Liability, Beginning	<u>11,513,632</u>	<u>268,460,356</u>	<u>119,048,265</u>	<u>12,004,685</u>	<u>265,592,509</u>	<u>115,238,402</u>
Total Pension Liability, Ending	<u>\$ 11,881,634</u>	<u>\$ 286,174,106</u>	<u>\$ 128,827,478</u>	<u>\$ 11,513,632</u>	<u>\$ 268,460,356</u>	<u>\$ 119,048,265</u>
Plan Fiduciary Net Position						
Contributions, employer	\$ 4,080,101	\$ 13,417,858	\$ 19,519,166	\$ 306,518	\$ 4,870,730	\$ 2,637,525
Contributions, member	26,673	2,351,534	824,339	32,950	2,452,813	842,180
Net investment income	(538,951)	(15,291,256)	(7,849,991)	1,620,766	42,865,245	17,631,346
Benefit payments, including refunds of member contributions	(919,785)	(13,214,695)	(6,199,008)	(865,474)	(13,077,713)	(5,667,851)
Other (net transfer)	47,015	3,173,862	1,906,817	(1,556,660)	(5,586,907)	(2,029,252)
Net change in plan fiduciary net position	2,695,053	(9,562,697)	8,201,323	(461,900)	31,524,168	13,413,948
Plan Fiduciary Net Position, Beginning	<u>8,160,025</u>	<u>275,990,036</u>	<u>108,543,487</u>	<u>8,621,925</u>	<u>244,465,868</u>	<u>95,129,539</u>
Plan Fiduciary Net Position, Ending	<u>\$ 10,855,078</u>	<u>\$ 266,427,339</u>	<u>\$ 116,744,810</u>	<u>\$ 8,160,025</u>	<u>\$ 275,990,036</u>	<u>\$ 108,543,487</u>
Employer's Net Pension Liability / (Asset)	<u>\$ 1,026,556</u>	<u>\$ 19,746,767</u>	<u>\$ 12,082,668</u>	<u>\$ 3,353,607</u>	<u>\$ (7,529,680)</u>	<u>\$ 10,504,778</u>
Plan fiduciary net position as a percentage of the total pension liability	91.36%	93.10%	90.62%	70.87%	102.80%	91.18%
Covered payroll	<u>\$ 355,635</u>	<u>\$ 50,296,488</u>	<u>\$ 10,991,199</u>	<u>\$ 439,327</u>	<u>\$ 52,347,086</u>	<u>\$ 11,214,047</u>
Employer's net pension liability as a percentage of covered payroll	288.65%	39.26%	109.93%	763.35%	-14.38%	93.68%

See notes to required supplementary information

2016			2015			2014		
County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
\$ 163,263	\$ 5,757,057	\$ 2,078,112	\$ 159,689	\$ 6,094,653	\$ 2,270,883	\$ 168,849	\$ 6,115,519	\$ 2,098,164
835,984	18,786,431	8,064,453	813,715	17,973,275	7,808,717	791,138	16,579,321	7,326,490
264,222	(927,439)	1,289,285	46,208	(2,142,634)	(1,307,973)	(382,836)	(2,070,756)	182,701
(110,970)	(335,479)	(448,757)	(21,803)	325,059	284,259	502,866	7,866,006	1,617,508
(726,538)	(11,259,403)	(5,327,019)	(709,778)	(10,251,215)	(5,038,889)	(656,328)	(9,535,998)	(4,706,982)
425,961	12,021,167	5,656,074	288,031	11,999,138	4,016,997	423,689	18,954,092	6,517,881
11,578,724	253,571,342	109,582,328	11,290,693	241,572,204	105,565,331	10,867,004	222,618,112	99,047,450
<u>\$ 12,004,685</u>	<u>\$ 265,592,509</u>	<u>\$ 115,238,402</u>	<u>\$ 11,578,724</u>	<u>\$ 253,571,342</u>	<u>\$ 109,582,328</u>	<u>\$ 11,290,693</u>	<u>\$ 241,572,204</u>	<u>\$ 105,565,331</u>
\$ 568,105	\$ 5,252,330	\$ 2,814,550	\$ 455,792	\$ 5,504,698	\$ 2,705,055	\$ 377,655	\$ 5,823,575	\$ 2,870,084
62,676	2,505,350	1,006,864	48,156	2,560,006	1,037,450	49,465	2,703,460	904,051
541,497	15,743,066	6,150,361	38,290	1,179,527	450,955	450,671	12,953,849	4,919,187
(726,538)	(11,259,403)	(5,327,019)	(1,406,208)	(8,282,782)	(2,085,989)	(656,328)	(9,535,998)	(4,706,982)
39,017	168,833	2,087,389	543,857	(3,936,072)	(1,596,338)	391,820	326,179	(959,815)
484,757	12,410,176	6,732,145	(320,113)	(2,974,623)	511,133	613,283	12,271,065	3,026,525
8,137,168	232,055,692	88,397,394	8,457,281	235,030,315	87,886,261	7,843,998	222,759,250	84,859,736
<u>\$ 8,621,925</u>	<u>\$ 244,465,868</u>	<u>\$ 95,129,539</u>	<u>\$ 8,137,168</u>	<u>\$ 232,055,692</u>	<u>\$ 88,397,394</u>	<u>\$ 8,457,281</u>	<u>\$ 235,030,315</u>	<u>\$ 87,886,261</u>
<u>\$ 3,382,760</u>	<u>\$ 21,126,641</u>	<u>\$ 20,108,863</u>	<u>\$ 3,441,556</u>	<u>\$ 21,515,650</u>	<u>\$ 21,184,934</u>	<u>\$ 2,833,412</u>	<u>\$ 6,541,889</u>	<u>\$ 17,679,070</u>
71.82%	92.05%	82.55%	70.28%	91.51%	80.67%	74.90%	97.29%	83.25%
<u>\$ 606,366</u>	<u>\$ 54,272,568</u>	<u>\$ 11,279,641</u>	<u>\$ 615,520</u>	<u>\$ 55,163,792</u>	<u>\$ 10,925,271</u>	<u>\$ 605,408</u>	<u>\$ 53,619,604</u>	<u>\$ 10,993,630</u>
557.87%	38.93%	178.28%	559.13%	39.00%	193.91%	468.02%	12.20%	160.81%

Notes to Schedule:

*IMRF's measurement date is December 31; therefore, information above is presented for the calendar year ended December 31.

County of Winnebago, Illinois

Schedule of Employer Contributions -
Other Postemployment Benefit Plan
Year Ended September 30, 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 503,635	\$ 447,888	\$ 407,900	\$ 507,181	\$ 396,185	\$ 505,632
Contributions in relation to the actuarially determined contribution	<u>503,635</u>	<u>447,888</u>	<u>407,900</u>	<u>507,181</u>	<u>396,185</u>	<u>505,632</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	<u>\$ 64,410,212</u>	<u>\$ 52,993,250</u>	<u>\$ 50,940,528</u>	<u>\$ 54,462,329</u>	<u>\$ 52,290,671</u>	<u>\$ 50,906,971</u>
Contributions as a percentage of covered-employee payroll	0.78%	0.85%	0.80%	0.93%	0.76%	0.99%

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Changes in the Employer's Other Postemployment Benefits -
Liability and Related Ratios
Year Ended September 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	\$ 251,597	\$ 234,600	\$ 350,905	\$ 416,766	\$ 331,327	\$ 287,564	\$ 280,339
Interest	339,496	330,712	205,841	182,004	251,066	251,021	215,430
Changes of benefit terms			-	-	-	-	-
Differences between expected and actual experience	341,726	-	(258,504)	-	358,590	-	204,561
Changes of assumptions	193,463	(51,560)	(1,407,986)	(175,301)	1,064,748	29,161	240,059
Benefit payments	(503,635)	(447,888)	(407,900)	(507,181)	(396,185)	(505,632)	(444,281)
Other changes	-	-	-	-	(62,182)	-	-
Net change in total OPEB liability	622,647	65,864	(1,517,644)	(83,712)	1,547,364	62,114	496,108
Total OPEB Liability, Beginning	7,222,980	7,157,116	8,674,760	8,758,472	7,211,108	7,148,994	6,652,886
Total OPEB Liability, Ending	\$ 7,845,627	\$ 7,222,980	\$ 7,157,116	\$ 8,674,760	\$ 8,758,472	\$ 7,211,108	\$ 7,148,994
Covered-employee payroll	\$ 64,410,212	\$ 52,993,250	\$ 50,940,528	\$ 54,462,329	\$ 52,290,671	\$ 50,906,971	\$ 50,906,971
Total OPEB liability as a percentage of covered-employee payroll	12.18%	13.63%	14.05%	15.93%	16.75%	14.17%	14.04%

Notes:

Valuation date:

Actuarially determined contribution rates are calculated as of October 1, 2023, one year prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Amortization period	7.27 years
Asset valuation method	5-year smoothed fair value, 20% corridor
Inflation	3.00%
Healthcare cost trend rates	7.00% initial, reduced by decrements to an ultimate of 4.50% after 15 years
Salary increases	4.00%, average, including inflation
Investment rate of return	Not applicable
Retirement age	In the 2024 actuarial valuation, expected retirement ages were based upon rates from the December 31, 2023 IMRF actuarial valuation report
Mortality	In the 2024 actuarial valuation, assumed life expectancies were based on the December 31, 2023 IMRF actuarial valuation report.

Benefit changes. There were no changes to the benefits.

Note: There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

The County implemented GASB Statement No. 75 in fiscal year 2018.
Information prior to fiscal year 2018 is not available.

County of Winnebago, Illinois

Notes to Required Supplementary Information
Year Ended September 30, 2024

1. Budgetary Information

Budgets are prepared using the modified-accrual accounting basis which is consistent with the accounting principles used for financial reporting (accounting principles generally accepted in the United States of America). Formal budgets are established and approved by passage of the County's annual budget and appropriation ordinance for all governmental and proprietary funds, except the following funds:

- Court Services Grant Fund
- FEMA Grant Fund
- 2012G Alternate Revenue Bonds Fund

Transfers from one appropriation within a fund to another of the same fund, not affecting the total amount appropriated by the County Board, may be made by the County Administrator and Chief Financial Officer. Only the County Board may make appropriations in excess of those authorized by the budget in order to meet an immediate emergency. Budget information presented represents the budget as amended. Budgetary control over expenditures is established at the object class level, and each department is limited by the amount appropriated for each object classification. The object classifications used are: Personnel, Supplies and Services, Debt Service and Capital Outlay.

Appropriations lapse 30 days after the end of the fiscal year. The expenditures incurred under these appropriations have been included in the fiscal year where the goods or services were received prior to the end of the fiscal year.

Budgeted revenues are based on estimates approved annually by the County Board.

County of Winnebago, Illinois

Notes to Required Supplementary Information
Year Ended September 30, 2024

2. Excess Expenditures Over Appropriations

The following funds over expended appropriations in fiscal year 2024:

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
General Fund			
General government:			
Building Maintenance:			
Supplies and services	\$ 4,265,559	\$ 4,357,473	\$ (91,914)
Non-Departmental:			
Personnel	998,699	1,558,255	(559,556)
Judicial:			
State's Attorney:			
Personnel	3,131,899	3,131,900	(1)
Clerk of the Circuit Court:			
Supplies and services	-	42,948	(42,948)
Circuit Court:			
Supplies and services	1,822,883	1,837,141	(14,258)
Public Safety Sales Tax Fund			
Public safety:			
Non-Departmental			
Personnel	2,595,033	2,712,574	(117,541)
Criminal Justice			
Supplies and services	4,316	6,293	(1,977)
Judicial:			
Drug Court			
Personnel	142,502	146,272	(3,770)
Tort Liability Fund			
General government:			
Supplies and services	4,040,508	4,469,074	(428,566)
Mental Health Tax Fund			
Health and welfare:			
Personnel	5,000	7,836	(2,836)
Supplies and services	18,079,879	20,371,807	(2,291,928)
Drug Enforcement Fund			
Public safety:			
Supplies and services	318,500	440,811	(122,311)
Neutral Site Custody Exchange Fund			
Public safety:			
Supplies and services	210,730	212,870	(2,140)
County Detention Home fund			
Capital outlay	25,000	25,500	(500)
Geographic Information System Fund			
General government:			
Supplies and services	105,000	109,823	(4,823)
Historical Museum Fund			
General government:			
Supplies and services	96,240	97,021	(781)
Children's Advocacy Project Fund			
Judicial:			
Personnel	701,208	701,209	(1)
Specialty Courts			
Judicial:			
Supplies and services	5,000	14,960	(9,960)
Host Fee Fund			
General government:			
Supplies and services	772,000	772,463	(463)
Capital outlay	1,450,000	1,589,794	(134,794)

SUPPLEMENTARY INFORMATION

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class - Budget and Actual -

General Fund

Year Ended September 30, 2024

	Personnel			Variance With Final Budget Over (Under)
	Budget			
	Original	Final	Actual	
General Government				
Building Maintenance	\$ 1,620,044	\$ 1,485,044	\$ 1,477,987	\$ (7,057)
City Election	149,038	151,877	151,877	-
County Auditor	205,303	216,943	216,942	(1)
County Board	1,008,177	1,011,392	996,903	(14,489)
County Clerk	603,777	621,577	621,567	(10)
Finance	447,428	481,433	479,479	(1,954)
Miscellaneous County	-	-	-	-
Human Resources	346,000	346,000	267,496	(78,504)
Purchasing	338,641	338,641	266,606	(72,035)
Planning	860,360	860,360	712,230	(148,130)
Recorder of Deeds	343,512	343,512	290,431	(53,081)
Superintendent of Education	339,269	225,269	218,789	(6,480)
Supervisor of Assessment	784,673	784,673	749,777	(34,896)
Treasurer	346,377	360,867	360,867	-
Information Technology	1,091,349	1,091,349	1,024,895	(66,454)
Nondepartmental	2,255,540	998,699	1,558,255	559,556
Total general government	10,739,488	9,317,636	9,394,101	76,465
Public Safety				
911 Center	1,871,458	1,871,458	1,842,632	(28,826)
Chief Probation Office	4,328,037	4,328,037	4,132,885	(195,152)
Civil Defense	90,621	90,621	83,900	(6,721)
Dependent Children	-	-	-	-
Sheriff's Office	16,608,226	16,608,226	16,200,832	(407,394)
Public Safety Building Costs	-	-	-	-
Nondepartmental	3,790,019	3,790,019	3,478,082	(311,937)
Installment note related activities, principal	-	-	-	-
Installment note related activities, interest	-	-	-	-
Total public safety	26,688,361	26,688,361	25,738,331	(950,030)
Judicial				
State's Attorney	3,134,986	3,131,899	3,131,900	1
Clerk of the Circuit Court	3,818,533	3,818,533	3,774,205	(44,328)
Circuit Court	1,402,200	1,202,617	1,201,454	(1,163)
Coroner	979,212	979,212	900,786	(78,426)
Jury Commission	181,716	174,967	174,967	-
Public Defender	1,357,310	1,357,310	1,357,309	(1)
Nondepartmental	2,477,272	2,477,272	2,227,177	(250,095)
Total judicial	13,351,229	13,141,810	12,767,798	(374,012)
Total expenditures	\$ 50,779,078	\$ 49,147,807	\$ 47,900,230	\$ (1,247,577)

Supplies and Services			Variance With Final Budget Over (Under)	Total Expenditures, Current			Variance With Final Budget Over (Under)								
Budget		Actual		Budget		Actual									
Original	Final			Original	Final										
\$	3,978,435	\$	4,265,559	\$	4,357,473	\$	91,914	\$	5,598,479	\$	5,750,603	\$	5,835,460	\$	84,857
	-		-		-		-		149,038		151,877		151,877		-
	3,770		4,615		4,613		(2)		209,073		221,558		221,555		(3)
	360,146		360,546		308,127		(52,419)		1,368,323		1,371,938		1,305,030		(66,908)
	614,495		596,695		346,747		(249,948)		1,218,272		1,218,272		968,314		(249,958)
	439,260		405,255		396,365		(8,890)		886,688		886,688		875,844		(10,844)
	3,051,025		3,051,025		2,958,890		(92,135)		3,051,025		3,051,025		2,958,890		(92,135)
	93,200		93,200		36,503		(56,697)		439,200		439,200		303,999		(135,201)
	16,150		16,150		11,410		(4,740)		354,791		354,791		278,016		(76,775)
	150,600		150,600		134,801		(15,799)		1,010,960		1,010,960		847,031		(163,929)
	16,625		16,625		11,964		(4,661)		360,137		360,137		302,395		(57,742)
	107,330		221,330		220,382		(948)		446,599		446,599		439,171		(7,428)
	95,640		95,640		56,313		(39,327)		880,313		880,313		806,090		(74,223)
	144,030		144,030		143,954		(76)		490,407		504,897		504,821		(76)
	411,616		411,616		383,323		(28,293)		1,502,965		1,502,965		1,408,218		(94,747)
	-		-		-		-		2,255,540		998,699		1,558,255		559,556
	9,482,322		9,832,886		9,370,865		(462,021)		20,221,810		19,150,522		18,764,966		(385,556)
	71,257		71,257		46,573		(24,684)		1,942,715		1,942,715		1,889,205		(53,510)
	120,980		120,980		99,440		(21,540)		4,449,017		4,449,017		4,232,325		(216,692)
	166,532		166,532		96,604		(69,928)		257,153		257,153		180,504		(76,649)
	195,000		195,000		35,105		(159,895)		195,000		195,000		35,105		(159,895)
	3,502,362		3,502,362		2,813,012		(689,350)		20,110,588		20,110,588		19,013,844		(1,096,744)
	504,011		623,763		597,574		(26,189)		504,011		623,763		597,574		(26,189)
	-		-		-		-		3,790,019		3,790,019		3,478,082		(311,937)
	-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-
	4,560,142		4,679,894		3,688,308		(991,586)		31,248,503		31,368,255		29,426,639		(1,941,616)
	517,001		523,175		522,421		(754)		3,651,987		3,655,074		3,654,321		(753)
	-		-		42,948		42,948		3,818,533		3,818,533		3,817,153		(1,380)
	1,228,300		1,822,883		1,837,141		14,258		2,630,500		3,025,500		3,038,595		13,095
	709,638		709,638		553,917		(155,721)		1,688,850		1,688,850		1,454,703		(234,147)
	311,817		318,842		318,840		(2)		493,533		493,809		493,807		(2)
	116,226		116,226		91,619		(24,607)		1,473,536		1,473,536		1,448,928		(24,608)
	-		-		-		-		2,477,272		2,477,272		2,227,177		(250,095)
	2,882,982		3,490,764		3,366,886		(123,878)		16,234,211		16,632,574		16,134,684		(497,890)
\$	16,925,446	\$	18,003,544	\$	16,426,059	\$	(1,577,485)	\$	67,704,524	\$	67,151,351	\$	64,326,289	\$	(2,825,062)

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class - Budget and Actual -

General Fund

Year Ended September 30, 2024

	Debt Service			Variance With Final Budget Over (Under)
	Budget			
	Original	Final	Actual	
General Government				
Building Maintenance	\$ -	\$ -	\$ -	\$ -
City Election	-	-	-	-
County Auditor	-	-	-	-
County Board	-	-	-	-
County Clerk	-	-	-	-
Finance	-	-	-	-
Miscellaneous County	-	-	-	-
Human Resources	-	-	-	-
Purchasing	-	-	-	-
Planning	-	-	-	-
Recorder of Deeds	-	-	-	-
Superintendent of Education	-	-	-	-
Supervisor of Assessment	-	-	-	-
Treasurer	-	-	-	-
Information Technology	-	-	-	-
Nondepartmental	-	-	-	-
Total general government	-	-	-	-
Public Safety				
911 Center	-	-	-	-
Chief Probation Office	-	-	-	-
Civil Defense	-	-	-	-
Dependent Children	-	-	-	-
Sheriff's Office	-	-	-	-
Public Safety Building Costs	-	-	-	-
Nondepartmental	-	-	-	-
Installment note related activities, principal	268,417	268,417	268,417	-
Installment note related activities, interest	22,013	22,013	22,012	(1)
Total public safety	290,430	290,430	290,429	(1)
Judicial				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Nondepartmental	-	-	-	-
Total judicial	-	-	-	-
Total expenditures	\$ 290,430	\$ 290,430	\$ 290,429	\$ (1)

Capital Outlay				Variance With Final Budget Over (Under)	Total Expenditures			Variance With Final Budget Over (Under)					
Budget		Actual	Budget		Actual								
Original	Final		Original			Final							
\$	-	\$	-	\$	-	\$	5,598,479	\$	5,750,603	\$	5,835,460	\$	84,857
	-		-		-		149,038		151,877		151,877		-
	-		-		-		209,073		221,558		221,555		(3)
	-		-		-		1,368,323		1,371,938		1,305,030		(66,908)
	-		-		-		1,218,272		1,218,272		968,314		(249,958)
	-		-		-		886,688		886,688		875,844		(10,844)
	-		-		-		3,051,025		3,051,025		2,958,890		(92,135)
	-		-		-		439,200		439,200		303,999		(135,201)
	-		-		-		354,791		354,791		278,016		(76,775)
	-		-		-		1,010,960		1,010,960		847,031		(163,929)
	-		-		-		360,137		360,137		302,395		(57,742)
	-		-		-		446,599		446,599		439,171		(7,428)
	-		-		-		880,313		880,313		806,090		(74,223)
	-		-		-		490,407		504,897		504,821		(76)
	-		-		-		1,502,965		1,502,965		1,408,218		(94,747)
	-		-		-		2,255,540		998,699		1,558,255		559,556
	-		-		-		20,221,810		19,150,522		18,764,966		(385,556)
	-		-		-		1,942,715		1,942,715		1,889,205		(53,510)
	-		-		-		4,449,017		4,449,017		4,232,325		(216,692)
	-		-		-		257,153		257,153		180,504		(76,649)
	-		-		-		195,000		195,000		35,105		(159,895)
	-		-		-		20,110,588		20,110,588		19,013,844		(1,096,744)
	-		-		-		504,011		623,763		597,574		(26,189)
	-		-		-		3,790,019		3,790,019		3,478,082		(311,937)
	-		-		-		268,417		268,417		268,417		-
	-		-		-		22,013		22,013		22,012		(1)
	-		-		-		31,538,933		31,658,685		29,717,068		(1,941,617)
	-		-		-		3,651,987		3,655,074		3,654,321		(753)
	-		-		-		3,818,533		3,818,533		3,817,153		(1,380)
	-		-		-		2,630,500		3,025,500		3,038,595		13,095
	-		-		-		1,688,850		1,688,850		1,454,703		(234,147)
	-		-		-		493,533		493,809		493,807		(2)
	-		-		-		1,473,536		1,473,536		1,448,928		(24,608)
	-		-		-		2,477,272		2,477,272		2,227,177		(250,095)
	-		-		-		16,234,211		16,632,574		16,134,684		(497,890)
\$	-	\$	-	\$	-	\$	67,994,954	\$	67,441,781	\$	64,616,718	\$	(2,825,063)

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class - Budget and Actual -
 Public Safety Sales Tax Fund
 Year Ended September 30, 2024

	Personnel			Variance With
	Budget			Final Budget
	Original	Final	Actual	Over (Under)
Public Safety				
Chief Probation Office	\$ 863,207	\$ 863,207	\$ 809,433	\$ (53,774)
County Jail	14,562,225	15,020,775	15,020,774	(1)
Criminal Justice	103,159	103,143	79,799	(23,344)
Principal	-	-	-	-
Nondepartmental	3,472,455	2,595,033	2,712,574	117,541
Total public safety	19,001,046	18,582,158	18,622,580	40,422
Judicial				
Circuit Court	1,015,900	1,015,900	944,364	(71,536)
State's Attorney	3,082,717	3,082,717	2,300,744	(781,973)
Public Defender	2,107,485	2,107,485	1,686,053	(421,432)
Clerk of the Circuit Court	484,798	484,798	417,561	(67,237)
Drug Court	142,502	142,502	146,272	3,770
Alternative Programs	-	-	-	-
Nondepartmental	1,062,764	1,062,764	945,224	(117,540)
Total judicial	7,896,166	7,896,166	6,440,218	(1,455,948)
Total expenditures	\$ 26,897,212	\$ 26,478,324	\$ 25,062,798	\$ (1,415,526)

Supplies and Services			Variance With Final Budget Over (Under)	Total Expenditures, Current			Variance With Final Budget Over (Under)
Budget		Actual		Budget		Actual	
Original	Final			Original	Final		
\$ 75,000	\$ 75,000	\$ 40,925	\$ (34,075)	\$ 938,207	\$ 938,207	\$ 850,358	\$ (87,849)
5,618,299	5,159,749	4,660,675	(499,074)	20,180,524	20,180,524	19,681,449	(499,075)
4,300	4,316	6,293	1,977	107,459	107,459	86,092	(21,367)
-	-	-	-	-	-	-	-
-	-	-	-	3,472,455	2,595,033	2,712,574	117,541
5,697,599	5,239,065	4,707,893	(531,172)	24,698,645	23,821,223	23,330,473	(490,750)
156,000	156,000	139,073	(16,927)	1,171,900	1,171,900	1,083,437	(88,463)
621,200	621,200	123,546	(497,654)	3,703,917	3,703,917	2,424,290	(1,279,627)
96,100	96,100	-	(96,100)	2,203,585	2,203,585	1,686,053	(517,532)
-	-	-	-	484,798	484,798	417,561	(67,237)
131,470	131,470	108,456	(23,014)	273,972	273,972	254,728	(19,244)
371,120	371,120	272,090	(99,030)	371,120	371,120	272,090	(99,030)
-	-	-	-	1,062,764	1,062,764	945,224	(117,540)
1,375,890	1,375,890	643,165	(732,725)	9,272,056	9,272,056	7,083,383	(2,188,673)
\$ 7,073,489	\$ 6,614,955	\$ 5,351,058	\$ (1,263,897)	\$ 33,970,701	\$ 33,093,279	\$ 30,413,856	\$ (2,679,423)

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class - Budget and Actual -
Public Safety Sales Tax Fund
Year Ended September 30, 2024

	Debt Service			Variance With
	Budget		Actual	Final Budget -
	Original	Final		Over (Under)
Public Safety				
Chief Probation Office	\$ -	\$ -	\$ -	\$ -
County Jail	-	-	-	-
Criminal Justice	-	-	-	-
Principal	202,311	202,311	202,311	-
Nondepartmental	-	-	-	-
Total public safety	202,311	202,311	202,311	-
Judicial				
Circuit Court	-	-	-	-
State's Attorney	-	-	-	-
Public Defender	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Drug Court	-	-	-	-
Alternative Programs	-	-	-	-
Nondepartmental	-	-	-	-
Total judicial	-	-	-	-
Total expenditures	\$ 202,311	\$ 202,311	\$ 202,311	\$ -

Total Expenditures			Variance With Final Budget - Over (Under)
Budget		Actual	
Original	Final		
\$ 938,207	\$ 938,207	\$ 850,358	\$ (87,849)
20,180,524	20,180,524	19,681,449	(499,075)
107,459	107,459	86,092	(21,367)
202,311	202,311	202,311	-
3,472,455	2,595,033	2,712,574	117,541
24,900,956	24,023,534	23,532,784	(490,750)
1,171,900	1,171,900	1,083,437	(88,463)
3,703,917	3,703,917	2,424,290	(1,279,627)
2,203,585	2,203,585	1,686,053	(517,532)
484,798	484,798	417,561	(67,237)
273,972	273,972	254,728	(19,244)
371,120	371,120	272,090	(99,030)
1,062,764	1,062,764	945,224	(117,540)
9,272,056	9,272,056	7,083,383	(2,188,673)
\$ 34,173,012	\$ 33,295,590	\$ 30,616,167	\$ (2,679,423)

**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

County of Winnebago, Illinois

Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2024

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund	Total
Assets					
Cash and investments	\$ 54,351,638	\$ 6,981,771	\$ 27,674,013	\$ 1,474	\$ 89,008,896
Property taxes receivable, net	17,955,645	-	-	-	17,955,645
Other receivables, net	643,864	-	2,790	-	646,654
Receivable from other governments	7,776,651	-	1,585,790	-	9,362,441
Prepaid items	505,239	-	-	-	505,239
Inventory	936,458	-	-	-	936,458
Long-term receivables, net	-	-	958,555	-	958,555
Notes receivable, net	1,378,190	-	-	-	1,378,190
Total assets	<u>\$ 83,547,685</u>	<u>\$ 6,981,771</u>	<u>\$ 30,221,148</u>	<u>\$ 1,474</u>	<u>\$ 120,752,078</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 6,366,511	\$ -	\$ 1,887,358	\$ -	\$ 8,253,869
Accrued payroll	663,157	-	-	1,474	664,631
Due to other funds	569,557	825	-	-	570,382
Unearned revenue	2,091,647	-	-	-	2,091,647
Advances from other funds	81,597	-	-	-	81,597
Contract retainage	62,436	-	-	-	62,436
Total liabilities	<u>9,834,905</u>	<u>825</u>	<u>1,887,358</u>	<u>1,474</u>	<u>11,724,562</u>
Deferred Inflows of Resources					
Property taxes levied for next period	17,416,136	-	-	-	17,416,136
Unavailable revenue	386,073	-	1,071,684	-	1,457,757
Total deferred inflows of resources	<u>17,802,209</u>	<u>-</u>	<u>1,071,684</u>	<u>-</u>	<u>18,873,893</u>
Total liabilities and deferred inflows of resources	<u>27,637,114</u>	<u>825</u>	<u>2,959,042</u>	<u>1,474</u>	<u>30,598,455</u>
Fund Balances					
Nonspendable for prepaids items	505,239	-	-	-	505,239
Nonspendable for inventories	936,458	-	-	-	936,458
Restricted for general government	476	-	-	-	476
Restricted for economic development	3,362,986	-	-	-	3,362,986
Restricted for highways and streets	14,757,348	-	-	-	14,757,348
Restricted for capital projects	-	-	919,724	-	919,724
Restricted for public safety	17,414,514	-	-	-	17,414,514
Restricted for health and welfare	9,162,615	-	-	-	9,162,615
Restricted for judicial purposes	4,677,123	-	-	-	4,677,123
Restricted for equipment replacement	1,422,019	-	-	-	1,422,019
Restricted for retirement	1,012,676	-	-	-	1,012,676
Restricted for recreation	14,225	-	-	-	14,225
Restricted for debt service	-	6,981,771	-	-	6,981,771
Restricted for foreclosure mediation	13,200	-	-	-	13,200
Restricted for city election	385	-	-	-	385
Restricted for animal services	97,212	-	-	-	97,212
Restricted for opioid settlement funds	1,506,063	-	-	-	1,506,063
Unrestricted:					
Assigned to animal services	1,245,046	-	-	-	1,245,046
Assigned to capital projects	-	-	26,342,382	-	26,342,382
Unassigned (deficit)	(217,014)	(825)	-	-	(217,839)
Total fund balances	<u>55,910,571</u>	<u>6,980,946</u>	<u>27,262,106</u>	<u>-</u>	<u>90,153,623</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 83,547,685</u>	<u>\$ 6,981,771</u>	<u>\$ 30,221,148</u>	<u>\$ 1,474</u>	<u>\$ 120,752,078</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

Nonmajor Governmental Funds

Year Ended September 30, 2024

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
Revenues				
Taxes	\$ 16,716,457	\$ 1,661,291	\$ 318,881	\$ 18,696,629
Intergovernmental	33,560,011	-	498,225	34,058,236
Charges for services	12,512,399	-	4,781,053	17,293,452
Licenses and permits	2,361,286	-	-	2,361,286
Investment income	2,102,977	-	2,256,431	4,359,408
Other	490,414	-	88,166	578,580
Total revenues	67,743,544	1,661,291	7,942,756	77,347,591
Expenditures, Current				
General government	5,217,522	-	772,463	5,989,985
Public safety	17,234,049	-	54,709	17,288,758
Highways and streets	8,044,227	-	-	8,044,227
Health and welfare	13,537,327	-	-	13,537,327
Judicial	5,747,462	-	-	5,747,462
Total expenditures, current	49,780,587	-	827,172	50,607,759
Debt Service				
Principal	1,217,876	5,325,000	1,887,204	8,430,080
Interest and fiscal charges	18,651	3,264,035	-	3,282,686
Total debt service	1,236,527	8,589,035	1,887,204	11,712,766
Capital Outlay	11,993,671	-	7,155,274	19,148,945
Total expenditures	63,010,785	8,589,035	9,869,650	81,469,470
Excess of revenues over (under) expenditures	4,732,759	(6,927,744)	(1,926,894)	(4,121,879)
Other Financing Sources (Uses)				
Transfers in	3,126,755	8,264,072	17,791,714	29,182,541
Transfers out	(3,720,138)	-	(1,475,748)	(5,195,886)
Property sales	93,402	-	15,593	108,995
Total other financing sources (uses)	(499,981)	8,264,072	16,331,559	24,095,650
Net change in fund balance	4,232,778	1,336,328	14,404,665	19,973,771
Fund Balance, Beginning	51,677,793	5,644,618	12,857,441	70,179,852
Fund Balance, Ending	\$ 55,910,571	\$ 6,980,946	\$ 27,262,106	\$ 90,153,623

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT AND SCHEDULES**

SPECIAL REVENUE FUNDS

County of Winnebago, Illinois

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than special assessments or for major capital projects) that are legally restricted or committed to expenditure for specified purposes. The nature and purpose of each Special Revenue Fund is explained in the following individual fund descriptions:

Motor Fuel Tax Fund - The Motor Fuel Tax Fund is used to account for the revenues and expenditures related to the County Motor Fuel Tax and related highway projects. The primary revenues from motor fuel taxes are restricted to highway improvements.

Document Storage Fee Fund - Used to account for the revenues the use of which is restricted by (state statute or county ordinance) to expenditures for the storage of documents, taxes and the court system.

Treasurer's Delinquent Tax-Fee Fund - Used to account for the revenues collected on delinquent taxes the use of which is restricted by state statute to expenditure for the automation of the Treasurer's office.

Vital Records Fee Fund - Used to account for the revenues the use of which is restricted by state statute to expenditures for processing and providing vital records to the public.

Recorder's Document Fee Fund - Used to account for the Recorder's Document Storage Fee, which was imposed by Resolution of the County Board in 1984 and restricted to cover expenditures for implementing micrographic documents and maintaining a computerized records system by the County Recorder.

Court Automation Fee Fund - Used to account for the revenues and expenditures related to the filing fee assessed against first pleading in all traffic, quasi-criminal and civil cases. This fee can be only used for establishing and maintaining an automated record keeping system in the office of the Clerk of the Circuit Court.

Court Security Fee Fund - Used to account for the Court Security Fee which is imposed by the Chief Judge and restricted to cover costs of the Sheriff in attending all courts in session.

Victim Impact Panel Fee Fund - Used to account for the revenues and expenditures of the Victim Impact Panel. The fee is imposed by the County on drunk driving convictions and is restricted to cover the cost of drunk driving education.

Maintenance and Child Support Collection Fund - Used to account for the revenues and expenditures of Child Support and Collection Fee assessed against individuals ordered to pay child support through the Circuit Clerk's Office. These fees are restricted to offset the costs of collecting child support by the Clerk's office.

Children's Waiting Room Fund - Used to account for the fee the use of which is restricted to the operation of a drop-off center for children between the ages of 3 and 12 whose parents have to be in court for whatever purpose.

Rental Housing Fee Fund - Used to account for the fees collected for each recorded real estate related document the use of which is restricted by the State.

Drug Enforcement Fund - Used to account for the revenues collected by the State of Illinois and remitted to the County on seized assets during drug raids, the use of which is restricted by the State.

9-1-1 Operations Fund - Used to account for the 911 Fees the use of which is restricted by the State for the operations of the 911 system.

Probation Services Fee Fund - Used to account for the fees collected pursuant to the Unified Code of Corrections. These fees are restricted for the purchase of services for probationers with special needs and for the purchase of equipment for use of the County's probation department.

Neutral Site Custody Exchange Fund - Used to account for the revenues restricted for expenditures related to the operations of a neutral site for parents in a strained relationship to exchange custody of their children.

County of Winnebago, Illinois

Special Revenue Funds

Coroner Fee Fund - Used to account for the revenues as a result of the Coroner's Fund Legislature restricted for expenditures relating to personnel in the Coroner's office.

Deferred Prosecution Program Fund - Used to account for the revenue and expenditures associated with the State's Attorney's deferred prosecution program.

Jail Medical Cost Fund - Used to account for fees collected under 730 ILCS 125/17 County Jail Act for the purpose of reimbursement to the County for costs for medical expenses.

State's Attorney Automation Fund - Used to account for fees collected under 55 ILCS 5/4-2002 to be used by the State's Attorney for hardware, software, research and development costs and related personnel.

County Detention Home Fund - Used to account for the property taxes and other revenues that are restricted for operating the Juvenile Detention Home.

Geographic Information System Fund - Used to account for the County's share of the WinGIS Agency expenditures.

Historical Museum Fund - Used to account for the property tax levy, which is restricted for the maintaining Memorial Hall, a facility which provides a meeting place for Veteran's organizations and a museum for war memorabilia.

Children's Advocacy Project Fund - Used to account for the property taxes restricted for coordinating the County-wide response to child sexual abuse cases among appropriate agencies and to create stronger cases for prosecution.

Health Department Fund - Used to account for the revenues and expenditures related to the preservation of health from various revenue sources. The primary revenues from property taxes are restricted to providing public health services.

County Highway Fund - Used to account for the property tax and other revenues restricted for road improvements throughout the County.

County Bridge and Improvement Fund - Used to account for property tax levy the use of which is restricted for bridge improvements throughout the County.

Federal Matching Aid Fund - Used to account for revenues and expenditures related to a property tax imposed the use of which is restricted to primarily to match federal grant funds for construction of right of ways.

Veterans' Assistance Fund - Used to account for the property tax levy the use of which is restricted to provide basic needs of a welfare nature to veterans.

Employer Social Security Fund - Used to account for the property tax levy the use of which is restricted to the County's portion of Social Security.

State's Attorney Grants Fund - Used to account for a grant received from the Department of Children and Family Services restricted for an Assistant State's Attorney's position in Juvenile Court.

Sheriff's Department Grants Fund - Used to account for revenues and expenditures related to various grants received by the Sheriff's Department restricted for the preservation of public safety.

Probation Grants Fund - Used to account for grants administrated by the Probation Office.

Court Services Grants Fund - Used to account for grant money restricted for family violence and the Drug Court.

County of Winnebago, Illinois

Special Revenue Funds

Community Development Grants Fund - Used to account for the revenues and expenditures related to various grants restricted to upgrade the physical deficiencies in public services and housing in certain areas.

FEMA Grant Fund - Use to account for the revenue and expenditures associated with purchasing distressed flood properties with federal grant dollars.

Circuit Court Grants Fund - Used to account for grant money received by the Circuit Court restricted for court related operations.

Circuit Clerk Electronic Citation Fund - Used to account for fees collected under 705 ILCS 105/27.3e to defray the expense of establishing and maintaining electronic citations.

City Election Fund - Used to account for the property tax revenues and expenditures related to city elections.

Law Library Fund - Used to account for the fees restricted by state statute to providing a complete reference library to meet the legal needs of the County Bar Association, the Judicial System and the general public.

Marriage and Civil Union Fund - Used to account for the marriage and civil union fees the use of which are restricted to the administration of justice.

Hotel/Motel Tax Fund - Used to account for the 2% hotel/motel tax the use of which is restricted for the Reclaiming First Project.

Foreclosure Mediation Fund - Used to account for the fees restricted for assisting those in foreclosure proceedings.

Water - Baxter Street Fund - Used to account for the fees charged for water services in the special services area.

Baxter Road Special Tax Allocation Fund - Used to account for special services area taxes and incremental tax revenue pledged by municipalities, which have entered into an intergovernmental agreement with the County, to be used to repay principal and interest on the 2012F General Obligation Alternate Revenue Source Bonds, reimburse the County and municipalities, which have entered into an intergovernmental agreement with the County, for reimbursable costs as defined in the IJRL statutes and costs of the formation of the IJRL, incentives to developers and other capital improvements to infrastructure as allowed by statute.

Circuit Clerk Operation and Administration Fund - Used to account for Circuit Clerk Operations and Administration fees, the use of which is restricted to pay costs of operation of the Circuit Clerk Office.

Animal Services Fund - Used to account for the operations required to enforce state statutes and local ordinances on animal control.

Animal Services Donation Fund - Used to account for donations collected for the animal control program.

Federal Forfeiture State's Attorney Fund - Provided to the State's Attorney's office as a result of funds generated from the sale of seized/confiscated assets in association with Federal criminal drug case offenses/prosecutions.

State Drug Forfeiture State's Attorney Fund - Provided to the State's Attorney's as a result of funds generated from the sale of seized/confiscated assets in association with local criminal drug case offenses/prosecutions.

County of Winnebago, Illinois

Special Revenue Funds

Check Offender Program Fund - Provided to the State's Attorney's Office as a portion of the fees associated with individuals who participate in the check offender program. Participation in this program is voluntary and participants who successfully complete the program avoid having a deceptive practice conviction being permanently entered on their criminal record.

County Automation Fund - Used to account for certain revenue streams restricted for costs associated with County automation projects.

Public Defender Automation Fund - Used to account for fees established by County ordinance July 1, 2019 and restricted to cover costs associated with automation costs for the Public Defender's office.

Specialty Courts Fund - Used to account for fees established by County ordinance July 1, 2019 and restricted to cover costs associated with operation of Specialty Courts.

Sheriff Commissary Fund - Used to account for certain revenue and costs that are restricted for a commissary system established at a jail.

Court Appointed Special Advocate Fund - Used to account for fees established by County ordinance July 1, 2019 and restricted to cover costs associated with the Court Appointed Special Advocate program.

Criminal Justice Center Fitness Fund - Used to account for certain revenue and costs that are restricted use and maintained by the Sheriff's Department.

Rebuild IL Grant - Used to account for funds received from the Illinois Department of Transportation REBUILD IL capital program. These funds will be disbursed for three years and are to be used by the local agency for planning, engineering, acquisition, construction, reconstruction, development, improvement, extension and all construction-related expenses of the public infrastructure and other transportation improvement projects.

Emergency Rental Assistance Program II - Used to account for funds received from the U.S. Department of Treasury to provide assistance to eligible households. The appropriation for ERA2 was enacted on March 11, 2021 under the American Rescue Plan Act of 2021.

Chairman's Office of Criminal Justice Initiatives Grant Fund - Used account federal and state grant awards managed by the Chairman's Office of Criminal Justice Initiatives.

Opioid Settlement Fund - Used to account for revenues and expenditures related to restricted funding received through settlements brought by states and local political subdivisions against pharmaceutical distributors and manufacturers. Directives for use of the funds have been set forth by the State of Illinois and are managed by the Chairman's Office of Criminal Justice Initiatives.

Sheriff Electronic Citation Fee Fund - Used to account for fees collected under 705 ILCS 105/27.3e to defray the expense of establishing and maintaining electronic citations.

Public Defender Grants Fund - Used to account for revenues and expenditures related to grant and restricted funding managed by the Public Defender's Office.

County of Winnebago, Illinois

Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2024

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund	Court Automation Fee Fund
Assets						
Cash and investments	\$ 5,160,046	\$ 946,728	\$ -	\$ 171,686	\$ 1,444,157	\$ 503,227
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	26,531	33,746	-	-	-	33,488
Receivable from other governments	573,990	-	-	-	-	-
Prepaid items	195,774	-	-	-	-	-
Inventory	936,458	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-
Total assets	<u>\$ 6,892,799</u>	<u>\$ 980,474</u>	<u>\$ -</u>	<u>\$ 171,686</u>	<u>\$ 1,444,157</u>	<u>\$ 536,715</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)						
Liabilities						
Accounts payable	\$ 1,289,081	\$ 40,581	\$ -	\$ 650	\$ 22,138	\$ 2,193
Accrued payroll	-	4,654	1,473	-	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	-	33,904	-	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	<u>1,289,081</u>	<u>45,235</u>	<u>35,377</u>	<u>650</u>	<u>22,138</u>	<u>2,193</u>
Deferred Inflows of Resources						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	<u>15,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>15,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>1,304,411</u>	<u>45,235</u>	<u>35,377</u>	<u>650</u>	<u>22,138</u>	<u>2,193</u>
Fund Balances (Deficit)						
Nonspendable for prepaids items	195,774	-	-	-	-	-
Nonspendable for inventories	936,458	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-
Restricted for highways and streets	4,456,156	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	-	935,239	-	171,036	-	534,522
Restricted for equipment replacement	-	-	-	-	1,422,019	-
Restricted for retirement	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-	-
Restricted for city election	-	-	-	-	-	-
Restricted for animal services	-	-	-	-	-	-
Restricted for opioid settlement funds	-	-	-	-	-	-
Unrestricted:						
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	-	(35,377)	-	-	-
Total fund balances (deficit)	<u>5,588,388</u>	<u>935,239</u>	<u>(35,377)</u>	<u>171,036</u>	<u>1,422,019</u>	<u>534,522</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,892,799</u>	<u>\$ 980,474</u>	<u>\$ -</u>	<u>\$ 171,686</u>	<u>\$ 1,444,157</u>	<u>\$ 536,715</u>

Court Security Fee Fund	Victim Impact Panel Fee Fund	Maintenance and Child Support Collection Fund	Children's Waiting Room Fund	Rental Housing Fee Fund	Drug Enforcement Fund	9-1-1 Operations Fund	Probation Services Fee Fund	Neutral Site Custody Exchange Fund
\$ -	\$ 1,546	\$ 28,483	\$ 154,888	\$ 28,237	\$ 681,790	\$ 7,776,978	\$ 1,304,752	\$ 53,071
-	-	-	-	-	-	-	-	-
54,879	474	2,655	10,857	-	-	-	18,586	15,947
-	-	8,652	-	-	-	1,126,698	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 54,879</u>	<u>\$ 2,020</u>	<u>\$ 39,790</u>	<u>\$ 165,745</u>	<u>\$ 28,237</u>	<u>\$ 681,790</u>	<u>\$ 8,903,676</u>	<u>\$ 1,323,338</u>	<u>\$ 69,018</u>
\$ -	\$ -	\$ -	\$ 125	\$ 47,124	\$ -	\$ 351,392	\$ 35,412	\$ 68,942
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	125	47,124	-	351,392	35,412	68,942
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	125	47,124	-	351,392	35,412	68,942
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	681,790	8,552,284	1,287,926	-
-	-	-	-	-	-	-	-	-
54,879	2,020	39,790	165,620	-	-	-	-	76
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(18,887)	-	-	-	-
<u>54,879</u>	<u>2,020</u>	<u>39,790</u>	<u>165,620</u>	<u>(18,887)</u>	<u>681,790</u>	<u>8,552,284</u>	<u>1,287,926</u>	<u>76</u>
<u>\$ 54,879</u>	<u>\$ 2,020</u>	<u>\$ 39,790</u>	<u>\$ 165,745</u>	<u>\$ 28,237</u>	<u>\$ 681,790</u>	<u>\$ 8,903,676</u>	<u>\$ 1,323,338</u>	<u>\$ 69,018</u>

County of Winnebago, Illinois

Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2024

	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund	County Detention Home Fund	Historical Museum Fund
Assets						
Cash and investments	\$ 438,475	\$ -	\$ 534	\$ 46,595	\$ 1,891,331	\$ 24,253
Property taxes receivable	-	-	-	-	1,698,750	154,653
Allowance for uncollectible taxes	-	-	-	-	(16,400)	(1,500)
Other receivables, net	-	-	508	562	-	-
Receivable from other governments	-	56,299	-	-	628,879	26,295
Prepaid items	-	-	-	-	36,979	2,435
Inventory	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-
Total assets	<u>\$ 438,475</u>	<u>\$ 56,299</u>	<u>\$ 1,042</u>	<u>\$ 47,157</u>	<u>\$ 4,239,539</u>	<u>\$ 206,136</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)						
Liabilities						
Accounts payable	\$ 25,155	\$ 8,440	\$ -	\$ 20	\$ 76,403	\$ 36,826
Accrued payroll	-	3,280	-	-	96,589	3,933
Due to other funds	-	44,129	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	<u>25,155</u>	<u>55,849</u>	<u>-</u>	<u>20</u>	<u>172,992</u>	<u>40,759</u>
Deferred Inflows of Resources						
Property taxes levied for next period	-	-	-	-	1,623,875	148,522
Unavailable revenue	-	-	-	-	2,457	195
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,626,332</u>	<u>148,717</u>
Total liabilities and deferred inflows of resources	<u>25,155</u>	<u>55,849</u>	<u>-</u>	<u>20</u>	<u>1,799,324</u>	<u>189,476</u>
Fund Balances (Deficit)						
Nonspendable for prepaids items	-	-	-	-	36,979	2,435
Nonspendable for inventories	-	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-
Restricted for public safety	413,320	-	1,042	-	2,403,236	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	-	450	-	47,137	-	-
Restricted for equipment replacement	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	14,225
Restricted for foreclosure mediation	-	-	-	-	-	-
Restricted for city election	-	-	-	-	-	-
Restricted for animal services	-	-	-	-	-	-
Restricted for opioid settlement funds	-	-	-	-	-	-
Unrestricted:						
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances (deficit)	<u>413,320</u>	<u>450</u>	<u>1,042</u>	<u>47,137</u>	<u>2,440,215</u>	<u>16,660</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 438,475</u>	<u>\$ 56,299</u>	<u>\$ 1,042</u>	<u>\$ 47,157</u>	<u>\$ 4,239,539</u>	<u>\$ 206,136</u>

Children's Advocacy Project Fund	Health Department Fund	County Highway Fund	County Bridge and Improvement Fund	Federal Matching Aid Fund	Veterans' Assistance Fund	Employer Social Security Fund	State's Attorney Grants Fund	Sheriff's Department Grants Fund
\$ 301,442	\$ 8,612,895	\$ 4,571,811	\$ 1,306,018	\$ 3,791,671	\$ 100,487	\$ 1,171,660	\$ -	\$ -
160,622	2,394,792	3,170,743	656,685	2,151,455	1,150,829	5,311,876	-	-
(1,550)	(23,120)	(30,610)	(6,340)	(20,770)	(11,200)	(52,000)	-	-
463	-	8,275	-	-	-	3,906	-	-
34,743	1,162,744	1,575,543	949	3,114	1,289	5,366	105,011	436,546
-	84,458	56,763	-	-	3,096	-	-	97,064
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 495,720</u>	<u>\$ 12,231,769</u>	<u>\$ 9,352,525</u>	<u>\$ 1,957,312</u>	<u>\$ 5,925,470</u>	<u>\$ 1,244,501</u>	<u>\$ 6,440,808</u>	<u>\$ 105,011</u>	<u>\$ 533,610</u>
\$ 956	\$ 199,944	\$ 291,063	\$ -	\$ 676,304	\$ 60,707	\$ 274,698	\$ -	\$ 32,554
23,910	305,158	125,842	-	-	-	-	14,335	10,332
-	-	-	-	-	-	-	59,447	352,967
-	260,792	-	-	-	-	-	-	110,864
-	-	-	-	-	-	-	-	-
-	-	57,436	-	-	-	-	-	-
<u>24,866</u>	<u>765,894</u>	<u>474,341</u>	<u>-</u>	<u>676,304</u>	<u>60,707</u>	<u>274,698</u>	<u>73,782</u>	<u>506,717</u>
153,476	2,289,267	3,030,903	627,766	2,056,578	1,108,944	5,148,523	-	-
235	-	7,397	949	3,114	1,289	4,911	-	-
<u>153,711</u>	<u>2,289,267</u>	<u>3,038,300</u>	<u>628,715</u>	<u>2,059,692</u>	<u>1,110,233</u>	<u>5,153,434</u>	<u>-</u>	<u>-</u>
<u>178,577</u>	<u>3,055,161</u>	<u>3,512,641</u>	<u>628,715</u>	<u>2,735,996</u>	<u>1,170,940</u>	<u>5,428,132</u>	<u>73,782</u>	<u>506,717</u>
-	84,458	56,763	-	-	3,096	-	-	97,064
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	5,783,121	1,328,597	3,189,474	-	-	-	-
-	-	-	-	-	-	-	-	-
-	9,092,150	-	-	-	70,465	-	-	-
317,143	-	-	-	-	-	-	31,229	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,012,676	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>317,143</u>	<u>9,176,608</u>	<u>5,839,884</u>	<u>1,328,597</u>	<u>3,189,474</u>	<u>73,561</u>	<u>1,012,676</u>	<u>31,229</u>	<u>26,893</u>
\$ 495,720	\$ 12,231,769	\$ 9,352,525	\$ 1,957,312	\$ 5,925,470	\$ 1,244,501	\$ 6,440,808	\$ 105,011	\$ 533,610

County of Winnebago, Illinois

Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2024

	Probation Grants Fund	Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund	Circuit Court Grants Fund	Circuit Clerk Electronic Citation Fund
Assets						
Cash and investments	\$ -	\$ 11,071	\$ -	\$ -	\$ -	\$ 140,494
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	-	-	-	-	-	7,669
Receivable from other governments	196,846	-	-	-	411,393	-
Prepaid items	28,670	-	-	-	-	-
Inventory	-	-	-	-	-	-
Notes receivable, net	-	-	1,378,190	-	-	-
Total assets	<u>\$ 225,516</u>	<u>\$ 11,071</u>	<u>\$ 1,378,190</u>	<u>\$ -</u>	<u>\$ 411,393</u>	<u>\$ 148,163</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)						
Liabilities						
Accounts payable	\$ 136,677	\$ -	\$ -	\$ -	\$ 308,185	\$ -
Accrued payroll	3,738	-	-	-	7,159	-
Due to other funds	15,983	-	39,096	-	33,956	-
Unearned revenue	-	-	-	-	37,060	-
Advances from other funds	-	-	-	47,693	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	<u>156,398</u>	<u>-</u>	<u>39,096</u>	<u>47,693</u>	<u>386,360</u>	<u>-</u>
Deferred Inflows of Resources						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>156,398</u>	<u>-</u>	<u>39,096</u>	<u>47,693</u>	<u>386,360</u>	<u>-</u>
Fund Balances (Deficit)						
Nonspendable for prepaids items	28,670	-	-	-	-	-
Nonspendable for inventories	-	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-
Restricted for economic development	-	-	1,339,094	-	-	-
Restricted for highways and streets	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	40,448	11,071	-	-	25,033	148,163
Restricted for equipment replacement	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-	-
Restricted for city election	-	-	-	-	-	-
Restricted for animal services	-	-	-	-	-	-
Restricted for opioid settlement funds	-	-	-	-	-	-
Unrestricted:						
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	(47,693)	-	-
Total fund balances (deficit)	<u>69,118</u>	<u>11,071</u>	<u>1,339,094</u>	<u>(47,693)</u>	<u>25,033</u>	<u>148,163</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 225,516</u>	<u>\$ 11,071</u>	<u>\$ 1,378,190</u>	<u>\$ -</u>	<u>\$ 411,393</u>	<u>\$ 148,163</u>

City Election Fund	Law Library Fund	Marriage and Civil Union Fund	Hotel/Motel Tax Fund	Foreclosure Mediation Fund	Water - Baxter Street Fund	Baxter Road Special Tax Allocation Fund	Circuit Clerk Operation and Administration Fund	Animal Services Fund
\$ 1,070,960	\$ 60,142	\$ 11,948	\$ 144,785	\$ 13,331	\$ 507,575	\$ 2,156,468	\$ 686,151	\$ 417,681
1,280,509	-	-	-	-	-	626	-	-
(12,405)	-	-	-	-	-	-	-	-
-	-	760	137,990	2,080	12,763	-	-	-
-	-	-	-	-	-	-	8,174	1,308,920
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 2,339,064</u>	<u>\$ 60,142</u>	<u>\$ 12,708</u>	<u>\$ 282,775</u>	<u>\$ 15,411</u>	<u>\$ 520,338</u>	<u>\$ 2,157,094</u>	<u>\$ 694,325</u>	<u>\$ 1,726,601</u>
\$ 1,110,397	\$ 4,066	\$ -	\$ 282,775	\$ -	\$ 13,783	\$ 639,757	\$ 18,579	\$ 77,714
-	3,660	-	-	2,211	-	-	-	53,645
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,110,397</u>	<u>7,726</u>	<u>-</u>	<u>282,775</u>	<u>2,211</u>	<u>13,783</u>	<u>639,757</u>	<u>18,579</u>	<u>131,359</u>
1,228,282	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	350,196
<u>1,228,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350,196</u>
<u>2,338,679</u>	<u>7,726</u>	<u>-</u>	<u>282,775</u>	<u>2,211</u>	<u>13,783</u>	<u>639,757</u>	<u>18,579</u>	<u>481,555</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	506,555	1,517,337	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	52,416	12,708	-	-	-	-	675,746	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	13,200	-	-	-	-
385	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,245,046
-	-	-	-	-	-	-	-	-
<u>385</u>	<u>52,416</u>	<u>12,708</u>	<u>-</u>	<u>13,200</u>	<u>506,555</u>	<u>1,517,337</u>	<u>675,746</u>	<u>1,245,046</u>
<u>\$ 2,339,064</u>	<u>\$ 60,142</u>	<u>\$ 12,708</u>	<u>\$ 282,775</u>	<u>\$ 15,411</u>	<u>\$ 520,338</u>	<u>\$ 2,157,094</u>	<u>\$ 694,325</u>	<u>\$ 1,726,601</u>

County of Winnebago, Illinois

Combining Balance Sheet -
Nonmajor Special Revenue Funds
September 30, 2024

	Animal Services Donation Fund	Federal Forfeiture State's Attorney Fund	State Drug Forfeiture State's Attorney Fund	Check Offender Program Fund	County Automation Fund	Public Defender Automation Fund	Specialty Courts Fund
Assets							
Cash and investments	\$ 97,212	\$ 11,619	\$ 216,425	\$ 3,383	\$ 1,031,375	\$ 11,224	\$ 155,148
Property taxes receivable	-	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-	-
Other receivables, net	-	-	-	-	-	80	2,523
Receivable from other governments	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-	-
Total assets	<u>\$ 97,212</u>	<u>\$ 11,619</u>	<u>\$ 216,425</u>	<u>\$ 3,383</u>	<u>\$ 1,031,375</u>	<u>\$ 11,304</u>	<u>\$ 157,671</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)							
Liabilities							
Accounts payable	\$ -	\$ -	\$ 9,907	\$ -	\$ 8,915	\$ -	\$ 14,543
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Contract retainage	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>9,907</u>	<u>-</u>	<u>8,915</u>	<u>-</u>	<u>14,543</u>
Deferred Inflows of Resources							
Property taxes levied for next period	-	-	-	-	-	-	-
Unavailable revenue	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>9,907</u>	<u>-</u>	<u>8,915</u>	<u>-</u>	<u>14,543</u>
Fund Balances (Deficit)							
Nonspendable for prepaids items	-	-	-	-	-	-	-
Nonspendable for inventories	-	-	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-	-
Restricted for judicial purposes	-	11,619	206,518	3,383	1,022,460	11,304	143,128
Restricted for equipment replacement	-	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-	-	-
Restricted for city election	-	-	-	-	-	-	-
Restricted for animal services	97,212	-	-	-	-	-	-
Restricted for opioid settlement funds	-	-	-	-	-	-	-
Unrestricted:							
Assigned to animal services	-	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-	-
Total fund balances (deficit)	<u>97,212</u>	<u>11,619</u>	<u>206,518</u>	<u>3,383</u>	<u>1,022,460</u>	<u>11,304</u>	<u>143,128</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 97,212</u>	<u>\$ 11,619</u>	<u>\$ 216,425</u>	<u>\$ 3,383</u>	<u>\$ 1,031,375</u>	<u>\$ 11,304</u>	<u>\$ 157,671</u>

Sheriff Commissary Fund	Court Appointed Special Advocate Fund	Criminal Justice Center Fitness Fund	Rebuild IL Grant Fund	Chairman's Office of Criminal Justice Initiatives Grant	Opioid Settlement Fund	Sheriff E-Citation Fee Fund	Total
\$ 3,865,035	\$ 12,195	\$ 11,124	\$ 1,682,931	\$ -	\$ 1,506,063	\$ 14,537	\$ 54,351,638
-	-	-	-	-	-	-	18,131,540
-	-	-	-	-	-	-	(175,895)
267,332	1,790	-	-	-	-	-	643,864
-	-	-	-	104,945	-	255	7,776,651
-	-	-	-	-	-	-	505,239
-	-	-	-	-	-	-	936,458
-	-	-	-	-	-	-	1,378,190
<u>\$ 4,132,367</u>	<u>\$ 13,985</u>	<u>\$ 11,124</u>	<u>\$ 1,682,931</u>	<u>\$ 104,945</u>	<u>\$ 1,506,063</u>	<u>\$ 14,792</u>	<u>\$ 83,547,685</u>
\$ 83,367	\$ -	\$ -	\$ 39,886	\$ 77,252	\$ -	\$ -	\$ 6,366,511
-	-	-	-	3,238	-	-	663,157
-	-	-	-	23,979	-	-	569,557
-	-	-	1,682,931	-	-	-	2,091,647
-	-	-	-	-	-	-	81,597
-	-	-	5,000	-	-	-	62,436
<u>83,367</u>	<u>-</u>	<u>-</u>	<u>1,727,817</u>	<u>104,469</u>	<u>-</u>	<u>-</u>	<u>9,834,905</u>
-	-	-	-	-	-	-	17,416,136
-	-	-	-	-	-	-	386,073
-	-	-	-	-	-	-	17,802,209
<u>83,367</u>	<u>-</u>	<u>-</u>	<u>1,727,817</u>	<u>104,469</u>	<u>-</u>	<u>-</u>	<u>27,637,114</u>
-	-	-	-	-	-	-	505,239
-	-	-	-	-	-	-	936,458
-	-	-	-	476	-	-	476
-	-	-	-	-	-	-	3,362,986
-	-	-	-	-	-	-	14,757,348
4,049,000	-	11,124	-	-	-	14,792	17,414,514
-	-	-	-	-	-	-	9,162,615
-	13,985	-	-	-	-	-	4,677,123
-	-	-	-	-	-	-	1,422,019
-	-	-	-	-	-	-	1,012,676
-	-	-	-	-	-	-	14,225
-	-	-	-	-	-	-	13,200
-	-	-	-	-	-	-	385
-	-	-	-	-	-	-	97,212
-	-	-	-	-	1,506,063	-	1,506,063
-	-	-	-	-	-	-	1,245,046
-	-	-	(44,886)	-	-	-	(217,014)
<u>4,049,000</u>	<u>13,985</u>	<u>11,124</u>	<u>(44,886)</u>	<u>476</u>	<u>1,506,063</u>	<u>14,792</u>	<u>55,910,571</u>
<u>\$ 4,132,367</u>	<u>\$ 13,985</u>	<u>\$ 11,124</u>	<u>\$ 1,682,931</u>	<u>\$ 104,945</u>	<u>\$ 1,506,063</u>	<u>\$ 14,792</u>	<u>\$ 83,547,685</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

Nonmajor Special Revenue Funds

Year Ended September 30, 2024

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund	Court Automation Fee Fund
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	7,363,140	-	-	-	-	-
Charges for services	-	530,068	26,871	47,073	311,563	439,794
Licenses and permits	-	-	-	-	-	-
Investment income	472,217	43,790	-	9,015	57,955	19,410
Other	-	-	-	-	-	-
Total revenues	7,835,357	573,858	26,871	56,088	369,518	459,204
Expenditures, Current						
General government	-	-	44,051	107,252	141,424	-
Public safety	-	-	-	-	-	-
Highways and streets	3,824,021	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	683,307	-	-	-	297,356
Total expenditures, current	3,824,021	683,307	44,051	107,252	141,424	297,356
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total debt service	-	-	-	-	-	-
Capital Outlay	2,744,146	-	-	-	-	-
Total expenditures	6,568,167	683,307	44,051	107,252	141,424	297,356
Excess of revenues over (under) expenditures	1,267,190	(109,449)	(17,180)	(51,164)	228,094	161,848
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(200,538)	-	-	-	-	-
Property sales	-	-	-	-	-	-
Total other financing sources (uses)	(200,538)	-	-	-	-	-
Net change in fund balance	1,066,652	(109,449)	(17,180)	(51,164)	228,094	161,848
Fund Balances (Deficit), Beginning	4,521,736	1,044,688	(18,197)	222,200	1,193,925	372,674
Fund Balance (Deficit), Ending	\$ 5,588,388	\$ 935,239	\$ (35,377)	\$ 171,036	\$ 1,422,019	\$ 534,522

Court Security Fee Fund	Victim Impact Panel Fee Fund	Maintenance and Child Support Collection Fund	Children's Waiting Room Fund	Rental Housing Fee Fund	Drug Enforcement Fund	9-1-1 Operations Fund	Probation Services Fee Fund	Neutral Site Custody Exchange Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	438,182	607,157	-	-
747,332	7,173	72,956	145,981	510,608	-	3,591,351	279,716	210,594
-	-	-	-	-	-	-	-	-
-	104	-	5,974	-	-	287,537	54,930	2,275
-	-	-	125	-	14,670	600	-	-
747,332	7,277	72,956	152,080	510,608	452,852	4,486,645	334,646	212,869
-	-	-	-	509,796	-	-	-	-
-	-	-	-	-	440,811	1,970,796	238,488	212,870
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	8,000	-	106,121	-	-	-	-	-
-	8,000	-	106,121	509,796	440,811	1,970,796	238,488	212,870
-	-	-	-	-	-	1,152,580	-	-
-	-	-	-	-	-	7,814	-	-
-	-	-	-	-	-	1,160,394	-	-
-	-	-	-	-	-	125,636	-	-
-	8,000	-	106,121	509,796	440,811	3,256,826	238,488	212,870
747,332	(723)	72,956	45,959	812	12,041	1,229,819	96,158	(1)
-	-	-	-	-	-	-	-	-
(752,486)	-	(72,957)	-	-	-	-	-	-
-	-	-	-	-	-	-	1,519	-
(752,486)	-	(72,957)	-	-	-	-	1,519	-
(5,154)	(723)	(1)	45,959	812	12,041	1,229,819	97,677	(1)
60,033	2,743	39,791	119,661	(19,699)	669,749	7,322,465	1,190,249	77
\$ 54,879	\$ 2,020	\$ 39,790	\$ 165,620	\$ (18,887)	\$ 681,790	\$ 8,552,284	\$ 1,287,926	\$ 76

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

Nonmajor Special Revenue Funds

Year Ended September 30, 2024

	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund	County Detention Home Fund	Geographic Information System Fund
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,663,744	\$ -
Intergovernmental	13,521	316,845	-	-	2,360,256	-
Charges for services	248,516	-	11,820	8,585	-	279,325
Licenses and permits	-	-	-	-	-	-
Investment income	16,117	-	532	1,834	71,193	-
Other	-	-	-	-	-	-
Total revenues	278,154	316,845	12,352	10,419	4,095,193	279,325
Expenditures, Current						
General government	-	-	-	-	-	109,823
Public safety	25,608	-	-	728	4,155,971	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	316,719	-	-	-	-
Total expenditures, current	25,608	316,719	-	728	4,155,971	109,823
Debt Service						
Principal	-	-	-	-	19,388	-
Interest	-	-	-	-	1,590	-
Total debt service	-	-	-	-	20,978	-
Capital Outlay	120,581	-	-	-	25,500	-
Total expenditures	146,189	316,719	-	728	4,202,449	109,823
Excess of revenues over (under) expenditures	131,965	126	12,352	9,691	(107,256)	169,502
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(15,000)	-	-	(169,502)
Property sales	-	-	-	-	2,025	-
Total other financing sources (uses)	-	-	(15,000)	-	2,025	(169,502)
Net change in fund balance	131,965	126	(2,648)	9,691	(105,231)	-
Fund Balances (Deficit), Beginning	281,355	324	3,690	37,446	2,545,446	-
Fund Balance (Deficit), Ending	<u>\$ 413,320</u>	<u>\$ 450</u>	<u>\$ 1,042</u>	<u>\$ 47,137</u>	<u>\$ 2,440,215</u>	<u>\$ -</u>

Historical Museum Fund	Children's Advocacy Project Fund	Health Department Fund	County Highway Fund	County Bridge and Improvement Fund	Federal Matching Aid Fund	Veterans' Assistance Fund	Employer Social Security Fund	State's Attorney Grants Fund
\$ 131,338	\$ 158,860	\$ 2,338,401	\$ 3,407,501	\$ 633,763	\$ 2,098,484	\$ 867,561	\$ 3,167,899	\$ -
123,323	642,882	6,720,491	3,701,798	337	2,566	956	1,365,525	408,944
-	-	521,541	260,470	-	-	-	-	-
-	-	867,539	-	-	-	-	-	-
1,544	8,620	305,868	181,836	36,849	143,327	1,326	11,174	-
35,968	13,865	126,439	-	-	-	-	188,854	-
292,173	824,227	10,880,279	7,551,605	670,949	2,244,377	869,843	4,733,452	408,944
199,101	-	-	-	-	-	-	527,480	-
-	-	-	-	-	-	-	2,925,719	-
-	-	-	3,742,592	47,831	69,165	-	205,598	-
-	-	11,358,848	-	-	-	1,029,411	1,149,068	-
-	726,374	-	-	-	-	-	1,186,232	408,944
199,101	726,374	11,358,848	3,742,592	47,831	69,165	1,029,411	5,994,097	408,944
-	-	-	37,330	-	-	-	-	-
-	-	-	8,544	-	-	-	-	-
-	-	-	45,874	-	-	-	-	-
161,702	-	-	3,769,181	-	2,159,260	-	-	-
360,803	726,374	11,358,848	7,557,647	47,831	2,228,425	1,029,411	5,994,097	408,944
(68,630)	97,853	(478,569)	(6,042)	623,118	15,952	(159,568)	(1,260,645)	-
-	-	490,692	1,000,000	-	-	-	-	-
-	-	(315,828)	-	-	(200,538)	-	-	-
-	-	-	33,049	-	-	-	-	-
-	-	174,864	1,033,049	-	(200,538)	-	-	-
(68,630)	97,853	(303,705)	1,027,007	623,118	(184,586)	(159,568)	(1,260,645)	-
85,290	219,290	9,480,313	4,812,877	705,479	3,374,060	233,129	2,273,321	31,229
\$ 16,660	\$ 317,143	\$ 9,176,608	\$ 5,839,884	\$ 1,328,597	\$ 3,189,474	\$ 73,561	\$ 1,012,676	\$ 31,229

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Special Revenue Funds
Year Ended September 30, 2024

	Sheriff's Department Grants Fund	Probation Grants Fund	Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund	Circuit Court Grants Fund
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,681,270	1,086,107	-	-	-	1,542,654
Charges for services	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Investment income	-	-	-	79,027	-	-
Other	-	-	-	-	-	-
Total revenues	1,681,270	1,086,107	-	79,027	-	1,542,654
Expenditures, Current						
General government	-	-	-	23,335	-	-
Public safety	1,677,770	1,086,420	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	-	-	-	-	1,542,983
Total expenditures, current	1,677,770	1,086,420	-	23,335	-	1,542,983
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total debt service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	1,677,770	1,086,420	-	23,335	-	1,542,983
Excess of revenues over (under) expenditures	3,500	(313)	-	55,692	-	(329)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(61,201)	-	-	-	-	-
Property sales	-	-	-	-	-	-
Total other financing sources (uses)	(61,201)	-	-	-	-	-
Net change in fund balance	(57,701)	(313)	-	55,692	-	(329)
Fund Balances (Deficit), Beginning	84,594	69,431	11,071	1,283,402	(47,693)	25,362
Fund Balance (Deficit), Ending	\$ 26,893	\$ 69,118	\$ 11,071	\$ 1,339,094	\$ (47,693)	\$ 25,033

Circuit Clerk Electronic Citation Fund	City Election Fund	Law Library Fund	Marriage and Civil Union Fund	Hotel/Motel Tax Fund	Foreclosure Mediation Fund	Water - Baxter Street Fund	Baxter Road Special Tax Allocation Fund	Circuit Clerk Operation and Administration Fund
\$ -	\$ 1,125,580	\$ -	\$ -	\$ 1,123,326	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	1,298,797	-
96,447	-	205,760	10,700	-	27,235	82,345	-	132,279
-	-	-	-	-	-	-	-	-
6,259	-	-	326	-	1,446	17,695	-	27,658
-	-	-	-	-	-	-	-	-
102,706	1,125,580	205,760	11,026	1,123,326	28,681	100,040	1,298,797	159,937
-	1,110,396	-	-	1,123,326	68,549	-	617,097	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	154,677	-	-
-	-	-	-	-	-	-	-	-
124,806	-	171,927	6,947	-	-	-	-	41,437
124,806	1,110,396	171,927	6,947	1,123,326	68,549	154,677	617,097	41,437
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
124,806	1,110,396	171,927	6,947	1,123,326	68,549	154,677	617,097	41,437
(22,100)	15,184	33,833	4,079	-	(39,868)	(54,637)	681,700	118,500
-	-	-	-	-	-	130,000	-	-
-	-	-	-	-	-	-	(400,025)	(4,000)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	130,000	(400,025)	(4,000)
(22,100)	15,184	33,833	4,079	-	(39,868)	75,363	281,675	114,500
170,263	(14,799)	18,583	8,629	-	53,068	431,192	1,235,662	561,246
<u>\$ 148,163</u>	<u>\$ 385</u>	<u>\$ 52,416</u>	<u>\$ 12,708</u>	<u>\$ -</u>	<u>\$ 13,200</u>	<u>\$ 506,555</u>	<u>\$ 1,517,337</u>	<u>\$ 675,746</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

Nonmajor Special Revenue Funds

Year Ended September 30, 2024

	Animal Services Fund	Animal Services Donation Fund	Federal Forfeiture State Attorney Fund	State Drug Forfeiture State Attorney Fund	Check Offender Program Fund	County Automation Fund
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	140,406	-	-
Charges for services	1,135,151	-	-	-	-	309,596
Licenses and permits	1,493,747	-	-	-	-	-
Investment income	22,059	6,480	497	9,048	174	39,341
Other	63,214	46,679	-	-	-	-
Total revenues	2,714,171	53,159	497	149,454	174	348,937
Expenditures, Current						
General government	-	-	-	-	-	56,972
Public safety	2,576,237	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	-	-	93,396	953	-
Total expenditures, current	2,576,237	-	-	93,396	953	56,972
Debt Service						
Principal	8,578	-	-	-	-	-
Interest	703	-	-	-	-	-
Total debt service	9,281	-	-	-	-	-
Capital Outlay	-	250,767	-	-	-	-
Total expenditures	2,585,518	250,767	-	93,396	953	56,972
Excess of revenues over (under) expenditures	128,653	(197,608)	497	56,058	(779)	291,965
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Property sales	4,975	-	-	-	-	-
Total other financing sources (uses)	4,975	-	-	-	-	-
Net change in fund balance	133,628	(197,608)	497	56,058	(779)	291,965
Fund Balances (Deficit), Beginning	1,111,418	294,820	11,122	150,460	4,162	730,495
Fund Balance (Deficit), Ending	<u>\$ 1,245,046</u>	<u>\$ 97,212</u>	<u>\$ 11,619</u>	<u>\$ 206,518</u>	<u>\$ 3,383</u>	<u>\$ 1,022,460</u>

Public Defender Automation Fund	Specialty Courts Fund	Sheriff Commissary Fund	Court Appointed Special Advocate Fund	Criminal Justice Center Fitness Fund	Rebuild IL Grant Fund	Emergency Rental Assistance Program II Fund	Chairman's Office of Criminal Justice Initiatives Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	2,441,501	685	1,302,668
1,631	39,785	2,188,489	23,637	4,517	-	-	-
-	-	-	-	-	-	-	-
443	6,548	-	1,062	-	150,854	-	-
-	-	-	-	-	-	-	-
2,074	46,333	2,188,489	24,699	4,517	2,592,355	685	1,302,668
-	-	-	-	-	-	685	455,841
-	-	1,916,552	-	1,080	-	-	-
-	-	-	-	-	343	-	-
-	-	-	-	-	-	-	-
-	31,960	-	-	-	-	-	-
-	31,960	1,916,552	-	1,080	343	685	455,841
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2,636,898	-	-
-	31,960	1,916,552	-	1,080	2,637,241	685	455,841
2,074	14,373	271,937	24,699	3,437	(44,886)	-	846,827
-	-	-	-	-	-	-	-
-	-	-	(22,000)	-	-	-	(1,506,063)
-	-	51,834	-	-	-	-	-
-	-	51,834	(22,000)	-	-	-	(1,506,063)
2,074	14,373	323,771	2,699	3,437	(44,886)	-	(659,236)
9,230	128,755	3,725,229	11,286	7,687	-	-	659,712
\$ 11,304	\$ 143,128	\$ 4,049,000	\$ 13,985	\$ 11,124	\$ (44,886)	\$ -	\$ 476

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

Nonmajor Special Revenue Funds

Year Ended September 30, 2024

	Opioid Settlement Fund	Sheriff E-Citation Fee Fund	Public Defender Grant Fund	Total
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ 16,716,457
Intergovernmental	-	-	-	33,560,011
Charges for services	-	3,490	-	12,512,399
Licenses and permits	-	-	-	2,361,286
Investment income	-	633	-	2,102,977
Other	-	-	-	490,414
Total revenues	-	4,123	-	67,743,544
Expenditures, Current				
General government	-	-	122,394	5,217,522
Public safety	-	4,999	-	17,234,049
Highways and streets	-	-	-	8,044,227
Health and welfare	-	-	-	13,537,327
Judicial	-	-	-	5,747,462
Total expenditures, current	-	4,999	122,394	49,780,587
Debt Service				
Principal	-	-	-	1,217,876
Interest	-	-	-	18,651
Total debt service	-	-	-	1,236,527
Capital Outlay	-	-	-	11,993,671
Total expenditures	-	4,999	122,394	63,010,785
Excess of revenues over (under) expenditures	-	(876)	(122,394)	4,732,759
Other Financing Sources (Uses)				
Transfers in	1,506,063	-	-	3,126,755
Transfers out	-	-	-	(3,720,138)
Property sales	-	-	-	93,402
Total other financing sources (uses)	1,506,063	-	-	(499,981)
Net change in fund balance	1,506,063	(876)	(122,394)	4,232,778
Fund Balances (Deficit), Beginning	-	15,668	122,394	51,677,793
Fund Balance (Deficit), Ending	\$ 1,506,063	\$ 14,792	\$ -	\$ 55,910,571

County of Winnebago, Illinois

Motor Fuel Tax Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental:			
Motor fuel tax allotments	\$ 6,935,000	\$ 7,363,140	\$ 428,140
Investment income	150,000	472,217	322,217
Total revenues	7,085,000	7,835,357	750,357
Expenditures, Current			
Highways and streets:			
Personnel	1,611,646	1,423,095	(188,551)
Supplies and services	2,691,500	2,400,926	(290,574)
Total expenditures, current	4,303,146	3,824,021	(479,125)
Capital Outlay	3,890,000	2,744,146	(1,145,854)
Total expenditures	8,193,146	6,568,167	(1,624,979)
Excess of revenues over (under) expenditures	(1,108,146)	1,267,190	2,375,336
Other Financing Sources (Uses)			
Transfers out	(200,538)	(200,538)	-
Total other financing sources (uses)	(200,538)	(200,538)	-
Net change in fund balance	\$ (1,308,684)	1,066,652	\$ 2,375,336
Fund Balance, Beginning		4,521,736	
Fund Balance, Ending		\$ 5,588,388	

County of Winnebago, Illinois

Document Storage Fee Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Charges for services	\$ 350,000	\$ 350,000	\$ 530,068	\$ 180,068
Investment income	20,000	20,000	43,790	23,790
Total revenues	370,000	370,000	573,858	203,858
Expenditures, Current				
Judicial:				
Personnel	110,000	118,855	118,852	(3)
Supplies and services	609,300	600,445	564,455	(35,990)
Total expenditures	719,300	719,300	683,307	(35,993)
Net change in fund balance	<u>\$ (349,300)</u>	<u>\$ (349,300)</u>	(109,449)	<u>\$ 239,851</u>
Fund Balance, Beginning			<u>1,044,688</u>	
Fund Balance, Ending			<u>\$ 935,239</u>	

County of Winnebago, Illinois

Treasurer's Delinquent Tax Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 22,520	\$ -	\$ (22,520)
Charges for services	30,000	26,871	(3,129)
Total revenues	52,520	26,871	(25,649)
Expenditures, Current			
General government:			
Personnel	45,426	44,051	(1,375)
Total expenditures, current	45,426	44,051	(1,375)
Net change in fund balance	\$ 7,094	(17,180)	\$ (24,274)
Fund Balance (Deficit), Beginning		(18,197)	
Fund Balance (Deficit), Ending		\$ (35,377)	

County of Winnebago, Illinois

Vital Records Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 40,000	\$ 47,073	\$ 7,073
Investment income	4,000	9,015	5,015
Total revenues	44,000	56,088	12,088
Expenditures, Current			
General government:			
Personnel	32,460	29,482	(2,978)
Supplies and services	155,000	77,770	(77,230)
Total expenditures	187,460	107,252	(80,208)
Net change in fund balance	<u>\$ (143,460)</u>	(51,164)	<u>\$ 92,296</u>
Fund Balance, Beginning		<u>222,200</u>	
Fund Balance, Ending		<u>\$ 171,036</u>	

County of Winnebago, Illinois

Recorder's Document Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 428,910	\$ 311,563	\$ (117,347)
Investment income	18,000	57,955	39,955
Total revenues	446,910	369,518	(77,392)
Expenditures, Current			
General government:			
Supplies and services	412,500	141,424	(271,076)
Total expenditures, current	412,500	141,424	(271,076)
Capital Outlay	100,000	-	(100,000)
Total expenditures	512,500	141,424	(371,076)
Excess of revenues over (under) expenditures	(65,590)	228,094	293,684
Net change in fund balance	\$ (65,590)	228,094	\$ 293,684
Fund Balance, Beginning		1,193,925	
Fund Balance, Ending		\$ 1,422,019	

County of Winnebago, Illinois

Court Automation Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 405,000	\$ 439,794	\$ 34,794
Investment income	2,000	19,410	17,410
Total revenues	407,000	459,204	52,204
Expenditures, Current			
Judicial:			
Supplies and services	310,000	297,356	(12,644)
Total expenditures, current	310,000	297,356	(12,644)
Net change in fund balance	\$ 97,000	161,848	\$ 64,848
Fund Balance, Beginning		372,674	
Fund Balance, Ending		\$ 534,522	

County of Winnebago, Illinois

Court Security Fee Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Charges for services	<u>\$ 675,000</u>	<u>\$ 675,000</u>	<u>\$ 747,332</u>	<u>\$ 72,332</u>
Total revenues	<u>675,000</u>	<u>675,000</u>	<u>747,332</u>	<u>72,332</u>
Expenditures				
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>675,000</u>	<u>675,000</u>	<u>747,332</u>	<u>72,332</u>
Other Financing Sources (Uses)				
Transfers out	<u>(675,000)</u>	<u>(752,486)</u>	<u>(752,486)</u>	<u>-</u>
Total other financing sources (uses)	<u>(675,000)</u>	<u>(752,486)</u>	<u>(752,486)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (77,486)</u>	<u>(5,154)</u>	<u>\$ 72,332</u>
Fund Balance, Beginning			<u>60,033</u>	
Fund Balance, Ending			<u>\$ 54,879</u>	

County of Winnebago, Illinois

Victim Impact Panel Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 10,200	\$ 7,173	\$ (3,027)
Investment income	-	104	104
Total revenues	10,200	7,277	(2,923)
Expenditures, Current			
Judicial:			
Supplies and services	8,000	8,000	-
Total expenditures, current	8,000	8,000	-
Net change in fund balance	\$ 2,200	(723)	\$ (2,923)
Fund Balance, Beginning		2,743	
Fund Balance, Ending		\$ 2,020	

County of Winnebago, Illinois

Maintenance and Child Support Collection Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 68,000	\$ 72,956	\$ 4,956
Total revenues	68,000	72,956	4,956
Expenditures, Current			
None	-	-	-
Excess of revenues over (under) expenditures	68,000	72,956	4,956
Other Financing Sources (Uses)			
Transfers out	(68,000)	(72,957)	(4,957)
Total other financing sources (uses)	(68,000)	(72,957)	(4,957)
Net change in fund balance	\$ -	(1)	\$ (1)
Fund Balance, Beginning		39,791	
Fund Balance, Ending		\$ 39,790	

County of Winnebago, Illinois

Children's Waiting Room Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 134,000	\$ 145,981	\$ 11,981
Investment income	2,500	5,974	3,474
Other	-	125	125
Total revenues	136,500	152,080	15,580
Expenditures, Current			
Judicial:			
Supplies and services	108,600	106,121	(2,479)
Total expenditures, current	108,600	106,121	(2,479)
Net change in fund balance	\$ 27,900	45,959	\$ 18,059
Fund Balance, Beginning		119,661	
Fund Balance, Ending		\$ 165,620	

County of Winnebago, Illinois

Rental Housing Fee Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Charges for services	\$ 300,000	\$ 510,615	\$ 510,608	\$ (7)
Total revenues	300,000	510,615	510,608	(7)
Expenditures, Current				
General government:				
Supplies and services	300,000	510,615	509,796	(819)
Total expenditures	300,000	510,615	509,796	(819)
Net change in fund balance	\$ -	\$ -	812	\$ 812
Fund Balance (Deficit), Beginning			(19,699)	
Fund Balance (Deficit), Ending			<u>\$ (18,887)</u>	

County of Winnebago, Illinois

Drug Enforcement Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 92,835	\$ 438,182	\$ 345,347
Other	9,711	14,670	4,959
Total revenues	102,546	452,852	350,306
Expenditures, Current			
Public safety:			
Supplies and services	318,500	440,811	122,311
Total expenditures, current	318,500	440,811	122,311
Net change in fund balance	<u>\$ (215,954)</u>	12,041	<u>\$ 227,995</u>
Fund Balance, Beginning		669,749	
Fund Balance, Ending		<u>\$ 681,790</u>	

County of Winnebago, Illinois

9-1-1 Operations Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental revenue	\$ -	\$ 607,157	\$ 607,157
Charges for services	3,622,331	3,591,351	(30,980)
Investment income	100,000	287,537	187,537
Other	-	600	600
Total revenues	<u>3,722,331</u>	<u>4,486,645</u>	<u>764,314</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>2,796,250</u>	<u>1,970,796</u>	<u>(825,454)</u>
Total expenditures, current	<u>2,796,250</u>	<u>1,970,796</u>	<u>(825,454)</u>
Debt Service			
Principal	1,160,548	1,152,580	(7,968)
Interest and fiscal charges	<u>7,815</u>	<u>7,814</u>	<u>(1)</u>
Total debt service	<u>1,168,363</u>	<u>1,160,394</u>	<u>(7,969)</u>
Capital Outlay	<u>500,000</u>	<u>125,636</u>	<u>(374,364)</u>
Total expenditures	<u>4,464,613</u>	<u>3,256,826</u>	<u>(1,207,787)</u>
Excess of revenues over (under) expenditures	<u>(742,282)</u>	<u>1,229,819</u>	<u>1,972,101</u>
Net change in fund balance	<u>\$ (742,282)</u>	<u>1,229,819</u>	<u>\$ 1,972,101</u>
Fund Balance, Beginning		<u>7,322,465</u>	
Fund Balance, Ending		<u>\$ 8,552,284</u>	

County of Winnebago, Illinois

Probation Services Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 325,000	\$ 279,716	\$ (45,284)
Investment income	20,000	54,930	34,930
Total revenues	345,000	334,646	(10,354)
Expenditures, Current			
Public safety:			
Supplies and services	393,750	238,488	(155,262)
Total expenditures, current	393,750	238,488	(155,262)
Capital Outlay	40,000	-	(40,000)
Total expenditures	433,750	238,488	(195,262)
Excess of revenues over (under) expenditur	(88,750)	96,158	184,908
Other Financing Sources (Uses)			
Property sales	-	1,519	1,519
Total other financing sources (uses)	-	1,519	1,519
Net change in fund balance	<u>\$ (88,750)</u>	97,677	<u>\$ 186,427</u>
Fund Balance, Beginning		1,190,249	
Fund Balance, Ending		<u>\$ 1,287,926</u>	

County of Winnebago, Illinois

Neutral Site Custody Exchange Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 180,000	\$ 209,730	\$ 210,594	\$ 864
Investment income	<u>1,000</u>	<u>1,000</u>	<u>2,275</u>	<u>1,275</u>
Total revenues	<u>181,000</u>	<u>210,730</u>	<u>212,869</u>	<u>2,139</u>
Expenditures, Current				
Public safety:				
Supplies and services	<u>181,000</u>	<u>210,730</u>	<u>212,870</u>	<u>2,140</u>
Total expenditures, current	<u>181,000</u>	<u>210,730</u>	<u>212,870</u>	<u>2,140</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(1)	<u>\$ (1)</u>
Fund Balance, Beginning			<u>77</u>	
Fund Balance, Ending			<u>\$ 76</u>	

County of Winnebago, Illinois

Coroner Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Intergovernmental	\$ 18,500	\$ 18,500	\$ 13,521	\$ (4,979)
Investment income	4,000	4,000	16,117	12,117
Charges for services	262,000	262,000	248,516	(13,484)
Total revenues	284,500	284,500	278,154	(6,346)
Expenditures, Current				
Public safety:				
Supplies and services	14,272	43,691	25,608	(18,083)
Total expenditures, current	14,272	43,691	25,608	(18,083)
Capital Outlay	150,000	120,581	120,581	-
Total expenditures	164,272	164,272	146,189	(18,083)
Excess of revenues over (under) expenditures	120,228	120,228	131,965	11,737
Net change in fund balance	<u>\$ 120,228</u>	<u>\$ 120,228</u>	131,965	<u>\$ 11,737</u>
Fund Balance, Beginning			281,355	
Fund Balance, Ending			<u>\$ 413,320</u>	

County of Winnebago, Illinois

Deferred Prosecution Program Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 519,118	\$ 316,845	\$ (202,273)
Total revenues	519,118	316,845	(202,273)
Expenditures, Current			
Judicial:			
Personnel	225,959	95,524	(130,435)
Supplies and services	293,159	221,195	(71,964)
Total expenditures, current	519,118	316,719	(202,399)
Net change in fund balance	\$ -	126	\$ 126
Fund Balance, Beginning		324	
Fund Balance, Ending		\$ 450	

County of Winnebago, Illinois

Jail Medical Cost Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 15,000	\$ 11,820	\$ (3,180)
Investment income	100	532	432
Total revenues	15,100	12,352	(2,748)
Expenditures, Current			
None	-	-	-
Excess of revenues over (under) expenditures	15,100	12,352	(2,748)
Other Financing Sources (Uses)			
Transfers out	(15,000)	(15,000)	-
Total other financing sources (uses)	(15,000)	(15,000)	-
Net change in fund balance	<u>\$ 100</u>	<u>(2,648)</u>	<u>\$ (2,748)</u>
Fund Balance, Beginning		<u>3,690</u>	
Fund Balance, Ending		<u>\$ 1,042</u>	

County of Winnebago, Illinois

State's Attorney Automation Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 8,200	\$ 8,585	\$ 385
Investment income	750	1,834	1,084
Total revenues	<u>8,950</u>	<u>10,419</u>	<u>1,469</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>19,000</u>	<u>728</u>	<u>(18,272)</u>
Total expenditures, current	<u>19,000</u>	<u>728</u>	<u>(18,272)</u>
Net change in fund balance	<u>\$ (10,050)</u>	9,691	<u>\$ 19,741</u>
Fund Balance, Beginning		<u>37,446</u>	
Fund Balance, Ending		<u>\$ 47,137</u>	

County of Winnebago, Illinois

County Detention Home Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 1,636,380	\$ 1,663,744	\$ 27,364
Intergovernmental	2,297,203	2,360,256	63,053
Investment income	20,000	71,193	51,193
Total revenues	3,953,583	4,095,193	141,610
Expenditures, Current			
Public safety:			
Personnel	3,184,130	3,028,974	(155,156)
Supplies and services	1,273,177	1,126,997	(146,180)
Total expenditures, current	4,457,307	4,155,971	(301,336)
Debt Service			
Principal	19,388	19,388	-
Interest and fiscal charges	1,590	1,590	-
Total debt service	20,978	20,978	-
Capital Outlay	25,000	25,500	500
Total expenditures	4,503,285	4,202,449	(300,836)
Excess of revenues over (under) expenditures	(549,702)	(107,256)	442,446
Other Financing Sources (Uses)			
Property sales	-	2,025	2,025
Total other financing sources (uses)	-	2,025	2,025
Net change in fund balance	\$ (549,702)	(105,231)	\$ 444,471
Fund Balance, Beginning		2,545,446	
Fund Balance, Ending		\$ 2,440,215	

County of Winnebago, Illinois

Geographic Information System Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	<u>\$ 300,000</u>	<u>\$ 279,325</u>	<u>\$ (20,675)</u>
Total revenues	<u>300,000</u>	<u>279,325</u>	<u>(20,675)</u>
Expenditures			
General government:			
Supplies and services	<u>105,000</u>	<u>109,823</u>	<u>4,823</u>
Excess of revenues over (under) expenditures	<u>195,000</u>	<u>169,502</u>	<u>(25,498)</u>
Other Financing Sources (Uses)			
Transfers out	<u>(195,000)</u>	<u>(169,502)</u>	<u>25,498</u>
Total other financing sources (uses)	<u>(195,000)</u>	<u>(169,502)</u>	<u>25,498</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

Historical Museum Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 125,000	\$ 125,000	\$ 131,338	\$ 6,338
Intergovernmental	100,165	140,165	123,323	(16,842)
Investment income	1,300	1,300	1,544	244
Other	40,000	40,000	35,968	(4,032)
Total revenues	266,465	306,465	292,173	(14,292)
Expenditures, Current				
General government:				
Personnel	102,036	102,332	102,080	(252)
Supplies and services	96,536	96,240	97,021	781
Total expenditures, current	198,572	198,572	199,101	529
Capital Outlay	100,000	161,702	161,702	-
Total expenditures	298,572	360,274	360,803	529
Net change in fund balance	<u>\$ (32,107)</u>	<u>\$ (53,809)</u>	(68,630)	<u>\$ (14,821)</u>
Fund Balance, Beginning			85,290	
Fund Balance, Ending			<u>\$ 16,660</u>	

County of Winnebago, Illinois

Children's Advocacy Project Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 153,127	\$ 158,860	\$ 5,733
Intergovernmental	662,005	642,882	(19,123)
Investment Income	-	8,620	8,620
Other	15,000	13,865	(1,135)
Total revenues	830,132	824,227	(5,905)
Expenditures, Current			
Judicial:			
Personnel	701,208	701,209	1
Supplies and services	32,917	25,165	(7,752)
Total expenditures, current	734,125	726,374	(7,751)
Net change in fund balance	\$ 96,007	97,853	\$ 1,846
Fund Balance, Beginning		219,290	
Fund Balance, Ending		\$ 317,143	

County of Winnebago, Illinois

Health Department Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 2,311,120	\$ 2,311,120	\$ 2,338,401	\$ 27,281
Intergovernmental revenues	7,059,767	7,419,767	6,720,491	(699,276)
Charges for services	494,500	494,500	521,541	27,041
Licenses and permits	758,000	758,000	867,539	109,539
Investment income	80,000	80,000	305,868	225,868
Other	14,000	14,000	126,439	112,439
Total revenues	<u>10,717,387</u>	<u>11,077,387</u>	<u>10,880,279</u>	<u>(197,108)</u>
Expenditures, Current				
Health and welfare:				
Personnel	8,383,251	8,383,251	8,145,915	(237,336)
Supplies and services	<u>2,595,500</u>	<u>3,345,340</u>	<u>3,212,933</u>	<u>(132,407)</u>
Total expenditures, current	<u>10,978,751</u>	<u>11,728,591</u>	<u>11,358,848</u>	<u>(369,743)</u>
Excess of revenues over (under) expenditures	<u>(261,364)</u>	<u>(651,204)</u>	<u>(478,569)</u>	<u>172,635</u>
Other Financing Sources (Uses)				
Transfers in	100,000	489,840	490,692	852
Transfers out	<u>(318,068)</u>	<u>(318,068)</u>	<u>(315,828)</u>	<u>2,240</u>
Total other financing sources (uses)	<u>(218,068)</u>	<u>171,772</u>	<u>174,864</u>	<u>3,092</u>
Net change in fund balance	<u>\$ (479,432)</u>	<u>\$ (479,432)</u>	<u>(303,705)</u>	<u>\$ 175,727</u>
Fund Balance, Beginning			<u>9,480,313</u>	
Fund Balance, Ending			<u>\$ 9,176,608</u>	

County of Winnebago, Illinois

County Highway Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 3,060,780	\$ 3,407,501	\$ 346,721
Intergovernmental revenues	4,183,860	3,701,798	(482,062)
Investment income	9,000	181,836	172,836
Charges for services	43,000	260,470	217,470
Total revenues	7,296,640	7,551,605	254,965
Expenditures, Current			
Highway and streets:			
Personnel	2,526,321	2,197,160	(329,161)
Supplies and services	1,988,450	1,545,432	(443,018)
Total expenditures, current	4,514,771	3,742,592	(772,179)
Debt Service			
Principal	130,000	37,330	(92,670)
Interest	-	8,544	8,544
Total debt service	130,000	45,874	(84,126)
Capital Outlay	5,035,000	3,769,181	(1,265,819)
Total expenditures	9,679,771	7,557,647	(2,122,124)
Excess of revenues over (under) expenditures	(2,383,131)	(6,042)	2,377,089
Other Financing Sources (Uses)			
Property sales	240,000	33,049	(206,951)
Transfers in	1,000,000	1,000,000	-
Total other financing sources (uses)	1,240,000	1,033,049	(206,951)
Net change in fund balance	\$ (1,143,131)	1,027,007	\$ 2,170,138
Fund Balance, Beginning		4,812,877	
Fund Balance, Ending		\$ 5,839,884	

County of Winnebago, Illinois

County Bridge and Improvement Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 633,360	\$ 633,763	\$ 403
Intergovernmental	-	337	337
Investment income	8,000	36,849	28,849
Total revenues	641,360	670,949	29,589
Expenditures, Current			
Highways and streets:			
Personnel	60,437	18,907	(41,530)
Supplies and services	416,700	28,924	(387,776)
Total expenditures, current	477,137	47,831	(429,306)
Net change in fund balance	\$ 164,223	623,118	\$ 458,895
Fund Balance, Beginning		705,479	
Fund Balance, Ending		\$ 1,328,597	

County of Winnebago, Illinois

Federal Matching Aid Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 2,076,790	\$ 2,076,790	\$ 2,098,484	\$ 21,694
Intergovernmental	-	-	2,566	2,566
Investment income	40,000	40,000	143,327	103,327
Other	480,000	480,000	-	(480,000)
Total revenues	2,596,790	2,596,790	2,244,377	(352,413)
Expenditures, Current				
Highway and streets:				
Supplies and services	50,000	70,531	69,165	(1,366)
Total expenditures, current	50,000	70,531	69,165	(1,366)
Capital Outlay	2,844,000	2,823,469	2,159,260	(664,209)
Total expenditures	2,894,000	2,894,000	2,228,425	(665,575)
Excess of revenues over (under) expenditures	(297,210)	(297,210)	15,952	313,162
Other Financing Sources (Uses)				
Transfers out	(200,500)	(200,538)	(200,538)	-
Total other financing sources (uses)	(200,500)	(200,538)	(200,538)	-
Net change in fund balance	\$ (497,710)	\$ (497,748)	(184,586)	\$ 313,162
Fund Balance, Beginning			3,374,060	
Fund Balance, Ending			\$ 3,189,474	

County of Winnebago, Illinois

Veterans' Assistance Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 858,620	\$ 867,561	\$ 8,941
Intergovernmental	850	956	106
Investment income	450	1,326	876
Total revenues	<u>859,920</u>	<u>869,843</u>	<u>9,923</u>
Expenditures, Current			
Health and welfare:			
Supplies and services	<u>1,115,000</u>	<u>1,029,411</u>	<u>(85,589)</u>
Total expenditures, current	<u>1,115,000</u>	<u>1,029,411</u>	<u>(85,589)</u>
Net change in fund balance	<u>\$ (255,080)</u>	<u>(159,568)</u>	<u>\$ 95,512</u>
Fund Balance, Beginning		<u>233,129</u>	
Fund Balance, Ending		<u>\$ 73,561</u>	

County of Winnebago, Illinois

Employer Social Security Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 3,123,260	\$ 3,167,899	\$ 44,639
Intergovernmental	1,385,358	1,365,525	(19,833)
Investment income	15,000	11,174	(3,826)
Other	170,000	188,854	18,854
Total revenues	4,693,618	4,733,452	39,834
Expenditures, Current			
General government:			
Personnel	537,056	527,480	(9,576)
Public safety:			
Personnel	2,978,825	2,925,719	(53,106)
Highways and streets:			
Personnel	209,329	205,598	(3,731)
Health and welfare:			
Personnel	1,169,926	1,149,068	(20,858)
Judicial:			
Personnel	1,207,764	1,186,232	(21,532)
Total expenditures, current	6,102,900	5,994,097	(108,803)
Net change in fund balance	\$ (1,409,282)	(1,260,645)	\$ 148,637
Fund Balance, Beginning		2,273,321	
Fund Balance, Ending		\$ 1,012,676	

County of Winnebago, Illinois

State's Attorney Grants Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Intergovernmental	\$ 250,712	\$ 416,749	\$ 408,944	\$ (7,805)
Total revenues	<u>250,712</u>	<u>416,749</u>	<u>408,944</u>	<u>(7,805)</u>
Expenditures, Current				
Judicial:				
Personnel	248,151	414,188	407,303	(6,885)
Supplies and services	<u>2,561</u>	<u>2,561</u>	<u>1,641</u>	<u>(920)</u>
Total expenditures, current	<u>250,712</u>	<u>416,749</u>	<u>408,944</u>	<u>(7,805)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance, Beginning			<u>31,229</u>	
Fund Balance, Ending			<u>\$ 31,229</u>	

County of Winnebago, Illinois

Sheriff's Department Grant Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Intergovernmental	\$ 2,137,693	\$ 2,256,093	\$ 1,681,270	\$ (574,823)
Total revenues	<u>2,137,693</u>	<u>2,256,093</u>	<u>1,681,270</u>	<u>(574,823)</u>
Expenditures, Current				
Public safety:				
Personnel	331,373	393,273	361,300	(31,973)
Supplies and services	<u>1,784,034</u>	<u>1,840,534</u>	<u>1,316,470</u>	<u>(524,064)</u>
Total expenditures, current	<u>2,115,407</u>	<u>2,233,807</u>	<u>1,677,770</u>	<u>(556,037)</u>
Excess of revenues over (under) expenditures	<u>22,286</u>	<u>22,286</u>	<u>3,500</u>	<u>(18,786)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(61,201)</u>	<u>(36,201)</u>
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(61,201)</u>	<u>(36,201)</u>
Net change in fund balance	<u>\$ (2,714)</u>	<u>\$ (2,714)</u>	<u>(57,701)</u>	<u>\$ (54,987)</u>
Fund Balance, Beginning			<u>84,594</u>	
Fund Balance, Ending			<u>\$ 26,893</u>	

County of Winnebago, Illinois

Probation Grants Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	<u>\$ 1,493,953</u>	<u>\$ 1,086,107</u>	<u>\$ (407,846)</u>
Total revenues	<u>1,493,953</u>	<u>1,086,107</u>	<u>(407,846)</u>
Expenditures, Current			
Public safety:			
Supplies and services	1,340,338	999,603	(340,735)
Personnel	<u>153,615</u>	<u>86,817</u>	<u>(66,798)</u>
Total expenditures, current	<u>1,493,953</u>	<u>1,086,420</u>	<u>(407,533)</u>
Net change in fund balance	<u><u>\$ -</u></u>	<u>(313)</u>	<u><u>\$ (313)</u></u>
Fund Balance, Beginning		<u>69,431</u>	
Fund Balance, Ending		<u><u>\$ 69,118</u></u>	

County of Winnebago, Illinois

Community Development Grants Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Investment income	\$ 40,000	\$ 79,027	\$ 39,027
Total revenues	40,000	79,027	39,027
Expenditures			
General government:			
Supplies and services	35,000	23,335	(11,665)
Total expenditures	35,000	23,335	(11,665)
Net change in fund balance	\$ 5,000	55,692	\$ 50,692
Fund Balance, Beginning		1,283,402	
Total Fund Balance, Ending		\$ 1,339,094	

County of Winnebago, Illinois

Circuit Court Grants Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 1,966,697	\$ 1,542,654	\$ (424,043)
Total revenues	1,966,697	1,542,654	(424,043)
Expenditures, Current			
Judicial:			
Personnel	363,426	227,501	(135,925)
Supplies and services	1,603,273	1,315,482	(287,791)
Total expenditures, current	1,966,699	1,542,983	(423,716)
Net change in fund balance	\$ (2)	(329)	\$ (327)
Fund Balance, Beginning		25,362	
Fund Balance, Ending		\$ 25,033	

County of Winnebago, Illinois

Circuit Clerk Electronic Citation Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Charges for services	\$ 80,000	\$ 80,000	\$ 96,447	\$ 16,447
Investment income	\$ -	4,000	6,259	2,259
Total revenues	80,000	84,000	102,706	18,706
Expenditures, Current				
Judicial:				
Supplies and services	135,000	135,000	124,806	(10,194)
Total expenditures, current	135,000	135,000	124,806	(10,194)
Net change in fund balance	<u>\$ (55,000)</u>	<u>\$ (51,000)</u>	(22,100)	<u>\$ 28,900</u>
Fund Balance, Beginning			170,263	
Fund Balance, Ending			<u>\$ 148,163</u>	

County of Winnebago, Illinois

City Election Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 1,117,640	\$ 1,125,580	\$ 7,940
Total revenues	1,117,640	1,125,580	7,940
Expenditures, Current			
General government:			
Personnel	1,117,640	1,110,396	(7,244)
Total expenditures, current	1,117,640	1,110,396	(7,244)
Net change in fund balance	\$ -	15,184	\$ 15,184
Fund Balance (Deficit), Beginning		(14,799)	
Fund Balance, Ending		\$ 385	

County of Winnebago, Illinois

Law Library Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 192,267	\$ 205,760	\$ 13,493
Total revenues	192,267	205,760	13,493
Expenditures, Current			
Judicial:			
Personnel	122,067	104,307	(17,760)
Supplies and services	70,200	67,620	(2,580)
Total expenditures, current	192,267	171,927	(20,340)
Net change in fund balance	\$ -	33,833	\$ 33,833
Fund Balance, Beginning		18,583	
Fund Balance, Ending		\$ 52,416	

County of Winnebago, Illinois

Marriage and Civil Union Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 5,200	\$ 10,700	\$ 5,500
Investment income	200	326	126
Total revenues	<u>5,400</u>	<u>11,026</u>	<u>5,626</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>9,000</u>	<u>6,947</u>	<u>(2,053)</u>
Total expenditures, current	<u>9,000</u>	<u>6,947</u>	<u>(2,053)</u>
Net change in fund balance	<u>\$ (3,600)</u>	<u>4,079</u>	<u>\$ 7,679</u>
Fund Balance, Beginning		<u>8,629</u>	
Fund Balance, Ending		<u>\$ 12,708</u>	

County of Winnebago, Illinois

Hotel/Motel Tax Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Other taxes	<u>\$ 1,200,000</u>	<u>\$ 1,123,326</u>	<u>\$ (76,674)</u>
Total revenues	<u>1,200,000</u>	<u>1,123,326</u>	<u>(76,674)</u>
Expenditures, Current			
General government:			
Supplies and services	<u>1,200,000</u>	<u>1,123,326</u>	<u>(76,674)</u>
Total expenditures, current	<u>1,200,000</u>	<u>1,123,326</u>	<u>(76,674)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

Foreclosure Mediation Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 35,000	\$ 27,235	\$ (7,765)
Investment income	1,200	1,446	246
Total revenues	36,200	28,681	(7,519)
Expenditures, Current			
General government:			
Personnel	71,826	66,926	(4,900)
Supplies and services	16,350	1,623	(14,727)
Total expenditures, current	88,176	68,549	(19,627)
Net change in fund balance	<u>\$ (51,976)</u>	(39,868)	<u>\$ 12,108</u>
Fund Balance, Beginning		<u>53,068</u>	
Fund Balance, Ending		<u>\$ 13,200</u>	

County of Winnebago, Illinois

Water-Baxter Street Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 50,000	\$ 82,345	\$ 32,345
Investment income	5,000	17,695	12,695
Total revenues	55,000	100,040	45,040
Expenditures, Current			
Highway and streets:			
Personnel	21,000	14,678	(6,322)
Supplies and services	147,800	139,999	(7,801)
Total expenditures, current	168,800	154,677	(14,123)
Excess of revenues over (under) expenditures	(113,800)	(54,637)	59,163
Other Financing Sources (Uses)			
Transfers in	130,000	130,000	-
Total other financing sources (uses)	130,000	130,000	-
Net change in fund balance	\$ 16,200	75,363	\$ 59,163
Fund Balance, Beginning		431,192	
Fund Balance, Ending		\$ 506,555	

County of Winnebago, Illinois

Baxter Road Special Tax Allocation -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Intergovernmental	\$ 1,250,000	\$ 1,250,000	\$ 1,298,797	\$ 48,797
Total revenues	1,250,000	1,250,000	1,298,797	48,797
Expenditures				
General government:				
Supplies and services	\$ 765,000	765,000	617,097	(147,903)
Total expenditures	765,000	765,000	617,097	(147,903)
Excess of revenues over (under) expenditures	485,000	485,000	681,700	196,700
Other Financing Sources (Uses)				
Transfers out	(399,950)	(400,025)	(400,025)	-
Total other financing sources (uses)	(399,950)	(400,025)	(400,025)	-
Net change in fund balance	\$ 85,050	\$ 84,975	281,675	\$ 196,700
Fund Balance, Beginning			1,235,662	
Fund Balance, Ending			\$ 1,517,337	

County of Winnebago, Illinois

Circuit Clerk Operation and Administration Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 120,000	\$ 132,279	\$ 12,279
Investment income	10,000	27,658	17,658
Total revenues	130,000	159,937	29,937
Expenditures, Current			
Judicial:			
Supplies and services	105,000	41,437	(63,563)
Total expenditures, current	105,000	41,437	(63,563)
Excess of revenues over (under) expenditures	25,000	118,500	93,500
Other Financing Sources (Uses)			
Transfers out	(4,000)	(4,000)	-
Total other financing sources (uses)	(4,000)	(4,000)	-
Net change in fund balance	\$ 21,000	114,500	\$ 93,500
Fund Balance, Beginning		561,246	
Fund Balance, Ending		\$ 675,746	

County of Winnebago, Illinois

Animal Services Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Charges for services	\$ 1,225,480	\$ 1,225,480	\$ 1,135,151	\$ (90,329)
Licenses and permits	1,700,000	1,700,000	1,493,747	(206,253)
Investment income	9,633	9,633	22,059	12,426
Other	45,000	45,000	63,214	18,214
Total revenues	2,980,113	2,980,113	2,714,171	(265,942)
Expenditures, Current				
Public safety:				
Personnel	2,124,519	1,911,669	1,669,288	(242,381)
Supplies and services	695,696	908,546	906,949	(1,597)
Total expenditures, current	2,820,215	2,820,215	2,576,237	(243,978)
Debt Service				
Principal	7,928	7,928	8,578	650
Interest and fiscal charges	1,354	1,354	703	(651)
Total debt service	9,282	9,282	9,281	(1)
Total expenditures	2,829,497	2,829,497	2,585,518	(243,979)
Excess of revenues over (under) expenditures	150,616	150,616	128,653	(21,963)
Other Financing Sources (Uses)				
Property sales	-	-	4,975	4,975
Total other financing sources (uses)	-	-	4,975	4,975
Net change in fund balance	\$ 150,616	\$ 150,616	133,628	\$ (16,988)
Fund Balance, Beginning			1,111,418	
Fund Balance, Ending			\$ 1,245,046	

County of Winnebago, Illinois

Animal Services Donation Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Other	\$ 100,000	\$ 46,679	\$ (53,321)
Investment Income	-	6,480	6,480
Total revenues	100,000	53,159	(46,841)
Expenditures, Current			
Public safety:			
Supplies and services	5,530	-	(5,530)
Total expenditures, current	5,530	-	(5,530)
Capital Outlay	384,287	250,767	(133,520)
Total expenditures	389,817	250,767	(139,050)
Excess of revenues over (under) expenditures	(289,817)	(197,608)	92,209
Net change in fund balance	<u>\$ (289,817)</u>	<u>(197,608)</u>	<u>\$ 92,209</u>
Fund Balance, Beginning		294,820	
Fund Balance, Ending		<u>\$ 97,212</u>	

County of Winnebago, Illinois

Federal Forfeiture State Attorney Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 3,600	\$ -	\$ (3,600)
Investment income	200	497	297
Total revenues	3,800	497	(3,303)
Expenditures, Current			
Judicial:			
Supplies and services	10,861	-	(10,861)
Total expenditures, current	10,861	-	(10,861)
Net change in fund balance	<u>\$ (7,061)</u>	497	<u>\$ 7,558</u>
Fund Balance, Beginning		11,122	
Fund Balance, Ending		<u>\$ 11,619</u>	

County of Winnebago, Illinois

State Drug Forfeiture State Attorney Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 100,000	\$ 140,406	\$ 40,406
Investment income	4,000	9,048	5,048
Total revenues	104,000	149,454	45,454
Expenditures, Current			
Judicial:			
Supplies and services	127,000	93,396	(33,604)
Total expenditures, current	127,000	93,396	(33,604)
Net change in fund balance	<u>\$ (23,000)</u>	56,058	<u>\$ 79,058</u>
Fund Balance, Beginning		<u>150,460</u>	
Fund Balance, Ending		<u>\$ 206,518</u>	

County of Winnebago, Illinois

Check Offender Program Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Investment income	\$ -	\$ 174	\$ 174
Total revenues	-	174	174
Expenditures, Current			
Judicial:			
Supplies and services	4,041	953	(3,088)
Net change in fund balance	<u>\$ (4,041)</u>	(779)	<u>\$ 3,262</u>
Fund Balance, Beginning		<u>4,162</u>	
Fund Balance, Ending		<u>\$ 3,383</u>	

County of Winnebago, Illinois

County Automation Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 285,000	\$ 309,596	\$ 24,596
Investment income	15,000	39,341	24,341
Total revenues	<u>300,000</u>	<u>348,937</u>	<u>48,937</u>
Expenditures, Current			
General government:			
Supplies and services	<u>58,000</u>	<u>56,972</u>	<u>(1,028)</u>
Total expenditures, current	<u>58,000</u>	<u>56,972</u>	<u>(1,028)</u>
Net change in fund balance	<u>\$ 242,000</u>	291,965	<u>\$ 49,965</u>
Fund Balance, Beginning		<u>730,495</u>	
Total Fund Balance, Ending		<u>\$ 1,022,460</u>	

County of Winnebago, Illinois

Public Defender Automation Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 2,000	\$ 1,631	\$ (369)
Investment income	150	443	293
Total revenues	<u>2,150</u>	<u>2,074</u>	<u>(76)</u>
Expenditures, Current			
None	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 2,150</u>	<u>2,074</u>	<u>\$ (76)</u>
Fund Balance, Beginning		<u>9,230</u>	
Fund Balance, Ending		<u>\$ 11,304</u>	

County of Winnebago, Illinois

Specialty Courts Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Charges for services	\$ 42,000	\$ 42,000	\$ 39,785	\$ (2,215)
Investment income	-	-	6,548	6,548
Total revenues	42,000	42,000	46,333	4,333
Expenditures, Current				
Judicial:				
Personnel	22,000	22,000	17,000	(5,000)
Supplies and services	5,000	14,961	14,960	(1)
Total expenditures, current	27,000	36,961	31,960	(5,001)
Net change in fund balance	\$ 15,000	\$ 5,039	14,373	\$ 9,334
Fund Balance, Beginning			128,755	
Fund Balance, Ending			\$ 143,128	

County of Winnebago, Illinois

Sheriff Commissary Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 2,476,985	\$ 2,188,489	\$ (288,496)
Total revenues	2,476,985	2,188,489	(288,496)
Expenditures, Current			
Public safety:			
Supplies and services	2,170,000	1,916,552	(253,448)
Total expenditures, current	2,170,000	1,916,552	(253,448)
Other Financing Sources (Uses)			
Property sales	-	51,834	51,834
Total other financing sources (uses)	-	51,834	51,834
Net change in fund balance	\$ 306,985	323,771	\$ 16,786
Fund Balance, Beginning		3,725,229	
Fund Balance, Ending		\$ 4,049,000	

County of Winnebago, Illinois

Court Appointed Special Advocate Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 22,000	\$ 23,637	\$ 1,637
Investment income	-	1,062	1,062
Total revenues	22,000	24,699	2,699
Expenditures, Current			
None	-	-	-
Excess of revenues over (under) expenditures	22,000	24,699	2,699
Other Financing Sources (Uses)			
Transfers out	(22,000)	(22,000)	-
Total other financing sources (uses)	(22,000)	(22,000)	-
Net change in fund balance	\$ -	2,699	\$ 2,699
Fund Balance, Beginning		11,286	
Fund Balance, Ending		\$ 13,985	

County of Winnebago, Illinois

Criminal Justice Center Fitness Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	<u>\$ 4,886</u>	<u>\$ 4,517</u>	<u>\$ (369)</u>
Total revenues	<u>4,886</u>	<u>4,517</u>	<u>(369)</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>4,000</u>	<u>1,080</u>	<u>(2,920)</u>
Net change in fund balance	<u><u>\$ 886</u></u>	<u>3,437</u>	<u><u>\$ 2,551</u></u>
Fund Balance, Beginning		<u>7,687</u>	
Fund Balance, Ending		<u><u>\$ 11,124</u></u>	

County of Winnebago, Illinois

Rebuild IL Grant Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Intergovernmental	\$ 3,852,592	\$ 3,852,592	\$ 2,441,501	\$ (1,411,091)
Investment Income	50,000	50,000	150,854	100,854
Total revenues	<u>3,902,592</u>	<u>3,902,592</u>	<u>2,592,355</u>	<u>(1,310,237)</u>
Expenditures, Current				
Highway and streets:				
Personnel	-	350	343	(7)
Total expenditures, current	<u>-</u>	<u>350</u>	<u>343</u>	<u>(7)</u>
Capital Outlay	<u>3,902,592</u>	<u>3,902,242</u>	<u>2,636,898</u>	<u>(1,265,344)</u>
Total expenditures	<u>3,902,592</u>	<u>3,902,592</u>	<u>2,637,241</u>	<u>(1,265,351)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(44,886)	<u>\$ (44,886)</u>
Fund Balance, Beginning			-	
Fund Balance (Deficit), Ending			<u>\$ (44,886)</u>	

County of Winnebago, Illinois

Emergency Rental Assistance Program II -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final		Variance With Final Budget -
	<u>Budget</u>	<u>Actual</u>	<u>Over (Under)</u>
Revenues			
Intergovernmental	\$ 3,221	\$ 685	\$ (2,536)
Total revenues	<u>3,221</u>	<u>685</u>	<u>(2,536)</u>
Expenditures, Current			
General government:			
Personnel	<u>3,221</u>	<u>685</u>	<u>(2,536)</u>
Total expenditures, current	<u>3,221</u>	<u>685</u>	<u>(2,536)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

Chairman's Office of Criminal Justice Initiatives Grant -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Intergovernmental	\$ 941,169	\$ 1,152,226	\$ 1,302,668	\$ 150,442
Total revenues	941,169	1,152,226	1,302,668	150,442
Expenditures, Current				
General government:				
Personnel	221,576	294,947	143,206	(151,741)
Supplies and services	824,033	961,719	312,635	(649,084)
Total expenditures, current	1,045,609	1,256,666	455,841	(800,825)
Other Financing Sources (Uses)				
Transfers out	-	(1,506,063)	(1,506,063)	-
Total other financing sources (uses)	-	(1,506,063)	(1,506,063)	-
Net change in fund balance	\$ (104,440)	\$ (1,610,503)	(659,236)	\$ 951,267
Fund Balance, Beginning			659,712	
Fund Balance, Ending			\$ 476	

County of Winnebago, Illinois

Opioid Settlement Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
None	\$ -	\$ -	\$ -	\$ -
Expenditures, Current				
None	-	-	-	-
Other Financing Sources (Uses)				
Transfer in	-	1,506,063	1,506,063	1,506,063
Total other financing sources (uses)	-	1,506,063	1,506,063	-
Net change in fund balance	<u>\$ -</u>	<u>\$ 1,506,063</u>	1,506,063	<u>\$ -</u>
Fund Balance, Beginning			-	
Fund Balance, Ending			<u>\$ 1,506,063</u>	

County of Winnebago, Illinois

Sheriff Electronic-Citation Fee Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 5,000	\$ 3,490	\$ (1,510)
Investment income	-	633	633
Total revenues	5,000	4,123	(877)
Expenditures, Current			
Public safety:			
Supplies and services	5,000	4,999	(1)
Net change in fund balance	\$ -	(876)	\$ (876)
Fund Balance, Beginning		15,668	
Fund Balance, Ending		\$ 14,792	

County of Winnebago, Illinois

Public Defender Grant

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual

Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ 122,394	\$ 122,394	\$ -	\$ (122,394)
Total revenues	<u>122,394</u>	<u>122,394</u>	<u>-</u>	<u>(122,394)</u>
Expenditures, Current				
General government:				
Personnel	-	89,494	89,494	-
Supplies and services	<u>122,394</u>	<u>32,900</u>	<u>32,900</u>	<u>-</u>
Total expenditures, current	<u>122,394</u>	<u>122,394</u>	<u>122,394</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(122,394)</u>	<u>\$ (122,394)</u>
Fund Balance, Beginning			<u>122,394</u>	
Fund Balance, Ending			<u>\$ -</u>	

DEBT SERVICE FUNDS

County of Winnebago, Illinois

Debt Service Funds

Debt Service Fund is established to account for restricted, committed or assigned resources required for the payment of principal and interest on the County's general obligation debt.

2012C General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Bonds, Series 2012C issued for the purpose of currently refund a portion of the general obligation bonds series 2003D and refunding in advance of their maturity a portion of the outstanding General Obligation Bonds, Series 2006C.

2013C Series Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on Refunding Bonds, Series 2013C issued for the purpose of refunding in advance of their maturity a portion of the outstanding Matching Tax and Motor Fuel Tax Alternate Revenue Source Bonds, Series 2006C.

2013E Debt Certificates Fund - Used to account for expenditures related to the principal, interest and administrative payment for the 2013E Debt Certificates issued in 2013.

2015A Debt Certificates Fund - Used to account for expenditures related to the principal, interest and administrative payment for the 2015A Debt Certificates issued in 2015.

2016A Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Bonds, Series 2016A issued for the purpose of refunding in advance of their maturity a portion of the outstanding Public Safety Sales Tax Alternate Revenue Source Bonds, Series 2006A.

2016D Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on the General Obligation Bonds, Series 2016D issued for the purpose of refunding in advance a portion of the outstanding Public Safety Sales Tax Alternate Revenue Source Bonds, Series 2013A.

2016E General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on the General Obligation Bonds, Series 2016E issued for the purpose of refunding in advance a portion of the outstanding Public Safety Sales Tax Alternate Revenue Source Bonds, Series 2006E

2017C General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal, interest and administrative payments on the General Obligation Bonds, Series 2017C issued for the purpose of refunding in advance a portion of the outstanding General Obligation Alternate Bonds, Series 2010A.

2018 Pension Bond Fund - Used to account for the expenditures related to the principal and interest and administrative payment for the 2018 pension bond issued in December 2018.

2020A General Obligation Certificates Fund - Used to account for expenditures related to the principal, interest and administrative payments on the General Obligation Bonds (Alternate Revenue Source), Series 2020A for the purpose of financing highway construction projects.

2020B General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal, interest and administrative payments on the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2020B issued for the purpose of refunding in advance a portion of the outstanding 2010 Debt Certificates.

2021A General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal, interest and administrative payments on the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A issued for the purpose of refunding in advance a portion of the outstanding 2012F Debt Certificates.

2021B General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal, interest and administrative payments on the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021B issued for the purpose of refunding in advance a portion of the outstanding 2012G Debt Certificates.

County of Winnebago, Illinois

Debt Service Funds

2022 General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal, interest and administrative payments on the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2022 issued for the purpose of refunding in advance a portion of the outstanding 2013A General Obligation Refunding Bonds.

County of Winnebago, Illinois

Combining Balance Sheet -
Nonmajor Debt Service Funds
September 30, 2024

	2012C General Obligation Refunding Bonds Fund	2016E General Obligation Refunding Bonds Fund	2017C General Obligation Refunding Bonds Fund	2018 Pension Bonds Fund
Assets				
Cash and investments	\$ 268,975	\$ 328,225	\$ 850,375	\$ 1,558,946
Total assets	<u>\$ 268,975</u>	<u>\$ 328,225</u>	<u>\$ 850,375</u>	<u>\$ 1,558,946</u>
Liabilities and Fund Balances				
Liabilities				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted for debt service	268,975	328,225	850,375	1,558,946
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>268,975</u>	<u>328,225</u>	<u>850,375</u>	<u>1,558,946</u>
Total liabilities and fund balances	<u>\$ 268,975</u>	<u>\$ 328,225</u>	<u>\$ 850,375</u>	<u>\$ 1,558,946</u>

2020A General Obligation Debt Certificates Fund	2020B General Obligation Refunding Bonds Fund	2021A General Obligation Refunding Bonds Fund	2021B General Obligation Refunding Bonds Fund	2022 General Obligation Refunding Bonds Fund	Total
\$ 343,000	\$ -	\$ 339,600	\$ 134,025	\$ 3,158,625	\$ 6,981,771
<u>\$ 343,000</u>	<u>\$ -</u>	<u>\$ 339,600</u>	<u>\$ 134,025</u>	<u>\$ 3,158,625</u>	<u>\$ 6,981,771</u>
\$ -	\$ 825	\$ -	\$ -	\$ -	\$ 825
-	825	-	-	-	825
343,000	-	339,600	134,025	3,158,625	6,981,771
-	(825)	-	-	-	(825)
<u>343,000</u>	<u>(825)</u>	<u>339,600</u>	<u>134,025</u>	<u>3,158,625</u>	<u>6,980,946</u>
<u>\$ 343,000</u>	<u>\$ -</u>	<u>\$ 339,600</u>	<u>\$ 134,025</u>	<u>\$ 3,158,625</u>	<u>\$ 6,981,771</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balance -
Nonmajor Debt Service Funds
Year Ended September 30, 2024

	2012C General Obligation Refunding Bonds Fund	2013C Series Refunding Bonds Fund	2013E Debt Certificates Fund	2015A Debt Certificates Fund	2016A Refunding Bonds Fund	2016D Refunding Bonds Fund
Revenues						
Taxes	\$ 273,753	\$ 707,328	\$ 348,766	\$ 331,444	\$ -	\$ -
Total revenues	273,753	707,328	348,766	331,444	-	-
Expenditures, Current						
None	-	-	-	-	-	-
Expenditures, Debt Service						
Bond principal	260,000	605,000	290,000	365,000	-	-
Interest and fiscal charges	12,653	102,328	58,766	23,325	825	825
Total expenditures	272,653	707,328	348,766	388,325	825	825
Excess of revenues over expenditures	1,100	-	-	(56,881)	(825)	(825)
Other Financing Sources (Uses)						
Transfers in	-	-	-	56,881	825	825
Total other financing sources (uses)	-	-	-	56,881	825	825
Net change in fund balances	1,100	-	-	-	-	-
Fund Balances (Deficit), Beginning	267,875	-	-	-	-	-
Fund Balances (Deficit), Ending	<u>\$ 268,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

2016E General Obligation Refunding Bonds Fund	2017C General Obligation Refunding Bonds Fund	2018 Pension Bonds Fund	2020A General Obligation Debt Certificates Fund	2020B General Obligation Refunding Bonds Fund	2021A General Obligation Refunding Bonds Fund	2021B General Obligation Refunding Bonds Fund	2022 General Obligation Refunding Bonds Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,661,291
-	-	-	-	-	-	-	-	1,661,291
-	-	-	-	-	-	-	-	-
-	700,000	730,000	270,000	-	265,000	105,000	1,735,000	5,325,000
657,275	262,075	1,322,038	123,575	825	126,650	51,500	521,375	3,264,035
657,275	962,075	2,052,038	393,575	825	391,650	156,500	2,256,375	8,589,035
(657,275)	(962,075)	(2,052,038)	(393,575)	(825)	(391,650)	(156,500)	(2,256,375)	(6,927,744)
657,275	976,575	2,213,716	401,075	-	400,025	158,875	3,398,000	8,264,072
657,275	976,575	2,213,716	401,075	-	400,025	158,875	3,398,000	8,264,072
-	14,500	161,678	7,500	(825)	8,375	2,375	1,141,625	1,336,328
328,225	835,875	1,397,268	335,500	-	331,225	131,650	2,017,000	5,644,618
\$ 328,225	\$ 850,375	\$ 1,558,946	\$ 343,000	\$ (825)	\$ 339,600	\$ 134,025	\$ 3,158,625	\$ 6,980,946

County of Winnebago, Illinois

2012C General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 272,278	\$ 272,653	\$ 273,753	\$ 1,100
Total revenues	272,278	272,653	273,753	1,100
Expenditures, Debt Service				
Bond principal	260,000	260,000	260,000	-
Interest and fiscal charges	12,278	12,653	12,653	-
Total expenditures, debt service	272,278	272,653	272,653	-
Net change in fund balance	\$ -	\$ -	1,100	\$ 1,100
Fund Balance, Beginning			267,875	
Fund Balance, Ending			\$ 268,975	

County of Winnebago, Illinois

2013C Series Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 706,953	\$ 707,328	\$ 707,328	\$ -
Total revenues	706,953	707,328	707,328	-
Expenditures, Debt Service				
Bond principal	605,000	605,000	605,000	-
Interest and fiscal charges	101,953	102,328	102,328	-
Total expenditures, debt service	706,953	707,328	707,328	-
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund Balance, Beginning			-	
Fund Balance, Ending			\$ -	

County of Winnebago, Illinois

2013E Debt Certificates Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 348,766	\$ 348,766	\$ -
Total revenues	348,766	348,766	-
Expenditures, Debt Service			
Bond principal	290,000	290,000	-
Interest and fiscal charges	58,766	58,766	-
Total expenditures, debt service	348,766	348,766	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance, Beginning		-	
Fund Balance, Ending		\$ -	

County of Winnebago, Illinois

2015A Debt Certificates Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 331,369	\$ 331,444	\$ 331,444	\$ -
Total revenues	331,369	331,444	331,444	-
Expenditures, Debt Service				
Bond principal	365,000	365,000	365,000	-
Interest and fiscal charges	23,250	23,325	23,325	-
Total expenditures, debt service	388,250	388,325	388,325	-
Excess of revenues over (under) expenditures	(56,881)	(56,881)	(56,881)	-
Other Financing Sources (Uses)				
Transfers in	56,881	56,881	56,881	-
Total other financing sources (uses)	56,881	56,881	56,881	-
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund Balance, Beginning			-	
Fund Balance, Ending			\$ -	

County of Winnebago, Illinois

2016A Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
None	\$ -	\$ -	\$ -	\$ -
Expenditures, Debt Service				
Interest and fiscal charges	-	825	825	-
Total expenditures, debt service	-	825	825	-
Excess of revenues over (under) expenditures	-	(825)	(825)	-
Other Financing Sources (Uses)				
Transfers in	-	825	825	-
Total other financing sources (uses)	-	825	825	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance, Beginning			-	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

2016D Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
None	\$ -	\$ -	\$ -	\$ -
Expenditures, Debt Service				
Interest and fiscal charges	-	825	825	-
Total expenditures, debt service	-	825	825	-
Excess of revenues over (under) expenditures	-	(825)	(825)	-
Other Financing Sources (Uses)				
Transfers in	-	825	825	-
Total other financing sources (uses)	-	825	825	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance, Beginning			-	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

2016E Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
None	\$ -	\$ -	\$ -	\$ -
Expenditures, Debt Service				
Interest and fiscal charges	657,200	657,275	657,275	-
Total expenditures, debt service	657,200	657,275	657,275	-
Excess of revenues over (under) expenditures	(657,200)	(657,275)	(657,275)	-
Other Financing Sources (Uses)				
Transfers in	657,200	657,275	657,275	-
Total other financing sources (uses)	657,200	657,275	657,275	-
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund Balance, Beginning			328,225	
Fund Balance, Ending			\$ 328,225	

County of Winnebago, Illinois

2017C General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
None	\$ -	\$ -	\$ -	\$ -
Expenditures, Debt Service				
Bond principal	700,000	700,000	700,000	-
Interest and fiscal charges	262,000	262,075	262,075	-
Total expenditures, debt service	962,000	962,075	962,075	-
Excess of revenues over (under) expenditures	(962,000)	(962,075)	(962,075)	-
Other Financing Sources (Uses)				
Transfers in	976,500	976,575	976,575	-
Total other financing sources (uses)	976,500	976,575	976,575	-
Net change in fund balance	<u>\$ 14,500</u>	<u>\$ 14,500</u>	14,500	<u>\$ -</u>
Fund Balance, Beginning			<u>835,875</u>	
Fund Balance, Ending			<u>\$ 850,375</u>	

County of Winnebago, Illinois

2018 Pension Bond Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
None	\$ -	\$ -	\$ -	\$ -
Expenditures, Debt Service				
Bond principal	730,000	730,000	730,000	-
Interest and fiscal charges	1,321,964	1,322,039	1,322,038	(1)
Total expenditures, debt service	2,051,964	2,052,039	2,052,038	(1)
Excess of revenues over (under) expenditures	(2,051,964)	(2,052,039)	(2,052,038)	1
Other Financing Sources (Uses)				
Transfers in	2,213,641	2,213,716	2,213,716	-
Total other financing sources (uses)	2,213,641	2,213,716	2,213,716	-
Net change in fund balance	\$ 161,677	\$ 161,677	161,678	\$ 1
Fund Balance, Beginning			1,397,268	
Fund Balance, Ending			\$ 1,558,946	

County of Winnebago, Illinois

2020A General Obligation Debt Certificates Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
None	\$ -	\$ -	\$ -	\$ -
Expenditures, Debt Service				
Bond principal	270,000	270,000	270,000	-
Interest and fiscal charges	123,500	123,575	123,575	-
Total expenditures, debt service	393,500	393,575	393,575	-
Excess of revenues over (under) expenditures	(393,500)	(393,575)	(393,575)	-
Other Financing Sources (Uses)				
Transfers in	401,000	401,075	401,075	-
Total other financing sources (uses)	401,000	401,075	401,075	-
Net change in fund balance	<u>\$ 7,500</u>	<u>\$ 7,500</u>	7,500	<u>\$ -</u>
Fund Balance, Beginning			<u>335,500</u>	
Fund Balance, Ending			<u>\$ 343,000</u>	

County of Winnebago, Illinois

2020B General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ -	\$ 825	\$ -	\$ (825)
Total revenues	-	825	-	(825)
Expenditures, Debt Service				
Interest and fiscal charges	-	825	825	-
Total expenditures, debt service	-	825	825	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(825)	<u>\$ (825)</u>
Fund Balance, Beginning			-	
Fund Balance (Deficit), Ending			<u>\$ (825)</u>	

County of Winnebago, Illinois

2021A General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	265,000	265,000	-
Interest and fiscal charges	126,650	126,650	-
Total expenditures, debt service	391,650	391,650	-
Excess of revenues over (under) expenditures	(391,650)	(391,650)	-
Other Financing Sources (Uses)			
Transfers in	400,025	400,025	-
Total other financing sources (uses)	400,025	400,025	-
Net change in fund balance	\$ 8,375	8,375	\$ -
Fund Balance, Beginning		331,225	
Fund Balance, Ending		\$ 339,600	

County of Winnebago, Illinois

2021B General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	105,000	105,000	-
Interest and fiscal charges	51,500	51,500	-
Total expenditures, debt service	156,500	156,500	-
Excess of revenues over (under) expenditures	(156,500)	(156,500)	-
Other Financing Sources (Uses)			
Transfers in	158,875	158,875	-
Total other financing sources (uses)	158,875	158,875	-
Net change in fund balance	\$ 2,375	2,375	\$ -
Fund Balance, Beginning		131,650	
Fund Balance, Ending		\$ 134,025	

County of Winnebago, Illinois

2022 General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	1,735,000	1,735,000	-
Interest and fiscal charges	521,375	521,375	-
Total expenditures, debt service	2,256,375	2,256,375	-
Excess of revenues over (under) expenditures	(2,256,375)	(2,256,375)	-
Other Financing Sources (Uses)			
Transfers in	3,398,000	3,398,000	-
Total other financing sources (uses)	3,398,000	3,398,000	-
Net change in fund balance	\$ 1,141,625	1,141,625	\$ -
Fund Balance, Beginning		2,017,000	
Fund Balance, Ending		\$ 3,158,625	

CAPITAL PROJECTS FUNDS

County of Winnebago, Illinois

Capital Projects Funds

Capital projects funds are used to account for financial resources that are restricted, committed or assigned for the acquisition or construction of capital assets.

Host Fee Fund - Used to account for monies received from the Host Fee, which are assigned for capital improvements that foster economic development.

2012F Alternate Revenue Bonds Fund - Used to account for proceeds of the 2012F bond issue. The proceeds will be used to pay for the cost of constructing a water system and associated improvements within the I-39/Baxter Road Special Service Area.

2012G Alternate Revenue Bonds Fund - Used to account for proceeds of the 2012G bond issue. The proceeds will be used to acquire a water system and to pay the costs of constructing an intersection.

2015A Project Fund - Used to account for the proceeds of the 2015A Debt Certificate issue. The proceeds will be used to pay the costs of certain capital improvements to various County buildings.

Capital Projects Fund - Used to account for funds restricted for capital projects as imposed by Ordinance of the County Board in 2019.

2020A Project Fund - Used to account for the proceeds of the 2020A bond issue. The proceeds will be used to pay for the purpose of constructing, maintaining and improving County highways, roads and bridges.

Police Training Center Project Fund - Used to account for restricted revenues and expenditures related to the construction and equipping of a Regional Police Training Center in the former Public Safety Building.

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Capital Projects Funds
 September 30, 2024

	Host Fee Fund	2012F Alternate Revenue Bonds Fund	2012G Alternate Revenue Bonds Fund
Assets			
Cash and investments	\$ 3,006,864	\$ 47,024	\$ 562,893
Receivable from other governments	1,443,336	-	-
Other receivables, net	-	-	-
Long-term receivable	958,555	-	-
Total assets	<u>\$ 5,408,755</u>	<u>\$ 47,024</u>	<u>\$ 562,893</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 1,411,506	\$ -	\$ -
Total liabilities	<u>1,411,506</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources			
Unavailable revenue	1,071,684	-	-
Total deferred inflows of resources	<u>1,071,684</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>2,483,190</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted for capital projects	-	47,024	562,893
Assigned for capital projects	<u>2,925,565</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>2,925,565</u>	<u>47,024</u>	<u>562,893</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,408,755</u>	<u>\$ 47,024</u>	<u>\$ 562,893</u>

2015A Project Fund	Capital Projects Fund	2020A Project Fund	Police Training Center Project Fund	Total
\$ -	\$ 23,715,638	\$ -	\$ 341,594	\$ 27,674,013
-	142,454	-	-	1,585,790
-	2,790	-	-	2,790
-	-	-	-	958,555
<u>\$ -</u>	<u>\$ 23,860,882</u>	<u>\$ -</u>	<u>\$ 341,594</u>	<u>\$ 30,221,148</u>
\$ -	\$ 444,065	\$ -	\$ 31,787	\$ 1,887,358
-	444,065	-	31,787	1,887,358
-	-	-	-	1,071,684
-	-	-	-	1,071,684
-	444,065	-	31,787	2,959,042
-	-	-	309,807	919,724
-	23,416,817	-	-	26,342,382
-	23,416,817	-	309,807	27,262,106
<u>\$ -</u>	<u>\$ 23,860,882</u>	<u>\$ -</u>	<u>\$ 341,594</u>	<u>\$ 30,221,148</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

Nonmajor Capital Projects Funds

Year Ended September 30, 2024

	Host Fee Fund	2012F Alternate Revenue Bonds Fund	2012G Alternate Revenue Bonds Fund
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	4,781,053	-	-
Investment income (loss)	161,621	2,646	24,114
Other	88,166	-	-
Total revenues	5,030,840	2,646	24,114
Expenditures, Current			
General government	772,463	-	-
Public safety	-	-	-
Total expenditures, current	772,463	-	-
Debt Service			
Principal	1,887,204	-	-
Capital Outlay	1,589,794	17,961	-
Total expenditures	4,249,461	17,961	-
Excess of revenues over (under) expenditures	781,379	(15,315)	24,114
Other Financing Sources (Uses)			
Property sales	-	-	-
Transfers in	-	-	-
Transfers out	(1,388,875)	-	-
Total other financing sources (uses)	(1,388,875)	-	-
Net change in fund balances	(607,496)	(15,315)	24,114
Fund Balances, Beginning	3,533,061	62,339	538,779
Fund Balances, Ending	\$ 2,925,565	\$ 47,024	\$ 562,893

2015A Project Fund	Capital Projects Fund	2020A Project Fund	Police Training Center Project Fund	Total
\$ -	\$ 318,881	\$ -	\$ -	\$ 318,881
-	498,225	-	-	498,225
-	-	-	-	4,781,053
(713)	2,053,785	-	14,978	2,256,431
-	-	-	-	88,166
(713)	2,870,891	-	14,978	7,942,756
-	-	-	-	772,463
-	-	-	54,709	54,709
-	-	-	54,709	827,172
-	-	-	-	1,887,204
-	4,447,943	1,099,576	-	7,155,274
-	4,447,943	1,099,576	54,709	9,869,650
(713)	(1,577,052)	(1,099,576)	(39,731)	(1,926,894)
-	15,593	-	-	15,593
-	17,791,714	-	-	17,791,714
(56,881)	(29,992)	-	-	(1,475,748)
(56,881)	17,777,315	-	-	16,331,559
(57,594)	16,200,263	(1,099,576)	(39,731)	14,404,665
57,594	7,216,554	1,099,576	349,538	12,857,441
\$ -	\$ 23,416,817	\$ -	\$ 309,807	\$ 27,262,106

County of Winnebago, Illinois

Host Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Charges for services	\$ 4,700,000	\$ 4,781,000	\$ 4,781,053	\$ 53
Investment income	50,000	132,000	161,621	29,621
Other	82,000	82,000	88,166	6,166
Total revenues	4,832,000	4,995,000	5,030,840	35,840
Expenditures, Current				
General government:				
Supplies and services	690,000	772,000	772,463	463
Total expenditures, current	690,000	772,000	772,463	463
Debt Service				
Principal	1,905,312	1,905,312	1,887,204	(18,108)
Capital Outlay	-	1,450,000	1,589,794	139,794
Total expenditures	2,595,312	4,127,312	4,249,461	122,149
Excess of revenues over (under) expenditures	2,236,688	867,688	781,379	(86,309)
Other Financing Sources (Uses)				
Transfers out	(1,388,800)	(1,388,875)	(1,388,875)	-
Total other financing sources (uses)	(1,388,800)	(1,388,875)	(1,388,875)	-
Net change in fund balance	\$ 847,888	\$ (521,187)	(607,496)	\$ (86,309)
Fund Balance, Beginning			3,533,061	
Fund Balance, Ending			\$ 2,925,565	

County of Winnebago, Illinois

2012F Alternate Revenue Bond Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Investment income	\$ -	\$ -	\$ 2,646	\$ 2,646
Expenditures, Current				
None	-	-	-	-
Capital Outlay	-	18,000	17,961	(39)
Total expenditures	-	18,000	17,961	(39)
Net change in fund balance	\$ -	\$ (18,000)	(15,315)	\$ 2,685
Fund Balance, Beginning			62,339	
Fund Balance, Ending			\$ 47,024	

County of Winnebago, Illinois

2015A Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2024

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Investment income (loss)	\$ -	\$ (713)	\$ (713)
Total revenues	-	(713)	(713)
Expenditures, Current			
None	-	-	-
Excess of revenues over (under) expenditures	-	713	713
Other Financing Sources (Uses)			
Transfers out	(56,881)	(56,881)	-
Total other financing sources (uses)	(56,881)	(56,881)	-
Net change in fund balance	<u><u>\$ (56,881)</u></u>	(57,594)	<u><u>\$ (713)</u></u>
Fund Balance, Beginning		57,594	
Fund Balance, Ending		<u><u>\$ -</u></u>	

County of Winnebago, Illinois

Capital Projects Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 640,000	\$ 640,000	\$ 318,881	\$ (321,119)
Intergovernmental	400,000	400,000	498,225	98,225
Investment income	90,000	90,000	2,053,785	1,963,785
Total revenues	1,130,000	1,130,000	2,870,891	1,740,891
Expenditures, Current				
General government:				
Supplies and services	1,049,000	211,951	-	(211,951)
Capital Outlay	11,133,000	11,970,049	4,447,943	(7,522,106)
Total expenditures	12,182,000	12,182,000	4,447,943	(7,734,057)
Excess of revenues over (under) expenditures	(11,052,000)	(11,052,000)	(1,577,052)	9,474,948
Other Financing Sources (Uses)				
Property sales	-	-	15,593	15,593
Transfers in	7,324,700	17,791,714	17,791,714	-
Transfers out	-	(29,992)	(29,992)	-
Total other financing sources (uses)	7,324,700	17,761,722	17,777,315	15,593
Net change in fund balance	<u>\$ (3,727,300)</u>	<u>\$ 6,709,722</u>	16,200,263	<u>\$ 9,490,541</u>
Fund Balance, Beginning			7,216,554	
Fund Balance, Ending			<u>\$ 23,416,817</u>	

County of Winnebago, Illinois

2020A Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
None	\$ -	\$ -	\$ -	\$ -
Expenditures, Current				
None	-	-	-	-
Capital Outlay	-	1,099,573	1,099,576	3
Total expenditures	-	1,099,573	1,099,576	3
Net change in fund balance	<u>\$ -</u>	<u>\$ (1,099,573)</u>	(1,099,576)	<u>\$ (3)</u>
Fund Balance, Beginning			1,099,576	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

Police Training Center Project Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Investment income	\$ -	\$ 14,978	\$ 14,978	\$ -
Expenditures, Current				
Public safety:				
Supplies and services	22,000	81,712	54,709	(27,003)
Total expenditures, current	22,000	81,712	54,709	(27,003)
Net change in fund balance	<u>\$ (22,000)</u>	<u>\$ (66,734)</u>	(39,731)	<u>\$ 27,003</u>
Fund Balance, Beginning			349,538	
Fund Balance, Ending			<u>\$ 309,807</u>	

ENTERPRISE FUNDS

County of Winnebago, Illinois

River Bluff Nursing Home Fund -
Schedule of Revenues, Expenses and Changes in Net Position -
Budget and Actual - Non GAAP Budgetary Basis
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Operating Revenues				
Charges for services	\$ 16,220,241	\$ 18,289,796	\$ 18,187,314	\$ (102,482)
Intergovernmental charges for services	58,890	154,355	312,899	158,544
Other	-	-	3,373	3,373
Total operating revenues	16,279,131	18,444,151	18,503,586	59,435
Operating Expenses				
Personnel	10,453,846	12,342,242	9,430,830	(2,911,412)
Supplies and services	8,103,523	9,125,115	8,280,861	(844,254)
Total operating expenses	18,557,369	21,467,357	17,711,691	(3,755,666)
Operating income (loss)	(2,278,238)	(3,023,206)	791,895	3,815,101
Nonoperating Revenues (Expenses)				
Property taxes	2,819,000	2,819,000	2,833,312	14,312
Investment income	-	-	5,136	5,136
Total nonoperating revenues (expenses)	2,819,000	2,819,000	2,838,448	19,448
Income (loss) before transfers	540,762	(204,206)	3,630,343	3,834,549
Other Financing Sources (Uses)				
Transfers in	-	29,992	29,992	-
Total other financing sources (uses)	-	29,992	29,992	-
Net income (loss), budgetary basis	<u>\$ 540,762</u>	<u>\$ (174,214)</u>	3,660,335	<u>\$ 3,834,549</u>
Adjustments to GAAP Basis				
Depreciation			(316,831)	
Total adjustments to GAAP basis			(316,831)	
Net income (loss), GAAP basis			3,343,504	
Net Position (Deficit), Beginning			(3,610,586)	
Total Net Position (Deficit), Ending			<u>\$ (267,082)</u>	

County of Winnebago, Illinois

555 North Court Operations Fund -
Schedule of Revenues, Expenses and Changes in Fund Net Position -
Budget and Actual - Non GAAP Budgetary Basis
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Operating Revenues				
Charges for services	\$ 25,650	\$ 25,650	\$ 26,000	\$ 350
Other	-	-	1,375	1,375
Total operating revenues	25,650	25,650	27,375	1,725
Operating Expenses				
Supplies and services	218,068	290,978	308,951	17,973
Total operating expenses	218,068	290,978	308,951	17,973
Operating Income	(192,418)	(265,328)	(281,576)	(16,248)
Nonoperating Revenues (Expenses)				
Investment income	-	-	20,408	20,408
Capital outlay	(100,000)	(27,090)	-	27,090
Total nonoperating revenues (expenses)	(100,000)	(27,090)	20,408	47,498
Income (loss) before transfers	(292,418)	(292,418)	(261,168)	31,250
Transfers				
Transfers in	318,068	318,068	315,829	(2,239)
Transfers (out)	-	(389,840)	(390,692)	(852)
Total transfers	318,068	(71,772)	(74,863)	(3,091)
Net income (loss), budgetary basis	<u>\$ 25,650</u>	<u>\$ (364,190)</u>	(336,031)	<u>\$ 28,159</u>
Adjustments to GAAP Basis				
Depreciation			(231,094)	
Total adjustments to GAAP basis			(231,094)	
Net income (loss), GAAP basis			(567,125)	
Total Net Position, Beginning			2,475,432	
Total Net Position, Ending			<u>\$ 1,908,307</u>	

INTERNAL SERVICE FUNDS

County of Winnebago, Illinois

Internal Service Funds

Used to account for the financing of goods and services provided by one department to other departments of the County or to other governmental units, on a cost-reimbursement basis.

Central Services Fund - Used to account for the financing of goods or services provided by the Central Stores, Car Pool and Copier departments to other departments of the County or to other governmental units, on a cost-reimbursement basis.

Health Insurance Fund - Used to account for the revenues and expenses of the self-insured health, dental and prescription programs.

County of Winnebago, Illinois

Combining Balance Sheet -

Internal Service Funds

September 30, 2024

	Central Services Fund	Health Insurance Fund	Total
Assets			
Current Assets			
Cash and investments	\$ 479,126	\$ 7,968,112	\$ 8,447,238
Receivables, net	-	108,612	108,612
Receivable from other governments	4,469	-	4,469
Total current assets	483,595	8,076,724	8,560,319
Noncurrent Assets			
Capital assets being depreciated, net of accumulated depreciation	68,853	-	68,853
Total noncurrent assets	68,853	-	68,853
Total assets	<u>\$ 552,448</u>	<u>\$ 8,076,724</u>	<u>\$ 8,629,172</u>
Liabilities and Net Position			
Current Liabilities			
Accounts payable	\$ 28,469	\$ 1,352,997	\$ 1,381,466
Claims payable	-	1,116,383	1,116,383
Total current liabilities	28,469	2,469,380	2,497,849
Net Position			
Net investment in capital assets	68,853	-	68,853
Unrestricted	455,126	5,607,344	6,062,470
Total net position	523,979	5,607,344	6,131,323
Total liabilities and net position	<u>\$ 552,448</u>	<u>\$ 8,076,724</u>	<u>\$ 8,629,172</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Position -

Internal Service Funds

Year Ended September 30, 2024

	Central Services Fund	Health Insurance Fund	Total
Operating Revenues			
Charges for services	\$ 593,082	\$ 18,592,773	\$ 19,185,855
Other	-	1,805,457	1,805,457
Total operating revenues	593,082	20,398,230	20,991,312
Operating Expenses			
Supplies and services	408,942	23,754,014	24,162,956
Depreciation	28,056	-	28,056
Total operating expenses	436,998	23,754,014	24,191,012
Operating income (loss)	156,084	(3,355,784)	(3,199,700)
Nonoperating Revenues			
Investment income	14,387	317,654	332,041
Net nonoperating revenues	14,387	317,654	332,041
Income (loss) Before Transfers	170,471	(3,038,130)	(2,867,659)
Transfers			
Transfers in	-	2,134,263	2,134,263
Total transfers	-	2,134,263	2,134,263
Net increase (decrease) in net position	170,471	(903,867)	(733,396)
Total Net Position, Beginning	353,508	6,511,211	6,864,719
Total Net Position, Ending	\$ 523,979	\$ 5,607,344	\$ 6,131,323

County of Winnebago, Illinois

Combining Statement of Cash Flows -

Internal Service Funds

Year Ended September 30, 2024

	Central Services Fund	Health Insurance Fund	Total
Cash Flows From Operating Activities			
Cash receipts from users	\$ 594,077	\$ 3,569,699	\$ 4,163,776
Receipts from interfund activities	-	15,120,634	15,120,634
Cash receipts from others	-	1,805,457	1,805,457
Cash paid to vendors	<u>(420,642)</u>	<u>(23,593,656)</u>	<u>(24,014,298)</u>
Net cash from operating activities	<u>173,435</u>	<u>(3,097,866)</u>	<u>(2,924,431)</u>
Cash Flows From Noncapital Financing Activities			
Transfers	<u>-</u>	<u>2,134,263</u>	<u>2,134,263</u>
Cash Flows From Investing Activities			
Interest income	<u>14,387</u>	<u>317,654</u>	<u>332,041</u>
Net cash from investing activities	<u>14,387</u>	<u>317,654</u>	<u>332,041</u>
Net increase in cash and cash equivalents	187,822	(645,949)	(458,127)
Cash and Cash Equivalents, Beginning	<u>291,304</u>	<u>8,614,061</u>	<u>8,905,365</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 479,126</u></u>	<u><u>\$ 7,968,112</u></u>	<u><u>\$ 8,447,238</u></u>
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities			
Operating income (loss)	\$ 156,084	\$ (3,355,784)	\$ (3,199,700)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	28,056	-	28,056
Changes in assets and liabilities:			
Accounts receivable	427	97,560	97,987
Prepays	-	173,432	173,432
Accounts payable	(11,700)	(254,453)	(266,153)
Claims payable	-	241,379	241,379
Receivable from other governments	<u>568</u>	<u>-</u>	<u>568</u>
Total adjustments	<u>17,351</u>	<u>257,918</u>	<u>275,269</u>
Net cash from operating activities	<u><u>\$ 173,435</u></u>	<u><u>\$ (3,097,866)</u></u>	<u><u>\$ (2,924,431)</u></u>

County of Winnebago, Illinois

Central Services Fund -
Schedule of Revenues, Expenses and Changes in Net Position -
Budget and Actual
Year Ended September 30, 2024

	Central Stores Department		Car Pool Department	
	Budget	Actual	Budget	Actual
Operating Revenues				
Charges for services	\$ 1,300	\$ 236,725	\$ 70,000	\$ 73,371
Other	-	-	4,000	-
Total operating revenues	1,300	236,725	74,000	73,371
Operating Expenses				
Supplies and services	118,090	242,652	47,500	34,053
Depreciation and amortization	-	-	17,000	14,414
Total operating expenses	118,090	242,652	64,500	48,467
Operating income (loss)	(116,790)	(5,927)	9,500	24,904
Nonoperating Revenues (Expenses)				
Investment income	2,000	14,387	-	-
Net nonoperating revenues (expenses)	2,000	14,387	-	-
Net increase (decrease) in net position	<u>\$ (114,790)</u>	<u>\$ 8,460</u>	<u>\$ 9,500</u>	<u>\$ 24,904</u>
Total Net Position, Beginning				
Total Net Position, Ending				

Copiers			Total			Variance With Final Budget - Over (Under)
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
\$ 269,500	\$ 282,986	\$ 282,986	\$ 340,800	\$ 354,286	\$ 593,082	\$ 238,796
-	-	-	4,000	4,000	-	(4,000)
269,500	282,986	282,986	344,800	358,286	593,082	234,796
110,000	132,275	132,237	275,590	297,865	408,942	111,077
-	-	13,642	17,000	17,000	28,056	11,056
110,000	132,275	145,879	292,590	314,865	436,998	122,133
159,500	150,711	137,107	52,210	43,421	156,084	112,663
-	-	-	2,000	2,000	14,387	12,387
-	-	-	2,000	2,000	14,387	12,387
\$ 159,500	\$ 150,711	\$ 137,107	\$ 54,210	\$ 45,421	170,471	\$ 125,050
					353,508	
					\$ 523,979	

County of Winnebago, Illinois

Health Insurance Fund -
Schedule of Revenues, Expenses and Changes in Net Position -
Budget and Actual
Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Operating Revenues				
Charges for services	\$ 17,812,500	\$ 17,812,500	\$ 18,592,773	\$ 780,273
Other	1,275,000	1,275,000	1,805,457	530,457
Total operating revenues	19,087,500	19,087,500	20,398,230	1,310,730
Operating Expenses				
Supplies and services	21,077,300	23,610,247	23,754,014	143,767
Total operating expenses	21,077,300	23,610,247	23,754,014	143,767
Operating income (loss)	(1,989,800)	(4,522,747)	(3,355,784)	1,166,963
Nonoperating Revenues (Expenses)				
Investment income	175,000	175,000	317,654	142,654
Net nonoperating revenues (expenses)	175,000	175,000	317,654	142,654
Income before transfers	(1,814,800)	(4,347,747)	(3,038,130)	1,309,617
Transfers				
Transfers in	-	2,134,263	2,134,263	-
Total transfers	-	2,134,263	2,134,263	-
Net increase (decrease) in net position	\$ (1,814,800)	\$ (2,213,484)	(903,867)	\$ 1,309,617
Total Net Position, Beginning			6,511,211	
Total Net Position, Ending			\$ 5,607,344	

FIDUCIARY FUNDS - CUSTODIAL FUNDS

County of Winnebago, Illinois

Fiduciary Funds

Combining statements for all fiduciary funds are reported here.

County Collector Trust Fund - Used to account for tax funds collected and payable to other local taxing districts.

Clerk of Circuit Court Trust Fund - Used to account for the payment of bonds which will be remitted back to the person when the case is adjudicated.

Township Motor Fuel Tax Fund - Used to account for motor fuel tax allotments received and used for maintenance work on township roads.

Township Bridge Fund - Used to account for motor fuel tax allotments and other revenues received and used for construction and maintenance work on township bridges.

County Clerk Trust Fund - Used to account for the collection and disbursement of delinquent taxes, liquor licenses, raffle licenses, theater licenses, motel licenses and vending machine permits.

Inmate Trust Account - Used to account for inmate funds held in trust.

Other:

County Treasurer Trust Fund - Used to account for the collection of miscellaneous taxes and fees from the tax sale which are held in trust until remitted to other local government units.

Treasurer Trustee Escrow - Used to account for the monies collected from tax redemptions for taxes purchased by the Winnebago County Trustee.

Bankruptcy Trust Fund - Used to account for the collection of unsold real estate taxes from bankruptcy.

Highway Department Caps - Used to account for funds collected and payable to other municipalities using the Centralized Agency Permitting System.

County of Winnebago, Illinois

Combining Statement of Fiduciary Net Position -

Fiduciary Funds

September 30, 2024

	Custodial Funds		
	County Collector	Clerk of Circuit Courts	Township Motor Fuel
Assets			
Cash and investments	\$ 7,391,424	\$ 6,377,894	\$ 2,370,280
Due from other governmental units	-	-	132,313
Total assets	7,391,424	6,377,894	2,502,593
Liabilities			
Accounts payable	-	-	149,712
Due to other governmental units	7,391,424	1,185,898	-
Trust deposits	-	502,264	-
Total liabilities	7,391,424	1,688,162	149,712
Net Position			
Restricted	-	4,689,732	2,352,881
Total net position	\$ -	\$ 4,689,732	\$ 2,352,881

Custodial Funds				
Township Bridge	County Clerk Trust	Inmate Trust	Other	Total
\$ 247,482	\$ 262,372	\$ 138,130	\$ 551,978	\$ 17,339,560
-	-	-	-	132,313
247,482	262,372	138,130	551,978	17,471,873
-	-	-	-	149,712
-	-	-	153,037	8,730,359
-	-	138,130	-	640,394
-	-	138,130	153,037	9,520,465
247,482	262,372	-	398,941	7,951,408
<u>\$ 247,482</u>	<u>\$ 262,372</u>	<u>\$ -</u>	<u>\$ 398,941</u>	<u>\$ 7,951,408</u>

County of Winnebago, Illinois

Combining Statement of Changes in Fiduciary Net Position -

Fiduciary Funds

Year Ended September 30, 2024

	Custodial Funds		
	County Collector	Clerk of Circuit Courts	Township Motor Fuel
Additions			
Fine, fees and surcharges collected for other governments	\$ -	\$ -	\$ -
Collections for estate	-	-	-
Collections for redemptions	-	-	-
Collections for trust	-	-	-
Property tax collections	880,930,671	-	-
Clerk of the Circuit Court deposits	-	4,520,512	-
Bankruptcy proceeds	-	-	-
Fees collected for drainage district	-	-	-
Motor fuel tax allotments	-	-	1,668,082
Investment income	-	-	224,616
	<u>880,930,671</u>	<u>4,520,512</u>	<u>1,892,698</u>
Total additions	<u>880,930,671</u>	<u>4,520,512</u>	<u>1,892,698</u>
Deductions			
Property taxes distributed to other governments	880,930,671	-	-
Court collections distributed to other governments	-	3,225,809	-
Refund of trust deposits	-	837,029	-
Refund of bail bond deposits	-	2,923,367	-
Fees distributed to other governments	-	-	-
Funds released, drainage district	-	-	-
Funds released, tax redemptions	-	-	-
Infrastructure repairs and maintenance	-	-	1,657,049
	<u>880,930,671</u>	<u>6,986,205</u>	<u>1,657,049</u>
Total deductions	<u>880,930,671</u>	<u>6,986,205</u>	<u>1,657,049</u>
Change in fiduciary net position	-	(2,465,693)	235,649
Net Position, Beginning	-	7,155,425	2,117,232
Net Position, Ending	<u>\$ -</u>	<u>\$ 4,689,732</u>	<u>\$ 2,352,881</u>

Custodial Funds				
Township Bridge	County Clerk Trust	Inmate Trust	Other	Total
\$ -	\$ -	\$ -	\$ 396,312	\$ 396,312
-	-	-	6,877	6,877
-	10,034,824	-	-	10,034,824
-	-	3,640,647	-	3,640,647
-	-	-	-	880,930,671
-	-	-	-	4,520,512
-	-	-	75,882	75,882
-	-	-	5,388	5,388
165,043	-	-	-	1,833,125
16,911	2,382	-	-	243,909
181,954	10,037,206	3,640,647	484,459	901,688,147
-	-	-	93,353	881,024,024
-	-	-	-	3,225,809
-	-	3,640,647	-	4,477,676
-	-	-	-	2,923,367
-	-	-	402,196	402,196
-	-	-	61,104	61,104
-	10,373,759	-	744	10,374,503
28,192	-	-	-	1,685,241
28,192	10,373,759	3,640,647	557,397	904,173,920
153,762	(336,553)	-	(72,938)	(2,485,773)
93,720	598,925	-	471,879	10,437,181
\$ 247,482	\$ 262,372	\$ -	\$ 398,941	\$ 7,951,408

STATISTICAL SECTION

This part of the County of Winnebago, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, ne disclosures and required supplementary information says about the County's overall financial health.

Financial Trends - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. (Pages 211-220)

Revenue Capacity - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. (Pages 221-225)

Debt Capacity - These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. (Pages 226-227)

Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. (Pages 228-229)

Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. (Pages 230-236)

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual reports for the relevant year.

County of Winnebago, Illinois

Net Position by Component

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2015	2016	2017	2018
Governmental Activities				
Net investment in capital assets	\$ 173,725,916	\$ 172,355,997	\$ 164,271,301	\$ 160,693,862
Restricted	61,305,443	56,214,758	55,525,854	56,489,784
Unrestricted (deficit)	<u>(35,411,413)</u>	<u>(44,119,229)</u>	<u>(42,520,772)</u>	<u>(42,201,586)</u>
Total governmental activities net position	<u>199,619,946</u>	<u>184,451,526</u>	<u>177,276,383</u>	<u>174,982,060</u>
Business-Type Activities				
Net investment in capital assets	8,568,939	8,294,564	6,798,205	6,372,916
Restricted	-	-	-	1,075,963
Unrestricted	<u>4,911,051</u>	<u>5,296,575</u>	<u>3,882,555</u>	<u>1,210,685</u>
Total business-type activities net position	<u>13,479,990</u>	<u>13,591,139</u>	<u>10,680,760</u>	<u>8,659,564</u>
Total primary government net position	<u>\$ 213,099,936</u>	<u>\$ 198,042,665</u>	<u>\$ 187,957,143</u>	<u>\$ 183,641,624</u>
Primary Government				
Net investment in capital assets	\$ 182,294,855	\$ 180,650,561	\$ 171,069,506	\$ 167,066,778
Restricted	61,305,443	56,214,758	55,525,854	57,565,747
Unrestricted	<u>(30,500,362)</u>	<u>(38,822,654)</u>	<u>(38,638,217)</u>	<u>(40,990,901)</u>
Total primary government net position	<u>\$ 213,099,936</u>	<u>\$ 198,042,665</u>	<u>\$ 187,957,143</u>	<u>\$ 183,641,624</u>

Note 1: GASB Statement No. 75 was implemented for the fiscal year ended September 30, 2018.

2019	2020	2021	2022	2023	2024
\$ 158,609,997	\$ 156,925,413	\$ 158,828,047	\$ 161,723,819	\$ 176,179,512	\$ 183,322,773
55,543,036	73,834,153	127,168,915	208,047,524	123,369,339	141,579,055
(42,583,357)	(50,477,383)	(47,393,170)	(49,608,020)	65,078,387	83,452,190
171,569,676	180,282,183	238,603,792	320,163,323	364,627,238	408,354,018
5,937,378	5,559,216	5,238,571	5,339,965	4,883,238	4,366,494
55,873	1,242,725	3,970,590	9,127,888	155,374	1,518,441
1,703,397	(1,436,172)	(5,146,941)	(11,110,660)	(6,173,766)	(4,243,710)
7,696,648	5,365,769	4,062,220	3,357,193	(1,135,154)	1,641,225
\$ 179,266,324	\$ 185,647,952	\$ 242,666,012	\$ 323,520,516	\$ 363,492,084	\$ 409,995,243
\$ 164,547,375	\$ 162,484,629	\$ 164,066,618	\$ 167,063,784	\$ 181,062,750	\$ 187,689,267
55,598,909	75,076,878	131,139,505	217,175,412	123,524,713	143,097,496
(40,879,960)	(51,913,555)	(52,540,111)	(60,718,680)	58,904,621	79,208,480
\$ 179,266,324	\$ 185,647,952	\$ 242,666,012	\$ 323,520,516	\$ 363,492,084	\$ 409,995,243

County of Winnebago, Illinois

Changes in Net Position
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	2015	2016	2017
Expenses			
Governmental Activities			
General government	\$ 18,134,635	\$ 22,515,804	\$ 24,599,087
Public safety	69,306,301	70,565,536	67,543,166
Highway and streets	17,599,874	16,796,430	16,801,994
Health and welfare	14,785,714	12,451,288	13,788,106
Judicial	20,606,511	22,225,126	21,466,022
Interest on long-term liabilities	4,787,727	4,309,092	5,397,727
Contributions to other governments	10,979,109	600,000	-
Total governmental activities expenses	156,199,871	149,463,276	149,596,102
Business-Type Activities			
Nursing home	16,590,570	18,622,977	17,391,356
Animal services	2,653,802	2,887,148	-
Court Street activities	421,767	479,100	451,341
Total business-type activities	19,666,139	21,989,225	17,842,697
Total primary government expenses	<u>\$ 175,866,010</u>	<u>\$ 171,452,501</u>	<u>\$ 167,438,799</u>
Program Revenues			
Governmental Activities			
Charges for services:			
General government	\$ 11,048,309	\$ 11,438,449	\$ 16,409,484
Public safety	11,814,828	11,826,072	11,369,520
Highway and streets	1,512,117	982,229	1,156,498
Health and welfare	1,766,846	1,613,585	1,741,598
Judicial	7,967,916	7,353,812	7,435,641
Operating grants and contributions	20,810,501	15,527,637	15,447,382
Capital grants and contributions	5,378,199	-	89,631
Total governmental activities program revenues	60,298,716	48,741,784	53,649,754
Business-Type Activities			
Charges for services:			
Nursing home	14,510,272	14,607,011	14,151,827
Animal services	2,513,129	2,594,590	-
Court Street activities	594,645	608,475	592,117
Operating grants and contributions	-	-	-
Capital grants and contributions	-	153,800	-
Total business-type activities program revenues	17,618,046	17,963,876	14,743,944
Total primary government revenues	<u>\$ 77,916,762</u>	<u>\$ 66,705,660</u>	<u>\$ 68,393,698</u>

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 25,058,811	\$ 31,321,730	\$ 27,890,233	\$ 33,324,879	\$ 52,543,029	\$ 41,279,978	\$ 44,310,090
70,959,557	63,631,103	64,092,942	56,724,782	50,472,241	74,630,212	73,612,044
14,672,222	14,610,822	16,367,242	14,170,931	14,197,025	17,693,117	20,343,656
13,200,860	16,738,770	13,453,942	16,730,317	19,751,259	24,326,918	34,884,301
16,112,359	19,971,170	19,157,861	15,300,434	14,254,630	19,462,284	20,119,317
3,565,139	4,989,083	4,467,511	4,519,519	3,660,866	2,006,266	3,026,878
-	-	-	-	-	-	-
<u>143,568,948</u>	<u>151,262,678</u>	<u>145,429,731</u>	<u>140,770,862</u>	<u>154,879,050</u>	<u>179,398,775</u>	<u>196,296,286</u>
16,083,367	15,106,605	17,657,058	15,706,579	16,778,829	19,305,007	18,028,522
-	-	-	-	-	-	-
<u>470,987</u>	<u>406,035</u>	<u>447,820</u>	<u>455,208</u>	<u>411,599</u>	<u>536,575</u>	<u>540,045</u>
<u>16,554,354</u>	<u>15,512,640</u>	<u>18,104,878</u>	<u>16,161,787</u>	<u>17,190,428</u>	<u>19,841,582</u>	<u>18,568,567</u>
<u>\$ 160,123,302</u>	<u>\$ 166,775,318</u>	<u>\$ 163,534,609</u>	<u>\$ 156,932,649</u>	<u>\$ 172,069,478</u>	<u>\$ 199,240,357</u>	<u>\$ 214,864,853</u>
\$ 16,659,461	\$ 16,789,265	\$ 15,734,260	\$ 17,183,873	\$ 19,924,200	\$ 17,358,658	\$ 16,798,543
12,480,627	12,588,972	15,256,411	20,437,659	15,053,148	15,250,160	16,014,093
250,144	448,581	484,162	755,394	247,563	193,907	315,311
1,680,686	1,427,761	1,287,417	820,484	1,292,439	1,322,933	1,391,147
7,163,725	6,725,251	5,689,273	6,161,265	10,921,884	9,609,897	8,551,161
16,103,232	16,469,515	20,219,996	24,722,466	26,420,248	25,514,857	31,635,081
-	-	60,034	22,275	169,725	5,344	2,800,061
<u>54,337,875</u>	<u>54,449,345</u>	<u>58,731,553</u>	<u>70,103,416</u>	<u>74,029,207</u>	<u>69,255,756</u>	<u>77,505,397</u>
12,708,458	12,217,318	11,996,693	11,206,753	8,689,275	12,309,963	18,187,314
-	-	-	-	-	-	-
523,613	485,261	446,306	571,716	588,148	333,668	26,000
-	-	1,501,634	817,909	782,627	842,854	312,899
-	-	-	-	-	-	-
<u>13,232,071</u>	<u>12,702,579</u>	<u>13,944,633</u>	<u>12,596,378</u>	<u>10,060,050</u>	<u>13,486,485</u>	<u>18,526,213</u>
<u>\$ 67,569,946</u>	<u>\$ 67,151,924</u>	<u>\$ 72,676,186</u>	<u>\$ 82,699,794</u>	<u>\$ 84,089,257</u>	<u>\$ 82,742,241</u>	<u>\$ 96,031,610</u>

County of Winnebago, Illinois

Changes in Net Position
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	2015	2016	2017
Net Revenues (Expenses)			
Governmental activities	\$ (95,901,155)	\$ (100,721,492)	\$ (95,946,348)
Business-type activities	(2,048,093)	(4,025,349)	(3,098,753)
Total primary government net expense	<u>\$ (97,949,248)</u>	<u>\$ (104,746,841)</u>	<u>\$ (99,045,101)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes:			
Property taxes	\$ 36,787,191	\$ 36,824,470	\$ 36,807,375
Sales taxes	1,046,654	1,073,391	1,088,068
Quarter-cent sales tax	8,119,132	8,106,791	8,213,978
Public safety sales tax	27,405,051	27,235,947	27,426,419
Use tax	1,300,210	1,412,537	1,512,357
Other taxes	1,099,618	1,139,354	1,342,398
Intergovernmental:			
Replacement taxes	4,826,579	4,827,617	5,782,151
Shared income taxes	6,280,469	5,963,414	5,554,867
Grant revenues	-	-	-
Casino revenues	-	-	-
Miscellaneous	757,857	1,058,389	1,799,905
Investment income	66,396	115,115	150,658
Transfers	291,040	262,600	263,000
Total governmental activities	<u>87,980,197</u>	<u>88,019,625</u>	<u>89,941,176</u>
Business-Type Activities			
Property taxes	1,927,539	1,929,971	1,828,494
Miscellaneous	-	-	-
Investment income	140	2,574	45
Transfers	(291,040)	(262,600)	(263,000)
Total business-type activities	<u>1,636,639</u>	<u>1,669,945</u>	<u>1,565,539</u>
Total primary government	<u>\$ 89,616,836</u>	<u>\$ 89,689,570</u>	<u>\$ 91,506,715</u>
Change in Net Position			
Governmental activities	\$ (7,920,958)	\$ (12,701,867)	\$ (6,005,172)
Business-type activities	(411,454)	(2,355,404)	(1,533,214)
Total primary government	<u>\$ (8,332,412)</u>	<u>\$ (15,057,271)</u>	<u>\$ (7,538,386)</u>

2018	2019	2020	2021	2022	2023	2024
\$ (89,231,073)	\$ 96,813,333	\$ (86,698,178)	\$ (70,667,446)	\$ (80,849,843)	\$ (110,143,019)	\$ (118,790,889)
(3,322,283)	2,810,061	(4,160,245)	(3,565,409)	(7,130,378)	(6,355,097)	(42,354)
<u>\$ (92,553,356)</u>	<u>\$ 99,623,394</u>	<u>\$ (90,858,423)</u>	<u>\$ (74,232,855)</u>	<u>\$ (87,980,221)</u>	<u>\$ (116,498,116)</u>	<u>\$ (118,833,243)</u>
\$ 37,069,864	\$ 36,883,164	\$ 36,908,866	\$ 38,532,383	\$ 38,695,418	\$ 38,013,260	\$ 38,621,084
1,600,316	1,337,632	5,091,828	20,585,533	23,252,984	23,496,886	23,780,860
8,641,815	8,572,810	8,149,434	9,944,892	10,665,371	10,908,088	11,175,447
28,670,879	28,447,956	27,001,246	33,161,006	36,727,199	37,510,288	38,353,582
1,675,609	1,957,260	2,479,926	2,535,562	2,291,346	2,284,964	2,162,151
1,320,385	1,394,464	949,076	2,451,969	2,818,587	2,880,400	3,136,222
4,618,573	5,698,010	5,191,749	8,737,421	17,596,970	15,697,632	9,202,940
5,548,447	6,253,728	6,434,202	7,620,637	8,824,321	8,696,230	9,375,635
-	-	-	4,447,259	23,645,081	5,087,029	13,606,412
-	-	-	-	-	777,045	956,514
1,820,661	2,218,148	2,776,397	1,237,526	1,712,225	1,855,740	1,417,961
344,032	637,777	427,961	84,867	696,648	7,340,899	10,683,990
-	-	-	(350,000)	(4,516,776)	58,473	44,871
<u>91,310,581</u>	<u>93,400,949</u>	<u>95,410,685</u>	<u>128,989,055</u>	<u>162,409,374</u>	<u>154,606,934</u>	<u>162,517,669</u>
1,843,415	1,834,284	1,829,366	1,907,541	1,901,296	1,877,171	2,833,312
-	12,861	-	4,272	1,222	1,435	4,748
25	-	-	47	6,057	42,617	25,544
-	-	-	350,000	4,516,776	(58,473)	(44,871)
<u>1,843,440</u>	<u>1,847,145</u>	<u>1,829,366</u>	<u>2,261,860</u>	<u>6,425,351</u>	<u>1,862,750</u>	<u>2,818,733</u>
<u>\$ 93,154,021</u>	<u>\$ 95,248,094</u>	<u>\$ 97,240,051</u>	<u>\$ 131,250,915</u>	<u>\$ 168,834,725</u>	<u>\$ 156,469,684</u>	<u>\$ 165,336,402</u>
\$ 2,079,508	\$ (3,412,384)	\$ 8,712,507	\$ 58,321,609	\$ 81,559,531	\$ 44,463,915	\$ 43,726,780
(1,478,843)	(962,916)	(2,330,879)	(1,303,549)	(705,027)	(4,492,347)	2,776,379
<u>\$ 600,665</u>	<u>\$ (4,375,300)</u>	<u>\$ 6,381,628</u>	<u>\$ 57,018,060</u>	<u>\$ 80,854,504</u>	<u>\$ 39,971,568</u>	<u>\$ 46,503,159</u>

County of Winnebago, Illinois

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Fund			
Nonspendable for prepaids	\$ 26,461	\$ 79,024	\$ 18,889
Nonspendable for inventory	113,122	-	-
Nonspendable for advances	-	-	273,108
Assigned	249,000	200,000	200,000
Unassigned	<u>12,539,651</u>	<u>12,435,314</u>	<u>12,830,687</u>
Total general fund	<u>\$ 12,928,234</u>	<u>\$ 12,714,338</u>	<u>\$ 13,322,684</u>
All Other Governmental Funds			
Nonspendable for prepaids	\$ 49,658	\$ -	\$ -
Nonspendable for inventory	-	-	730,682
Restricted	65,594,661	57,831,517	54,304,858
Assigned:			
Animal services	-	-	474,138
Public safety	606,522	606,522	-
Capital projects	2,931,817	3,283,359	2,445,572
Unassigned (deficit)	<u>(542,615)</u>	<u>(656,407)</u>	<u>(1,050,193)</u>
Total all other governmental funds	<u>\$ 68,640,043</u>	<u>\$ 61,064,991</u>	<u>\$ 56,905,057</u>

2018	2019	2020	2021	2022	2023	2024
\$ 51,340	\$ 48,844	\$ 43,593	\$ 46,838	\$ 47,151	\$ 50,876	\$ 100,465
-	3,985	1,974	1,000	1,181	1,129	2,068
399,417	4,272,385	16,126,814	10,705,275	6,664,822	8,032,153	8,392,219
608,000	200,000	-	200,000	-	763,000	7,740,021
15,741,671	16,215,044	10,498,042	30,944,895	55,677,359	60,675,753	56,621,803
<u>\$ 16,800,428</u>	<u>\$ 20,740,258</u>	<u>\$ 26,670,423</u>	<u>\$ 41,898,008</u>	<u>\$ 62,390,513</u>	<u>\$ 69,522,911</u>	<u>\$ 72,856,576</u>
\$ 216,196	\$ 1,680	\$ -	\$ 33,390	\$ 619,321	\$ 502,864	\$ 540,733
492,167	486,964	396,094	651,808	736,736	908,680	936,458
57,472,969	56,064,755	61,243,531	80,906,349	106,906,602	122,755,135	131,666,552
486,851	407,961	653,908	620,982	896,417	1,111,418	1,245,046
-	-	-	-	-	-	-
2,968,462	4,717,216	5,380,978	6,883,581	5,011,847	10,749,615	26,342,382
(428,554)	(566,280)	(1,268,548)	(2,022,031)	(2,038,555)	(108,664)	(217,839)
<u>\$ 61,208,091</u>	<u>\$ 61,112,296</u>	<u>\$ 66,405,963</u>	<u>\$ 87,074,079</u>	<u>\$ 112,132,368</u>	<u>\$ 135,919,048</u>	<u>\$ 160,513,332</u>

County of Winnebago, Illinois**Changes in Fund Balances, Governmental Funds**

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	2015	2016	2017
Revenues			
Taxes	\$ 75,410,756	\$ 75,908,266	\$ 76,388,872
Intergovernmental	38,986,366	32,806,919	32,408,246
Charges for services	18,223,190	19,964,497	20,720,785
Fines and forfeitures	5,308,134	4,550,814	5,461,811
Licenses and permits	1,146,026	1,267,864	2,937,268
Investment income	66,395	115,115	150,658
Miscellaneous	2,914,921	1,745,765	2,680,431
Total revenues	142,055,788	136,359,240	140,748,071
Expenditures			
Current:			
General government	16,697,613	20,071,549	23,659,943
Public safety	61,959,493	61,153,605	61,938,732
Highway and streets	8,257,882	7,431,435	6,900,263
Health and welfare	14,576,168	11,463,939	13,630,369
Judicial	19,244,637	19,488,726	19,222,024
Debt service:			
Principal	13,001,054	14,484,808	30,116,591
Interest	5,343,227	5,068,629	5,176,600
Capital outlay	6,994,555	6,696,107	5,867,496
Contributions to other governments	10,979,109	600,000	-
Total expenditures	157,053,738	146,458,798	166,512,018
Excess of revenues over (under) expenditures	(14,997,950)	(10,099,558)	(25,763,947)
Other Financing Sources (Uses)			
Transfers in	14,804,792	12,903,043	12,748,540
Transfers (out)	(14,513,752)	(12,640,443)	(12,505,540)
Property sales	-	-	-
Issuance of financed purchase obligation	911,437	1,381,814	1,007,080
Issuance of general obligation bond	287,025	122,734	-
Premium (discount) on bond issue	-	-	1,421,403
Issuance of pension bond	-	-	-
Issuance of from bank loan	-	-	200,000
Issuance of general obligation debt certificates	14,064,109	2,485,000	1,620,000
Issuance of commitments payable	-	600,000	-
Proceeds from refunding bond	-	-	36,100,000
Payment to escrow agent	-	(2,541,538)	(18,952,192)
Total other financing sources (uses)	15,553,611	2,310,610	21,639,291
Net change in fund balances	\$ 555,661	\$ (7,788,948)	\$ (4,124,656)
Debt service as a percentage of noncapital expenditures	12.07%	13.83%	21.57%

Note 1: The debt service ratio has been calculated by dividing total debt service expenditures (principal and interest) by total noncapital expenditures (the difference between total expenditures and *capitalized outlay expenditures as noted on the reconciliation on page 6*)

2018	2019	2020	2021	2022	2023	2024
\$ 81,087,380	\$ 81,105,382	\$ 84,179,551	\$ 108,831,372	\$ 117,678,477	\$ 115,657,914	\$ 119,878,388
31,076,553	31,689,001	38,626,141	52,988,499	84,520,236	64,329,275	74,653,112
23,272,240	23,546,507	23,859,631	30,167,425	30,326,820	26,790,190	25,127,713
5,517,146	5,016,335	3,299,988	3,409,627	3,401,744	3,216,674	2,807,611
2,801,053	2,559,202	2,591,200	2,385,895	2,818,989	3,306,462	3,094,572
344,032	637,777	427,961	84,971	703,750	7,085,919	10,351,949
1,623,732	1,127,198	1,542,318	1,092,907	1,624,846	1,216,155	1,056,491
145,722,136	145,681,402	154,526,790	198,960,696	241,074,862	221,602,589	236,969,836
22,206,606	26,116,619	22,430,310	27,956,562	44,742,146	30,434,974	31,010,416
56,603,660	73,642,839	58,557,364	60,936,794	63,503,249	65,368,739	71,615,061
6,140,693	7,674,638	7,435,901	7,619,062	7,247,348	8,038,479	8,099,731
10,885,768	15,282,773	11,263,165	15,130,868	21,578,800	23,894,461	34,228,464
23,861,615	29,408,839	23,924,296	23,499,323	24,296,160	26,548,769	29,284,679
12,281,173	13,417,568	15,586,802	19,236,192	13,443,839	14,734,585	8,900,808
4,159,921	5,238,154	5,153,821	5,288,983	4,505,776	3,780,247	3,304,698
4,972,346	3,787,044	6,983,240	9,153,424	12,192,078	9,783,250	20,638,353
-	-	-	-	-	-	-
141,111,782	174,568,474	151,334,899	168,821,208	191,509,396	182,583,504	207,082,210
4,610,354	(28,887,072)	3,191,891	30,139,488	49,565,466	39,019,085	29,887,626
16,043,352	13,712,278	13,359,371	16,349,459	12,741,479	34,115,940	38,942,367
(17,030,796)	(13,712,278)	(13,359,371)	(16,699,459)	(17,258,255)	(34,057,467)	(41,031,759)
304,446	416,317	272,870	157,816	143,304	443,325	129,715
202,545	1,309,790	1,810,313	-	358,600	1,040,211	-
-	-	-	-	-	-	-
-	-	1,138,758	898,597	-	671,005	-
-	31,005,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,990,000	-	-	-	-
-	-	-	-	-	-	-
-	-	2,020,000	4,850,000	-	11,280,000	-
-	-	-	-	-	(21,593,021)	-
(480,453)	32,731,107	8,231,941	5,556,413	(4,014,872)	(8,100,007)	(1,959,677)
\$ 4,129,901	\$ 3,844,035	\$ 11,423,832	\$ 35,695,901	\$ 45,550,594	\$ 30,919,078	\$ 27,927,949
11.79%	10.87%	14.17%	14.53%	9.95%	10.51%	6.47%

County of Winnebago, Illinois

Assessed and Estimated Actual Value of Taxable Property
Last Ten Levy Years

Levy Year	Real Property		Railroad Property		Total		Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2014	3,636,331,451	10,908,994,353	8,690,956	26,072,868	3,645,022,407	10,935,067,221	1.0845
2015	3,545,618,725	10,636,856,175	9,235,785	27,707,355	3,554,854,510	10,664,563,530	1.0984
2016	3,598,823,012	10,796,469,036	9,743,708	29,231,124	3,608,566,720	10,825,700,160	1.0826
2017	3,681,362,409	11,044,087,227	9,052,409	27,157,227	3,690,414,818	11,071,244,454	1.0857
2018	3,827,994,944	11,485,133,345	9,461,838	28,388,353	3,837,456,782	11,513,521,698	1.0173
2019	4,053,817,387	12,162,668,428	10,001,345	30,007,036	4,063,818,732	12,192,675,464	0.9661
2020	4,264,866,572	12,795,879,304	11,266,842	33,803,906	4,276,133,414	12,829,683,210	0.9436
2021	4,490,675,259	13,473,373,114	12,100,833	36,306,130	4,502,776,092	13,509,679,244	0.9032
2022	4,863,628,458	14,592,344,608	12,403,460	37,214,101	4,876,031,918	14,629,558,709	0.8373
2023	5,403,051,736	16,210,776,286	13,019,355	39,061,971	5,416,071,091	16,249,838,257	0.7587

Source: Winnebago County Clerk Office

Notes: Property in Winnebago County is reassessed on an annual basis. The County assesses property at approximately 33.33% of actual value for all property types. Estimated actual taxable value is calculated by dividing taxable assessed value by those percentages. Tax rates are per \$1,000 of assessed value. The above tables relate to the years when the taxes were levied.

County of Winnebago, Illinois
Direct and Overlapping Property Tax Rates
Last Ten Levy Years
(rate per \$1,000 of assessed value)

<i>Year taxes are payable</i>	2015	2016	2017	2018
County of Winnebago				
General	0.4436	0.4493	0.3686	0.3604
Special Revenue	0.6409	0.6491	0.7140	0.6983
City Rates				
City of Rockford	3.2931	3.3595	3.3207	3.2517
City of South Beloit	1.1891	1.1922	1.169	1.1625
Community College Rates	.4823-.7119	.4893-.6939	.4927-.6686	.5053-.6654
Village Rates	.3196-.8953	.3920-.9391	.3326-.9321	.3338-.9266
Forest Preserve Rate	0.1199	0.1203	0.1207	0.1182
Fire District Rates	.0869-.9765	.0915-.9999	.0909-1.0177	.0970-1.0261
Grade School Rates	3.6812-4.5689	3.8877-4.5344	3.8383-4.3951	3.7926-4.3911
High School Rate	2.6168	2.6083	2.5511	2.7764
Library District Rates	.5042-.1956	.1967-.5196	.1950-.5190	.1940-.5091
Multi-Township District Rates	.0540-.0401	.0403-.0544	.0404-.0541	.0409-.0541
Park District Rates	.1263-.1571	.1326-1.1629	.1382-1.1544	.1325-1.1371
Road District Rates	.0486-.4576	.0487-.4519	.0470-.4383	.0477-.4369
Sanitary District Rates	.0429-.2008	.0437-.2075	.0440-.2082	.0439-.2041
Special District Rate	0.0408	N/A	N/A	0.0437
Street Light District Rate	0.8129	0.8725	0.8798	0.8716
Township Rates	.1138-.4660	.1140-.4623	.1116-.4483	.1114-.4445
School District Rates	5.9886-8.3197	6.0720-8.3864	6.0315-8.5175	5.9790-8.1964
Greater Rockford Airport	0.1063	0.1073	0.1103	0.1102

Source:

Winnebago County Clerk's Office
N/A - Not applicable

2019	2020	2021	2022	2023	2024
0.3466	0.3444	0.3742	0.3672	0.3432	0.2619
0.6707	0.6217	0.5694	0.5360	0.4941	0.4968
3.1194	2.9185	2.7943	2.6361	2.4575	2.1972
1.1260	1.0813	1.0349	1.0169	1.0026	0.9799
.4987-.6664	.4703-.6534	.4615-.6498	.4564-.6411	.4762-.6075	.4593-.5482
.3270-.9089	.3068-.8945	.3005-.8670	.2757-.8391	.2561-8383	.2469-.8047
0.1147	0.1107	0.1073	0.1041	0.0993	0.0913
.0776-1.0186	.0755-.9763	.0677-1.0265	.0637-.9855	.0618-.9473	.0558-.8934
3.7325-4.2709	3.6359-4.0864	3.5662-3.9981	3.4985-3.9333	3.4342-3.8686	3.2937-3.7232
2.7327	2.6611	2.5921	2.5404	2.4897	2.3672
.1940-.4890	.1917-.4564	.1856-.4343	.1817-.4103	.1777-.3760	.1692-.3528
.0407-.0542	.0399-.0536	.0395-.0517	.0386-.0507	.0366-.0495	.0333-.0474
.1298-1.0963	.1275-1.0334	.1239-1.0042	.1200-.9739	.1193-.9401	.1152-.8914
.0475-.4370	.0462-.4297	.0452-.4108	.0440-.3955	.1076-.3878	.0415-.3808
.0433-.1964	.0411-.1848	.0403-.1795	.0396-.1731	.0357-.1593	.0319-.1425
0.0421	0.0405	0.0392	0.0371	0.0355	0.0332
0.8497	0.8396	0.8033	0.0126	0.0003	0.5912
.1110-.4320	.1079-.4204	.1055-.3951	.1025-.3803	.1011-.3605	.0963-.3364
5.9038-8.1087	5.7504-7.5519	5.7132-6.9304	5.6340-6.8589	5.5127-6.7247	5.1954-6.2861
0.1073	0.1011	0.0987	0.0955	0.0926	0.0877

County of Winnebago, Illinois

Principal Property Tax Payers

Current Year and Nine Years Ago

Taxpayer	2023 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	2014 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Lowes Home Center, Inc.	\$ 16,211,133	1	0.29%	\$ 13,759,595	1	0.36%
Woodward, Inc	11,602,396	2	0.21%			0.00%
Greater Rockford Airport Authority	10,509,942	3	0.19%	10,721,332	4	0.28%
Forest Plaza, LLC	10,169,127	4	0.18%	6,536,961	5	0.17%
CBL/Cherryvale	10,009,910	5	0.18%	12,901,090	2	0.34%
Swedish American Hospital	9,635,041	6	0.16%			
NM PCI LP	8,511,964	7	0.15%			
Wesley Willows Corp	8,509,344	8	0.15%			
Meijer Stores Limited Partnership	7,621,668	9	0.14%			
Interstate Boulevard Illinois / Becknell Investors	6,952,001	10	0.12%			
Beloit Memorial Hospital				10,865,940	3	0.28%
Petry Jeffrey				4,848,970	6	0.13%
Two Star Property Co., Inc				4,641,091	7	0.12%
Anderson Rockford Properties, LLC				4,589,423	8	0.12%
Edward Rose Associates Inc				4,302,884	9	0.11%
Menard, Inc				4,290,401	10	0.11%
	\$ 99,732,526		1.77%	\$ 77,457,687		2.02%

Source: Winnebago County Clerk's Office**Note:** The above figures for 2023 represent the Assessed Valuation related to the 2023 tax levy paid in 2024.

County of Winnebago, Illinois

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year		Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	(Original Levy)	Adjustments		Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2015	39,044,521	(192,644)	38,851,877	37,610,646	96.33%	1,093,140	38,703,786	99.62%
2016	39,047,094	(166,790)	38,880,304	37,500,729	96.04%	1,223,756	38,724,485	99.60%
2017	39,045,958	20,385	39,066,343	37,596,543	96.29%	1,176,602	38,773,145	99.25%
2018	39,070,422	(156,821)	38,913,601	36,833,896	94.28%	1,941,747	38,775,643	99.65%
2019	39,039,030	(66,316)	38,972,714	30,146,481	77.22%	8,567,821	38,714,302	99.34%
2020	39,261,130	(105,420)	39,155,710	37,290,252	94.98%	1,755,963	39,046,215	99.72%
2021	40,350,172	(64,273)	40,285,899	38,892,159	96.39%	1,280,227	40,172,386	99.72%
2022	40,669,644	(53,669)	40,615,975	38,761,589	95.31%	1,611,016	40,372,605	99.40%
2023	40,827,571	(229,249)	40,598,322	38,957,124	95.42%	1,549,862	40,506,986	99.78%
2024	41,092,296	(152,007)	40,940,289	39,356,798	95.78%	1,471,070	40,827,868	99.73%

Source: Winnebago County Clerk's Office and Winnebago County Treasurer's Office

Note: Property taxes are assessed as of January 1 on real property and March 10 on mobile homes. The assessment date is also the lien date as the lien reverts back and takes all priority over other liens. The County normally files its property tax levies with the County Clerk in September. The County files its property tax levies in October. If the tax bills are mailed prior to May 1 of the subsequent year, the property taxes are due in two equal installments on June 1 and September 1 of that year. If tax bills are mailed after May 1, the first installment is due 30 days after the mailing date and the second installment is due September 1. Tax collections are normally distributed to the taxing districts within 30 days of collection.

Property taxes levied in the current year are measurable but not intended to finance current operations and, therefore, are recorded as unavailable property tax revenue. Property tax revenues (net of allowances for uncollectible amounts) are recognized in the year following the levy.

The information in the schedule relates to the County's own property tax levies and does not include those it collects on behalf of other governments.

County of Winnebago, Illinois

Ratios of Outstanding Debt By Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business-Type			Amounts Restricted to Repaying Debt	Total Primary Government Debt	Percentage of Personal Income*	Total Primary Govt Debt Per Capita *	Total Net General Bonded Debt	Net General Bonded Debt Per Capita *	Percentage of General Bonded Debt to Estimated Actual Value
	General Bonded Debt and Certificates	Alternate Revenue Debt	Unamortized Premium	Installment Note	Financed Purchases	General Bonded Debt	Unamortized Premium	Leases							
2015	18,061,230	113,925,000	8,415,117	24,439,109	2,362,446	1,343,770	70,843	-	12,644,241	155,973,274	1.380%	528.25	27,807,862	94.18	0.18%
2016	16,549,620	103,940,000	7,273,059	24,079,109	1,696,062	1,170,380	59,944	-	9,892,981	144,875,193	1.270%	490.66	25,050,069	84.84	0.17%
2017	16,480,891	96,470,000	6,692,729	22,067,028	1,659,361	989,109	49,045	-	8,204,364	136,403,799	1.144%	461.97	24,206,415	81.98	0.16%
2018	14,326,103	89,095,000	5,805,176	20,167,732	4,665,681	803,897	38,146	-	8,431,125	126,470,610	1.018%	428.33	20,970,113	71.02	0.14%
2019	12,109,196	112,525,000	4,936,878	20,076,092	4,721,450	610,804	27,247	-	8,517,580	146,489,087	1.172%	496.13	17,626,245	59.70	0.11%
2020	10,670,198	107,490,000	5,173,541	18,045,780	5,032,129	413,304	16,348	-	8,861,785	137,979,515	1.035%	483.54	16,214,988	56.82	0.09%
2021	8,686,602	99,190,000	5,067,402	16,640,469	3,651,481	208,424	5,449	-	8,757,886	124,691,941	0.872%	436.98	13,950,407	48.89	0.07%
2022	7,070,764	91,510,000	4,039,734	14,889,761	2,620,831	-	-	-	8,537,820	111,593,270	0.792%	396.36	11,110,070	39.46	0.05%
2023	5,300,000	72,320,000	2,785,579	12,902,557	2,930,824	-	-	-	4,802,809	91,436,151	0.608%	325.49	8,085,151	28.78	0.04%
2024	4,040,000	68,255,000	2,360,799	11,015,353	2,155,079	-	-	-	6,197,079	81,629,152	***	290.58	6,400,371	22.78	0.02%

* See Demographic Statistics schedule at page 228 for personal income and population data.

*** Personal income not available.

County of Winnebago, Illinois

Legal Debt Margin Information

Last Ten Fiscal Years

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt limit	\$ 103,505,125	\$ 102,202,067	\$ 210,996,563	\$ 212,198,852	\$ 220,653,765	\$ 233,669,577	\$ 245,877,671	\$ 258,909,625	\$ 280,371,835	\$ 311,424,088
Total net debt applicable to limit	21,767,446	19,416,062	17,470,000	15,130,000	12,720,000	11,083,502	8,835,026	7,070,764	5,300,000	4,040,000
Legal debt margin	<u>\$ 81,737,679</u>	<u>\$ 82,786,005</u>	<u>\$ 193,526,563</u>	<u>\$ 197,068,852</u>	<u>\$ 207,933,765</u>	<u>\$ 222,586,075</u>	<u>\$ 237,042,645</u>	<u>\$ 251,838,861</u>	<u>\$ 275,071,835</u>	<u>\$ 307,384,088</u>
Total net debt applicable to the limit as a percentage of debt limit	21.03%	19.00%	8.28%	7.13%	5.76%	4.74%	3.59%	2.73%	1.89%	1.30%

Legal debt margin calculation for fiscal 2024	5.750%
Equalized assessed value	<u>\$ 5,416,071,091</u>
Debt limit	\$ 311,424,088
Debt applicable to limit	
General obligation bonds	72,295,000
Bonded debt excluded from long-term debt	<u>(68,255,000)</u>
Total net debt applicable to debt limit	<u>4,040,000</u>
Legal debt margin	<u>\$ 307,384,088</u>

County of Winnebago, Illinois

Demographic Statistics

Last Ten Calendar Years

	(1)	(2)	(2)	(3)
		Personal	Per	
		Income	Capita	
		(<i>thousands</i>	Personal	Unemployment
Year	Population	of dollars)	Income	Rate
2015	295,266	\$ 11,298,474	\$ 39,357	7.0
2016	295,266	11,407,382	39,904	6.7
2017	295,266	11,921,377	41,862	6.4
2018	295,266	12,426,271	43,742	5.7
2019	295,266	12,499,155	44,234	5.4
2020	285,350	13,334,490	47,104	11.5
2021	285,350	14,300,207	50,510	8.5
2022	281,542	14,086,828	49,920	5.8
2023	280,922	15,044,152	53,553	6.2
2024	280,922	*	*	6.0

(1) The Official 2010 Census figure was used for 2012 - 2019.

The Official 2020 Census figure was used for the 2020-2021 population.

The Census Bureau population estimates were used for the 2022-2024 population.

(2) Bureau of Economic Analysis an agency of the U.S. Department of Commerce.

* Information not yet available.

(3) Bureau of Labor Statistics. Rate is the average annual rate.

County of Winnebago, Illinois

Principal Employers

Current Year and Nine Years Ago

Employer	2024 Employees	Rank	Percentage of Total County Employment	2015 Employees	Rank	Percentage of Total County Employment
UW Health (Swedish American Health System)	4,685	1	3.57%	2,600	3	1.81%
Rockford School District 205	4,071	2	3.10%	4,800	2	3.34%
Mercyhealth/Rockford Memorial Hospital	3,000	3	2.29%	2,500	4	1.74%
United Parcel Service	2,500	4	1.90%			
OSF Saint Anthony Medical Center	2,200	5	1.68%	2,000	5	1.39%
Collins Aerospace (formerly Hamilton Sundstrand)	2,000	6	1.52%	2,000	5	1.39%
Woodward, Inc.	2,000	7	1.52%			
Amazon	1,500	8	1.14%			
Winnebago County Government	1,400	9	1.07%	1,539	9	1.07%
Wal-Mart Stores	1,350	10	1.03%	1,611	7	1.12%
Stellantis (Fiat Chrysler Auto)			0.00%	4,887	1	3.40%
Cherryvale Mall				2,500	4	1.74%
Rockford Park District				1,739	6	1.21%
Harris Bank N.A.				1,600	8	1.11%
Freeport Health Network				1,490	10	1.04%
	24,706		18.82%	29,266		20.36%

Source: Greater Rockford Chamber of Commerce

County of Winnebago, Illinois

Full-time Equivalent County Government Employees by Function
Last Ten Years

Function/Program	Full-Time Equivalent Employees at September 30									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government	140.0	123.0	135.0	138.5	138.6	120.0	123.1	145.2	141.1	137.5
Public Safety	580.0	615.0	502.5	500.9	484.9	499.7	509.0	527.8	558.6	578.5
Highways and Streets	49.5	50.0	48.5	47.7	46.4	45.5	48.1	46.6	48.0	48.4
Health and Welfare	315.5	290.0	248.5	254.1	237.0	237.2	255.4	230.7	231.8	275.1
Judicial	282.0	214.0	247.5	262.8	260.2	264.9	254.9	261.7	274.5	289.8
Total	1,367.0	1,292.0	1,182.0	1,204.0	1,167.1	1,167.3	1,190.5	1,212.0	1,254.0	1,329.3

Source: Winnebago County Finance Office

Note: A full-time employee is schedule to work 2,080 or 2,184 hours per year. Full-time equivalent employment is calculated by dividing total hours by 2,080 or 2,184.
Part-time equivalent employment is calculated by dividing total labor hours by 2,080.

County of Winnebago, Illinois

Operating Indicators by Function
Last Ten Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government										
Supervisor of Assessments										
Number of Assessment Notices	121,495	5,379	9,867	9,488	120,609	3,463	10,148	9,069	120,662	9,100
Number of Appeals	4,737	2,574	1,888	1,479	2,628	951	754	649	1,252	731
Real Estate Transfer Declarations Processed	5,812	5,564	7,141	5,163	8,479	6,408	5,588	8,222	5,894	3,750
Total Exemptions (All Types)	122,425	123,142	121,512	125,032	126,476	126,706	125,665	123,004	123,721	124,109
County Clerk's Office										
Birth Certificates Issued	4,515	N/A	8,141	8,123	13,160	11,524	11,097	11,634	12,851	11,099
Death Certificates Issued	3,256	1,678	1,622	1,740	1,668	1,656	1,141	1,402	1,896	1,649
Marriage Licenses Issued	2,064	1,748	1,643	1,841	1,649	1,308	1,579	1,550	1,587	2,084
Civil Union Certificates Issued	3	60	3	3	6	2	4	7	7	14
Raffle Licenses Issued	316	336	320	329	340	204	147	209	209	142
County Treasurer										
Number of Real Estate Parcels Billed	126,134	121,456	121,329	121,173	121,030	126,017	125,892	125,742	125,679	125,660
Number of Certified Mailed	6,716	6,958	6,561	5,827	5,453	6,369	6,811	6,251	5,310	5,310
Recorder of Deeds										
Total Documents Recorded	41,810	40,433	41,648	39,156	43,052	39,124	46,958	42,070	36,592	36,742
Total Mortgages Recorded	7,968	8,121	8,445	8,485	8,415	9,481	12,934	10,555	7,172	7,615
Total Deeds Recorded	10,191	9,599	9,864	9,822	9,690	7,971	10,845	10,729	8,733	8,842
Total Foreclosures Recorded	386	360	247	155	187	77	38	101	114	72
Regional Planning & Economic Development										
Number of Building Permits Issued	3,574	3,179	5,871	3,616	2,313	3,173	3,479	2,664	4,501	3,114
Number of Building Permits/Certificate of Occupancy Issued	N/A	N/A	N/A	N/A	82	42	69	68	136	129
Number of Zoning Permits	N/A	N/A	N/A	N/A	420	506	729	723	736	667
Public Safety										
Sheriff's Departments										
Bookings	13,156	12,854	11,971	11,794	11,052	6,936	7,388	8,187	8,698	8,968
Release/Bond Out	13,158	12,663	11,919	11,804	11,084	6,931	7,379	8,179	8,727	8,981
911 Calls Handled	107,360	52,447	51,515	48,916	52,567	N/A	39,793	44,893	63,612	42,931
Accident Reports	1,067	868	615	913	965	1,228	1,125	1,291	1,176	1,286
Traffic Citations Issued	N/A	10,293	13,825	8,678	7,915	5,170	12,515	9,555	8,701	8,231
Average Jail Population	690	771	802	840	779	681	747	770	788	711
Vehicles Impounded	N/A	1,376	1,390	1,189	1,034	662	1,119	1,389	1,441	978
Meals Provided to Inmates and Staff	759,073	907,292	945,032	977,395	970,929	818,874	817,965	927,400	959,107	890,619

County of Winnebago, Illinois

Operating Indicators by Function
Last Ten Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety (Continued)										
Animal Services										
Number of Dogs Adopted	554	530	611	528	792	525	562	748	683	771
Number of Cats Adopted	700	761	690	739	1,211	1,250	1,709	1,755	1,493	1,490
Highways and Streets										
Miles of Maintained County Roads	299	303	303	303	294	294	294	299	299	298
Health and Welfare										
County Health Department										
Case Management Services										
Family Case Management	2,776	2,776	2,776	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Breast & Cervical Screenings (avg monthly caseload)	489	489	N/A	295	468	47	36	36	39	32
Ryan White HIV (avg monthly caseload)	N/A	N/A	N/A	36	39	39	41	53	76	53
Refugee (avg monthly caseload)	N/A	N/A	N/A	10	23	23	4	15	23	24
Clinic Service/Individual Based (Number Visits/Immunizations Given)										
Clinician Visits	N/A	N/A	N/A	1,973	2,961	1,475	723	783	610	939
Nurse Visits	N/A	N/A	N/A	3,115	3,849	2,718	1,703	2,419	2,558	2,373
Direct Observed Therapy Home Visits	N/A	N/A	N/A	582	399	584	528	767	913	697
Influenza Vaccinations	N/A	N/A	N/A	1,917	1,681	1,450	1,204	1,440	473	542
Dental Sealants Applied	N/A	N/A	N/A	1,744	2,045	1,460	N/A	N/A	N/A	N/A
Screenings/Immunizations	16,217	4,607	3,961	N/A	N/A	584	738	596	1,051	880
Lead Screening and Testing	257	N/A	210	N/A	N/A	N/A	N/A	99	141	134
Sexually Transmitted Diseases (clinic visits)	1,309	1,309	707	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Women's Health Clients	2,799	2,799	6,826	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Maternal and Child Health Services (average monthly caseload unless otherwise noted)										
APORS/High Risk Infant	N/A	N/A	N/A	103	129	131	106	104	99	103
Better Birth Outcomes	N/A	N/A	N/A	30	105	75	38	17	61	49
Children with Elevated Blood Lead Level	N/A	N/A	N/A	4	39	14	16	132	104	122
Health Works Children in Foster Care	497	497	511	262	191	282	296	232	223	171
Women, Infants and Children Supplemental Nutrition (total)	8,039	8,039	6,345	5,931	6,189	5,930	4,872	5,060	6,693	5,459
KidCare - State Health Ins. Program (children enrolled)	305	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Environmental Health Services (inspections completed)										
Well and Septic System Inspections	N/A	N/A	N/A	226	202	220	234	207	251	181
Loan Inspections (Mortgage Evaluations)	N/A	N/A	N/A	389	368	359	338	297	181	161
Food Establishment/Retail Food Inspections	N/A	N/A	N/A	3,298	4,095	4,817	5,003	5,196	4,661	5,683
Food Establishment/Retail Food Plan Reviews	N/A	N/A	N/A	105	99	57	66	77	87	105
Lead Based Paint Risk Assessments	N/A	N/A	N/A	44	84	71	65	90	84	111
Lead Contractor Compliance Inspections	N/A	N/A	N/A	91	75	69	98	58	80	91

County of Winnebago, Illinois

Operating Indicators by Function
Last Ten Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Health and Welfare (Continued)										
County Health Department (Continued)										
Environmental Health Services (continued)										
Homes Receiving Lead Mitigation/Abatement	N/A	N/A	N/A	50	29	16	29	29	37	30
Housing Inspections	N/A	N/A	N/A	861	762	682	733	692	770	693
Nuisance Inspections	N/A	N/A	N/A	380	394	316	313	294	292	246
Survey Inspections	N/A	N/A	N/A	372	421	642	431	97	153	147
Pool and Spa Inspections	N/A	N/A	N/A	140	121	47	57	118	134	144
Hotel & Motel Inspections	106	106	165	110	95	53	45	34	50	83
Tanning Facility Inspections	N/A	N/A	N/A	15	17	11	16	14	13	12
Body Art Facility Inspections	N/A	N/A	N/A	8	16	23	21	12	9	34
Mosquito Trap Checks/Surveys	N/A	N/A	N/A	340	302	362	214	199	72	45
Larvicide Treatments Performed	N/A	N/A	N/A	50	39	15	1	1	4	4
Pollution Control Inspections	2,057	N/A	1,615	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Facilities Sanitation Inspections	4,187	N/A	4,287	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RPR (STD) Tests	3,891	N/A	4,709	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total of All Inspections Types Completed	6,908	6,908	5,815	6,479	7,119	7,760	7,664	7,415	6,878	7,770
Health Education										
Alcohol, Tobacco and Other Drugs Prevention Education	N/A	N/A	N/A	N/A	448	173	142	68	42	156
Drug Overdose Prevention/Naloxone Training	N/A	N/A	N/A	N/A	742	1,348	1,530	1,630	1,666	1,570
COVID-19 Response Efforts										
Case/Contact Investigations	N/A	N/A	N/A	N/A	N/A	N/A	34,114	32,372	17,232	1,570
COVID-19 Vaccinations *	N/A	N/A	N/A	N/A	N/A	N/A	130,000	9,546	565	149
COVID-19 Treatments including monoclonal and Paxlovid	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8
COVID-19 Hotline and Email Responses	N/A	N/A	N/A	N/A	N/A	N/A	47,378	249	N/A	N/A
Media and Press Responses	N/A	N/A	N/A	N/A	N/A	N/A	1,058	N/A	N/A	N/A
*Note: This number may not fully capture initial vaccination efforts within local hospital systems at the start of the vaccine roll-out.										
County Nursing Home - River Bluff										
Nursing Home Inpatient Days	80,731	83,314	80,114	67,614	63,895	62,074	51,808	51,444	50,798	52,642
Veteran's Assistance Commission										
Monthly Average Case Load	58	66	62	61	70	85	77	81	109	198
Total Veterans Assisted	988	1,210	1,566	1,620	836	1,023	929	966	6,500	2,386
Total Monetary Assistance Provided	191,744	241,854	236,806	217,490	215,980	318,000	318,000	297,056	219,415	488,257
Culture and Recreation										
Veteran's Memorial Hall - Museum & Reception Hall										
Total Number of Visits	31,538	17,272	17,556	17,838	20,833	3,583	3,583	8,958	9,157	13,077
Total Number of Events	264	317	339	349	409	119	119	172	191	271

County of Winnebago, Illinois

Operating Indicators by Function
Last Ten Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Judicial										
Court Services										
Total Adult Probation Cases	7,003	6,970	6,195	6,343	6,250	6,020	6,762	5,737	6,568	7,642
Total Juvenile Probation Cases	886	694	832	789	752	688	717	1,105	1,272	1,125
Population	45	40	N/A	N/A	N/A	25	22	34	40	40
Juveniles Admitted to Detention Home During the Year	500	514	601	546	546	389	250	377	394	389
Circuit Clerk's Office - 17th Judicial Circuit										
Total Cases Filed	64,582	62,566	61,577	60,504	59,191	41,785	49,295	39,684	42,470	48,182
Juvenile Cases Filed	877	901	752	876	905	821	701	955	925	807
Criminal Felony Cases Filed	2,992	3,332	3,156	3,359	3,393	2,706	2,543	3,057	3,092	3,237
Criminal Misdemeanor Cases Filed	3,899	3,771	3,350	3,627	3,925	3,114	2,734	2,039	2,584	2,540
DUI Cases Filed	1,326	1,278	1,413	1,395	1,167	780	1,043	841	791	819
Traffic Cases Filed	39,933	37,999	37,408	36,034	34,518	22,833	29,713	17,647	18,424	21,319
Other Cases Filed	15,555	15,285	15,508	15,213	15,283	11,531	12,561	15,145	16,654	19,460
Child's Advocacy Center - Abuse Agency										
Number of Referrals	599	635	657	614	742	656	764	622	637	579
Interviews Conducted	364	398	386	422	405	410	494	360	396	373
People Who Received Support Services	1,135	1,129	1,101	1,322	1,353	1,221	1,555	1,295	1,241	1,359
Number of Cases Closed	259	321	377	309	355	273	259	205	192	200
Number of Arrests	67	67	78	65	70	66	87	57	52	68
Number of People Charged	32	43	35	49	43	49	83	40	38	70
Circuit Court										
Law Library Legal Self Help Center Visitor Totals	6,881	7,309	6,517	6,374	6,885	5,380	6,333	6,843	5,337	7,236
Coroner's Office										
Total Number of Calls	2,999	3,176	3,337	3,045	3,267	3,574	4,007	3,975	3,541	3,454
Total Number Transported	453	499	495	596	578	645	658	667	593	575
Total Number of Autopsies	316	373	339	362	391	443	422	388	376	350

Source: Respective County Departments

N/A - Numbers were not readily available or no records were maintained.

During fiscal year 2018, the Health Department presented statistics which more accurately reflect services provided.

During fiscal year 2019, Regional Planning and Economic Development presented statistics which more accurately reflect services provided.

County of Winnebago, Illinois

Capital Indicators by Function

Last Ten Years

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government										
County Purchasing Department										
Vehicle Pool	19	18	18	7	7	6	6	14	12	12
Public Safety										
Sheriff's Department										
Number of County Jail Beds (Capacity)	1,212	1,318	1,318	1,206	1,206	1,318	1,318	1,318	1,318	1,318
Number of Patrol Boats	3	2	2	2	2	1	1	1	1	2
Number of Fleet Vehicles	150	150	160	127	127	148	140	179	185	168
Animal Services										
Vehicle Pool	11	11	11	10	10	10	8	9	10	9
Highways and Streets										
Miles of Maintained County Roads	299	303	303	303	303	294	294	299	299	298
Number of County Road Traffic Signals	64	64	64	64	64	67	67	67	67	66
Number of County Road Bridges	89	90	90	90	90	90	90	92	92	92
Number of Vehicles and Light Equipment	209	213	165	165	165	200	158	187	180	177
Number of Heavy Equipment Items	109	95	29	32	32	30	29	29	28	32
Health and Welfare										
County Health Department										
Number of Health Department Facilities	3	2	2	2	2	2	2	2	2	2
County Nursing Home - River Bluff										
Number of Nursing Home Beds	304	304	304	304	304	304	304	304	304	304
Licensed Bed Days During Fiscal Year	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960
Judicial										
Court Services										
Juvenile Detention Facility Capacity	48	48	48	48	48	48	48	48	48	48
Juvenile Detention Vehicles	3	5	6	6	6	7	7	6	5	5
Circuit Court										
Law Library Holdings/Books (estimate)	16,000	16,000	16,250	16,250	16,250	16,250	15,750	15,500	15,500	17,500

Source: Respective County Departments

N/A - Numbers were not readily available or no records were maintained.

County of Winnebago, Illinois

Miscellaneous Statistics

Geographic Location:	Winnebago County was formed out of Jo Daviess and LaSalle counties. Winnebago County is situated in the north-central part of Illinois and is bounded by the southern border of Wisconsin and the Illinois counties of Boone, Ogle, and Stephenson. Boone and Stephenson Counties were created from land that used to belong to Winnebago County.
County Size/Make-up:	520 sq. mi. (1,344.9 km ²) of which 514 sq. mi. (1,330.6 Km ²) is land, about 98.87% and 6 sq. mi. (14.3 Km ²) is water, about 1.13%.
Population:	2020 census: 285,350
Density:	541/sq. mi. (209/km ²)
County Seat:	Rockford, Illinois
Year of Incorporation:	1837
Form of Government:	Township Form of Government Act was adopted by the County's voters in 1849 and the provisions are presently in effect. Governance is administered by a 20 member elected board which is headed by a chairperson who is elected to a four-year term. The Board is comprised of one such member being elected from each of 20 districts within the County. Board members serve either a two-year or four-year term.
Statutory Elected Positions:	There are nine elected officials who fill statutory positions as mandated by the State of Illinois. These statutory positions are: State's Attorney, County Auditor, Circuit Clerk, Chief Judge of the Circuit Court, County Clerk & Recorder, County Coroner, County Sheriff, Superintendent of Education Service Region, and County Treasurer.
Employment Distribution:	
Top Five Employment Sectors	
Educational and Health Care Services:	21.3%
Manufacturing:	20.8%
Retail Trade:	13.2%
Arts, Entertainment, and Hospitality:	8.4%
Professional, Scientific, & Administrative:	8.2%

Source: U.S. Census Bureau, 2023 American Community Survey

