

# Winnebago County, IL

## Annual Comprehensive Financial Report

For the Fiscal Year Ended September 30, 2025



# **County of Winnebago, Illinois**

Annual Comprehensive Financial Report

September 30, 2025

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 20, 2026

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, 2025, 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 2025. 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.

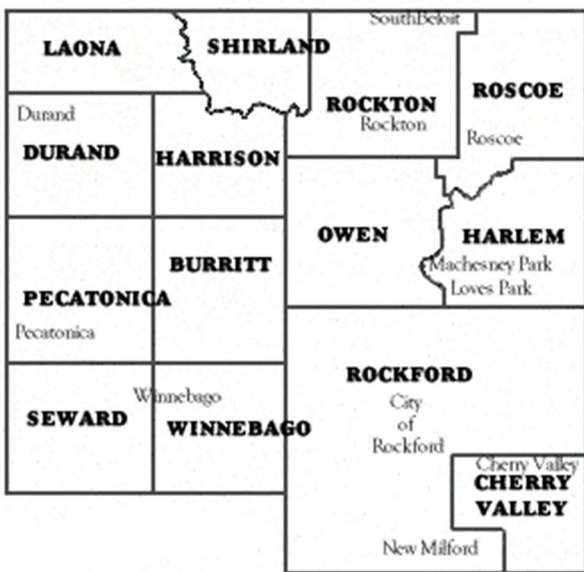
The County Board is required by Illinois State Statute to adopt an operating budget before the start of a new fiscal year. The annual budget serves as the foundation for the County's financial planning and control. The budget is maintained on a character code basis (personnel, supplies and services, capital outlay, debt service, administrative) by department. Transfers of budgeted amounts between departments or funds or any requests for additional appropriation to the originally approved budget require approval by the County Board. Line-item transfers between character codes may be requested by the department and approved by the Chief Financial Officer provided the total amount appropriated by the County Board for the respective department is not exceeded.

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 2024 estimated population by the U.S. Census Bureau is 283,790. 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

Economic Development continues as a major initiative for the County government. Due to the County's central location and proximity to Chicago, Madison and Milwaukee, the County has become a strategic location for established and new business opportunities. The County supports and assists economic development through several means of tools. One tool that has been used successfully is the County Host Fee Loan Program. This program loans revenue funds from hosting a landfill to a requesting taxing body over a period not to exceed 5 years. It is repaid to the County over a period not to exceed 20 years at zero percent interest. This helps smaller communities with project gap financing and makes the program funds sustainable while growing the equalized assessed value (EAV), jobs, and sales tax, if applicable. A second tool is the Commercial Property Assessed Clean Energy (C-PACE) Program. C-PACE allows new development or renovation of existing structures the ability to finance some of their energy efficiency items that are required by utilizing bonds for monies upfront and putting the loan on the tax bill that will stay with the property, not necessarily the owner. The connectivity to I-90 and I-88 is a consistent strength for Winnebago County. 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. Additionally, a new project has started the development process for a building in this designated area that will cost not less than \$75 million and be larger than 1.2 million square feet and is expected to be completed in summer of 2027. The existing facilities in this industrial park are Berner Foods, FedEx, XPO Logistics, Amazon and DB Schenker, a Microsoft data center. In addition to growth in the Rock 39 Industrial Park, construction of passenger rail service connecting Rockford to Chicago is expected to begin in 2026. This new rail service will directly connect the two cities which has been absent since the 1980s. In the past year and a half, the County has re-established the Rail Authority Board to assist with the facilitation of projects to our region, especially those within close proximity to the existing airport and rail line infrastructure. The County has also become a member of the Quad Cities Regional Economic Development Authority (QCREDA). QCREDA is a regional development agency for 11 counties in Illinois giving Winnebago County a tremendous amount of financing power availability for projects.

### Gaming Revenue

Hard Rock Casino Rockford opened its permanent location in August 2024. In its first full year of operation at the permanent location, the casino had record earnings of \$146.2 million. The State of Illinois tax revenue from the casino was \$32.7 million with local governments receiving a total of \$8.7 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 \$523.4million in 2024 in Winnebago County, a 1.5% increase over 2023. The total revenue number includes hotel spending, recreation, food, and beverage along with retail and transportation dollars received from visitors who live more than 50 miles from Winnebago County. The growth in tourism revenue in Winnebago County trend seen across the state where visitor spending increased \$1.3 billion. According to the Rockford Area Convention and Visitors Bureau (GoRockford), tourism spending in 2024 supports a total of 4,687 jobs, \$167.8 million in payroll, \$14.7 million in local tax revenue and \$34 million in state tax revenue. The County has further committed 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 reported by the airport have increased and the airport remains poised for further growth in 2026. The Rockford airport is home to the second-largest UPS hub in North America and a major base of operations for Amazon Air. In 2025, 3.4 billion pounds of landed weight traveled through the airport. The airport had 310,000 passengers in 2025, an 18% increase compared to 2024. This is a new record for the airport. The airport is served by Allegiant Air, which currently offers flights to nonstop destinations including Las Vegas, NV; Nashville, TN, Phoenix, AZ; and Orlando, Fort Lauderdale, Punta Gorda, and Sarasota, FL. In 2025 the airport partnered with Landline to offer direct motorcoach service to Chicago O'Hare International Airport (ORD), allowing travelers to connect to American Airlines' global network. 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.

### Housing Market

In 2025, Rockford's housing market continued to be one of the "hottest" in the US, driven by high demand and low inventory, with homes selling quickly and prices rising significantly. 2025 continued the trend of being tough 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, 21 days compared to 70 nationally. Home sale prices rose 6% from an average of \$215,666 in 2024 to \$230,000 last year. There was an average of 264 homes for sale each month in 2025.

### Manufacturing

The Winnebago County region has enjoyed a long history as a leader in a number of manufacturing sectors. The area has become a major industrial hub for several manufacturing sectors. The aerospace manufacturing sector is one of the largest in the United States. Major employers in this sector include Collins Aerospace and Woodward, Inc which supply major entities such as Boeing, Airbus, Blue Origin and the U.S. Department of Defense. Advanced manufacturing and precision machining companies employ more than 15% of the area's workforce. Major employers in this sector specialize in CNC machining, tool and die making, metal heat treating and industrial design. Bergstrom, Inc, Rockford Toolcraft, Rockford Fastener and 425 Manufacturing are included as regional employers in this sector.. The region has been vital in the automotive and transportation sector. Stellantis currently plans to reopen the Belvidere assembly plant in 2028 to manufacture a mid-size truck. A historic Rockford company, Gunitite Corp, was reopened by four former employees as Rockford Brake Company in 2025. This is expected to lead to 150 jobs and \$370 million in economic activity for the region over the next five years.

### **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 communicates the timeline for the budget process, revenue and expenditure assumptions, instructions for submitting capital requests and the County's financial policies. This policy is distributed to department heads at the beginning of 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, 2024. 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-six years (fiscal year ended 1988-2003 and 2005-2024). 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,

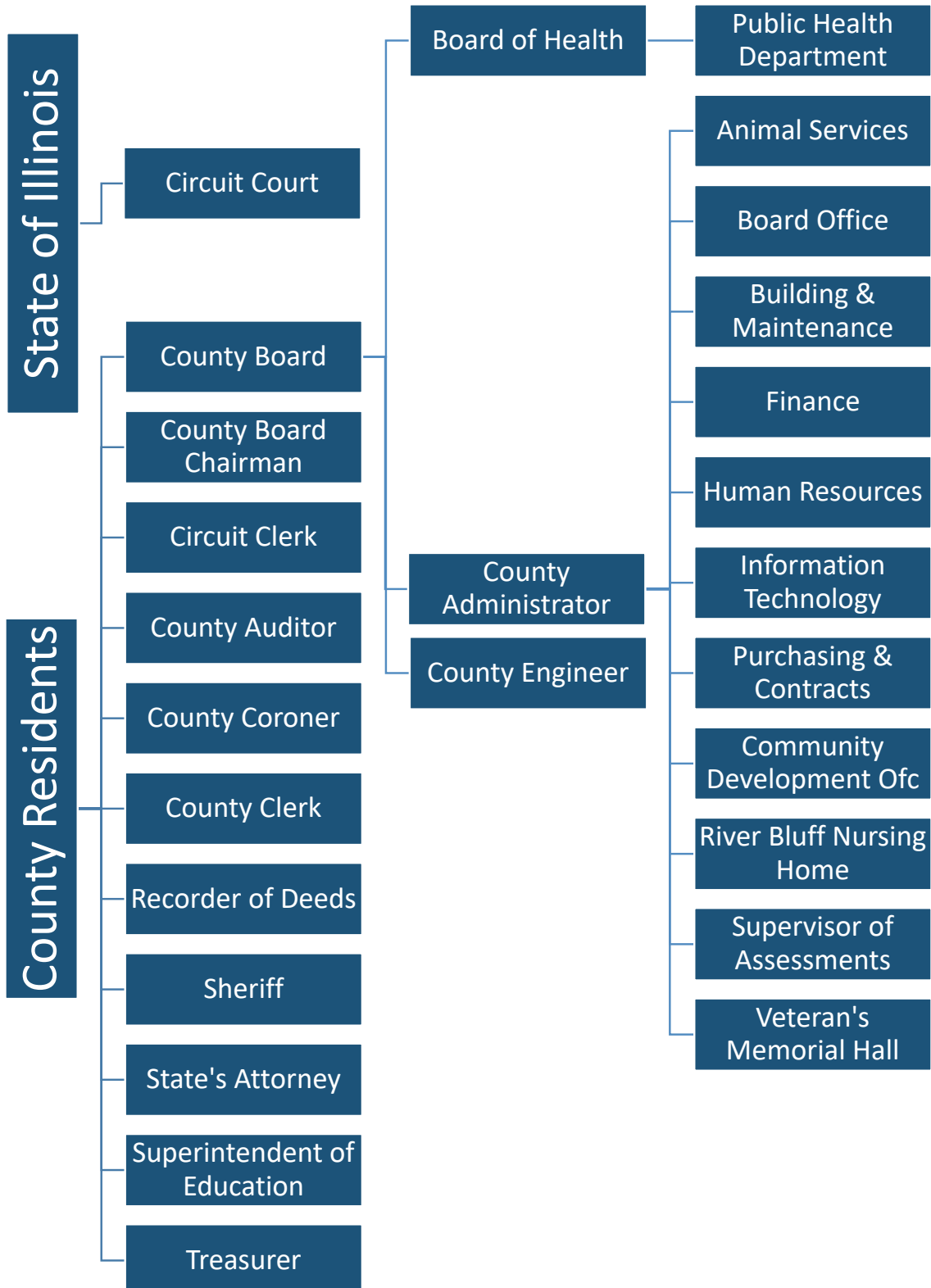


Steve Schultz  
Chief Financial Officer



# WINNEBAGO COUNTY

— ILLINOIS —



# County of Winnebago, Illinois

## Principal Officials

September 30, 2025

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### County Board Members

Paul Arena	Tim Nabors
Aaron Booker	John Penney
John Butitta	Jaime Salgado (former)
Freddy De La Trinidad (effective May 2025)	Christopher Scrol
Angela Fellars	John Sweeney
Angie Goral	Dave Tassoni
Valerie Hanserd	Michael Thompson
Joe Hoffman	Ray Thompson
Brad Lindmark	Christina Valdez
Kevin McCarthy	Jim Webster
Keith McDonald	

### 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 (former)  
Brendan A. Maher, Chief Judge of the Circuit Court (effective January 2026)  
Lori Gummow, County Clerk and Recorder  
Jennifer Muraski, County Coroner  
Gary L. Caruana, County Sheriff  
Scott Bloomquist, Superintendent of Education  
Theresa Grennan, County Treasurer

### 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, 2024

*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, 2025, 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, 2025 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.

#### ***Emphasis of Matter***

As discussed in Note 1, the County adopted the provisions of GASB Statement No. 100, effective October 1, 2024. Our opinions are not modified with respect to this matter.

#### ***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 20, 2026 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 20, 2026

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# County of Winnebago, Illinois

## Management's Discussion and Analysis

### (Unaudited)

### September 30, 2025

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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, 2025. 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, 2025, by \$ 430.1 million. Of this amount, \$212.1 million represents net investment in capital assets, \$139.5 million represents net position restricted for specific activities, and \$78.4 million represents unrestricted net position. Net position for governmental activities was \$428.4 million while net position for business-type activities was \$1.7 million, totaling \$430.1 million at September 30, 2025.
- The net position of the governmental type activities increased 4.9% (\$20.0 million) and the business type activities increased 2.7% (less than \$.1 million), respectively.
- The program revenues of governmental activities decreased \$1.8 million or 2.3% from the amount reported in 2024. General revenues increased \$13.4 million or 8.2%. During the same period governmental activities expenses increased \$35.3 million or 18%.
- The County's governmental funds reported a combined ending fund balance of \$243.3 million as of September 30, 2025, compared to \$233.4 million as of September 30, 2024, which represents an increase of \$9.9 million or 4.3%. Approximately \$49.7 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 \$51.2 million or 71.9% of total General Fund expenditures. In comparison, the prior year unassigned fund balance was \$56.6 million or 87.6% 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).

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- Governmental activities long-term obligations (excluding unamortized premiums, claims and judgments, compensated absences and net other post-employment benefit obligations) totaled \$80.2 million as of September 30, 2025 compared to \$87.8 million as of September 30, 2024 which represents a decrease of \$7.6 million or 8.7%. The County reduced bond and debt certificate payable by \$6.8 million and other long-term commitments by \$.8 million. There were no business-type activities long-term obligations (excluding compensated absences and net other post-employment benefit obligations) as of September 30, 2025 and 2024. There were no issuances for business-type activities during fiscal year 2025.

#### 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.

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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.

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The County maintains eighty-eight 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, American Rescue Plan Fund and Capital Projects 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.

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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, Sheriff's Transportation Safety Highway Hireback Fund, and 2012G Bond Project 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 52-202 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 \$430.1 million at the close of the most recent fiscal year. Net position increased \$20.1 million from \$410.0 million to \$430.1 million or 4.9% from the prior year.

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Approximately 49.3% 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>	
	<b>2025</b>	2024	<b>2025</b>	2024	<b>2025</b>	2024
Current and other assets	<b>\$ 324,402</b>	\$ 338,401	<b>\$ 1,347</b>	\$ 297	<b>\$325,749</b>	\$ 338,698
Capital assets	<b>246,041</b>	228,396	<b>4,142</b>	4,366	<b>250,183</b>	232,762
Total assets	<b>570,443</b>	566,797	<b>5,489</b>	4,663	<b>575,932</b>	571,460
Deferred outflows of resources	<b>30,083</b>	42,914	<b>3,345</b>	4,141	<b>33,428</b>	47,055
Current liabilities	<b>39,408</b>	34,139	<b>3,178</b>	3,301	<b>42,586</b>	37,440
Noncurrent liabilities	<b>91,181</b>	127,295	<b>902</b>	819	<b>92,084</b>	128,114
Total liabilities	<b>130,589</b>	161,434	<b>4,081</b>	4,120	<b>134,670</b>	165,554
Deferred inflows of resources	<b>41,556</b>	39,923	<b>3,068</b>	3,043	<b>44,624</b>	42,966
Net position:						
Net investment in capital assets	<b>207,964</b>	183,323	<b>4,142</b>	4,366	<b>212,106</b>	187,689
Restricted	<b>139,368</b>	141,579	<b>145</b>	1,518	<b>139,513</b>	143,097
Unrestricted	<b>81,049</b>	83,452	<b>(2,602)</b>	(4,243)	<b>78,447</b>	79,209
Total net position	<b>\$ 428,381</b>	\$ 408,354	<b>\$ 1,685</b>	\$ 1,641	<b>\$430,066</b>	\$ 409,995

Net position of the County's governmental activities increased by 4.9% (\$428.4 million at September 30, 2025 compared to \$408.3 million at September 30, 2024). 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, decreased by 2.9% (\$81.0 million at September 30, 2025 compared to \$83.5 million at September 30, 2024). Restricted net position, those restricted mainly for capital projects and special purposes such as: maintenance, construction of County roadway, and various grant related activities decreased by 1.6% or \$2.2 million. The net investment in capital assets category increased by 13.4% or \$24.6 million.

Net position of business-type activities increased by 2.7% in 2025 (\$1.7 million at September 30, 2025 compared to \$1.6 million at September 30, 2024). 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.

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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>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
<b>Revenues</b>						
Program revenues:						
Fines, fees, charges for services	\$ 45,999	\$ 43,070	\$ 19,587	\$ 18,213	\$ 65,586	\$ 61,283
Operating grants and contributions	29,710	31,635	439	313	30,149	31,948
Capital grants and contributions	-	2,800	-	-	-	2,800
General revenues:						
Taxes	126,317	117,229	2,869	2,833	129,186	120,062
Intergovernmental revenues	38,415	33,142	-	-	38,415	33,142
Miscellaneous	2,117	1,418	4	5	2,121	1,423
Unrestricted investment earnings	9,387	10,684	10	26	9,397	10,710
Total revenues	<b>251,946</b>	<b>239,978</b>	<b>22,908</b>	<b>21,390</b>	<b>274,854</b>	<b>261,368</b>
<b>Expenses:</b>						
Government activities:						
General government	46,349	44,310	-	-	46,349	44,310
Public safety	88,208	73,612	-	-	88,208	73,612
Highway and streets	18,528	20,344	-	-	18,528	20,344
Health and welfare	37,756	34,884	-	-	37,756	34,884
Judicial	37,628	20,119	-	-	37,628	20,119
Interest on long-term liabilities	3,089	3,027	-	-	3,089	3,027
Nursing home	-	-	22,707	18,029	22,707	18,029
Court Street activities	-	-	518	540	518	540
Total expenses	<b>231,559</b>	<b>196,296</b>	<b>23,225</b>	<b>18,569</b>	<b>254,783</b>	<b>214,865</b>
Increase (decrease) in net position before transfers	20,387	43,682	(317)	2,821	20,071	46,503
Transfers	(360)	45	360	(45)	-	-
Net change in fund balance	20,027	43,727	43	2,776	20,071	46,503
Net position, October 1,	408,354	364,627	1,641	(1,135)	409,995	363,492
Net position, September 30	<b>\$428,381</b>	<b>\$ 408,354</b>	<b>\$ 1,685</b>	<b>\$ 1,641</b>	<b>\$ 430,066</b>	<b>\$ 409,995</b>

# County of Winnebago, Illinois

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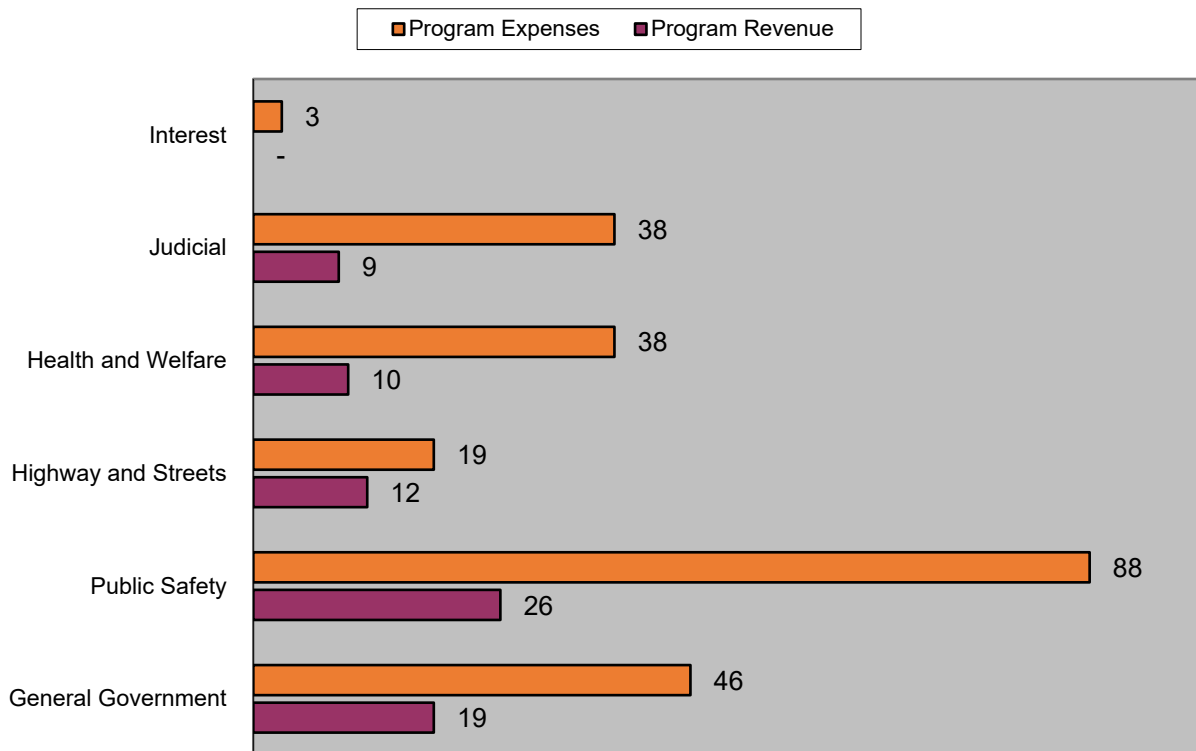
### September 30, 2025

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**Governmental Activities.** Governmental-type activities increased the County's total net position by \$20.0 million, accounting for 99.8% 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**

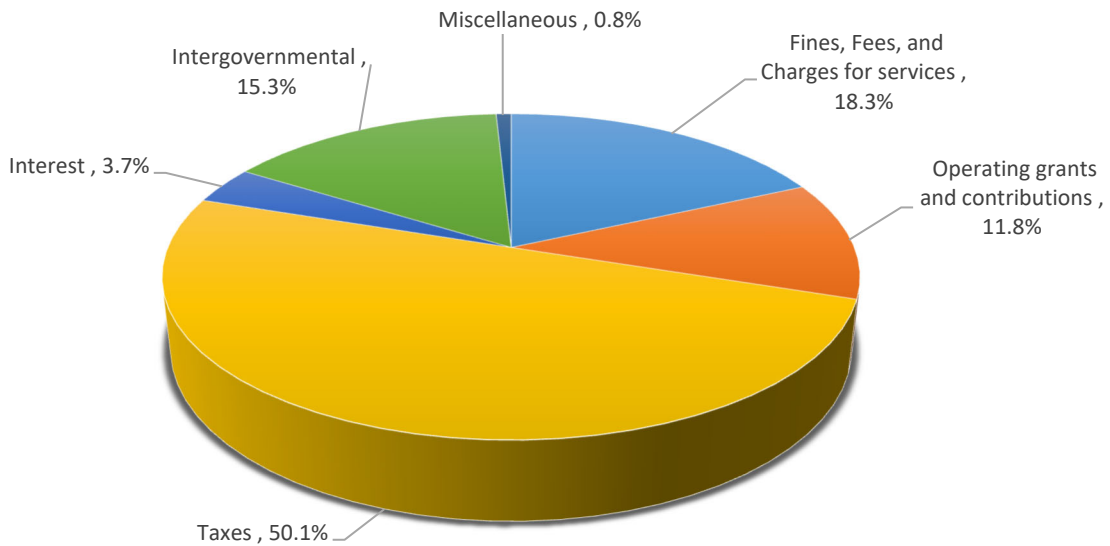


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The following chart shows the percent of the total for each source of revenue supporting governmental activities.

**Governmental Activities Revenue by Source**

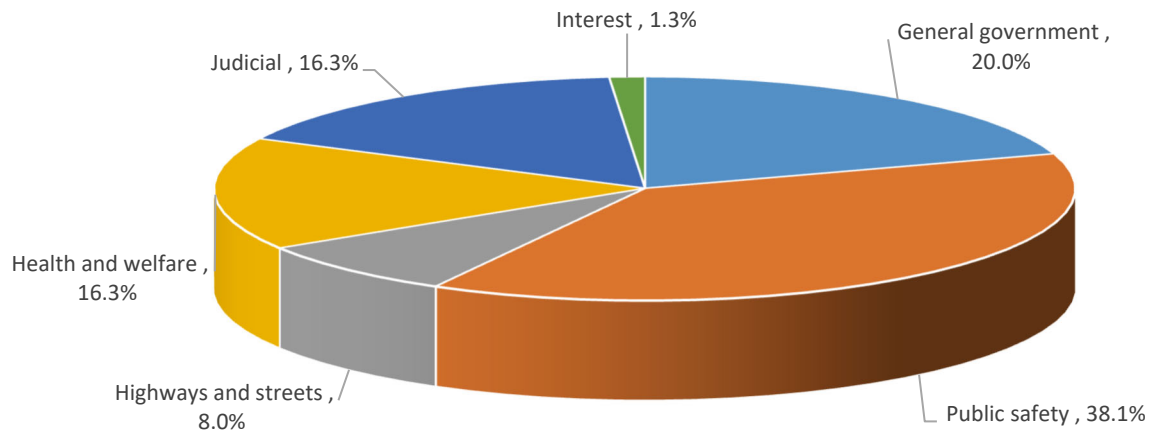


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The following chart shows the percent of the total for each functional expense of the governmental activities.

**Governmental Activities Expenses by Function**

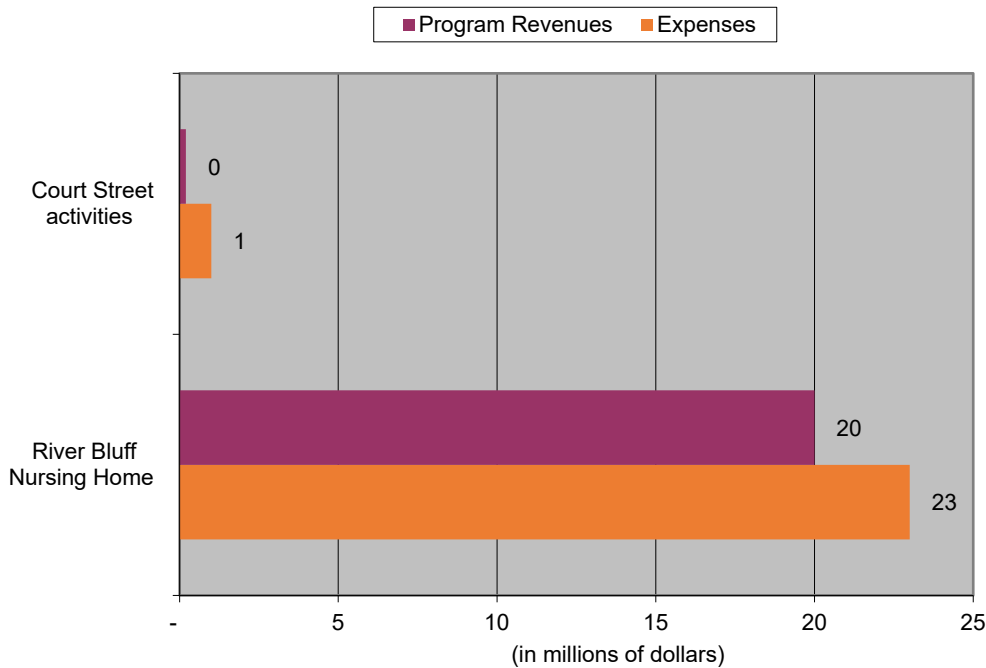


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**Business-Type Activities.** Business-type activities increased the County's net position by \$44 thousand after transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year.

**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, 2025 amounted to \$250.2 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 7.5%.

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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>	
	2025	2024	2025	2024	2025	2024
Land	\$ 21.2	\$ 21.2	\$ 0.6	\$ 0.6	\$ 21.8	\$ 21.8
Buildings	231.9	229.2	16.8	16.7	248.7	245.9
Land Improvements	1.0	1.0	-	-	1.0	1.0
Equipment	57.9	54.9	2.2	2.2	60.2	57.1
Infrastructure	226.3	221.0	-	-	226.3	221.0
Construction-in-progress	27.0	5.1	0.2	-	27.2	5.1
Subtotal	<u>565.3</u>	<u>532.4</u>	<u>19.9</u>	<u>19.6</u>	<u>585.2</u>	<u>552.0</u>
Accumulated Depreciation	<u>(319.3)</u>	<u>(304.0)</u>	<u>(15.7)</u>	<u>(15.2)</u>	<u>(335.0)</u>	<u>(319.2)</u>
Totals	<u>\$ 246.0</u>	<u>\$ 228.4</u>	<u>\$ 4.1</u>	<u>\$ 4.3</u>	<u>\$ 250.2</u>	<u>\$ 232.7</u>

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

- Sheriff department vehicle replacement,
- Highway infrastructure projects including Baxter Road water main extension, Elmwood Road resurfacing, Kishwaukee Road widening and resurfacing and Swanson Road culvert replacement,
- Detention Home HVAC replacement,
- Completion of courthouse elevator modernization project.

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

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**Bonded Debt.** At the end of the current fiscal year, the County had \$67.5 million in bonds outstanding versus \$74.7 million last year, a decrease of 9.7%, as shown in the table below.

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

	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
General obligation debt certificates	\$ 2,725	\$ 4,040	\$ -	\$ -	\$ 2,725	\$ 4,040
Alternate revenue bonds	62,765	68,255	-	-	62,765	68,255
Unamortized bond premium	1,984	2,361	-	-	1,984	2,361
<b>Totals</b>	<b>\$ 67,474</b>	<b>\$ 74,656</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,474</b>	<b>\$ 74,656</b>

The County's general obligation bond rating from Moody's is Aa3 as of September 30, 2025. 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 34-37, 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.

The County's General Fund in Fiscal Year 2025 recorded a decrease of \$3.7 million over the fiscal year 2024 balance. The portion of the fund balance that remained unassigned and available decreased \$5.4 million which continued adherence to County's fund balance policy of a target reserve of three months. In fiscal year 2024, the General Fund recorded an increase of \$3.3 million from the previous year. Revenues decreased \$1.7 million from 2024 to 2025. Changes in revenue for fiscal year 2025 as compared to fiscal year 2024 include: decreased taxes of \$1.2 million (due to a decrease in property tax delinquent interest related to timing of the disbursement and a decrease of state use tax); decreased intergovernmental of \$.4 million (due primarily in a decrease of personal property replacement tax offset by a variety of smaller increases); increased charges for services of \$.2 million (due to collection of real estate revenue stamp proceeds); increased licenses and permits of \$.2 million; decreased investment income of \$.5 million; and a minimal increase of fines and forfeitures offset by a minimal decrease of miscellaneous revenues.

The property tax levied for the General Fund increased \$1.0 million for FY25. Equalized assessed value increased 13.2% amid a steady population while the County Board agreed to only increase the PTELL calculation by the value of the new construction for the 2023 and 2024 tax levy years. The General Fund levy is partially allocated to the City Election Fund.

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The levy supporting the City Election Fund increased 13.8% leading to less levy supporting the General Fund operations.

General Fund expenditures increased by \$6.6 million which was primarily due to increases in personnel expenses totaling \$4.1 million (\$0.7 million for general government, \$1.8 million for public safety and \$1.6 million for judicial). Increases in supplies and services totaled \$2.5 million (\$1.6 million for general government, \$0.1 million for public safety, \$0.8 million for judicial).

The Public Safety Sales Tax Fund reported an ending fund balance of \$24.6 million which is a decrease of \$0.2 million from the prior year. Total revenues increased \$5.3 million primarily due to an increase in public safety sales tax receipts. Total expenditures increased \$2.5 million primarily due to increase in personnel expenses totaling \$1.4 million (\$0.8 million for public safety and \$0.6 million for judicial). Total current revenues exceeded current expenditures by \$14.3 million. \$14.5 million of this excess and existing fund balance was transferred to other governmental funds as an additional funding source for debt service and capital projects (current and long-term reserves).

The Illinois Municipal Retirement Fund reported an ending fund balance of \$5.3 million which is a decrease of \$3.1 million from the prior year. Total revenues decreased \$3.0 million due to a shift of property tax levy to other funds. Total expenditures increased \$1.6 million primarily due to overall increase in personnel expenses and an expense in the rate paid by the employer to IMRF. Total current expenditures exceeded current revenues by \$0.7 million. \$2.3 million of the remaining fund balance was transferred to other governmental funds as the funding source for the 2018 pension obligation bonds.

The Tort Liability Fund reported an ending fund balance of \$0.9 million which is an increase of \$0.7 million from the prior year. Total revenues which are primarily from property taxes decreased slightly from the prior year as a result of maintaining current property tax levy. Total expenditures decreased \$0.2 million primarily due to an increase in liability insurance of \$0.3 million offset by a decrease in both liability and worker's comp claims. Total current revenues exceeded current expenditures by \$0.6 million. \$1.0 million was transferred from the General Fund to support the current expenditures and future budgets. \$0.9 million of the remaining fund balance 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 \$39.5 million which is an increase of \$2.5 million from the prior year. Total revenues which are primarily from a .5% sales tax and investment income earned on the monthly cash balances increased by \$2.5 million from the prior year. Total expenditures increased \$0.4 million as the Winnebago County Community Mental Health Board continued implementation of an Accelerator Awards program that supports impactful capital improvement projects.

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The American Rescue Plan Fund reported total recognized revenues and expenditures of \$20.1 million which is an increase of 48.1% from the prior year. The major final expenditures of the American Rescue Plan funding include the repurposing of the County's former public safety building and a campus-wide security project. The County is anticipating the funds will be expended by December 31, 2026 as required by the U.S. Treasury.

The Capital Projects Fund reported an ending fund balance of \$31.7 million which is an increase of \$8.3 million from the prior year. \$8.6 million of this balance has been reserved for long term capital projects, with the balance being set aside for short-term projects. Total revenues which are primarily from County gaming revenues and investment income increase 4% over the prior year. Additional funding is received by transfers from the General and Public Safety Sales Tax Funds. Total expenditures increased \$1.7 million from the prior year.

As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$243.3 million, an increase of \$9.9 million in comparison with the prior year's balance. Approximately 20.4% of this total amount (\$49.7 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (\$46.9 million) is assigned for animal services, subsequent year's budget and capital projects. The remainder of fund balance (\$146.7 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 (\$8.5 million), public safety (\$41.9 million), highways and streets (\$17.3 million), health and welfare (\$48.6 million), advances to proprietary and other governmental funds (\$7.6 million) or is restricted for other purposes such as retirement, economic development, opioid settlement funds, etc. (\$22.8 million).

Information on the next two pages compares revenues and expenditures for all governmental fund types for the years ending September 30, 2025 and 2024.

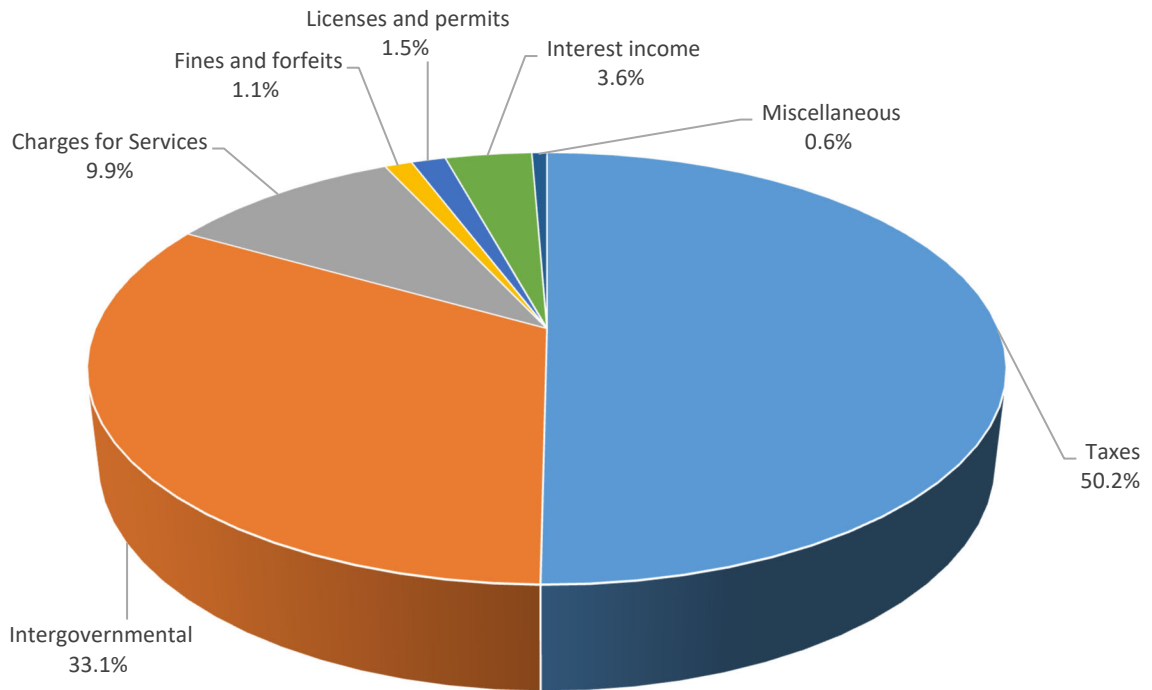
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County of Winnebago Governmental Funds Revenue  
(Expressed in Thousands of Dollars)

Revenue by Source:	2025	2024	% change
Taxes	\$ 125,471	\$ 119,878	4.7%
Intergovernmental	82,658	74,653	10.7%
Charges for services	24,698	25,128	-1.7%
Fines and forfeitures	2,872	2,808	2.3%
Licenses and permits	3,617	3,095	16.9%
Investment income	9,103	10,352	-12.1%
Miscellaneous	1,589	1,056	50.5%
	<b>\$ 250,007</b>	<b>\$ 236,970</b>	<b>5.5%</b>

**2025 Governmental Funds Revenue by Source**

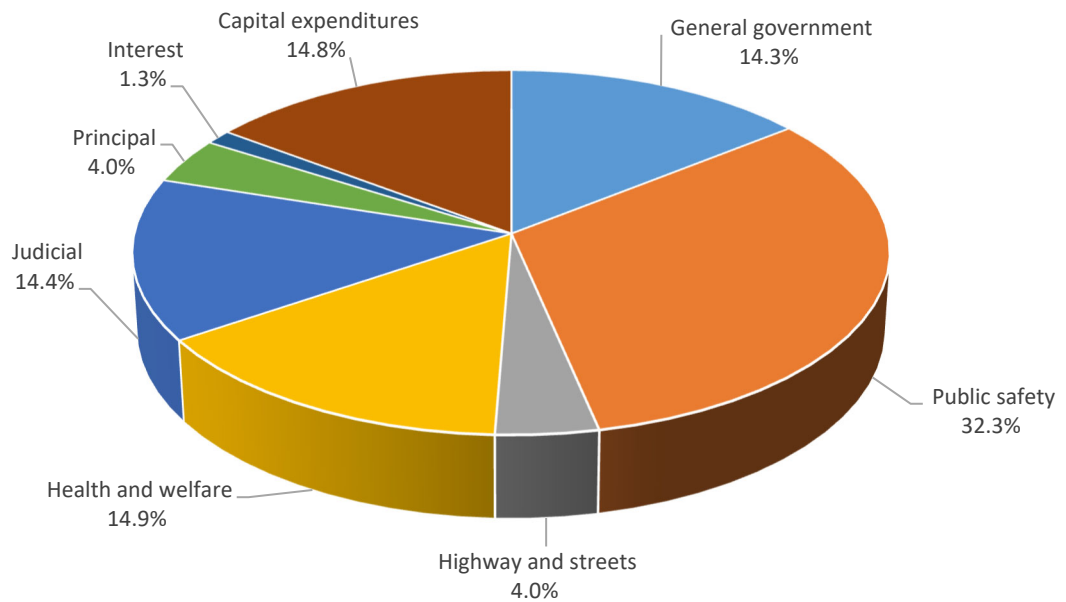


# County of Winnebago, Illinois Management's Discussion and Analysis (Unaudited) September 30, 2025

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

<u>Expenditures by Function:</u>	<u>2025</u>	<u>2024</u>	<u>% change</u>
General government	\$ 34,415	\$ 31,010	11.0%
Public safety	77,428	71,615	8.1%
Highway and streets	9,563	8,100	18.1%
Health and welfare	35,818	34,228	4.6%
Judicial	34,439	29,285	17.6%
Debt service:			
Principal	9,634	8,901	8.2%
Interest	3,022	3,305	-8.6%
Capital expenditures	35,462	20,638	71.8%
	<u>\$ 239,781</u>	<u>\$ 207,082</u>	<u>15.8%</u>

## 2025 Governmental Funds Expenditures by Function



**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2025**

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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 \$44 thousand in the current fiscal year. The following table shows the changes to net position and return on net position for the enterprise funds.

<b>Business-type (in thousands)</b>	<i>River Bluff Nursing Home Fund</i>	<i>555 Court Street Fund</i>
Total assets	\$ 9,909	\$ 1,799
Net position	(56)	1,741
Change in net position	211	(167)
Return on ending net position	376.8%	-9.6%

River Bluff Nursing Home experienced a minimal increase in net position. The River Bluff Nursing Home has maintained a steady census throughout the year, continues reduction in the use of temporary staff and an increase in the property tax levy for the nursing home fund. The County advanced \$6.2 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 2.1% or \$1.5 million. The increase resulted primarily from unanticipated departmental needs during the fiscal year and were mostly offset by additional revenue sources. The County expended 95% of the final amount appropriated in the General Fund during fiscal year 2025.

2025 General Fund revenues actual to budget reflected a positive variance of \$2.0 million. The various taxes had a negative variance of \$.4 million mainly due to a portion of property tax collections recognized in the subsequent year and an unanticipated decrease in the state's allocation of Use Tax. Intergovernmental revenues reflected a positive variance of \$1.6 million primarily due to sheriff department service contract revenue exceeding expectations, increased probation reimbursements from the state for personnel expense and higher than expected state income tax allotments. Other revenue sources combined were \$.8 million over budget.

General Fund expenditures actual to budget reflected a positive variance of \$3.9 million. Most departments operated below appropriated amounts during the fiscal year. Additional information regarding General Fund actual to budget expenditures can be found on pages 69-72 of this report.

**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2025**

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**Economic Factors and Next Year's Budgets and Rates.** The County's 2026 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 2026 fiscal year:

- 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 14.9% over the 2025 budgeted revenue.
- State income tax revenue is projected to increase by 10.9% over the 2025 budgeted revenue.
- Replacement tax allotments are projected to decrease 26.9% over the 2025 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, Illinois**

 Statement of Net Position  
 September 30, 2025

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets and Deferred Outflows of Resources</b>			
<b>Current Assets</b>			
Cash and investments	\$ 235,290,279	\$ 306,554	\$ 235,596,833
Net receivables	56,144,566	6,911,126	63,055,692
Receivable from other governments	21,875,865	4,410	21,880,275
Internal balances	6,219,323	(6,219,323)	-
Prepaid items	736,939	64,106	801,045
Inventory	929,945	135,263	1,065,208
<b>Total current assets</b>	<b>321,196,917</b>	<b>1,202,136</b>	<b>322,399,053</b>
<b>Noncurrent Assets</b>			
Restricted cash and investments	-	142,225	142,225
Net pension asset	1,089,252	2,477	1,091,729
Other assets	200,000	-	200,000
Long-term receivables, net	1,915,767	-	1,915,767
Capital assets not being depreciated	48,167,420	853,606	49,021,026
Capital assets being depreciated, net	197,873,973	3,288,573	201,162,546
<b>Total noncurrent assets</b>	<b>249,246,412</b>	<b>4,286,881</b>	<b>253,533,293</b>
<b>Total assets</b>	<b>570,443,329</b>	<b>5,489,017</b>	<b>575,932,346</b>
<b>Deferred Outflows of Resources</b>			
Deferred charge on refunding	8,479	-	8,479
Other postemployment benefit items	1,169,496	126,764	1,296,260
Pension items, IMRF	28,905,386	3,218,259	32,123,645
<b>Total deferred outflows of resources</b>	<b>30,083,361</b>	<b>3,345,023</b>	<b>33,428,384</b>
<b>Total assets and deferred outflows of resources</b>	<b>600,526,690</b>	<b>8,834,040</b>	<b>609,360,730</b>
<b>Liabilities, Deferred Inflows of Resources and Net Position</b>			
<b>Current Liabilities</b>			
Accounts payable	20,866,033	2,518,221	23,384,254
Accrued payroll	4,770,656	547,538	5,318,194
Accrued interest payable	706,045	-	706,045
Contract retainage	758,346	-	758,346
Current total other postemployment benefit liability	523,322	58,147	581,469
Current portion of long-term liabilities	11,783,462	54,382	11,837,844
<b>Total current liabilities</b>	<b>39,407,864</b>	<b>3,178,288</b>	<b>42,586,152</b>
<b>Noncurrent Liabilities</b>			
Bonds, financed purchases, commitments and loans payable	71,282,791	-	71,282,791
Claims and judgments	2,882,463	-	2,882,463
Compensated absences	3,509,823	217,527	3,727,350
Unearned revenue	5,281,001	-	5,281,001
Net pension liability	1,894,365	-	1,894,365
Other postemployment benefit liability	6,331,054	684,802	7,015,856
<b>Total noncurrent liabilities</b>	<b>91,181,497</b>	<b>902,329</b>	<b>92,083,826</b>
<b>Total liabilities</b>	<b>130,589,361</b>	<b>4,080,617</b>	<b>134,669,978</b>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for next period	39,792,547	2,899,039	42,691,586
Other postemployment benefit items	1,512,249	163,915	1,676,164
Pension items, IMRF	251,203	5,495	256,698
<b>Total deferred inflows of resources</b>	<b>41,555,999</b>	<b>3,068,449</b>	<b>44,624,448</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>172,145,360</b>	<b>7,149,066</b>	<b>179,294,426</b>
<b>Net Position</b>			
Net investment in capital assets:	207,963,705	4,142,179	212,105,884
Restricted for:			
Economic development	3,897,549	-	3,897,549
Capital improvements	913,439	-	913,439
General government	710	-	710
Highways and streets	18,677,824	-	18,677,824
Public safety	42,007,753	-	42,007,753
Health and welfare	48,668,106	-	48,668,106
Judicial purposes	4,764,806	-	4,764,806
Equipment replacement	1,644,621	-	1,644,621
Tort liability	920,101	-	920,101
Retirement	6,692,189	-	6,692,189
Debt service	7,821,032	-	7,821,032
Recreation	12,044	-	12,044
Animal services	134,176	-	134,176
Patient trust funds, expendable	-	142,225	142,225
Opioid settlement funds	2,124,817	-	2,124,817
Net pension asset	1,089,252	2,477	1,091,729
Unrestricted (deficit)	81,049,206	(2,601,907)	78,447,299
<b>Total net position</b>	<b>\$ 428,381,330</b>	<b>\$ 1,684,974</b>	<b>\$ 430,066,304</b>

See notes to financial statements

**County of Winnebago, Illinois**

Statement of Activities  
Year Ended September 30, 2025

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
<b>Governmental Activities</b>							
General government	\$ 46,349,123	\$ 17,813,096	\$ 1,251,812	\$ -	\$ (27,284,215)	\$ -	\$ (27,284,215)
Public safety	88,208,000	20,829,090	4,847,718	-	(62,531,192)	-	(62,531,192)
Highway and streets	18,528,276	416,576	11,364,868	-	(6,746,832)	-	(6,746,832)
Health and welfare	37,755,985	1,377,390	8,361,837	-	(28,016,758)	-	(28,016,758)
Judicial	37,628,246	5,563,280	3,883,756	-	(28,181,210)	-	(28,181,210)
Interest on long-term liabilities	3,088,875	-	-	-	(3,088,875)	-	(3,088,875)
Total governmental activities	231,558,505	45,999,432	29,709,991	-	(155,849,082)	-	(155,849,082)
<b>Business-Type Activities</b>							
Nursing home	22,706,856	19,563,535	438,830	-	-	(2,704,491)	(2,704,491)
Court Street activities	517,857	23,357	-	-	-	(494,500)	(494,500)
Total business-type activities	23,224,713	19,586,892	438,830	-	-	(3,198,991)	(3,198,991)
<b>Total</b>	<b>\$ 254,783,218</b>	<b>\$ 65,586,324</b>	<b>\$ 30,148,821</b>	<b>\$ -</b>	<b>(155,849,082)</b>	<b>(3,198,991)</b>	<b>(159,048,073)</b>
<b>General Revenues</b>							
Taxes:							
Property taxes					37,873,761	2,868,984	40,742,745
Sales taxes					26,974,916	-	26,974,916
Quarter-cent sales tax					12,637,370	-	12,637,370
Public safety sales tax					43,748,972	-	43,748,972
Use tax					959,133	-	959,133
Other taxes					4,123,237	-	4,123,237
Intergovernmental revenues not restricted to specific programs:							
Shared income taxes					9,894,339	-	9,894,339
Replacement taxes					6,628,415	-	6,628,415
Grant revenues					20,147,113	-	20,147,113
Casino revenues					1,745,313	-	1,745,313
Miscellaneous					2,116,821	3,509	2,120,330
Investment income					9,386,950	10,301	9,397,251
<b>Transfers</b>					(359,946)	359,946	-
Total general revenues and transfers					175,876,394	3,242,740	179,119,134
Change in net position					20,027,312	43,749	20,071,061
<b>Net Position, Beginning</b>					408,354,018	1,641,225	409,995,243
<b>Net Position, Ending</b>					<b>\$ 428,381,330</b>	<b>\$ 1,684,974</b>	<b>\$ 430,066,304</b>

See notes to financial statements

County of Winnebago, Illinois

Balance Sheet  
 Governmental Funds  
 September 30, 2025

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Mental Health Tax Fund	American Rescue Plan Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>									
Cash and investments	\$ 55,846,520	\$ 14,129,667	\$ 6,268,814	\$ 1,166,513	\$ 38,766,171	\$ 8,066,343	\$ 32,383,192	\$ 71,611,930	\$ 228,239,150
Receivables, net	22,267,043	642,110	2,548,328	5,273,834	5,656,699	-	-	19,443,937	55,831,951
Receivables from other governments	1,430,878	11,315,095	3,521	7,697	-	-	130,465	8,982,471	21,870,127
Due from other funds	600,321	-	-	-	-	-	-	-	600,321
Advances to other funds	7,618,074	-	-	-	-	-	-	-	7,618,074
Notes receivable, net	-	-	-	-	-	-	-	1,380,002	1,380,002
Long-term receivable	-	-	-	-	-	-	-	535,765	535,765
Prepaid items	158,567	-	-	15,363	-	-	-	563,009	736,939
Inventory	2,068	-	-	-	-	-	-	927,877	929,945
Other assets	200,000	-	-	-	-	-	-	-	200,000
<b>Total assets</b>	<b>\$ 88,123,471</b>	<b>\$ 26,086,872</b>	<b>\$ 8,820,663</b>	<b>\$ 6,463,407</b>	<b>\$ 44,422,870</b>	<b>\$ 8,066,343</b>	<b>\$ 32,513,657</b>	<b>\$ 103,444,991</b>	<b>\$ 317,942,274</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>									
<b>Liabilities</b>									
Accounts payable	\$ 1,957,515	\$ 483,238	\$ -	\$ 387,503	\$ 4,968,928	\$ 3,318,472	\$ 324,163	\$ 7,429,605	\$ 18,869,424
Accrued payroll	1,974,406	975,093	1,021,051	-	-	3,941	-	796,165	4,770,656
Due to other funds	-	-	-	-	-	-	-	600,321	600,321
Unearned revenue	-	-	-	-	-	4,743,930	-	517,953	5,261,883
Advances from other funds	-	-	-	-	-	-	-	1,398,751	1,398,751
Contract retainage	-	-	-	-	-	-	\$ 493,594	264,752	758,346
<b>Total liabilities</b>	<b>3,931,921</b>	<b>1,458,331</b>	<b>1,021,051</b>	<b>387,503</b>	<b>4,968,928</b>	<b>8,066,343</b>	<b>817,757</b>	<b>11,007,547</b>	<b>31,659,381</b>
<b>Deferred Inflows of Resources</b>									
Property taxes levied for next period	13,701,549	-	2,494,384	5,148,419	-	-	-	18,448,195	39,792,547
Unavailable revenue	1,329,872	-	3,049	7,384	-	-	-	1,846,780	3,187,085
<b>Total deferred inflows of resources</b>	<b>15,031,421</b>	<b>-</b>	<b>2,497,433</b>	<b>5,155,803</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,294,975</b>	<b>42,979,632</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>18,963,342</b>	<b>1,458,331</b>	<b>3,518,484</b>	<b>5,543,306</b>	<b>4,968,928</b>	<b>8,066,343</b>	<b>817,757</b>	<b>31,302,522</b>	<b>74,639,013</b>
<b>Fund Balances</b>									
Nonspendable for prepaids	158,567	-	-	15,363	-	-	-	563,009	736,939
Nonspendable for inventories	2,068	-	-	-	-	-	-	927,877	929,945
Nonspendable for advances	7,618,074	-	-	-	-	-	-	-	7,618,074
Restricted for general government	-	-	-	-	-	-	-	477	477
Restricted for economic development	-	-	-	-	-	-	-	3,897,549	3,897,549
Restricted for capital projects	-	-	-	-	-	-	-	913,439	913,439
Restricted for highways and streets	-	-	-	-	-	-	-	17,336,870	17,336,870
Restricted for public safety	-	24,628,541	-	-	-	-	-	17,303,632	41,932,173
Restricted for health and welfare	-	-	-	-	39,453,942	-	-	9,115,470	48,569,412
Restricted for judicial purposes	-	-	-	-	-	-	-	4,708,517	4,708,517
Restricted for equipment replacement	-	-	-	-	-	-	-	1,644,621	1,644,621
Restricted for retirement	-	-	5,302,179	-	-	-	-	1,382,095	6,684,274
Restricted for recreation	-	-	-	-	-	-	-	9,538	9,538
Restricted for tort liability	-	-	-	904,738	-	-	-	-	904,738
Restricted for debt service	-	-	-	-	-	-	-	8,528,727	8,528,727
Restricted for animal services	-	-	-	-	-	-	-	134,176	134,176
Restricted for opioid settlement funds	-	-	-	-	-	-	-	2,124,817	2,124,817
Assigned:									
Animal services	-	-	-	-	-	-	-	1,744,711	1,744,711
Subsequent year's budget	10,171,438	-	-	-	-	-	-	-	10,171,438
Capital projects	-	-	-	-	-	-	31,695,900	3,324,609	35,020,509
Unassigned (deficit)	51,209,982	-	-	-	-	-	-	(1,517,665)	49,692,317
<b>Total fund balances</b>	<b>69,160,129</b>	<b>24,628,541</b>	<b>5,302,179</b>	<b>920,101</b>	<b>39,453,942</b>	<b>-</b>	<b>31,695,900</b>	<b>72,142,469</b>	<b>243,303,261</b>
<b>Total liabilities, deferred inflows of resources and fund balances:</b>	<b>\$ 88,123,471</b>	<b>\$ 26,086,872</b>	<b>\$ 8,820,663</b>	<b>\$ 6,463,407</b>	<b>\$ 44,422,870</b>	<b>\$ 8,066,343</b>	<b>\$ 32,513,657</b>	<b>\$ 103,444,991</b>	<b>\$ 317,942,274</b>

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, 2025

### Reconciliation to Government-Wide Statement of Net Position

**Total Governmental Fund Balances** \$ 243,303,261

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. 246,041,393  
Less internal service funds (49,124)

Revenues in the Statement of Activities that do not provide  
current financial resources are deferred in the funds. 3,187,085

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. (90,156,105)  
Less internal service funds 1,113,047

Net pension asset for IMRF (Regular and ECO) that does not relate to current  
financial resources and is not reported in the governmental funds 1,089,252

Net pension liability for IMRF (SLEP) is shown as a liability  
on the statement of net position (1,894,365)

Other postemployment benefits are shown as a liability  
on the statement of net position (6,854,376)

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 1,169,496  
Deferred outflows, pensions 28,905,386  
Deferred inflows, pensions (251,203)  
Deferred inflows, other postemployment benefits (1,512,249)

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. 4,289,832

**Net Position of Governmental Activities** \$ 428,381,330

**County of Winnebago, Illinois**

Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Governmental Funds  
 Year Ended September 30, 2025

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Mental Health Tax Fund	American Rescue Plan Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>									
Taxes	\$ 32,248,924	\$ 43,748,972	\$ 1,990,783	\$ 4,804,201	\$ 21,871,205	\$ -	\$ 354,695	\$ 20,451,759	\$ 125,470,539
Intergovernmental	25,920,975	102,234	917,668	7,273	-	20,147,113	884,686	34,677,603	82,657,552
Charges for services	5,011,560	2,927,177	-	-	-	-	-	16,759,599	24,698,336
Fines and forfeitures	2,857,858	13,950	-	-	-	-	-	-	2,871,808
Licenses and permits	948,568	-	-	-	-	-	-	2,668,788	3,617,356
Investment income	2,999,393	570,237	214,044	4,476	1,416,546	-	1,744,352	2,153,620	9,102,668
Other	190,945	63,519	140,794	55,064	-	-	1,343	1,137,021	1,588,686
<b>Total revenues</b>	<b>70,178,223</b>	<b>47,426,089</b>	<b>3,263,289</b>	<b>4,871,014</b>	<b>23,287,751</b>	<b>20,147,113</b>	<b>2,985,076</b>	<b>77,848,390</b>	<b>250,006,945</b>
<b>Expenditures</b>									
<b>Current:</b>									
General government	21,161,399	6,630	280,972	4,235,310	-	197,714	900,158	7,632,403	34,414,586
Public safety	31,189,846	25,372,723	2,371,624	-	-	-	-	18,493,889	77,428,082
Highway and streets	-	-	109,022	-	-	-	-	9,454,305	9,563,327
Health and welfare	-	-	624,470	-	20,755,065	-	-	14,438,196	35,817,731
Judicial	18,589,099	7,572,128	622,065	-	-	-	-	7,656,168	34,439,460
Debt service:									
Principal	144,594	127,672	-	-	-	-	-	9,361,752	9,634,018
Interest	16,671	-	-	-	-	-	-	3,005,475	3,022,146
Capital outlay	100,926	-	-	-	-	19,949,399	5,263,884	10,147,684	35,461,893
<b>Total expenditures</b>	<b>71,202,535</b>	<b>33,079,153</b>	<b>4,008,153</b>	<b>4,235,310</b>	<b>20,755,065</b>	<b>20,147,113</b>	<b>6,164,042</b>	<b>80,189,872</b>	<b>239,781,243</b>
Excess of revenues over (under) expenditures	(1,024,312)	14,346,936	(744,864)	635,704	2,532,686	-	(3,178,966)	(2,341,482)	10,225,702
<b>Other Financing Sources (Uses)</b>									
Property sales	-	-	-	-	-	-	31,724	35,873	67,597
Transfers in	4,278,335	51,161	-	1,000,000	-	-	11,470,442	11,663,372	28,463,310
Transfers out	(6,950,470)	(14,586,466)	(2,309,778)	(980,325)	-	-	(44,117)	(3,952,100)	(28,823,256)
<b>Total other financing sources (uses)</b>	<b>(2,672,135)</b>	<b>(14,535,305)</b>	<b>(2,309,778)</b>	<b>19,675</b>	<b>-</b>	<b>-</b>	<b>11,458,049</b>	<b>7,747,145</b>	<b>(292,349)</b>
<b>Net change in fund balances</b>	<b>(3,696,447)</b>	<b>(188,369)</b>	<b>(3,054,642)</b>	<b>655,379</b>	<b>2,532,686</b>	<b>-</b>	<b>8,279,083</b>	<b>5,405,663</b>	<b>9,933,353</b>
<b>Fund Balances, Beginning, as Previously Reported</b>	<b>72,856,576</b>	<b>24,816,910</b>	<b>8,356,821</b>	<b>264,722</b>	<b>36,921,256</b>	<b>-</b>	<b>-</b>	<b>90,153,623</b>	<b>233,369,908</b>
Accounting changes (see note disclosures)	-	-	-	-	-	-	23,416,817	(23,416,817)	-
<b>Fund Balances, Beginning, as Adjusted</b>	<b>72,856,576</b>	<b>24,816,910</b>	<b>8,356,821</b>	<b>264,722</b>	<b>36,921,256</b>	<b>-</b>	<b>23,416,817</b>	<b>66,736,806</b>	<b>233,369,908</b>
<b>Fund Balances, Ending</b>	<b>\$ 69,160,129</b>	<b>\$ 24,628,541</b>	<b>\$ 5,302,179</b>	<b>\$ 920,101</b>	<b>\$ 39,453,942</b>	<b>\$ -</b>	<b>\$ 31,695,900</b>	<b>\$ 72,142,469</b>	<b>\$ 243,303,261</b>

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, 2025

### Reconciliation to Government-Wide Statement of Activities

<b>Net Change in Fund Balances, Total Governmental Funds</b>	<b>\$ 9,933,353</b>
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	\$ 35,461,893
Less some items are reported as capital outlay but are not capitalized	(2,221,872)
Depreciation is reported in the government-wide statements	<u>(15,546,915)</u>
	17,693,106
The gain/loss on disposal of capital assets is reported on the statement of activities as a reduction/increase of expense.	(28,061)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	1,258,505
The change in deferred outflows of resources is reported only in the statement of activities.	
Deferred outflows, other postemployment benefits	(387,482)
Deferred outflows, IMRF	(11,904,085)
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.	7,634,018
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.	3,992,844
The change in net pension liability/asset for IMRF is reported only in the statement of activities.	(7,088,631)
The change in deferred inflows of resources is reported only in the Statement of Activities.	
Deferred inflows, other postemployment benefits	151,811
Deferred inflows, IMRF	300,485
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.	(1,841,491)
Changes in other long-term liabilities are reported only in the Statement of Activities.	
Other postemployment benefit liability (OPEB)	<u>312,940</u>
<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 20,027,312</u></b>

See notes to financial statements

**County of Winnebago, Illinois**

Statement of Net Position -  
 Proprietary Funds  
 September 30, 2025

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
<b>Assets and Deferred Outflows of Resources</b>				
<b>Current Assets</b>				
Cash and investments	\$ -	\$ 306,554	\$ 306,554	\$ 7,051,129
Receivables, net	6,911,126	-	6,911,126	312,615
Receivable from other governments	4,410	-	4,410	5,738
Prepaid items	64,106	-	64,106	-
Inventory	135,263	-	135,263	-
Total current assets	7,114,905	306,554	7,421,459	7,369,482
<b>Noncurrent Assets</b>				
Restricted cash and investments	142,225	-	142,225	-
Net pension asset	2,477	-	2,477	-
Capital assets not being depreciated	853,606	-	853,606	-
Capital assets being depreciated, net	1,795,873	1,492,700	3,288,573	49,124
Total noncurrent assets	2,794,181	1,492,700	4,286,881	49,124
Total assets	9,909,086	1,799,254	11,708,340	7,418,606
<b>Deferred Outflows of Resources</b>				
Total other postemployment benefit items	126,764	-	126,764	-
Pension items, IMRF	3,218,259	-	3,218,259	-
Total deferred outflows of resources	3,345,023	-	3,345,023	-
Total asset and deferred outflows of resources	\$ 13,254,109	\$ 1,799,254	\$ 15,053,363	\$ 7,418,606
<b>Liabilities, Deferred Inflows of Resources and Net Position</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ 2,460,009	\$ 58,212	\$ 2,518,221	\$ 1,996,609
Accrued payroll	547,538	-	547,538	-
Claims payable	-	-	-	1,113,047
Unearned revenue	-	-	-	19,118
Current other postemployment benefit liability	58,147	-	58,147	-
Current portion of long-term liabilities	54,382	-	54,382	-
Total current liabilities	3,120,076	58,212	3,178,288	3,128,774
<b>Noncurrent Liabilities</b>				
Compensated absences	217,527	-	217,527	-
Advances from other funds	6,219,323	-	6,219,323	-
Other postemployment benefit liability	684,802	-	684,802	-
Total noncurrent liabilities	7,121,652	-	7,121,652	-
Total liabilities	10,241,728	58,212	10,299,940	3,128,774
<b>Deferred Inflows of Resources</b>				
Property taxes levied for next period	2,899,039	-	2,899,039	-
Total other postemployment benefit items	163,915	-	163,915	-
Pension items, IMRF	5,495	-	5,495	-
Total deferred inflows of resources	3,068,449	-	3,068,449	-
Total liabilities and deferred inflows of resources	13,310,177	58,212	13,368,389	3,128,774
<b>Net Position (Deficit)</b>				
Net investment in capital assets	2,649,479	1,492,700	4,142,179	49,124
Restricted for net pension asset	2,477	-	2,477	-
Restricted for patient funds, expendable	142,225	-	142,225	-
Unrestricted (deficit)	(2,850,249)	248,342	(2,601,907)	4,240,708
Total net position (deficit)	(56,068)	1,741,042	1,684,974	4,289,832
Total liabilities, deferred inflows of resources and net position	\$ 13,254,109	\$ 1,799,254	\$ 15,053,363	\$ 7,418,606

See notes to financial statements

**County of Winnebago, Illinois**

Statement of Revenues, Expenses and Changes in Net Position -

Proprietary Funds

Year Ended September 30, 2025

	<b>Business-Type Activities</b>			<b>Governmental</b>
	<b>River Bluff Nursing Home Fund</b>	<b>555 North Court Operations Fund</b>	<b>Total</b>	<b>Internal Service Funds</b>
<b>Operating Revenues</b>				
Charges for services	\$ 19,563,535	\$ 23,357	\$ 19,586,892	\$ 21,690,864
Intergovernmental charges for services	438,830	-	438,830	-
Other	2,404	1,105	3,509	2,328,558
Total operating revenues	<u>20,004,769</u>	<u>24,462</u>	<u>20,029,231</u>	<u>24,019,422</u>
<b>Operating Expenses</b>				
Personnel	15,518,620	-	15,518,620	-
Supplies and services	6,927,242	286,764	7,214,006	26,125,466
Depreciation	260,994	231,093	492,087	19,729
Total operating expenses	<u>22,706,856</u>	<u>517,857</u>	<u>23,224,713</u>	<u>26,145,195</u>
Operating income (loss)	<u>(2,702,087)</u>	<u>(493,395)</u>	<u>(3,195,482)</u>	<u>(2,125,773)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Property taxes	2,868,984	-	2,868,984	-
Investment income	-	10,301	10,301	284,282
Net nonoperating revenues (expenses)	<u>2,868,984</u>	<u>10,301</u>	<u>2,879,285</u>	<u>284,282</u>
Income (loss) before transfers	<u>166,897</u>	<u>(483,094)</u>	<u>(316,197)</u>	<u>(1,841,491)</u>
<b>Transfers</b>				
Transfers in	44,117	315,829	359,946	-
Total transfers	<u>44,117</u>	<u>315,829</u>	<u>359,946</u>	<u>-</u>
Net increase (decrease) in net position	211,014	(167,265)	43,749	(1,841,491)
<b>Net Position (Deficit), Beginning</b>	<u>(267,082)</u>	<u>1,908,307</u>	<u>1,641,225</u>	<u>6,131,323</u>
<b>Net Position (Deficit), Ending</b>	<u>\$ (56,068)</u>	<u>\$ 1,741,042</u>	<u>\$ 1,684,974</u>	<u>\$ 4,289,832</u>

See notes to financial statements

**County of Winnebago, Illinois**

Statement of Cash Flows -

Proprietary Funds

Year Ended September 30, 2025

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
<b>Cash Flows From Operating Activities</b>				
Cash receipts from customers and users	\$ 19,823,947	\$ 24,462	\$ 19,848,409	\$ 4,262,484
Receipts from interfund services	-	-	-	17,242,226
Cash receipts from other sources	-	-	-	2,328,558
Cash paid to employees	(15,518,620)	-	(15,518,620)	-
Cash paid to vendors	(4,863,331)	(275,935)	(5,139,266)	(25,513,659)
Net cash from operating activities	(558,004)	(251,473)	(809,477)	(1,680,391)
<b>Cash Flows From Noncapital Financing Activities</b>				
Transfers (to) from other funds	44,117	315,829	359,946	-
Received (paid) on advances	(2,091,299)	-	(2,091,299)	-
Property taxes	2,868,984	-	2,868,984	-
Net cash from noncapital financing activities	821,802	315,829	1,137,631	-
<b>Cash Flows From Capital and Related Financing Activities</b>				
Capital acquisitions	(267,772)	-	(267,772)	-
Net cash from capital and related financing activities	(267,772)	-	(267,772)	-
<b>Cash Flows From Investing Activities</b>				
Interest income	-	10,301	10,301	284,282
Net cash from investing activities	-	10,301	10,301	284,282
Net increase in cash and cash equivalents	(3,974)	74,657	70,683	(1,396,109)
<b>Cash and Cash Equivalents, Beginning</b>	146,199	231,897	378,096	8,447,238
<b>Cash and Cash Equivalents, Ending</b>	\$ 142,225	\$ 306,554	\$ 448,779	\$ 7,051,129

See notes to financial statements

**County of Winnebago, Illinois**

Statement of Cash Flows -

Proprietary Funds

Year Ended September 30, 2025

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
<b>Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities</b>				
Operating income (loss)	\$ (2,702,087)	\$ (493,395)	\$ (3,195,482)	\$ (2,125,773)
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation	260,994	231,093	492,087	19,729
Changes in assets, deferred outflows, liabilities and deferred inflows:				
Receivables from other governments	(185)	-	(185)	(1,269)
Accounts receivable	(208,204)	-	(208,204)	(204,003)
Accounts payable	(207,191)	10,829	(196,362)	615,143
Accrued payroll	106,148	-	106,148	-
Payable to other governments	(34,482)	-	(34,482)	-
Claims payable	-	-	-	(3,336)
Materials and supplies	(49,839)	-	(49,839)	-
Unearned revenue	-	-	-	19,118
Compensated absences payable	20,807	-	20,807	-
Net pension liability/(asset)	1,369,765	-	1,369,765	-
Total other postemployment benefit obligation	64,638	-	64,638	-
Deferred outflows of resources, total other postemployment benefit obligation	(27,018)	-	(27,018)	-
Deferred outflows and inflows of resources, property tax revenue	27,567	-	27,567	-
Deferred outflows and inflows of resources, pension benefits, IMRF	821,083	-	821,083	-
Net cash from operating activities	<u>\$ (558,004)</u>	<u>\$ (251,473)</u>	<u>\$ (809,477)</u>	<u>\$ (1,680,391)</u>

See notes to financial statements

## County of Winnebago, Illinois

Statement of Fiduciary Net Position -

Fiduciary Funds

September 30, 2025

	<b>Custodial Funds</b>
<b>Assets</b>	
Cash and investments	\$ 16,326,435
Due from other governmental units	<u>338,516</u>
Total assets	<u>16,664,951</u>
<b>Liabilities</b>	
Accounts payable	847,749
Due to other governmental units	8,200,885
Trust deposits	<u>1,008,975</u>
Total liabilities	<u>10,057,609</u>
<b>Net Position</b>	
Restricted	<u>6,607,342</u>
Total net position	<u><u>\$ 6,607,342</u></u>

See notes to financial statements

## County of Winnebago, Illinois

Statement of Changes in Fiduciary Net Position -

Fiduciary Funds

Year Ended September 30, 2025

	<b>Custodial Funds</b>
<b>Additions</b>	
Fine, fees and surcharges collected for other governments	\$ 887,488
Collections for estate	41,878
Collections for tax redemptions	9,898,597
Collections for trust	6,519,768
Property tax collections	511,826,200
Clerk of the Circuit Court deposits	3,794,765
Bankruptcy proceeds	85,755
Fees collected for drainage district	5,166
Motor fuel tax allotments	1,695,423
Investment income	201,655
	<hr/>
Total additions	534,956,695
	<hr/>
<b>Deductions</b>	
Property taxes distributed to other governments	511,890,769
Court collections distributed to other governments	3,389,539
Refund of trust deposits	7,491,188
Refund of bail bond deposits	1,308,229
Fees distributed to other governments	672,173
Funds released, estate settlements	45,998
Funds released, drainage district	744
Funds released, tax redemptions	9,476,954
Infrastructure repairs and maintenance	2,025,167
	<hr/>
Total deductions	536,300,761
	<hr/>
Change in net position	(1,344,066)
	<hr/>
<b>Net Position, Beginning</b>	7,951,408
	<hr/>
<b>Net Position, Ending</b>	<u><u>\$ 6,607,342</u></u>

See notes to financial statements

## **NOTES TO FINANCIAL STATEMENTS**

# County of Winnebago, Illinois

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September 30, 2025

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# County of Winnebago, Illinois

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Notes to Financial Statements  
September 30, 2025

## 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

In June 2022, the GASB issued Statement No. 100, Accounting Changes and Error Corrections. This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This standard was implemented October 1, 2024.

In June 2022, the GASB issues Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more than likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented October 1, 2024. The impact of this standard was not material.

## 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.

## County of Winnebago, Illinois

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Notes to Financial Statements

September 30, 2025

### **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.

### **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.

### **Capital Projects Fund**

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

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, 2025

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	Rural Transit District
Sheriff Electronic Citation Fee	2024 Court-Case Management Project
Opioid Settlement Fund	
Sheriff's Transportation Safety Highway Hireback	

## 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, 2025

## 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  
2012F Alternate Revenue Bonds

Police Training Center Project  
2012G Alternate Revenue Bonds

## 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  
Clerk of Circuit Court Fund  
Township Motor Fuel Fund  
Township Bridge Fund

County Clerk Trust Fund  
Inmate Trust Account  
Other

## 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.

# County of Winnebago, Illinois

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Notes to Financial Statements  
September 30, 2025

## 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.

## County of Winnebago, Illinois

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Notes to Financial Statements  
September 30, 2025

### **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

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Notes to Financial Statements  
September 30, 2025

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, 2025, 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, 2025, 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 2024 property tax levy is recorded as revenue in fiscal year 2025. Since the 2025 property tax levy is levied to finance the operations of fiscal year 2026, the 2025 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, 2025

## 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.

# County of Winnebago, Illinois

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Notes to Financial Statements  
September 30, 2025

## 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. Benefits are accrued when incurred in the government-wide 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 or are payable with expendable resources.

All 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, 2025 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.

## 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 \$2,000,300.

# County of Winnebago, Illinois

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Notes to Financial Statements  
September 30, 2025

## 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

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Notes to Financial Statements  
September 30, 2025

- 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 \$51,209,982 and the general fund expenditures are \$71,202,535, resulting in an unassigned fund balance of 72%. The Public Safety Sales Tax Fund maintained 74%. 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, 2025

### 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	\$ 65,490,000
Plus unamortized premium	1,984,127
Less deferred charge on refunding	(8,479)
Financed purchases	1,370,386
Accrued interest payable	706,045
Commitment, Reclaiming First Initiative	3,150,000
Commitment, Rock Valley College	400,000
Commitment, City of Rockford	460,000
Commitment, Greater Rockford Airport Authority	5,298,149
Commitment, Hamilton Sundstrand	100,000
Commitment, City of Rockford (BMO)	2,000,000
Claims and judgments	2,882,463
Compensated absences	4,387,279
ETSB obligation	1,936,135
	<hr/>
Combined adjustment for long-term liabilities	<u>\$ 90,156,105</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	\$ 6,805,000
Financed purchase repayment	784,693
ESTB obligations repayment	437,121
Commitment issued, City of Rockford (BMO Center)	(2,000,000)
Commitment, Village of Pecatonica repayment	100,000
Commitment, Reclaiming First repayment	350,000
Commitment, Rock Valley College repayment	50,000
Commitment, City of Rockford (Metro Centre) repayment	460,000
Commitment, Rockford Airport repayment	547,204
Commitment, Hamilton Sundstrand repayment	100,000
	<hr/>
Combined adjustment for long-term liabilities	<u>\$ 7,634,018</u>

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2025

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	\$	(53,623)
Claims and judgments		4,130,243
Accrued interest payable		78,647
Amortization of deferred charge on refunding		(539,095)
Amortization of bond premium		376,672
		<hr/>
Combined adjustment for other expenses	\$	<u>3,992,844</u>

### 3. Stewardship, Compliance and Accountability

#### Deficit Balances

At September 30, 2025, the following individual funds have deficit balances:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
Rental Housing Fee	\$ 118,807	Costs exceed accumulated revenues
FEMA Grant	47,693	Costs exceed accumulated revenues
City Elections	11,715	Costs exceed accumulated revenues
Foreclosure Mediation	2,846	Costs exceed accumulated revenues
Highway Rebuild IL Grant	44,885	Costs exceed accumulated revenues
2024 Court-Case Management Project	1,288,419	Costs exceed accumulated revenues
2020B General Obligation Refunding Bonds	1,650	Costs exceed accumulated revenues
2016A Refunding Bonds	825	Costs exceed accumulated revenues
2016D Refunding Bonds	825	Costs exceed accumulated revenues
River Bluff Nursing Home	56,068	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 use 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:

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits and cash on hand	\$ 56,517,164	\$ 59,516,083	Custodial credit
Illinois funds	195,548,329	195,562,752	Credit
	<hr/>	<hr/>	
Total cash and investments	<u>\$ 252,065,493</u>	<u>\$ 255,078,835</u>	

## County of Winnebago, Illinois

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Notes to Financial Statements  
September 30, 2025

Reconciliation to financial statements:	
Per statement of net position:	
Unrestricted cash and investments	\$ 235,596,833
Restricted cash and investments	142,225
Per statement of fiduciary net	
position, custodial funds	<u>16,326,435</u>
Total cash and investments	<u>\$ 252,065,493</u>

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 non-interest-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, 2025.

### **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, 2025, 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, 2025, 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, 2025.

# County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2025

## Receivables

All of the receivables are expected to be collected within one year except for \$1,100,006 of the \$1,380,002 long-term notes receivable reported in the Community Development Block Grants Fund and \$490,000 of the \$535,765 long-term receivable reported in the Host Fee Fund.

	<u>General Fund</u>	<u>Public Safety Sales Tax Funds</u>	<u>Illinois Municipal Retirement Funds</u>	<u>Tort Liability Fund</u>	<u>Mental Health Tax Fund</u>	<u>Capital Projects Fund</u>
Receivables:						
Real estate taxes	\$ 14,196,238	\$ -	\$ 2,571,165	\$ 5,325,364	\$ -	\$ -
Accounts and other	8,207,852	642,110	2,163	-	5,656,699	-
Receivables from other governments	<u>1,430,878</u>	<u>11,315,095</u>	<u>3,521</u>	<u>7,697</u>	<u>-</u>	<u>130,465</u>
Gross receivables	23,834,968	11,957,205	2,576,849	5,333,061	5,656,699	130,465
Allowance for uncollectible accounts	<u>(137,047)</u>	<u>-</u>	<u>(25,000)</u>	<u>(51,530)</u>	<u>-</u>	<u>-</u>
Net total receivables	<u>\$ 23,697,921</u>	<u>\$ 11,957,205</u>	<u>\$ 2,551,849</u>	<u>\$ 5,281,531</u>	<u>\$ 5,656,699</u>	<u>\$ 130,465</u>
	<u>Nonmajor Governmental Funds</u>	<u>Internal Service Funds</u>	<u>Total Governmental Activities</u>	<u>River Bluff Nursing Home</u>	<u>Total Business-Type Activities</u>	
Receivables:						
Real estate taxes	\$ 19,088,219	\$ -	\$ 41,180,986	\$ 3,002,939	\$ 3,002,939	
Accounts and other	540,339	312,615	15,361,778	4,481,567	4,481,567	
Receivables from other governments	<u>8,982,471</u>	<u>5,738</u>	<u>21,875,865</u>	<u>4,410</u>	<u>4,410</u>	
Gross receivables	28,611,029	318,353	78,418,629	7,488,916	7,488,916	
Allowance for uncollectible accounts	<u>(184,621)</u>	<u>-</u>	<u>(398,198)</u>	<u>(573,380)</u>	<u>(573,380)</u>	
Net total receivables	<u>\$ 28,426,408</u>	<u>\$ 318,353</u>	<u>\$ 78,020,431</u>	<u>\$ 6,915,536</u>	<u>\$ 6,915,536</u>	

## County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2025

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	\$ -	\$ 39,792,547	\$ -	\$ 39,792,547
Host fees	1,426,817	-	-	1,426,817
Grants	-	-	5,124,247	5,124,247
Health receivables	-	-	137,636	137,636
Miscellaneous receivables	1,760,268	-	-	1,760,268
Total unearned/ unavailable revenue for governmental funds	<u>\$ 3,187,085</u>	<u>\$ 39,792,547</u>	<u>\$ 5,261,883</u>	<u>\$ 48,241,515</u>

### Restricted Assets

Restricted assets of \$142,225 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, 2025

### Capital Assets

Capital asset activity for the year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 21,191,724	\$ 9,800	\$ -	\$ 21,201,524
Construction in progress	5,116,880	25,005,049	3,156,033	26,965,896
Total capital assets not being depreciated	<u>26,308,604</u>	<u>25,014,849</u>	<u>3,156,033</u>	<u>48,167,420</u>
Capital assets being depreciated:				
Buildings and improvements	229,158,529	2,790,773	-	231,949,302
Land improvements	958,240	91,181	-	1,049,421
Machinery, equipment and furniture	54,898,550	3,289,108	257,733	57,929,925
Infrastructure	221,043,031	5,210,143	-	226,253,174
Total capital assets being depreciated	<u>506,058,350</u>	<u>11,381,205</u>	<u>257,733</u>	<u>517,181,822</u>
Less accumulated depreciation for:				
Buildings and improvements	(124,474,880)	(5,758,723)	-	(130,233,603)
Land improvements	(479,156)	(44,097)	-	(523,253)
Machinery, equipment and furniture	(43,171,608)	(3,595,869)	(229,672)	(46,537,805)
Infrastructure	(135,845,233)	(6,167,955)	-	(142,013,188)
Total accumulated depreciation	<u>(303,970,877)</u>	<u>(15,566,644)</u>	<u>(229,672)</u>	<u>(319,307,849)</u>
Total capital assets being depreciated, net	<u>202,087,473</u>	<u>(4,185,439)</u>	<u>28,061</u>	<u>197,873,973</u>
Total governmental activities, capital assets, net of depreciation	<u>\$ 228,396,077</u>	<u>\$ 20,829,410</u>	<u>\$ 3,184,094</u>	<u>\$ 246,041,393</u>

Depreciation expense was charged to functions as follows:

<b>Governmental Activities</b>	
General government	\$ 1,447,747
Public safety	6,694,325
Highways and streets, including depreciation of general infrastructure assets	6,811,286
Health and welfare	1,700
Judicial	591,857
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	<u>19,729</u>
Total governmental activities depreciation expense	<u>\$ 15,566,644</u>

## County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2025

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Business-Type Activities</b>				
Capital assets not being depreciated:				
Land	\$ 645,548	\$ -	\$ -	\$ 645,548
Construction in progress	9,868	198,190	-	208,058
Total capital assets not being depreciated	<u>655,416</u>	<u>198,190</u>	<u>-</u>	<u>853,606</u>
Capital assets being depreciated:				
Buildings and improvements	16,705,252	69,582	-	16,774,834
Machinery, equipment and furniture	2,226,778	-	-	2,226,778
Total capital assets being depreciated	<u>18,932,030</u>	<u>69,582</u>	<u>-</u>	<u>19,001,612</u>
Less accumulated depreciation for:				
Buildings and improvements	(13,044,121)	(469,837)	-	(13,513,958)
Machinery, equipment and furniture	(2,176,831)	(22,250)	-	(2,199,081)
Total accumulated depreciation	<u>(15,220,952)</u>	<u>(492,087)</u>	<u>-</u>	<u>(15,713,039)</u>
Total capital assets being depreciated, net	<u>3,711,078</u>	<u>(422,505)</u>	<u>-</u>	<u>3,288,573</u>
Business-type capital assets, net of depreciation	<u>\$ 4,366,494</u>	<u>\$ (224,315)</u>	<u>\$ -</u>	<u>\$ 4,142,179</u>

Depreciation expense was charged to functions as follows:

### Business-Type Activities

Nursing home	\$ 260,994
Court street activities	<u>231,093</u>
Total business-type activities depreciation expense	<u>\$ 492,087</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, 2025

## 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:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 600,321
Total, fund financial statements		600,321
Add interfund advances		7,618,074
Less fund eliminations		<u>(1,999,072)</u>
Total government-wide financial statements		<u>\$ 6,219,323</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:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	River Bluff Nursing Home	\$ 6,219,323
General Fund	Nonmajor governmental funds	<u>1,398,751</u>
Total, fund financial statements		<u>\$ 7,618,074</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, 2025

## Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred to</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
General Fund	Nonmajor Fund	\$ 808,445	Court security reimbursement
General Fund	Nonmajor Fund	162,472	Excess collections from fees to support the General Fund
General Fund	Nonmajor Fund	85,218	Excess collections from fees to support the General Fund
General Fund	Nonmajor Fund	13,000	Support General Fund operations
General Fund	Nonmajor Fund	24,000	Support General Fund operations
General Fund	Public Safety Sales Tax Fund	3,185,200	Reimburse General Fund for debt defeasement
Public Safety Sales Tax Fund	Nonmajor Fund	9,177	Support jail operations
Public Safety Sales Tax Fund	Nonmajor Fund	41,984	SCAAP grant support for corrections salaries
Tort Liability Fund	General Fund	1,000,000	Support Tort Liability Fund operations
Nonmajor Fund	General Fund	236,943	Capital projects
Capital Projects Fund	Public Safety Sales Tax Fund	5,756,916	Capital projects
Capital Projects Fund	General Fund	5,713,527	Capital projects
Nonmajor Fund	Public Safety Sales Tax Fund	5,644,350	Debt service
Nonmajor Fund	Tort Liability Fund	980,325	Debt service
Nonmajor Fund	IMRF Fund	2,309,778	Debt service
Nonmajor Fund	Nonmajor Fund	158,375	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	803,600	Debt service
Nonmajor Fund	Nonmajor Fund	300,000	Support court-case management project
Nonmajor Fund	Nonmajor Fund	315,829	Support for occupancy
555 North Court Operations Fund	Nonmajor Fund	44,117	CIP funds
River Bluff Nursing Home	Nonmajor Fund		
	Total, fund financial statements	28,823,256	
	Less fund eliminations	(28,463,310)	
	Less government-wide eliminations	(719,892)	
	Total transfers, government-wide statement of activities	\$ (359,946)	

# County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2025

## Long-Term Obligations

Long-term obligations activity for the year ended September 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amount Due Within One Year</u>
<b>Governmental Activities</b>					
Bonds and debt certificates payable:					
General obligation debt certificates	\$ 4,040,000	\$ -	\$ 1,315,000	\$ 2,725,000	\$ 985,000
Alternative revenue bonds	68,255,000	-	5,490,000	62,765,000	7,165,000
Add unamortized premium	2,360,799	-	376,672	1,984,127	-
Total bonds and debt certificates payable	<u>74,655,799</u>	<u>-</u>	<u>7,181,672</u>	<u>67,474,127</u>	<u>8,150,000</u>
Other liabilities:					
Financed purchases	2,155,079	-	784,693	1,370,386	793,831
Claims and judgments	7,016,042	19,918,880	24,052,459	2,882,463	-
Commitment, Reclaiming First Initiative	3,500,000	-	350,000	3,150,000	350,000
Commitment, Rock Valley College	450,000	-	50,000	400,000	50,000
Commitment, City of Rockford (Metro Centre)	920,000	-	460,000	460,000	460,000
Commitment, Greater Rockford Airport Authority	5,845,353	-	547,204	5,298,149	547,204
Commitment, Hamilton Sundstrand	200,000	-	100,000	100,000	100,000
Commitment, Village of Pecatonica	100,000	-	100,000	-	-
Commitment, City of Rockford (BMO Center)	-	2,000,000	-	2,000,000	-
Compensated absences*	4,333,656	53,623	-	4,387,279	877,456
ETSB long-term obligation	2,373,256	-	437,121	1,936,135	454,971
Total other liabilities	<u>26,893,386</u>	<u>21,972,503</u>	<u>26,881,477</u>	<u>21,984,412</u>	<u>3,633,462</u>
Total governmental activities long-term liabilities	<u>\$ 101,549,185</u>	<u>\$ 21,972,503</u>	<u>\$ 34,063,149</u>	<u>\$ 89,458,539</u>	<u>\$ 11,783,462</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amount Due Within One Year</u>
<b>Business-Type Activities</b>					
Other liabilities:					
Compensated absences*	\$ 251,102	\$ 20,807	\$ -	\$ 271,909	\$ 54,382
Total business-type activities, long-term liabilities	<u>\$ 251,102</u>	<u>\$ 20,807</u>	<u>\$ -</u>	<u>\$ 271,909</u>	<u>\$ 54,382</u>

\*The change in compensated absences liability is presented as a net change.

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

# County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2025

## 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, 2025</u>
<b>Governmental Activities</b>					
General obligation debt:					
Series 2013C Certificates	02/07/13	12/30/26	3.00-5.00 %	\$ 6,325,000	\$ 1,375,000
Series 2013E Certificates	10/30/13	12/30/28	3.25	4,000,000	1,350,000
Total governmental activities, general obligation debt certificates					<u>\$ 2,725,000</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>
2026	\$ 985,000	\$ 76,656
2027	1,035,000	38,850
2028	345,000	17,306
2029	360,000	5,850
Total	<u>\$ 2,725,000</u>	<u>\$ 138,662</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>
2016E	Public Safety Sales Tax, Quarter Cent Sales Tax	\$ 22,093,788	12/30/34	\$ 20,741,044	\$ 656,450	106.5 %
2017C	Quarter Cent Sales Tax	4,850,750	12/30/29	4,166,381	957,625	116.4
2018	Tax Levy for IMRF	41,152,678	12/30/43	42,153,467	2,195,923	97.6
2020A	Federal Aid Matching Property Taxes and Motor Fuel Tax	2,354,375	12/31/30	2,113,519	393,875	111.4
2021A	Special Service Area Taxes	2,760,950	12/30/31	2,506,406	392,200	110.2
2021B	Host Fees	1,089,625	12/30/31	992,969	155,300	109.7
2022	Public Safety Sales Tax	7,601,375	12/30/31	21,262,969	3,324,250	35.7

# County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2025

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Indebtedness</u>	<u>Balance September 30, 2025</u>
<b>Governmental-Type Activities</b>					
Series 2020A General Obligation Alternative Revenue Source	07/07/20	12/30/30	5.00%	2,590,000	\$ 2,035,000
Series 2018 General Obligation Alternative Revenue Source	12/6/18	12/30/43	3.22-4.75	31,005,000	<u>27,965,000</u>
Sub-total governmental-type activities, alternate revenue bonds					<u>30,000,000</u>
<b>Alternate Revenue Bonds -Refunding</b>					
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	4,290,000
Series 2021A General Obligation Refunding Alternate Revenue Source	04/13/21	12/30/31	4.00-5.00	3,485,000	2,395,000
Series 2021B General Obligation Refunding Alternate Revenue Source	04/31/21	12/30/31	4.00-5.00	1,365,000	940,000
Series 2022 General Obligation Refunding Alternate Revenue Source	10/27/22	12/30/31	5.00	11,280,000	<u>6,625,000</u>
Sub-total governmental-type activities, bonds, refunding					<u>32,765,000</u>
Total alternative revenue bonds					<u>\$ 62,765,000</u>

<u>Fiscal Years</u>	<b>Governmental Activities Alternate Revenue Bonds Payable</b>	
	<b>Governmental Activities</b>	
	<u>Principal</u>	<u>Interest</u>
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	5,775,000	1,682,787
2031-2035	20,650,000	5,454,311
2036-2040	8,390,000	2,529,023
2041-2044	6,390,000	525,349
Total	<u>\$ 62,765,000</u>	<u>\$ 19,138,540</u>

# County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2025

## 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, 2025, \$8,395,000 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, 2025 consist of the following:

### Governmental Activities

<u>Financed Purchases</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Indebtedness</u>	<u>Balance</u>
Motorola starcom radios	12/22/2016	10/01/2026	3.09 %	\$ 3,305,864	\$ 822,951
Case 621G wheel loader	10/01/2021	10/01/2026	3.02-3.07	152,500	82,986
Endloader 821G	10/01/2021	01/01/2027	1.99	206,100	117,712
Motorola dispatch consoles	12/01/2022	12/01/2025	4.85	1,040,211	346,737
Total governmental activities financed purchases					<u>\$ 1,370,386</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities Financed Purchases</u>	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 793,831	\$ 22,578
2027	576,555	13,244
Total	<u>\$ 1,370,386</u>	<u>\$ 35,822</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 are not 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**

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Notes to Financial Statements  
September 30, 2025

### **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 are not 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 if Host Fee collections are not adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

The County has committed to pay the City of Rockford \$400,000 during each calendar year starting 2027 through 2031 to Rockford Area Venues and Entertainment Authority (RAVE) for capital improvements and infrastructure needs at the BMO Center. These payments will be funded solely from Host Fee Funds and are contingent on the City contributing a minimum of \$800,000 a year for up to a maximum of five years whichever ends first.

### **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 are not 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 0% interest loan at the end of a twenty year term beginning in 2026.

### **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 are not 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, 2025

## 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, 2025 includes the following:

### Governmental Activities

Net investment in capital assets:	
Land	\$ 21,201,524
Construction in progress	26,965,896
Other capital assets, net of accumulated depreciation	197,873,973
Less outstanding debt	(65,490,000)
Plus noncapital debt issues	30,000,000
Less outstanding financed purchases	(1,370,386)
Less unamortized debt premium	(1,984,127)
Plus unamortized deferred charge on refunding	8,479
Plus retainage payables	<u>758,346</u>
 Total net investment in capital assets	 <u>\$ 207,963,705</u>

### Business-Type Activities

Net investment in capital assets:	
Land	\$ 645,548
Construction in progress	208,058
Other capital assets, net of accumulated depreciation	<u>3,288,573</u>
 Total net investment in capital assets	 <u>\$ 4,142,179</u>

## Accounting Changes

### Changes to or Within the Financial Reporting Entity (See adjustments Below)

The Capital Projects Fund was determined to be a major fund in the current year.

### Adjustments to Beginning Balances

Based on the activities within the funds during fiscal 2025, there were changes to the major and nonmajor governmental funds that resulted in adjustments to beginning fund balance as follows:

	<u>September 30, 2024 as Previously Reported</u>	<u>Change to or Within the Financial Reporting Entity</u>	<u>September 30, 2024 as Adjusted</u>
Governmental funds:			
Major funds:			
Capital Projects	\$ -	\$ 23,416,817	\$ 23,416,817
Nonmajor funds	<u>90,153,623</u>	<u>(23,416,817)</u>	<u>66,736,806</u>
 Total governmental funds	 <u>\$ 90,153,623</u>	 <u>\$ -</u>	 <u>\$ 90,153,623</u>

# County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2025

## 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](http://www.imrf.org).

#### 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, 2024, the measurement date, membership in the plan was as follows:

	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	1,266	146	26
Inactive, nonretired members	2,101	29	3
Active members	<u>1,219</u>	<u>132</u>	<u>2</u>
Total	<u>4,586</u>	<u>307</u>	<u>31</u>

# County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2025

## 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 2024 was 1.92% for the Regular Plan, 8.73% for the SLEP Plan and 1.08% 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, 2024 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, 2024 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.

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2025

### 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:

	<u>Portfolio Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Asset class:		
Domestic equities	33.5%	4.35 %
International equities	18.0	5.40
Fixed income	24.5	5.20
Real estate	10.5	6.40
Alternative investments	12.5	4.85-6.25
Cash equivalents	1.0	3.60

### 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).

## County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2025

### 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	\$ 428,085,738	\$ 382,886,436	\$ 346,929,293
Plan fiduciary net position	<u>382,903,216</u>	<u>382,903,216</u>	<u>382,903,216</u>
Net pension liability/(asset)	<u>\$ 45,182,522</u>	<u>\$ (16,780)</u>	<u>\$ (35,973,923)</u>
SLEP Plan:			
Total pension liability	\$ 186,943,566	\$ 165,339,886	\$ 147,608,799
Plan fiduciary net position	<u>163,445,521</u>	<u>163,445,521</u>	<u>163,445,521</u>
Net pension liability/(asset)	<u>\$ 23,498,045</u>	<u>\$ 1,894,365</u>	<u>\$ (15,836,722)</u>
ECO Plan:			
Total pension liability	\$ 12,623,170	\$ 11,637,541	\$ 10,789,066
Plan fiduciary net position	<u>12,712,490</u>	<u>12,712,490</u>	<u>12,712,490</u>
Net pension liability/(asset)	<u>\$ (89,320)</u>	<u>\$ (1,074,949)</u>	<u>\$ (1,923,424)</u>

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2025

### Changes in Net Pension Liability/(Asset)

The County's changes in net pension liability/(asset) for the calendar year ended December 31, 2024 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
<b>Regular Plan:</b>			
Balances, December 31, 2023	\$ 354,655,636	\$ 364,109,483	\$ (9,453,847)
Changes for the period:			
Service cost	5,946,975	-	5,946,975
Interest	25,277,480	-	25,277,480
Difference between expected and actual experience	14,954,787	-	14,954,787
Changes in assumptions	-	-	-
Contributions, County	-	1,400,549	(1,400,549)
Contributions, employees	-	3,413,346	(3,413,346)
Net investment income	-	36,368,626	(36,368,626)
Benefit payments, including refunds of employee contributions	(17,948,442)	(17,948,442)	-
Other changes	-	(4,440,346)	4,440,346
Net changes	28,230,800	18,793,733	9,437,067
Balances, December 31, 2024	\$ 382,886,436	\$ 382,903,216	\$ (16,780)
<b>SLEP Plan:</b>			
Balances, December 31, 2023	\$ 160,180,949	\$ 157,542,877	\$ 2,638,072
Changes for the year:			
Service cost	2,070,853	-	2,070,853
Interest	11,361,324	-	11,361,324
Difference between expected and actual experience	743,669	-	743,669
Changes in assumptions	-	-	-
Contributions, County	-	1,188,838	(1,188,838)
Contributions, employees	-	1,078,083	(1,078,083)
Net investment income	-	16,176,434	(16,176,434)
Benefit payments, including refunds of employee contributions	(9,016,909)	(9,016,909)	-
Other changes	-	(3,523,802)	3,523,802
Net changes	5,158,937	5,902,644	(743,707)
Balances, December 31, 2024	\$ 165,339,886	\$ 163,445,521	\$ 1,894,365

## County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2025

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
<b>ECO Plan:</b>			
Balances, December 31, 2023	\$ 11,296,301	\$ 12,136,286	\$ (839,985)
Changes for the year:			
Service cost	40,238	-	40,238
Interest	783,505	-	783,505
Difference between expected and actual experience	536,399	-	536,399
Changes in assumptions	-	-	-
Contributions, County	-	2,309	(2,309)
Contributions, employees	-	16,621	(16,621)
Net investment income	-	863,009	(863,009)
Benefit payments, including refunds of employee contributions	(1,018,902)	(1,018,902)	-
Other changes	-	713,167	(713,167)
Net changes	341,240	576,204	(234,964)
Balances, December 31, 2024	\$ 11,637,541	\$ 12,712,490	\$ (1,074,949)
<b>Total Plans:</b>			
Balances, December 31, 2023	\$ 526,132,886	\$ 533,788,646	\$ (7,655,760)
Changes for the year:			
Service cost	8,058,066	-	8,058,066
Interest	37,422,309	-	37,422,309
Difference between expected and actual experience	16,234,855	-	16,234,855
Changes in assumptions	-	-	-
Contributions, County	-	2,591,696	(2,591,696)
Contributions, employees	-	4,508,050	(4,508,050)
Net investment income	-	53,408,069	(53,408,069)
Benefit payments, including refunds of employee contributions	(27,984,253)	(27,984,253)	-
Other changes	-	(7,250,981)	7,250,981
Net changes	33,730,977	25,272,581	8,458,396
Balances, December 31, 2024	\$ 559,863,863	\$ 559,061,227	\$ 802,636

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2025

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

For the year ended September 30, 2025, the County recognized total pension expense of \$24,809,742 including \$17,686,090 for the Regular plan, \$7,309,743 for the SLEP plan and \$(186,091) for the ECO plan. The County reported deferred outflows and inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b>Regular Plan:</b>		
Difference between expected and actual experience	\$ 11,379,730	\$ -
Changes in assumption	-	37,246
Net difference between projected and actual investment earnings	8,183,769	-
Contributions subsequent to the measurement date	2,248,976	-
<b>Total</b>	<b>\$ 21,812,475</b>	<b>\$ 37,246</b>
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b>SLEP Plan:</b>		
Difference between expected and actual experience	\$ 3,955,275	\$ -
Changes in assumption	-	219,452
Net difference between projected and actual investment earnings	4,607,589	-
Contributions subsequent to the measurement date	1,088,003	-
<b>Total</b>	<b>\$ 9,650,867</b>	<b>\$ 219,452</b>
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b>ECO Plan:</b>		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	-
Net difference between projected and actual investment earnings	659,480	-
Contributions subsequent to the measurement date	823	-
<b>Total</b>	<b>\$ 660,303</b>	<b>\$ -</b>
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b>Total Plans:</b>		
Difference between expected and actual experience	\$ 15,335,005	\$ -
Changes in assumption	-	256,698
Net difference between projected and actual investment earnings	13,450,838	-
Contributions subsequent to the measurement date	3,337,802	-
<b>Total</b>	<b>\$ 32,123,645</b>	<b>\$ 256,698</b>

## County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2025

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, 2026. 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:

<u>Fiscal Year:</u>	<u>Regular Plan</u>	<u>SLEP Plan</u>	<u>ECO Plan</u>	<u>Total</u>
2026	\$ 12,954,529	\$ 3,777,969	\$ 236,831	\$ 16,969,329
2027	13,413,376	6,764,361	520,809	20,698,546
2028	(4,720,098)	(1,297,887)	(99,455)	(6,117,440)
2029	(2,121,554)	(901,031)	1,295	(3,021,290)
Thereafter	-	-	-	-
Total	<u>\$ 19,526,253</u>	<u>\$ 8,343,412</u>	<u>\$ 659,480</u>	<u>\$ 28,529,145</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.

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:

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2025

### Claims Liability

	Health Insurance		Tort/Workers Compensation	
	Prior Year	Current Year	Prior Year	Current Year
Unpaid claims, beginning	\$ 875,004	\$ 1,116,383	\$ 2,372,968	\$ 5,899,659
Current year claims and changes in estimates	20,296,171	22,610,826	5,551,006	(2,691,946)
Claim payments	(20,054,792)	(22,614,162)	(2,024,315)	(1,438,297)
Unpaid claims, ending	<u>\$ 1,116,383</u>	<u>\$ 1,113,047</u>	<u>\$ 5,899,659</u>	<u>\$ 1,769,416</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.

The Capital Projects Fund has open contracts at year-end of \$17,443,239. All other governmental funds have remaining commitments of \$4,285,635.

### 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.

## County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2025

### Employees Covered by Benefit Terms

At September 30, 2024, 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	<u>985</u>
Total	<u><u>1,027</u></u>

### Total OPEB Liability

The County's total OPEB liability of \$7,597,325 was measured as of September 30, 2025 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	4.50%

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

	<u>Total OPEB Liability</u>
Balance, September 30, 2024	<u>\$ 7,845,627</u>
Changes for the year:	
Service cost	232,711
Interest	307,063
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	(223,061)
Benefit payments	(565,015)
Other changes	<u>-</u>
Net changes	<u>(248,302)</u>
Balance, September 30, 2025	<u><u>\$ 7,597,325</u></u>

## County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2025

Changes of assumptions and other inputs reflect a change in the discount rate from 4.06% in fiscal year 2024 to 4.50% in fiscal year 2025.

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 (3.50%) or 1-percentage-point higher (5.50%) than the current discount rate:

	<u>1% Decrease (3.50%)</u>	<u>Discount Rate (4.50%)</u>	<u>1% Increase (5.50%)</u>
Total OPEB liability	\$ 8,127,717	\$ 7,597,325	\$ 7,113,865

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/decreasing to 8.00%) than the current healthcare cost trend rates:

	<u>1% Decrease (7.00% Decreasing to 6.00%)</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase (7.00% Increasing to 8.00%)</u>
Total OPEB liability	\$ 7,014,496	\$ 7,597,325	\$ 8,262,113

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

For the year ended September 30, 2025, the County recognized OPEB expense of \$579,402. At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 358,882	\$ 135,847
Changes of assumptions or other inputs	937,378	1,540,317
Total	<u>\$ 1,296,260</u>	<u>\$ 1,676,164</u>

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

<u>Fiscal Year Ended September 30:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (Net)</u>
2026	\$ 16,157
2027	(13,605)
2028	(137,793)
2029	(169,227)
2030	(47,170)
Thereafter	(28,266)

## County of Winnebago, Illinois

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Notes to Financial Statements  
September 30, 2025

### 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, 2025, a liability of \$139,693 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2025, the County has incurred total incentives of \$1,249,721.

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, 2025, a liability of \$413,183 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2025, the County has incurred total incentives of \$2,390,019.

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, 2025, the County has incurred total incentives of \$180,749.

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, 2025, the County has incurred total incentives of \$450,523.

### Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*
- Statement No. 105, *Subsequent Events*

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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes:				
Property, net	\$ 15,119,500	\$ 15,119,500	\$ 13,881,774	\$ (1,237,726)
Sales tax	4,100,000	4,100,000	4,770,647	670,647
Quarter-cent sales tax	11,200,000	11,200,000	12,637,370	1,437,370
Use tax	2,100,000	2,100,000	873,879	(1,226,121)
Other	105,000	105,000	85,254	(19,746)
Total taxes	<u>32,624,500</u>	<u>32,624,500</u>	<u>32,248,924</u>	<u>(375,576)</u>
Intergovernmental:				
State income tax allotments	9,500,000	9,500,000	9,894,338	394,338
Replacement tax allotments	5,083,493	5,083,493	4,259,118	(824,375)
Other	8,955,732	9,772,732	11,767,519	1,994,787
Total intergovernmental	<u>23,539,225</u>	<u>24,356,225</u>	<u>25,920,975</u>	<u>1,564,750</u>
Other:				
Charges for services	4,982,005	4,982,005	5,011,560	29,555
Fines and forfeitures	2,395,800	2,395,800	2,857,858	462,058
Licenses and permits	676,000	676,000	948,568	272,568
Investment income	3,057,000	3,057,000	2,999,393	(57,607)
Other	128,300	128,300	190,945	62,645
Total other	<u>11,239,105</u>	<u>11,239,105</u>	<u>12,008,324</u>	<u>769,219</u>
Total revenues	<u>67,402,830</u>	<u>68,219,830</u>	<u>70,178,223</u>	<u>1,958,393</u>

*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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Expenditures, Current</b>				
General government	\$ 22,311,613	\$ 22,761,347	\$ 21,161,399	\$ (1,599,948)
Public safety	32,619,934	32,763,342	31,189,846	(1,573,496)
Judicial	18,332,701	19,264,914	18,589,099	(675,815)
Total expenditures, current	<u>73,264,248</u>	<u>74,789,603</u>	<u>70,940,344</u>	<u>(3,849,259)</u>
<b>Debt Service</b>				
Principal	201,758	201,758	144,594	(57,164)
Interest	16,671	16,671	16,671	-
Total debt service	<u>218,429</u>	<u>218,429</u>	<u>161,265</u>	<u>(57,164)</u>
<b>Capital Outlay</b>	<u>99,852</u>	<u>99,852</u>	<u>100,926</u>	<u>1,074</u>
Total expenditures	<u>73,582,529</u>	<u>75,107,884</u>	<u>71,202,535</u>	<u>(3,905,349)</u>
Excess of revenues over (under) expenditures	<u>(6,179,699)</u>	<u>(6,888,054)</u>	<u>(1,024,312)</u>	<u>5,863,742</u>
<b>Other Financing Sources (Uses)</b>				
Property sales	20,000	20,000	-	(20,000)
Transfers in	4,133,200	4,133,200	4,278,335	145,135
Transfers out	(5,713,527)	(6,950,470)	(6,950,470)	-
Total other financing sources (uses)	<u>(1,560,327)</u>	<u>(2,797,270)</u>	<u>(2,672,135)</u>	<u>125,135</u>
Net change in fund balance	<u>\$ (7,740,026)</u>	<u>\$ (9,685,324)</u>	<u>(3,696,447)</u>	<u>\$ 5,988,877</u>
<b>Fund Balance, Beginning</b>			<u>72,856,576</u>	
<b>Fund Balance, Ending</b>			<u>\$ 69,160,129</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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 38,750,000	\$ 38,750,000	\$ 43,748,972	\$ 4,998,972
Intergovernmental	9,500	9,500	102,234	92,734
Charges for services	3,526,200	3,526,200	2,927,177	(599,023)
Fines and forfeitures	27,000	27,000	13,950	(13,050)
Investment income	456,608	456,608	570,237	113,629
Other	35,250	35,250	63,519	28,269
Total revenues	<u>42,804,558</u>	<u>42,804,558</u>	<u>47,426,089</u>	<u>4,621,531</u>
<b>Expenditures</b>				
General government:				
Supplies and services	-	56,085	6,630	(49,455)
Public safety:				
Personnel	19,374,641	19,562,796	19,420,331	(142,465)
Supplies and services	6,114,097	5,925,942	5,952,392	26,450
Judicial:				
Personnel	7,393,719	7,393,719	7,014,499	(379,220)
Supplies and services	832,090	832,090	557,629	(274,461)
Total expenditures, current	<u>33,714,547</u>	<u>33,770,632</u>	<u>32,951,481</u>	<u>(819,151)</u>
<b>Debt Service</b>				
Principal	<u>127,672</u>	<u>127,672</u>	<u>127,672</u>	<u>-</u>
Total debt service	<u>127,672</u>	<u>127,672</u>	<u>127,672</u>	<u>-</u>
Total expenditures	<u>33,842,219</u>	<u>33,898,304</u>	<u>33,079,153</u>	<u>(819,151)</u>
Excess of revenues over (under) expenditures	<u>8,962,339</u>	<u>8,906,254</u>	<u>14,346,936</u>	<u>5,440,682</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	45,450	57,434	51,161	(6,273)
Transfers out	<u>(14,586,466)</u>	<u>(14,586,466)</u>	<u>(14,586,466)</u>	<u>-</u>
Total other financing sources (uses)	<u>(14,541,016)</u>	<u>(14,529,032)</u>	<u>(14,535,305)</u>	<u>(6,273)</u>
Net change in fund balance	<u>\$ (5,578,677)</u>	<u>\$ (5,622,778)</u>	<u>(188,369)</u>	<u>\$ 5,434,409</u>
<b>Fund Balance, Beginning</b>			<u>24,816,910</u>	
<b>Fund Balance, Ending</b>			<u>\$ 24,628,541</u>	

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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Taxes	\$ 1,994,000	\$ 1,990,783	\$ (3,217)
Intergovernmental	910,344	917,668	7,324
Investment income	198,000	214,044	16,044
Other	150,000	140,794	(9,206)
	<u>3,252,344</u>	<u>3,263,289</u>	<u>10,945</u>
Total revenues			
<b>Expenditures, Current</b>			
General government:			
Personnel	278,808	280,972	2,164
Public safety			
Personnel	2,353,359	2,371,624	18,265
Highways and streets:			
Personnel	108,182	109,022	840
Health and welfare:			
Personnel	619,661	624,470	4,809
Judicial:			
Personnel	617,275	622,065	4,790
	<u>3,977,285</u>	<u>4,008,153</u>	<u>30,868</u>
Total expenditures, current			
Excess of revenue over (under) expenditures	<u>(724,941)</u>	<u>(744,864)</u>	<u>(19,923)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	<u>(2,309,779)</u>	<u>(2,309,778)</u>	<u>1</u>
Total other financing sources (uses)	<u>(2,309,779)</u>	<u>(2,309,778)</u>	<u>1</u>
Net change in fund balance	<u>\$ (3,034,720)</u>	<u>(3,054,642)</u>	<u>\$ (19,922)</u>
<b>Fund Balance, Beginning</b>		<u>8,356,821</u>	
<b>Fund Balance, Ending</b>		<u>\$ 5,302,179</u>	

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, 2025

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>				
Taxes	\$ 4,838,000	\$ 4,838,000	\$ 4,804,201	\$ (33,799)
Intergovernmental	5,200	5,200	7,273	2,073
Investment income	5,000	5,000	4,476	(524)
Other	55,000	55,000	55,064	64
Total revenues	<u>4,903,200</u>	<u>4,903,200</u>	<u>4,871,014</u>	<u>(32,186)</u>
<b>Expenditures, Current</b>				
General government:				
Supplies and services	<u>4,068,000</u>	<u>4,177,419</u>	<u>4,235,310</u>	<u>57,891</u>
Total expenditures, current	<u>4,068,000</u>	<u>4,177,419</u>	<u>4,235,310</u>	<u>57,891</u>
Excess of revenue over (under) expenditures	<u>835,200</u>	<u>725,781</u>	<u>635,704</u>	<u>(90,077)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	1,000,000	1,000,000	-
Transfers out	<u>(980,325)</u>	<u>(980,325)</u>	<u>(980,325)</u>	<u>-</u>
Total other financing sources (uses)	<u>(980,325)</u>	<u>19,675</u>	<u>19,675</u>	<u>-</u>
Net change in fund balance	<u>\$ (145,125)</u>	<u>\$ 745,456</u>	<u>655,379</u>	<u>\$ (90,077)</u>
<b>Fund Balance, Beginning</b>			<u>264,722</u>	
<b>Fund Balance, Ending</b>			<u>\$ 920,101</u>	

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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 19,000,000	\$ 21,871,205	\$ 2,871,205
Investment income	1,000,000	1,416,546	416,546
Total revenues	<u>20,000,000</u>	<u>23,287,751</u>	<u>3,287,751</u>
<b>Expenditures, Current</b>			
Health and welfare:			
Personnel	10,000	6,993	(3,007)
Supplies and services	<u>30,261,750</u>	<u>20,748,072</u>	<u>(9,513,678)</u>
Total expenditures, current	<u>30,271,750</u>	<u>20,755,065</u>	<u>(9,516,685)</u>
Net change in fund balance	<u>\$ (10,271,750)</u>	2,532,686	<u>\$ 12,804,436</u>
<b>Fund Balance, Beginning</b>		<u>36,921,256</u>	
<b>Fund Balance, Ending</b>		<u>\$ 39,453,942</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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Intergovernmental	\$ 24,926,037	\$ 20,147,113	\$ (4,778,924)
Investment income	1,000,000	-	(1,000,000)
Total revenues	<u>25,926,037</u>	<u>20,147,113</u>	<u>(5,778,924)</u>
<b>Expenditures, Current</b>			
General government:			
Personnel	231,134	180,418	(50,716)
Supplies and services	98,038	17,296	(80,742)
Total expenditures, current	329,172	197,714	(131,458)
<b>Capital Outlay</b>	<u>24,596,865</u>	<u>19,949,399</u>	<u>(4,647,466)</u>
Total expenditures	<u>24,926,037</u>	<u>20,147,113</u>	<u>(4,778,924)</u>
Excess of revenue over expenditures	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	<u>(1,000,000)</u>	<u>-</u>	<u>(1,000,000)</u>
Total other financing sources (uses)	<u>(1,000,000)</u>	<u>-</u>	<u>(1,000,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		<u>-</u>	
<b>Fund Balance, Ending</b>		<u>\$ -</u>	

See notes to required supplementary information

**County of Winnebago, Illinois**  
Schedule of Employer Contributions -  
Illinois Municipal Retirement Fund  
Year Ended September 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>County, ECO</b>										
Contractually required contributions	\$ 2,309	\$ 2,290	\$ 2,069	\$ 44,667	\$ 40,914	\$ 205,519	\$ 225,849	\$ 321,582	\$ 357,650	\$ 564,878
Contributions in relation to the contractually required contribution	2,309	400	2,068	44,667	40,914	205,519	225,849	321,582	357,650	564,878
Pension bond proceeds contributed	-	-	-	-	-	-	3,763,053	-	-	-
Contribution deficiency (excess)	\$ -	\$ 1,890	\$ 1	\$ -	\$ -	\$ -	\$ (3,763,053)	\$ -	\$ -	\$ -
Covered payroll	\$ 151,090	\$ 205,851	\$ 205,795	\$ 198,518	\$ 196,988	\$ 187,843	\$ 219,821	\$ 352,367	\$ 361,905	\$ 636,001
Contributions as a percentage of covered payroll	1.53%	0.19%	1.00%	22.50%	20.77%	109.41%	1814.61%	91.26%	98.82%	88.82%
<b>County, Regular</b>										
Contractually required contributions	\$ 1,400,549	\$ 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
Contributions in relation to the contractually required contribution	1,400,549	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
Pension bond proceeds contributed	-	-	-	-	-	-	8,700,519	-	-	-
Contribution deficiency (excess)	\$ -	\$ (133,700)	\$ (107,112)	\$ (154,499)	\$ (151,249)	\$ (88,203)	\$ (8,700,519)	\$ -	\$ -	\$ -
Covered payroll	\$ 77,305,222	\$ 71,594,817	\$ 54,083,553	\$ 49,132,835	\$ 54,241,668	\$ 51,730,624	\$ 51,513,662	\$ 49,851,080	\$ 52,704,638	\$ 57,330,930
Contributions as a percentage of covered payroll	1.81%	1.71%	5.34%	8.27%	7.66%	7.20%	24.55%	9.35%	9.35%	9.59%
<b>Sheriff's Law Enforcement Personnel Plan (SLEP)</b>										
Contractually required contributions	\$ 1,188,837	\$ 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
Contributions in relation to the contractually required contribution	1,188,838	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
Pension bond proceeds contributed	-	-	-	-	-	-	16,915,517	-	-	-
Contribution deficiency (excess)	\$ (1)	\$ (30,824)	\$ (100,083)	\$ (345,032)	\$ (61,760)	\$ (71,572)	\$ (16,915,517)	\$ -	\$ -	\$ -
Covered payroll	\$ 13,752,462	\$ 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
Contributions as a percentage of covered payroll	8.64%	5.12%	10.47%	16.20%	16.62%	22.66%	182.36%	22.57%	23.19%	23.44%

**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 2024 Contribution Rates**

Actuarial Cost Method:	Entry age normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	19-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.

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, 2025

December 31,*	2024			2023			2022		
	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)
<b>Total Pension Liability</b>									
Service cost	\$ 40,238	\$ 5,946,975	\$ 2,070,853	\$ 39,578	\$ 5,243,231	\$ 1,971,023	\$ 40,253	\$ 5,058,863	\$ 1,859,172
Interest	783,505	25,277,480	11,361,324	793,836	23,655,634	10,767,966	793,778	22,538,657	10,416,104
Differences between expected and actual experience	536,399	14,954,787	743,669	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	(1,018,902)	(17,948,442)	(9,016,909)	(973,069)	(16,858,982)	(8,708,888)	(956,125)	(16,554,149)	(8,344,036)
Net change in total pension liability	341,240	28,230,800	5,158,937	(119,906)	22,563,153	8,288,353	9,605	15,466,815	4,979,769
<b>Total Pension Liability, Beginning</b>	<b>11,296,301</b>	<b>354,655,636</b>	<b>160,180,949</b>	<b>11,416,207</b>	<b>332,092,483</b>	<b>151,892,596</b>	<b>11,406,602</b>	<b>316,625,668</b>	<b>146,912,827</b>
<b>Total Pension Liability, Ending</b>	<b>\$ 11,637,541</b>	<b>\$ 382,886,436</b>	<b>\$ 165,339,886</b>	<b>\$ 11,296,301</b>	<b>\$ 354,655,636</b>	<b>\$ 160,180,949</b>	<b>\$ 11,416,207</b>	<b>\$ 332,092,483</b>	<b>\$ 151,892,596</b>
<b>Plan Fiduciary Net Position</b>									
Contributions, employer	\$ 2,309	\$ 1,400,549	\$ 1,188,838	\$ 400	\$ 1,225,795	\$ 687,677	\$ 2,068	\$ 2,890,579	\$ 1,332,345
Contributions, member	16,621	3,413,346	1,078,083	15,408	2,950,947	1,169,721	14,919	2,584,560	903,179
Net investment income	863,009	36,368,626	16,176,434	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	(1,018,902)	(17,948,442)	(9,016,909)	(973,069)	(16,858,982)	(8,708,888)	(956,125)	(16,554,149)	(8,344,036)
Other (net transfer)	713,167	(4,440,346)	(3,523,802)	287,668	7,195,466	4,075,336	127,667	12,223	(171,957)
Net change in plan fiduciary net position	576,204	18,793,733	5,902,644	643,141	31,426,560	13,842,761	(2,898,792)	(60,907,481)	(33,049,571)
<b>Plan Fiduciary Net Position, Beginning</b>	<b>12,136,286</b>	<b>364,109,483</b>	<b>157,542,877</b>	<b>11,493,145</b>	<b>332,682,923</b>	<b>143,700,116</b>	<b>14,391,937</b>	<b>393,590,404</b>	<b>176,749,687</b>
<b>Plan Fiduciary Net Position, Ending</b>	<b>\$ 12,712,490</b>	<b>\$ 382,903,216</b>	<b>\$ 163,445,521</b>	<b>\$ 12,136,286</b>	<b>\$ 364,109,483</b>	<b>\$ 157,542,877</b>	<b>\$ 11,493,145</b>	<b>\$ 332,682,923</b>	<b>\$ 143,700,116</b>
<b>Employer's Net Pension Liability / (Asset)</b>	<b>\$ (1,074,949)</b>	<b>\$ (16,780)</b>	<b>\$ 1,894,365</b>	<b>\$ (839,985)</b>	<b>\$ (9,453,847)</b>	<b>\$ 2,638,072</b>	<b>\$ (76,938)</b>	<b>\$ (590,440)</b>	<b>\$ 8,192,480</b>
Plan fiduciary net position as a percentage of the total pension liability	109.24%	100.00%	98.85%	107.44%	102.67%	98.35%	100.67%	100.18%	94.61%
Covered payroll	\$ 213,803	\$ 72,945,273	\$ 13,617,839	\$ 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	-502.78%	-0.02%	13.91%	-403.54%	-14.72%	20.12%	-38.68%	-1.04%	70.74%

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, 2025

December 31,*	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)
<b>Total Pension Liability</b>									
Service cost	\$ 40,465	\$ 5,253,398	\$ 1,996,410	\$ 40,002	\$ 5,206,117	\$ 2,064,604	\$ 74,268	\$ 5,023,340	\$ 2,125,409
Interest	792,720	22,040,263	10,014,430	758,679	21,353,143	9,419,620	828,896	20,430,846	9,186,803
Differences between expected and actual experience	126,110	(4,403,473)	1,671,561	676,423	907,528	4,974,149	(912,667)	1,093,129	(1,511,276)
Changes of assumptions	-	-	-	(83,134)	(3,335,084)	(934,957)	-	-	-
Benefit payments, including refunds of member contributions	(933,052)	(15,282,903)	(7,802,870)	(912,294)	(14,072,744)	(6,767,215)	(971,448)	(13,761,998)	(6,351,319)
Net change in total pension liability	26,243	7,607,285	5,879,531	479,676	10,058,960	8,756,201	(980,951)	12,785,317	3,449,617
<b>Total Pension Liability, Beginning</b>	<b>11,380,359</b>	<b>309,018,383</b>	<b>141,033,296</b>	<b>10,900,683</b>	<b>298,959,423</b>	<b>132,277,095</b>	<b>11,881,634</b>	<b>286,174,106</b>	<b>128,827,478</b>
<b>Total Pension Liability, Ending</b>	<b>\$ 11,406,602</b>	<b>\$ 316,625,668</b>	<b>\$ 146,912,827</b>	<b>\$ 11,380,359</b>	<b>\$ 309,018,383</b>	<b>\$ 141,033,296</b>	<b>\$ 10,900,683</b>	<b>\$ 298,959,423</b>	<b>\$ 132,277,095</b>
<b>Plan Fiduciary Net Position</b>									
Contributions, employer	\$ 44,667	\$ 4,063,908	\$ 1,849,973	\$ 40,914	\$ 4,154,284	\$ 1,928,414	\$ 205,519	\$ 3,724,866	\$ 2,413,422
Contributions, member	14,889	2,483,506	914,781	14,774	2,531,205	963,955	14,088	2,432,949	916,344
Net investment income	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
Benefit payments, including refunds of member contributions	(933,052)	(15,282,903)	(7,802,870)	(912,294)	(14,072,744)	(6,767,215)	(971,448)	(13,761,998)	(6,351,319)
Other (net transfer)	115,861	(385,729)	156,957	655,389	(617,813)	772,553	(1,028,588)	(910,664)	(463,630)
Net change in plan fiduciary net position	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
<b>Plan Fiduciary Net Position, Beginning</b>	<b>12,827,181</b>	<b>344,448,208</b>	<b>154,355,268</b>	<b>11,297,652</b>	<b>308,308,549</b>	<b>136,908,153</b>	<b>10,855,078</b>	<b>266,427,339</b>	<b>116,744,810</b>
<b>Plan Fiduciary Net Position, Ending</b>	<b>\$ 14,391,937</b>	<b>\$ 393,590,404</b>	<b>\$ 176,749,687</b>	<b>\$ 12,827,181</b>	<b>\$ 344,448,208</b>	<b>\$ 154,355,268</b>	<b>\$ 11,297,652</b>	<b>\$ 308,308,549</b>	<b>\$ 136,908,153</b>
<b>Employer's Net Pension Liability / (Asset)</b>	<b>\$ (2,985,335)</b>	<b>\$ (76,964,736)</b>	<b>\$ (29,836,860)</b>	<b>\$ (1,446,822)</b>	<b>\$ (35,429,825)</b>	<b>\$ (13,321,972)</b>	<b>\$ (396,969)</b>	<b>\$ (9,349,126)</b>	<b>\$ (4,631,058)</b>
Plan fiduciary net position as a percentage of the total pension liability	126.17%	124.31%	120.31%	112.71%	111.47%	109.45%	103.64%	103.13%	103.50%
Covered payroll	\$ 198,518	\$ 54,753,592	\$ 11,001,028	\$ 196,988	\$ 54,241,668	\$ 11,601,332	\$ 187,843	\$ 51,730,624	\$ 10,649,613
Employer's net pension liability as a percentage of covered payroll	-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, 2025

December 31,\*

	2018			2017			2016		
	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)
<b>Total Pension Liability</b>									
Service cost	\$ 86,741	\$ 4,886,621	\$ 2,002,615	\$ 124,844	\$ 5,482,788	\$ 2,142,203	\$ 163,263	\$ 5,757,057	\$ 2,078,112
Interest	832,283	19,822,224	8,771,255	872,578	19,634,628	8,510,668	835,984	18,786,431	8,064,453
Differences between expected and actual experience	128,457	(1,954,875)	1,346,341	(412,307)	(496,481)	(49,423)	264,222	(927,439)	1,289,285
Changes of assumptions	240,306	8,174,475	3,858,010	(210,694)	(8,675,375)	(1,125,734)	(110,970)	(335,479)	(448,757)
Benefit payments, including refunds of member contributions	(919,785)	(13,214,695)	(6,199,008)	(865,474)	(13,077,713)	(5,667,851)	(726,538)	(11,259,403)	(5,327,019)
Net change in total pension liability	368,002	17,713,750	9,779,213	(491,053)	2,867,847	3,809,863	425,961	12,021,167	5,656,074
<b>Total Pension Liability, Beginning</b>	<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>	<u>11,578,724</u>	<u>253,571,342</u>	<u>109,582,328</u>
<b>Total Pension Liability, Ending</b>	<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>	<u>\$ 12,004,685</u>	<u>\$ 265,592,509</u>	<u>\$ 115,238,402</u>
<b>Plan Fiduciary Net Position</b>									
Contributions, employer	\$ 4,080,101	\$ 13,417,858	\$ 19,519,166	\$ 306,518	\$ 4,870,730	\$ 2,637,525	\$ 568,105	\$ 5,252,330	\$ 2,814,550
Contributions, member	26,673	2,351,534	824,339	32,950	2,452,813	842,180	62,676	2,505,350	1,006,864
Net investment income	(538,951)	(15,291,256)	(7,849,991)	1,620,766	42,865,245	17,631,346	541,497	15,743,066	6,150,361
Benefit payments, including refunds of member contributions	(919,785)	(13,214,695)	(6,199,008)	(865,474)	(13,077,713)	(5,667,851)	(726,538)	(11,259,403)	(5,327,019)
Other (net transfer)	47,015	3,173,862	1,906,817	(1,556,660)	(5,586,907)	(2,029,252)	39,017	168,833	2,087,389
Net change in plan fiduciary net position	2,695,053	(9,562,697)	8,201,323	(461,900)	31,524,168	13,413,948	484,757	12,410,176	6,732,145
<b>Plan Fiduciary Net Position, Beginning</b>	<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>	<u>8,137,168</u>	<u>232,055,692</u>	<u>88,397,394</u>
<b>Plan Fiduciary Net Position, Ending</b>	<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>	<u>\$ 8,621,925</u>	<u>\$ 244,465,868</u>	<u>\$ 95,129,539</u>
<b>Employer's Net Pension Liability / (Asset)</b>	<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>	<u>\$ 3,382,760</u>	<u>\$ 21,126,641</u>	<u>\$ 20,108,863</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%	71.82%	92.05%	82.55%
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>	<u>\$ 606,366</u>	<u>\$ 54,272,568</u>	<u>\$ 11,279,641</u>
Employer's net pension liability as a percentage of covered payroll	288.65%	39.26%	109.93%	763.35%	-14.38%	93.68%	557.87%	38.93%	178.28%

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, 2025

December 31,\*

	2015		
	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
<b>Total Pension Liability</b>			
Service cost	\$ 159,689	\$ 6,094,653	\$ 2,270,883
Interest	813,715	17,973,275	7,808,717
Differences between expected and actual experience	46,208	(2,142,634)	(1,307,973)
Changes of assumptions	(21,803)	325,059	284,259
Benefit payments, including refunds of member contributions	<u>(709,778)</u>	<u>(10,251,215)</u>	<u>(5,038,889)</u>
Net change in total pension liability	288,031	11,999,138	4,016,997
<b>Total Pension Liability, Beginning</b>	<u>11,290,693</u>	<u>241,572,204</u>	<u>105,565,331</u>
<b>Total Pension Liability, Ending</b>	<u>\$ 11,578,724</u>	<u>\$ 253,571,342</u>	<u>\$ 109,582,328</u>
<b>Plan Fiduciary Net Position</b>			
Contributions, employer	\$ 455,792	\$ 5,504,698	\$ 2,705,055
Contributions, member	48,156	2,560,006	1,037,450
Net investment income	38,290	1,179,527	450,955
Benefit payments, including refunds of member contributions	(1,406,208)	(8,282,782)	(2,085,989)
Other (net transfer)	543,857	(3,936,072)	(1,596,338)
Net change in plan fiduciary net position	(320,113)	(2,974,623)	511,133
<b>Plan Fiduciary Net Position, Beginning</b>	<u>8,457,281</u>	<u>235,030,315</u>	<u>87,886,261</u>
<b>Plan Fiduciary Net Position, Ending</b>	<u>\$ 8,137,168</u>	<u>\$ 232,055,692</u>	<u>\$ 88,397,394</u>
<b>Employer's Net Pension Liability / (Asset)</b>	<u>\$ 3,441,556</u>	<u>\$ 21,515,650</u>	<u>\$ 21,184,934</u>
Plan fiduciary net position as a percentage of the total pension liability	70.28%	91.51%	80.67%
Covered payroll	<u>\$ 615,520</u>	<u>\$ 55,163,792</u>	<u>\$ 10,925,271</u>
Employer's net pension liability as a percentage of covered payroll	559.13%	39.00%	193.91%

**Notes to Schedule:**

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

See notes to required supplementary information

**County of Winnebago, Illinois**Schedule of Employer Contributions -  
Other Postemployment Benefit Plan  
Year Ended September 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 565,015	\$ 503,635	\$ 447,888	\$ 407,900	\$ 507,181	\$ 396,185	\$ 505,632
Contributions in relation to the actuarially determined contribution	<u>565,015</u>	<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>	<u>\$ -</u>
Covered-employee payroll	<u>\$ 66,995,811</u>	<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	0.84%	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, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>								
Service cost	\$ 232,711	\$ 251,597	\$ 234,600	\$ 350,905	\$ 416,766	\$ 331,327	\$ 287,564	\$ 280,339
Interest	307,063	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	(223,061)	193,463	(51,560)	(1,407,986)	(175,301)	1,064,748	29,161	240,059
Benefit payments	(565,015)	(503,635)	(447,888)	(407,900)	(507,181)	(396,185)	(505,632)	(444,281)
Other changes	-	-	-	-	-	(62,182)	-	-
Net change in total OPEB liability	(248,302)	622,647	65,864	(1,517,644)	(83,712)	1,547,364	62,114	496,108
<b>Total OPEB Liability, Beginning</b>	<b>7,845,627</b>	<b>7,222,980</b>	<b>7,157,116</b>	<b>8,674,760</b>	<b>8,758,472</b>	<b>7,211,108</b>	<b>7,148,994</b>	<b>6,652,886</b>
<b>Total OPEB Liability, Ending</b>	<b>\$ 7,597,325</b>	<b>\$ 7,845,627</b>	<b>\$ 7,222,980</b>	<b>\$ 7,157,116</b>	<b>\$ 8,674,760</b>	<b>\$ 8,758,472</b>	<b>\$ 7,211,108</b>	<b>\$ 7,148,994</b>
Covered-employee payroll	\$ 66,995,811	\$ 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	11.34%	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, two years 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	7.49 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 2025 actuarial valuation, expected retirement ages were based upon rates from the December 31, 2023 IMRF actuarial valuation report
Mortality	In the 2025 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.

**Changes in assumptions.** The discount rate changed from 4.06 to 4.50%.

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

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Notes to Required Supplementary Information  
Year Ended September 30, 2025

## 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
- Sheriff's Transportation Safety Highway Hireback 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, 2025

### 2. Excess Expenditures Over Appropriations

The following funds over expended appropriations in fiscal year 2025:

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
<b>General Fund</b>			
General government:			
Building maintenance:			
Supplies and services	\$ 4,701,811	\$ 4,980,876	\$ (279,065)
Judicial:			
Nondepartmental:			
Personnel	2,477,272	2,521,506	(44,234)
State's Attorney:			
Supplies and services	538,801	550,923	(11,122)
Circuit Court:			
Supplies and services	2,596,220	2,633,701	(37,481)
Jury Commission:			
Supplies and services	325,042	325,545	(503)
Public Defender:			
Supplies and services	154,943	155,853	(910)
Public safety:			
Capital outlay	99,852	100,926	(1,074)
<b>Public Safety Sales Tax Fund</b>			
Public safety:			
Criminal Justice	46,963	86,919	(39,956)
Judicial:			
Nondepartmental	871,000	1,168,037	(297,037)
<b>Illinois Municipal Retirement Fund</b>			
General government:			
Personnel	278,808	280,972	(2,164)
Public safety:			
Personnel	2,353,359	2,371,624	(18,265)
Highways and streets			
Personnel	108,182	109,022	(840)
Health and welfare:			
Personnel	619,661	624,470	(4,809)
Judicial:			
Personnel	617,275	622,065	(4,790)
<b>Tort Liability Fund</b>			
General government:			
Supplies and services	4,177,419	4,235,310	(57,891)
<b>Motor Fuel Tax Fund</b>			
Highways and streets			
Supplies and services	2,797,040	3,021,772	(224,732)
<b>Recorder's Document Fee Fund</b>			
General government:			
Personnel	-	2,122	(2,122)
<b>Maintenance and Child Support</b>			
Transfers out	68,000	85,218	(17,218)
<b>Rental Housing Fee Fund</b>			
General government:			
Supplies and services	495,000	638,946	(143,946)
<b>Neutral Site Custody Exchange Fund</b>			
Public safety:			
Supplies and services	200,000	247,134	(47,134)
<b>Deferred Prosecution Program Fund</b>			
Judicial:			
Personnel	104,567	105,099	(532)
<b>Children's Advocacy Project Fund</b>			
Judicial:			
Supplies and services	47,847	47,974	(127)

## County of Winnebago, Illinois

Notes to Required Supplementary Information  
Year Ended September 30, 2025

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
<b>Community Development Grants Fund</b>			
General government:			
Supplies and services	\$ 27,071	\$ 27,087	\$ (16)
<b>City Election Fund</b>			
General government:			
Personnel	1,260,500	1,268,001	(7,501)
<b>Law Library Fund</b>			
Judicial:			
Supplies and services	79,506	80,004	(498)
<b>Hotel/Motel Tax Fund</b>			
General government:			
Supplies and services	975,000	1,165,597	(190,597)
<b>Water-Baxter Street Fund</b>			
Capital outlay	25,000	50,097	(25,097)
<b>Sheriff Commissary Fund</b>			
Public safety:			
Supplies and services	2,639,373	2,644,541	(5,168)
<b>Criminal Justice Center Fitness Fund</b>			
Public safety:			
Supplies and services	4,000	10,204	(6,204)
<b>2016A Refunding Bonds Fund</b>			
Debt service	-	825	(825)
<b>2016D Refunding Bonds Fund</b>			
Debt service	-	825	(825)
<b>Host Fee Fund</b>			
Capital outlay	717,750	840,848	(123,098)

## **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, 2025

	Personnel			Variance With Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
<b>General Government</b>				
Building Maintenance	\$ 1,745,047	\$ 1,588,890	\$ 1,588,889	\$ (1)
City Election	165,600	165,600	158,985	(6,615)
County Auditor	225,949	225,949	224,904	(1,045)
County Board	1,041,211	1,041,211	967,122	(74,089)
County Clerk	801,134	801,134	723,689	(77,445)
Finance	581,667	581,667	504,146	(77,521)
Miscellaneous County	-	-	-	-
Human Resources	361,614	361,614	266,727	(94,887)
Purchasing	327,145	327,145	321,982	(5,163)
Planning	899,221	899,221	818,577	(80,644)
Recorder of Deeds	351,763	351,763	289,156	(62,607)
Superintendent of Education	196,835	196,475	195,933	(542)
Supervisor of Assessment	848,456	856,579	854,554	(2,025)
Treasurer	378,619	378,619	369,616	(9,003)
Information Technology	1,118,520	1,118,520	1,066,743	(51,777)
Nondepartmental	2,495,540	2,292,540	1,799,626	(492,914)
Total general government	11,538,321	11,186,927	10,150,649	(1,036,278)
<b>Public Safety</b>				
911 Center	2,296,983	2,296,983	2,130,397	(166,586)
Chief Probation Office	4,455,545	4,455,545	4,250,357	(205,188)
Civil Defense	43,678	76,784	76,783	(1)
Dependent Children	-	-	-	-
Sheriff's Office	17,471,104	17,471,104	17,147,955	(323,149)
Public Safety Building Costs	-	-	-	-
Nondepartmental	3,974,019	3,974,019	3,920,378	(53,641)
Installment note related activities, principal	-	-	-	-
Installment note related activities, interest	-	-	-	-
Total public safety	28,241,329	28,274,435	27,525,870	(748,565)
<b>Judicial</b>				
State's Attorney	3,871,639	3,871,639	3,551,979	(319,660)
Clerk of the Circuit Court	3,905,832	3,905,832	3,883,025	(22,807)
Circuit Court	1,566,900	1,479,380	1,379,064	(100,316)
Coroner	1,015,249	1,015,249	918,109	(97,140)
Jury Commission	195,136	186,275	122,331	(63,944)
Public Defender	1,911,223	1,976,223	1,975,880	(343)
Nondepartmental	2,477,272	2,477,272	2,521,506	44,234
Total judicial	14,943,251	14,911,870	14,351,894	(559,976)
Total expenditures	\$ 54,722,901	\$ 54,373,232	\$ 52,028,413	\$ (2,344,819)

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		
\$ 4,095,920	\$ 4,701,811	\$ 4,980,876	\$ 279,065	\$ 5,840,967	\$ 6,290,701	\$ 6,569,765	\$ 279,064
-	-	-	-	165,600	165,600	158,985	(6,615)
5,055	5,055	4,489	(566)	231,004	231,004	229,393	(1,611)
371,645	371,645	328,302	(43,343)	1,412,856	1,412,856	1,295,424	(117,432)
1,329,529	1,329,529	691,253	(638,276)	2,130,663	2,130,663	1,414,942	(715,721)
423,995	423,995	417,260	(6,735)	1,005,662	1,005,662	921,406	(84,256)
3,118,963	3,321,963	3,320,626	(1,337)	3,118,963	3,321,963	3,320,626	(1,337)
93,288	93,288	24,507	(68,781)	454,902	454,902	291,234	(163,668)
16,650	16,650	9,541	(7,109)	343,795	343,795	331,523	(12,272)
128,800	128,800	123,876	(4,924)	1,028,021	1,028,021	942,453	(85,568)
17,150	17,150	8,335	(8,815)	368,913	368,913	297,491	(71,422)
313,420	313,780	313,779	(1)	510,255	510,255	509,712	(543)
90,170	82,047	73,357	(8,690)	938,626	938,626	927,911	(10,715)
159,730	159,730	158,506	(1,224)	538,349	538,349	528,122	(10,227)
608,977	608,977	556,043	(52,934)	1,727,497	1,727,497	1,622,786	(104,711)
-	-	-	-	2,495,540	2,292,540	1,799,626	(492,914)
<u>10,773,292</u>	<u>11,574,420</u>	<u>11,010,750</u>	<u>(563,670)</u>	<u>22,311,613</u>	<u>22,761,347</u>	<u>21,161,399</u>	<u>(1,599,948)</u>
55,670	55,670	48,955	(6,715)	2,352,653	2,352,653	2,179,352	(173,301)
112,950	112,950	84,739	(28,211)	4,568,495	4,568,495	4,335,096	(233,399)
57,550	24,444	23,546	(898)	101,228	101,228	100,329	(899)
195,000	195,000	17,440	(177,560)	195,000	195,000	17,440	(177,560)
3,413,424	3,413,424	2,861,185	(552,239)	20,884,528	20,884,528	20,009,140	(875,388)
544,011	687,419	628,111	(59,308)	544,011	687,419	628,111	(59,308)
-	-	-	-	3,974,019	3,974,019	3,920,378	(53,641)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>4,378,605</u>	<u>4,488,907</u>	<u>3,663,976</u>	<u>(824,931)</u>	<u>32,619,934</u>	<u>32,763,342</u>	<u>31,189,846</u>	<u>(1,573,496)</u>
539,801	539,801	550,923	11,122	4,411,440	4,411,440	4,102,902	(308,538)
40,000	40,000	-	(40,000)	3,945,832	3,945,832	3,883,025	(62,807)
1,691,700	2,596,220	2,633,701	37,481	3,258,600	4,075,600	4,012,765	(62,835)
697,038	697,038	571,183	(125,855)	1,712,287	1,712,287	1,489,292	(222,995)
316,181	325,042	325,545	503	511,317	511,317	447,876	(63,441)
104,730	154,943	155,853	910	2,015,953	2,131,166	2,131,733	567
-	-	-	-	2,477,272	2,477,272	2,521,506	44,234
<u>3,389,450</u>	<u>4,353,044</u>	<u>4,237,205</u>	<u>(115,839)</u>	<u>18,332,701</u>	<u>19,264,914</u>	<u>18,589,099</u>	<u>(675,815)</u>
<u>\$ 18,541,347</u>	<u>\$ 20,416,371</u>	<u>\$ 18,911,931</u>	<u>\$ (1,504,440)</u>	<u>\$ 73,264,248</u>	<u>\$ 74,789,603</u>	<u>\$ 70,940,344</u>	<u>\$ (3,849,259)</u>

**County of Winnebago, Illinois**

Schedule of Appropriations and Expenditures by Function and Object Class - Budget and Actual -  
 General Fund  
 Year Ended September 30, 2025

	Debt Service			Variance With Final Budget Over (Under)
	Original	Budget Final	Actual	
<b>General Government</b>				
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	-	-	-	-
<b>Public Safety</b>				
911 Center	-	-	-	-
Chief Probation Office	-	-	-	-
Civil Defense	-	-	-	-
Dependent Children	-	-	-	-
Sheriff's Office	-	-	-	-
Public Safety Building Costs	-	-	-	-
Nondepartmental	-	-	-	-
Installment note related activities, principal	201,758	201,758	144,594	(57,164)
Installment note related activities, interest	16,671	16,671	16,671	-
Total public safety	218,429	218,429	161,265	(57,164)
<b>Judicial</b>				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Nondepartmental	-	-	-	-
Total judicial	-	-	-	-
Total expenditures	\$ 218,429	\$ 218,429	\$ 161,265	\$ (57,164)

Capital Outlay				Variance With Final Budget Over (Under)	Total Expenditures			Variance With Final Budget Over (Under)
Budget		Actual	Budget		Actual			
Original	Final		Original			Final		
\$ -	\$ -	\$ -	\$ -	\$ 5,840,967	\$ 6,290,701	\$ 6,569,765	\$ 279,064	
-	-	-	-	165,600	165,600	158,985	(6,615)	
-	-	-	-	231,004	231,004	229,393	(1,611)	
-	-	-	-	1,412,856	1,412,856	1,295,424	(117,432)	
-	-	-	-	2,130,663	2,130,663	1,414,942	(715,721)	
-	-	-	-	1,005,662	1,005,662	921,406	(84,256)	
-	-	-	-	3,118,963	3,321,963	3,320,626	(1,337)	
-	-	-	-	454,902	454,902	291,234	(163,668)	
-	-	-	-	343,795	343,795	331,523	(12,272)	
-	-	-	-	1,028,021	1,028,021	942,453	(85,568)	
-	-	-	-	368,913	368,913	297,491	(71,422)	
-	-	-	-	510,255	510,255	509,712	(543)	
-	-	-	-	938,626	938,626	927,911	(10,715)	
-	-	-	-	538,349	538,349	528,122	(10,227)	
-	-	-	-	1,727,497	1,727,497	1,622,786	(104,711)	
-	-	-	-	2,495,540	2,292,540	1,799,626	(492,914)	
-	-	-	-	22,311,613	22,761,347	21,161,399	(1,599,948)	
-	-	-	-	2,352,653	2,352,653	2,179,352	(173,301)	
-	-	-	-	4,568,495	4,568,495	4,335,096	(233,399)	
-	-	-	-	101,228	101,228	100,329	(899)	
-	-	-	-	195,000	195,000	17,440	(177,560)	
99,852	99,852	100,926	1,074	20,984,380	20,984,380	20,110,066	(874,314)	
-	-	-	-	544,011	687,419	628,111	(59,308)	
-	-	-	-	3,974,019	3,974,019	3,920,378	(53,641)	
-	-	-	-	201,758	201,758	144,594	(57,164)	
-	-	-	-	16,671	16,671	16,671	-	
99,852	99,852	100,926	1,074	32,938,215	33,081,623	31,452,037	(1,629,586)	
-	-	-	-	4,411,440	4,411,440	4,102,902	(308,538)	
-	-	-	-	3,945,832	3,945,832	3,883,025	(62,807)	
-	-	-	-	3,258,600	4,075,600	4,012,765	(62,835)	
-	-	-	-	1,712,287	1,712,287	1,489,292	(222,995)	
-	-	-	-	511,317	511,317	447,876	(63,441)	
-	-	-	-	2,015,953	2,131,166	2,131,733	567	
-	-	-	-	2,477,272	2,477,272	2,521,506	44,234	
-	-	-	-	18,332,701	19,264,914	18,589,099	(675,815)	
\$ 99,852	\$ 99,852	\$ 100,926	\$ 1,074	\$ 73,582,529	\$ 75,107,884	\$ 71,202,535	\$ (3,905,349)	

**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, 2025

	Personnel		Actual	Variance With Final Budget Over (Under)
	Budget			
	Original	Final		
<b>General Government</b>				
Chairman's Office of Criminal Justice Initiatives	\$ -	\$ -	\$ -	\$ -
<b>Public Safety</b>				
Chief Probation Office	964,189	964,189	925,095	(39,094)
County Jail	14,773,806	15,309,616	15,309,614	(2)
Criminal Justice	86,646	86,646	83,289	(3,357)
Principal	-	-	-	-
Nondepartmental	3,550,000	3,202,345	3,102,333	(100,012)
Total public safety	19,374,641	19,562,796	19,420,331	(142,465)
<b>Judicial</b>				
Circuit Court	1,076,956	1,076,956	908,750	(168,206)
State's Attorney	2,737,446	2,737,446	2,638,078	(99,368)
Public Defender	2,034,952	2,034,952	1,728,293	(306,659)
Clerk of the Circuit Court	524,169	524,169	422,969	(101,200)
Drug Court	149,196	149,196	148,372	(824)
Alternative Programs	-	-	-	-
Nondepartmental	871,000	871,000	1,168,037	297,037
Total judicial	7,393,719	7,393,719	7,014,499	(379,220)
Total expenditures	\$ 26,768,360	\$ 26,956,515	\$ 26,434,830	\$ (521,685)

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		
\$ -	\$ 56,085	\$ 6,630	\$ (49,455)	\$ -	\$ 56,085	\$ 6,630	\$ (49,455)
73,000	73,000	59,688	(13,312)	1,037,189	1,037,189	984,783	(52,406)
5,994,134	5,805,979	5,805,785	(194)	20,767,940	21,115,595	21,115,399	(196)
46,963	46,963	86,919	39,956	133,609	133,609	170,208	36,599
-	-	-	-	-	-	-	-
-	-	-	-	3,550,000	3,202,345	3,102,333	(100,012)
6,114,097	5,925,942	5,952,392	26,450	25,488,738	25,488,738	25,372,723	(116,015)
172,500	172,500	73,447	(99,053)	1,249,456	1,249,456	982,197	(267,259)
125,000	125,000	123,548	(1,452)	2,862,446	2,862,446	2,761,626	(100,820)
32,000	32,000	32,000	-	2,066,952	2,066,952	1,760,293	(306,659)
-	-	-	-	524,169	524,169	422,969	(101,200)
131,470	131,470	70,452	(61,018)	280,666	280,666	218,824	(61,842)
371,120	371,120	258,182	(112,938)	371,120	371,120	258,182	(112,938)
-	-	-	-	871,000	871,000	1,168,037	297,037
832,090	832,090	557,629	(274,461)	8,225,809	8,225,809	7,572,128	(653,681)
\$ 6,946,187	\$ 6,814,117	\$ 6,516,651	\$ (297,466)	\$ 33,714,547	\$ 33,770,632	\$ 32,951,481	\$ (819,151)

**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, 2025

	Debt Service			Variance With Final Budget - Over (Under)
	Budget		Actual	
	Original	Final		
<b>General Government</b>				
Chairman's Office of Criminal Justice Initiatives	\$ -	\$ -	\$ -	\$ -
<b>Public Safety</b>				
Chief Probation Office	-	-	-	-
County Jail	-	-	-	-
Criminal Justice	-	-	-	-
Principal	127,672	127,672	127,672	-
Nondepartmental	-	-	-	-
Total public safety	<u>127,672</u>	<u>127,672</u>	<u>127,672</u>	<u>-</u>
<b>Judicial</b>				
Circuit Court	-	-	-	-
State's Attorney	-	-	-	-
Public Defender	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Drug Court	-	-	-	-
Alternative Programs	-	-	-	-
Nondepartmental	-	-	-	-
Total judicial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 127,672</u>	<u>\$ 127,672</u>	<u>\$ 127,672</u>	<u>\$ -</u>

Total Expenditures			Variance With Final Budget - Over (Under)
Budget		Actual	
Original	Final		
\$ -	\$ 56,085	\$ 6,630	\$ (49,455)
1,037,189	1,037,189	984,783	(52,406)
20,767,940	21,115,595	21,115,399	(196)
133,609	133,609	170,208	36,599
127,672	127,672	127,672	-
3,550,000	3,202,345	3,102,333	(100,012)
<u>25,616,410</u>	<u>25,616,410</u>	<u>25,500,395</u>	<u>(116,015)</u>
1,249,456	1,249,456	982,197	(267,259)
2,862,446	2,862,446	2,761,626	(100,820)
2,066,952	2,066,952	1,760,293	(306,659)
524,169	524,169	422,969	(101,200)
280,666	280,666	218,824	(61,842)
371,120	371,120	258,182	(112,938)
871,000	871,000	1,168,037	297,037
<u>8,225,809</u>	<u>8,225,809</u>	<u>7,572,128</u>	<u>(653,681)</u>
<u>\$ 33,842,219</u>	<u>\$ 33,898,304</u>	<u>\$ 33,079,153</u>	<u>\$ (819,151)</u>

**County of Winnebago, Illinois**

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

## Capital Projects Fund -

Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 325,000	\$ 325,000	\$ 354,695	\$ 29,695
Intergovernmental	571,000	571,000	884,686	313,686
Investment income	500,000	500,000	1,744,352	1,244,352
Other	-	-	1,343	1,343
	<u>1,396,000</u>	<u>1,396,000</u>	<u>2,985,076</u>	<u>1,589,076</u>
<b>Expenditures, Current</b>				
General government:				
Supplies and services	<u>2,367,667</u>	<u>1,822,073</u>	<u>900,158</u>	<u>(921,915)</u>
<b>Capital Outlay</b>	<u>15,436,400</u>	<u>16,135,539</u>	<u>5,263,884</u>	<u>(10,871,655)</u>
	<u>17,804,067</u>	<u>17,957,612</u>	<u>6,164,042</u>	<u>(11,793,570)</u>
Total expenditures				
	<u>17,804,067</u>	<u>17,957,612</u>	<u>6,164,042</u>	<u>(11,793,570)</u>
Excess of revenues over (under) expenditures	<u>(16,408,067)</u>	<u>(16,561,612)</u>	<u>(3,178,966)</u>	<u>13,382,646</u>
<b>Other Financing Sources (Uses)</b>				
Property sales	-	-	31,724	31,724
Transfers in	12,470,443	12,470,443	11,470,442	(1,000,001)
Transfers out	-	(44,117)	(44,117)	-
	<u>12,470,443</u>	<u>12,426,326</u>	<u>11,458,049</u>	<u>(968,277)</u>
Total other financing sources (uses)				
	<u>12,470,443</u>	<u>12,426,326</u>	<u>11,458,049</u>	<u>(968,277)</u>
Net change in fund balance	<u>\$ (3,937,624)</u>	<u>\$ (4,135,286)</u>	<u>8,279,083</u>	<u>\$ 12,414,369</u>
<b>Fund Balance, Beginning</b>			<u>23,416,817</u>	
<b>Fund Balance, Ending</b>			<u>\$ 31,695,900</u>	

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

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Governmental Funds  
 September 30, 2025

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund	Total
<b>Assets</b>					
Cash and investments	\$ 59,681,772	\$ 8,529,530	\$ 3,400,628	\$ -	\$ 71,611,930
Property taxes receivable, net	18,903,598	-	-	-	18,903,598
Other receivables, net	540,339	-	-	-	540,339
Receivable from other governments	6,725,748	-	2,255,220	1,503	8,982,471
Prepaid items	563,009	-	-	-	563,009
Inventory	927,877	-	-	-	927,877
Long-term receivables, net	-	-	535,765	-	535,765
Notes receivable, net	1,380,002	-	-	-	1,380,002
<b>Total assets</b>	<b>\$ 88,722,345</b>	<b>\$ 8,529,530</b>	<b>\$ 6,191,613</b>	<b>\$ 1,503</b>	<b>\$ 103,444,991</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 7,126,915	\$ 1,628	\$ 301,062	\$ -	\$ 7,429,605
Accrued payroll	796,165	-	-	-	796,165
Due to other funds	596,343	2,475	-	1,503	600,321
Unearned revenue	517,953	-	-	-	517,953
Advances from other funds	1,398,751	-	-	-	1,398,751
Contract retainage	39,066	-	225,686	-	264,752
<b>Total liabilities</b>	<b>10,475,193</b>	<b>4,103</b>	<b>526,748</b>	<b>1,503</b>	<b>11,007,547</b>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for next period	18,448,195	-	-	-	18,448,195
Unavailable revenue	419,963	-	1,426,817	-	1,846,780
<b>Total deferred inflows of resources</b>	<b>18,868,158</b>	<b>-</b>	<b>1,426,817</b>	<b>-</b>	<b>20,294,975</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>29,343,351</b>	<b>4,103</b>	<b>1,953,565</b>	<b>1,503</b>	<b>31,302,522</b>
<b>Fund Balances</b>					
Nonspendable for prepaids items	563,009	-	-	-	563,009
Nonspendable for inventories	927,877	-	-	-	927,877
Restricted for general government	477	-	-	-	477
Restricted for economic development	3,897,549	-	-	-	3,897,549
Restricted for highways and streets	17,336,870	-	-	-	17,336,870
Restricted for capital projects	-	-	913,439	-	913,439
Restricted for public safety	17,303,632	-	-	-	17,303,632
Restricted for health and welfare	9,115,470	-	-	-	9,115,470
Restricted for judicial purposes	4,708,517	-	-	-	4,708,517
Restricted for equipment replacement	1,644,621	-	-	-	1,644,621
Restricted for retirement	1,382,095	-	-	-	1,382,095
Restricted for recreation	9,538	-	-	-	9,538
Restricted for debt service	-	8,528,727	-	-	8,528,727
Restricted for animal services	134,176	-	-	-	134,176
Restricted for opioid settlement funds	2,124,817	-	-	-	2,124,817
Unrestricted:					
Assigned to animal services	1,744,711	-	-	-	1,744,711
Assigned to capital projects	-	-	3,324,609	-	3,324,609
Unassigned (deficit)	(1,514,365)	(3,300)	-	-	(1,517,665)
<b>Total fund balances</b>	<b>59,378,994</b>	<b>8,525,427</b>	<b>4,238,048</b>	<b>-</b>	<b>72,142,469</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 88,722,345</b>	<b>\$ 8,529,530</b>	<b>\$ 6,191,613</b>	<b>\$ 1,503</b>	<b>\$ 103,444,991</b>

## County of Winnebago, Illinois

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

Nonmajor Governmental Funds

Year Ended September 30, 2025

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
<b>Revenues</b>				
Taxes	\$ 19,008,278	\$ 1,443,481	\$ -	\$ 20,451,759
Intergovernmental	34,605,057	-	72,546	34,677,603
Charges for services	11,976,448	-	4,783,151	16,759,599
Licenses and permits	2,668,788	-	-	2,668,788
Investment income	2,010,931	-	142,689	2,153,620
Other	1,048,855	-	88,166	1,137,021
<b>Total revenues</b>	<b>71,318,357</b>	<b>1,443,481</b>	<b>5,086,552</b>	<b>77,848,390</b>
<b>Expenditures, Current</b>				
General government	6,815,194	-	817,209	7,632,403
Public safety	18,489,989	-	3,900	18,493,889
Highways and streets	9,454,305	-	-	9,454,305
Health and welfare	14,438,196	-	-	14,438,196
Judicial	7,656,168	-	-	7,656,168
<b>Total expenditures, current</b>	<b>56,853,852</b>	<b>-</b>	<b>821,109</b>	<b>57,674,961</b>
<b>Debt Service</b>				
Principal	949,548	6,805,000	1,607,204	9,361,752
Interest and fiscal charges	15,046	2,990,429	-	3,005,475
<b>Total debt service</b>	<b>964,594</b>	<b>9,795,429</b>	<b>1,607,204</b>	<b>12,367,227</b>
<b>Capital Outlay</b>				
<b>Total expenditures</b>	<b>9,270,579</b>	<b>-</b>	<b>877,105</b>	<b>10,147,684</b>
<b>Total expenditures</b>	<b>67,089,025</b>	<b>9,795,429</b>	<b>3,305,418</b>	<b>80,189,872</b>
Excess of revenues over (under) expenditures	4,229,332	(8,351,948)	1,781,134	(2,341,482)
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,766,943	9,896,429	-	11,663,372
Transfers out	(2,563,725)	-	(1,388,375)	(3,952,100)
Property sales	35,873	-	-	35,873
<b>Total other financing sources (uses)</b>	<b>(760,909)</b>	<b>9,896,429</b>	<b>(1,388,375)</b>	<b>7,747,145</b>
Net change in fund balance	3,468,423	1,544,481	392,759	5,405,663
<b>Fund Balances, Beginning, as Previously Reported</b>				
Accounting changes (see note disclosures)	-	-	(23,416,817)	(23,416,817)
<b>Fund Balances, Beginning, as Adjusted</b>	<b>55,910,571</b>	<b>6,980,946</b>	<b>3,845,289</b>	<b>66,736,806</b>
<b>Fund Balance, Ending</b>	<b>\$ 59,378,994</b>	<b>\$ 8,525,427</b>	<b>\$ 4,238,048</b>	<b>\$ 72,142,469</b>

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT AND SCHEDULES**

**SPECIAL REVENUE FUNDS**

## County of Winnebago, Illinois

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### 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 three 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

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### 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

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### 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

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### 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.

**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.

**Rural Transit District** - Used to account for revenues and expenditures related to restricted funding received through federal and state grants to establish and maintain a rural transit district.

**Sheriff's Transportation Safety Highway Hireback Fund** - Used to account for restricted revenues and expenditures related to 705 ILCS 135/15-70 which requires Counties to establish this fund for construction zone violations and defines the use of the funds.

**2024 Court-Case Management Project** - Used to account for restricted revenues and expenditures related to the replacement of Court-Case Management data system serving the judicial and public safety offices of the County.

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Special Revenue Funds  
 September 30, 2025

	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
<b>Assets</b>						
Cash and investments	\$ 4,302,552	\$ 1,148,465	\$ 2,724	\$ 187,230	\$ 1,676,950	\$ 335,979
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	88,156	39,590	-	-	-	39,407
Receivable from other governments	592,875	-	-	-	-	-
Prepaid items	206,017	23,700	-	-	-	-
Inventory	927,877	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 6,117,477</b>	<b>\$ 1,211,755</b>	<b>\$ 2,724</b>	<b>\$ 187,230</b>	<b>\$ 1,676,950</b>	<b>\$ 375,386</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)</b>						
<b>Liabilities</b>						
Accounts payable	\$ 754,191	\$ 38,735	\$ -	\$ 5,116	\$ 33,414	\$ 1,025
Accrued payroll	-	-	1,639	-	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Contract retainage	39,066	-	-	-	-	-
<b>Total liabilities</b>	<b>793,257</b>	<b>38,735</b>	<b>1,639</b>	<b>5,116</b>	<b>33,414</b>	<b>1,025</b>
<b>Deferred Inflows of Resources</b>						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	69,899	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>69,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>863,156</b>	<b>38,735</b>	<b>1,639</b>	<b>5,116</b>	<b>33,414</b>	<b>1,025</b>
<b>Fund Balances (Deficit)</b>						
Nonspendable for prepaids items	206,017	23,700	-	-	-	-
Nonspendable for inventories	927,877	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-
Restricted for highways and streets	4,120,427	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	-	1,149,320	-	182,114	-	374,361
Restricted for equipment replacement	-	-	1,085	-	1,643,536	-
Restricted for retirement	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-
Restricted for animal services	-	-	-	-	-	-
Restricted for opioid settlement funds	-	-	-	-	-	-
Unrestricted:						
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>5,254,321</b>	<b>1,173,020</b>	<b>1,085</b>	<b>182,114</b>	<b>1,643,536</b>	<b>374,361</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 6,117,477</b>	<b>\$ 1,211,755</b>	<b>\$ 2,724</b>	<b>\$ 187,230</b>	<b>\$ 1,676,950</b>	<b>\$ 375,386</b>

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
\$ -	\$ 2,768	\$ 24,095	\$ 219,164	\$ -	\$ 748,726	\$ 8,919,070	\$ 1,286,498	\$ 61,610
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
65,398	476	3,096	14,701	-	-	-	16,220	22,131
-	-	12,600	-	-	-	1,151,516	-	-
-	-	-	-	-	-	36,912	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 65,398</u>	<u>\$ 3,244</u>	<u>\$ 39,791</u>	<u>\$ 233,865</u>	<u>\$ -</u>	<u>\$ 748,726</u>	<u>\$ 10,107,498</u>	<u>\$ 1,302,718</u>	<u>\$ 83,741</u>
\$ -	\$ -	\$ -	\$ 63	\$ 50,724	\$ -	\$ 237,916	\$ 20,759	\$ 83,740
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	68,083	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	63	118,807	-	237,916	20,759	83,740
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	63	118,807	-	237,916	20,759	83,740
-	-	-	-	-	-	36,912	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	748,726	9,832,670	1,281,959	-
65,398	3,244	39,791	233,802	-	-	-	-	1
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(118,807)	-	-	-	-
<u>65,398</u>	<u>3,244</u>	<u>39,791</u>	<u>233,802</u>	<u>(118,807)</u>	<u>748,726</u>	<u>9,869,582</u>	<u>1,281,959</u>	<u>1</u>
<u>\$ 65,398</u>	<u>\$ 3,244</u>	<u>\$ 39,791</u>	<u>\$ 233,865</u>	<u>\$ -</u>	<u>\$ 748,726</u>	<u>\$ 10,107,498</u>	<u>\$ 1,302,718</u>	<u>\$ 83,741</u>

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Special Revenue Funds  
 September 30, 2025

	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund	County Detention Home Fund	Historical Museum Fund
<b>Assets</b>						
Cash and investments	\$ 523,809	\$ -	\$ 380	\$ 57,100	\$ 2,032,401	\$ 15,873
Property taxes receivable	-	-	-	-	1,898,326	155,441
Allowance for uncollectible taxes	-	-	-	-	(18,400)	(1,500)
Other receivables, net	-	-	662	647	-	-
Receivable from other governments	-	26,055	-	-	425,960	233
Prepaid items	-	-	-	-	38,668	2,506
Inventory	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 523,809</b>	<b>\$ 26,055</b>	<b>\$ 1,042</b>	<b>\$ 57,747</b>	<b>\$ 4,376,955</b>	<b>\$ 172,553</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)</b>						
<b>Liabilities</b>						
Accounts payable	\$ 3,263	\$ 2,521	\$ -	\$ 22	\$ 56,378	\$ 5,884
Accrued payroll	-	4,075	-	-	116,834	4,410
Due to other funds	-	18,913	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Contract retainage	-	-	-	-	-	-
<b>Total liabilities</b>	<b>3,263</b>	<b>25,509</b>	<b>-</b>	<b>22</b>	<b>173,212</b>	<b>10,294</b>
<b>Deferred Inflows of Resources</b>						
Property taxes levied for next period	-	-	-	-	1,837,487	149,982
Unavailable revenue	-	-	-	-	255,292	233
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,092,779</b>	<b>150,215</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>3,263</b>	<b>25,509</b>	<b>-</b>	<b>22</b>	<b>2,265,991</b>	<b>160,509</b>
<b>Fund Balances (Deficit)</b>						
Nonspendable for prepaids items	-	-	-	-	38,668	2,506
Nonspendable for inventories	-	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-
Restricted for public safety	520,546	-	1,042	-	2,072,296	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	-	546	-	57,725	-	-
Restricted for equipment replacement	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	9,538
Restricted for animal services	-	-	-	-	-	-
Restricted for opioid settlement funds	-	-	-	-	-	-
Unrestricted:						
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>520,546</b>	<b>546</b>	<b>1,042</b>	<b>57,725</b>	<b>2,110,964</b>	<b>12,044</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 523,809</b>	<b>\$ 26,055</b>	<b>\$ 1,042</b>	<b>\$ 57,747</b>	<b>\$ 4,376,955</b>	<b>\$ 172,553</b>

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
\$ 347,361	\$ 8,076,857	\$ 8,034,678	\$ 1,371,384	\$ 5,248,139	\$ 123,307	\$ 1,547,908	\$ -	\$ -
160,658	2,394,264	3,169,815	656,633	2,150,776	1,396,257	5,779,770	-	-
(1,550)	(23,120)	(30,610)	(6,340)	(20,770)	(13,570)	(55,950)	-	-
579	-	9,084	-	-	-	4,034	-	-
34,773	1,656,890	220,399	970	3,160	1,706	8,874	133,513	285,665
283	93,376	128,370	-	-	3,612	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 542,104</u>	<u>\$ 12,198,267</u>	<u>\$ 11,531,736</u>	<u>\$ 2,022,647</u>	<u>\$ 7,381,305</u>	<u>\$ 1,511,312</u>	<u>\$ 7,284,636</u>	<u>\$ 133,513</u>	<u>\$ 285,665</u>
\$ 965	\$ 271,123	\$ 557,819	\$ 360,403	\$ 746,088	\$ 42,877	\$ 305,248	\$ -	\$ 25,301
27,146	378,214	147,594	-	-	-	-	20,160	11,314
-	-	-	-	-	-	-	82,124	135,705
-	137,636	-	-	-	-	-	-	91,332
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>28,111</u>	<u>786,973</u>	<u>705,413</u>	<u>360,403</u>	<u>746,088</u>	<u>42,877</u>	<u>305,248</u>	<u>102,284</u>	<u>263,652</u>
154,991	2,311,287	3,060,030	633,825	2,076,325	1,354,278	5,589,378	-	-
242	-	4,661	970	3,160	1,706	7,915	-	-
<u>155,233</u>	<u>2,311,287</u>	<u>3,064,691</u>	<u>634,795</u>	<u>2,079,485</u>	<u>1,355,984</u>	<u>5,597,293</u>	<u>-</u>	<u>-</u>
183,344	3,098,260	3,770,104	995,198	2,825,573	1,398,861	5,902,541	102,284	263,652
283	93,376	128,370	-	-	3,612	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	7,633,262	1,027,449	4,555,732	-	-	-	-
-	-	-	-	-	-	-	-	-
-	9,006,631	-	-	-	108,839	-	-	-
358,477	-	-	-	-	-	-	31,229	22,013
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,382,095	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>358,760</u>	<u>9,100,007</u>	<u>7,761,632</u>	<u>1,027,449</u>	<u>4,555,732</u>	<u>112,451</u>	<u>1,382,095</u>	<u>31,229</u>	<u>22,013</u>
<u>\$ 542,104</u>	<u>\$ 12,198,267</u>	<u>\$ 11,531,736</u>	<u>\$ 2,022,647</u>	<u>\$ 7,381,305</u>	<u>\$ 1,511,312</u>	<u>\$ 7,284,636</u>	<u>\$ 133,513</u>	<u>\$ 285,665</u>

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Special Revenue Funds  
 September 30, 2025

	Probation Grants Fund	Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund	Circuit Court Grants Fund	Circuit Clerk Electronic Citation Fund
<b>Assets</b>						
Cash and investments	\$ -	\$ 11,071	\$ 15,474	\$ -	\$ -	\$ 96,752
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	-	-	-	-	-	7,943
Receivable from other governments	238,213	-	-	-	441,581	-
Prepaid items	28,565	-	-	-	-	-
Inventory	-	-	-	-	-	-
Notes receivable, net	-	-	1,380,002	-	-	-
<b>Total assets</b>	<b>\$ 266,778</b>	<b>\$ 11,071</b>	<b>\$ 1,395,476</b>	<b>\$ -</b>	<b>\$ 441,581</b>	<b>\$ 104,695</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)</b>						
<b>Liabilities</b>						
Accounts payable	\$ 121,480	\$ -	\$ -	\$ -	\$ 275,316	\$ -
Accrued payroll	312	-	-	-	9,872	-
Due to other funds	75,869	-	-	-	94,301	-
Unearned revenue	-	-	-	-	37,060	-
Advances from other funds	-	-	-	47,693	-	-
Contract retainage	-	-	-	-	-	-
<b>Total liabilities</b>	<b>197,661</b>	<b>-</b>	<b>-</b>	<b>47,693</b>	<b>416,549</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>197,661</b>	<b>-</b>	<b>-</b>	<b>47,693</b>	<b>416,549</b>	<b>-</b>
<b>Fund Balances (Deficit)</b>						
Nonspendable for prepaids items	28,565	-	-	-	-	-
Nonspendable for inventories	-	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-
Restricted for economic development	-	-	1,395,476	-	-	-
Restricted for highways and streets	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	40,552	11,071	-	-	25,032	104,695
Restricted for equipment replacement	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-
Restricted for animal services	-	-	-	-	-	-
Restricted for opioid settlement funds	-	-	-	-	-	-
Unrestricted:						
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	(47,693)	-	-
<b>Total fund balances (deficit)</b>	<b>69,117</b>	<b>11,071</b>	<b>1,395,476</b>	<b>(47,693)</b>	<b>25,032</b>	<b>104,695</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 266,778</b>	<b>\$ 11,071</b>	<b>\$ 1,395,476</b>	<b>\$ -</b>	<b>\$ 441,581</b>	<b>\$ 104,695</b>

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
\$ 1,223,430	\$ 98,326	\$ 12,180	\$ 114,202	\$ -	\$ 557,487	\$ 3,168,075	\$ 769,312	\$ 798,119
1,326,279	-	-	-	-	-	-	-	-
(12,811)	-	-	-	-	-	-	-	-
-	-	470	154,905	5,400	-	-	9,624	1,157,184
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 2,536,898</u>	<u>\$ 98,326</u>	<u>\$ 12,650</u>	<u>\$ 269,107</u>	<u>\$ 5,400</u>	<u>\$ 557,487</u>	<u>\$ 3,168,075</u>	<u>\$ 778,936</u>	<u>\$ 1,955,303</u>
\$ 1,268,001	\$ 8,114	\$ -	\$ 269,107	\$ -	\$ 39,341	\$ 1,184,148	\$ -	\$ 73,038
-	4,224	-	-	2,211	-	-	-	61,669
-	-	-	-	6,035	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,268,001</u>	<u>12,338</u>	<u>-</u>	<u>269,107</u>	<u>8,246</u>	<u>39,341</u>	<u>1,184,148</u>	<u>-</u>	<u>134,707</u>
1,280,612	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	75,885
<u>1,280,612</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,885</u>
2,548,613	12,338	-	269,107	8,246	39,341	1,184,148	-	210,592
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	518,146	1,983,927	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	85,988	12,650	-	-	-	-	778,936	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,744,711
<u>(11,715)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,846)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(11,715)</u>	<u>85,988</u>	<u>12,650</u>	<u>-</u>	<u>(2,846)</u>	<u>518,146</u>	<u>1,983,927</u>	<u>778,936</u>	<u>1,744,711</u>
<u>\$ 2,536,898</u>	<u>\$ 98,326</u>	<u>\$ 12,650</u>	<u>\$ 269,107</u>	<u>\$ 5,400</u>	<u>\$ 557,487</u>	<u>\$ 3,168,075</u>	<u>\$ 778,936</u>	<u>\$ 1,955,303</u>

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Special Revenue Funds  
 September 30, 2025

	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
<b>Assets</b>							
Cash and investments	\$ 134,176	\$ 10,352	\$ 177,828	\$ 2,689	\$ 758,463	\$ 13,061	\$ 161,382
Property taxes receivable	-	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-	-
Other receivables, net	-	-	-	-	-	112	2,652
Receivable from other governments	-	-	-	-	-	-	-
Prepaid items	-	1,000	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 134,176</b>	<b>\$ 11,352</b>	<b>\$ 177,828</b>	<b>\$ 2,689</b>	<b>\$ 758,463</b>	<b>\$ 13,173</b>	<b>\$ 164,034</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)</b>							
<b>Liabilities</b>							
Accounts payable	\$ -	\$ -	\$ 644	\$ -	\$ 12,073	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
Contract retainage	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>644</b>	<b>-</b>	<b>12,073</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>							
Property taxes levied for next period	-	-	-	-	-	-	-
Unavailable revenue	-	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>644</b>	<b>-</b>	<b>12,073</b>	<b>-</b>	<b>-</b>
<b>Fund Balances (Deficit)</b>							
Nonspendable for prepaids items	-	1,000	-	-	-	-	-
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	-	10,352	177,184	2,689	746,390	13,173	164,034
Restricted for equipment replacement	-	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-	-
Restricted for animal services	134,176	-	-	-	-	-	-
Restricted for opioid settlement funds	-	-	-	-	-	-	-
Unrestricted:							
Assigned to animal services	-	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>134,176</b>	<b>11,352</b>	<b>177,184</b>	<b>2,689</b>	<b>746,390</b>	<b>13,173</b>	<b>164,034</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 134,176</b>	<b>\$ 11,352</b>	<b>\$ 177,828</b>	<b>\$ 2,689</b>	<b>\$ 758,463</b>	<b>\$ 13,173</b>	<b>\$ 164,034</b>

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	Rural Transit District	Sheriff's Transportation Safety Highway Hireback	2024 Court-Case Management Project	Total
\$ 2,846,243	\$ 15,338	\$ 7,386	\$ 251,722	\$ -	\$ 2,124,817	\$ 18,359	\$ -	\$ 500	\$ -	\$ 59,681,772
-	-	-	-	-	-	-	-	-	-	19,088,219
-	-	-	-	-	-	-	-	-	-	(184,621)
62,264	2,412	-	-	-	-	-	-	-	-	540,339
-	-	-	-	262,228	-	220	61,509	-	-	6,725,748
-	-	-	-	-	-	-	-	-	-	563,009
-	-	-	-	-	-	-	-	-	-	927,877
-	-	-	-	-	-	-	-	-	-	1,380,002
<u>\$ 2,908,507</u>	<u>\$ 17,750</u>	<u>\$ 7,386</u>	<u>\$ 251,722</u>	<u>\$ 262,228</u>	<u>\$ 2,124,817</u>	<u>\$ 18,579</u>	<u>\$ 61,509</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 88,722,345</u>
\$ 88,579	\$ -	\$ -	\$ 44,682	\$ 91,844	\$ -	\$ -	\$ 46,973	\$ -	\$ -	\$ 7,126,915
-	-	-	-	1,047	-	-	-	-	5,444	796,165
-	-	-	-	168,860	-	-	14,536	-	-	596,343
-	-	-	251,925	-	-	-	-	-	-	517,953
-	-	-	-	-	-	-	-	-	1,282,975	1,398,751
-	-	-	-	-	-	-	-	-	-	39,066
<u>88,579</u>	<u>-</u>	<u>-</u>	<u>296,607</u>	<u>261,751</u>	<u>-</u>	<u>-</u>	<u>61,509</u>	<u>-</u>	<u>1,288,419</u>	<u>10,475,193</u>
-	-	-	-	-	-	-	-	-	-	18,448,195
-	-	-	-	-	-	-	-	-	-	419,963
-	-	-	-	-	-	-	-	-	-	18,868,158
<u>88,579</u>	<u>-</u>	<u>-</u>	<u>296,607</u>	<u>261,751</u>	<u>-</u>	<u>-</u>	<u>61,509</u>	<u>-</u>	<u>1,288,419</u>	<u>29,343,351</u>
-	-	-	-	-	-	-	-	-	-	563,009
-	-	-	-	-	-	-	-	-	-	927,877
-	-	-	-	477	-	-	-	-	-	477
-	-	-	-	-	-	-	-	-	-	3,897,549
-	-	-	-	-	-	-	-	-	-	17,336,870
2,819,928	-	7,386	-	-	-	18,579	-	500	-	17,303,632
-	-	-	-	-	-	-	-	-	-	9,115,470
-	17,750	-	-	-	-	-	-	-	-	4,708,517
-	-	-	-	-	-	-	-	-	-	1,644,621
-	-	-	-	-	-	-	-	-	-	1,382,095
-	-	-	-	-	-	-	-	-	-	9,538
-	-	-	-	-	-	-	-	-	-	134,176
-	-	-	-	-	2,124,817	-	-	-	-	2,124,817
-	-	-	-	-	-	-	-	-	-	1,744,711
-	-	-	(44,885)	-	-	-	-	-	(1,288,419)	(1,514,365)
<u>2,819,928</u>	<u>17,750</u>	<u>7,386</u>	<u>(44,885)</u>	<u>477</u>	<u>2,124,817</u>	<u>18,579</u>	<u>-</u>	<u>500</u>	<u>(1,288,419)</u>	<u>59,378,994</u>
<u>\$ 2,908,507</u>	<u>\$ 17,750</u>	<u>\$ 7,386</u>	<u>\$ 251,722</u>	<u>\$ 262,228</u>	<u>\$ 2,124,817</u>	<u>\$ 18,579</u>	<u>\$ 61,509</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 88,722,345</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Nonmajor Special Revenue Funds  
 Year Ended September 30, 2025

	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
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ 34,400	\$ -	\$ -	\$ -
Intergovernmental	8,008,278	-	-	-	-	-
Charges for services	-	562,403	29,346	40,507	321,479	483,901
Licenses and permits	-	-	-	-	-	-
Investment income	507,030	38,160	6	6,519	58,359	20,316
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>8,515,308</b>	<b>600,563</b>	<b>63,752</b>	<b>47,026</b>	<b>379,838</b>	<b>504,217</b>
<b>Expenditures, Current</b>						
General government	-	-	27,290	35,948	158,321	-
Public safety	-	-	-	-	-	-
Highways and streets	4,575,162	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	362,782	-	-	-	364,378
<b>Total expenditures, current</b>	<b>4,575,162</b>	<b>362,782</b>	<b>27,290</b>	<b>35,948</b>	<b>158,321</b>	<b>364,378</b>
<b>Debt Service</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total debt service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>						
	4,073,338	-	-	-	-	-
<b>Total expenditures</b>	<b>8,648,500</b>	<b>362,782</b>	<b>27,290</b>	<b>35,948</b>	<b>158,321</b>	<b>364,378</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(133,192)</b>	<b>237,781</b>	<b>36,462</b>	<b>11,078</b>	<b>221,517</b>	<b>139,839</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(200,875)	-	-	-	-	(300,000)
Property sales	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(200,875)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(300,000)</b>
<b>Net change in fund balance</b>	<b>(334,067)</b>	<b>237,781</b>	<b>36,462</b>	<b>11,078</b>	<b>221,517</b>	<b>(160,161)</b>
<b>Fund Balances (Deficit), Beginning</b>	<b>5,588,388</b>	<b>935,239</b>	<b>(35,377)</b>	<b>171,036</b>	<b>1,422,019</b>	<b>534,522</b>
<b>Fund Balance (Deficit), Ending</b>	<b>\$ 5,254,321</b>	<b>\$ 1,173,020</b>	<b>\$ 1,085</b>	<b>\$ 182,114</b>	<b>\$ 1,643,536</b>	<b>\$ 374,361</b>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
818,964	9,075	85,219	167,226	539,026	243,146	409,057	200,014	244,850
-	-	-	-	-	-	-	-	-
-	149	-	7,122	-	-	301,980	48,647	2,209
-	-	-	275	-	30,341	1,642	-	-
818,964	9,224	85,219	174,623	539,026	273,487	4,144,709	248,661	247,059
-	-	-	-	638,946	-	-	-	-
-	-	-	-	-	206,551	1,888,229	254,628	247,134
-	-	-	-	-	-	-	-	-
-	8,000	-	106,441	-	-	-	-	-
-	8,000	-	106,441	638,946	206,551	1,888,229	254,628	247,134
-	-	-	-	-	-	753,377	-	-
-	-	-	-	-	-	5,918	-	-
-	-	-	-	-	-	759,295	-	-
-	-	-	-	-	-	181,437	-	-
-	8,000	-	106,441	638,946	206,551	2,828,961	254,628	247,134
818,964	1,224	85,219	68,182	(99,920)	66,936	1,315,748	(5,967)	(75)
-	-	-	-	-	-	-	-	-
(808,445)	-	(85,218)	-	-	-	-	-	-
-	-	-	-	-	-	1,550	-	-
(808,445)	-	(85,218)	-	-	-	1,550	-	-
10,519	1,224	1	68,182	(99,920)	66,936	1,317,298	(5,967)	(75)
54,879	2,020	39,790	165,620	(18,887)	681,790	8,552,284	1,287,926	76
\$ 65,398	\$ 3,244	\$ 39,791	\$ 233,802	\$ (118,807)	\$ 748,726	\$ 9,869,582	\$ 1,281,959	\$ 1

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Nonmajor Special Revenue Funds  
 Year Ended September 30, 2025

	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund	County Detention Home Fund	Geographic Information System Fund
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,625,671	\$ -
Intergovernmental	4,386	211,630	-	-	2,572,471	-
Charges for services	233,889	246	8,982	8,680	-	288,069
Licenses and permits	-	-	-	-	-	-
Investment income	19,170	-	195	1,951	54,550	-
Other	-	-	-	-	-	-
<b>Total revenues</b>	<u>257,445</u>	<u>211,876</u>	<u>9,177</u>	<u>10,631</u>	<u>4,252,692</u>	<u>288,069</u>
<b>Expenditures, Current</b>						
General government	-	-	-	-	-	125,597
Public safety	71,521	-	-	43	4,562,830	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	211,780	-	-	-	-
<b>Total expenditures, current</b>	<u>71,521</u>	<u>211,780</u>	<u>-</u>	<u>43</u>	<u>4,562,830</u>	<u>125,597</u>
<b>Debt Service</b>						
Principal	-	-	-	-	19,774	-
Interest	-	-	-	-	1,204	-
<b>Total debt service</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,978</u>	<u>-</u>
<b>Capital Outlay</b>	<u>78,698</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,415</u>	<u>-</u>
<b>Total expenditures</b>	<u>150,219</u>	<u>211,780</u>	<u>-</u>	<u>43</u>	<u>4,600,223</u>	<u>125,597</u>
<b>Excess of revenues over (under) expenditures</b>	<u>107,226</u>	<u>96</u>	<u>9,177</u>	<u>10,588</u>	<u>(347,531)</u>	<u>162,472</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(9,177)	-	-	(162,472)
Property sales	-	-	-	-	18,280	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(9,177)</u>	<u>-</u>	<u>18,280</u>	<u>(162,472)</u>
<b>Net change in fund balance</b>	<u>107,226</u>	<u>96</u>	<u>-</u>	<u>10,588</u>	<u>(329,251)</u>	<u>-</u>
<b>Fund Balances (Deficit), Beginning</b>	<u>413,320</u>	<u>450</u>	<u>1,042</u>	<u>47,137</u>	<u>2,440,215</u>	<u>-</u>
<b>Fund Balance (Deficit), Ending</b>	<u>\$ 520,546</u>	<u>\$ 546</u>	<u>\$ 1,042</u>	<u>\$ 57,725</u>	<u>\$ 2,110,964</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
\$ 151,607	\$ 157,696	\$ 2,288,405	\$ 3,387,639	\$ 630,837	\$ 2,056,326	\$ 1,108,916	\$ 5,145,283	\$ -
14,095	659,159	8,258,411	3,430,181	949	3,114	1,289	1,464,125	534,627
-	-	508,577	202,495	-	-	-	-	-
-	-	855,484	-	-	-	-	-	-
47	9,870	233,684	219,679	52,335	150,252	340	129	-
32,846	10,566	86,925	3,042	-	-	-	189,160	-
<u>198,595</u>	<u>837,291</u>	<u>12,231,486</u>	<u>7,243,036</u>	<u>684,121</u>	<u>2,209,692</u>	<u>1,110,545</u>	<u>6,798,697</u>	<u>534,627</u>
189,311	-	-	-	-	-	-	595,351	-
-	-	-	-	-	-	-	3,051,336	-
-	-	-	4,414,169	69,096	33,228	-	220,524	-
-	-	12,092,258	-	-	-	1,071,655	1,274,283	-
-	795,674	-	-	-	-	-	1,287,784	534,627
<u>189,311</u>	<u>795,674</u>	<u>12,092,258</u>	<u>4,414,169</u>	<u>69,096</u>	<u>33,228</u>	<u>1,071,655</u>	<u>6,429,278</u>	<u>534,627</u>
-	-	-	38,485	-	-	-	-	-
-	-	-	7,391	-	-	-	-	-
-	-	-	45,876	-	-	-	-	-
13,900	-	-	1,874,566	916,173	608,506	-	-	-
203,211	795,674	12,092,258	6,334,611	985,269	641,734	1,071,655	6,429,278	534,627
(4,616)	41,617	139,228	908,425	(301,148)	1,567,958	38,890	369,419	-
-	-	100,000	1,000,000	-	-	-	-	-
-	-	(315,829)	-	-	(201,700)	-	-	-
-	-	-	13,323	-	-	-	-	-
-	-	(215,829)	1,013,323	-	(201,700)	-	-	-
(4,616)	41,617	(76,601)	1,921,748	(301,148)	1,366,258	38,890	369,419	-
16,660	317,143	9,176,608	5,839,884	1,328,597	3,189,474	73,561	1,012,676	31,229
<u>\$ 12,044</u>	<u>\$ 358,760</u>	<u>\$ 9,100,007</u>	<u>\$ 7,761,632</u>	<u>\$ 1,027,449</u>	<u>\$ 4,555,732</u>	<u>\$ 112,451</u>	<u>\$ 1,382,095</u>	<u>\$ 31,229</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Nonmajor Special Revenue Funds  
 Year Ended September 30, 2025

	Sheriff's Department Grants Fund	Probation Grants Fund	Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund	Circuit Court Grants Fund
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,898,629	1,107,781	-	-	-	1,604,139
Charges for services	16,011	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Investment income	-	-	-	83,469	-	-
Other	-	-	-	-	-	-
<b>Total revenues</b>	<b>1,914,640</b>	<b>1,107,781</b>	<b>-</b>	<b>83,469</b>	<b>-</b>	<b>1,604,139</b>
<b>Expenditures, Current</b>						
General government	-	-	-	27,087	-	-
Public safety	1,721,928	1,107,782	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	-	-	-	-	1,604,140
<b>Total expenditures, current</b>	<b>1,721,928</b>	<b>1,107,782</b>	<b>-</b>	<b>27,087</b>	<b>-</b>	<b>1,604,140</b>
<b>Debt Service</b>						
Principal	129,164	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total debt service</b>	<b>129,164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>						
	26,444	-	-	-	-	-
<b>Total expenditures</b>	<b>1,877,536</b>	<b>1,107,782</b>	<b>-</b>	<b>27,087</b>	<b>-</b>	<b>1,604,140</b>
<b>Excess of revenues over (under) expenditures</b>	<b>37,104</b>	<b>(1)</b>	<b>-</b>	<b>56,382</b>	<b>-</b>	<b>(1)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(41,984)	-	-	-	-	-
Property sales	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(41,984)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(4,880)</b>	<b>(1)</b>	<b>-</b>	<b>56,382</b>	<b>-</b>	<b>(1)</b>
<b>Fund Balances (Deficit), Beginning</b>	<b>26,893</b>	<b>69,118</b>	<b>11,071</b>	<b>1,339,094</b>	<b>(47,693)</b>	<b>25,033</b>
<b>Fund Balance (Deficit), Ending</b>	<b>\$ 22,013</b>	<b>\$ 69,117</b>	<b>\$ 11,071</b>	<b>\$ 1,395,476</b>	<b>\$ (47,693)</b>	<b>\$ 25,032</b>

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
\$ -	\$ 1,255,901	\$ -	\$ -	\$ 1,165,597	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	1,954,161	-
105,106	-	236,954	7,990	-	49,620	57,042	-	143,120
-	-	-	-	-	-	-	-	-
4,713	-	-	301	-	55	16,772	-	27,299
-	-	-	-	-	-	-	-	-
<u>109,819</u>	<u>1,255,901</u>	<u>236,954</u>	<u>8,291</u>	<u>1,165,597</u>	<u>49,675</u>	<u>73,814</u>	<u>1,954,161</u>	<u>170,419</u>
-	1,268,001	-	-	1,165,597	65,721	-	1,086,546	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	142,126	-	-
-	-	-	-	-	-	-	-	-
153,287	-	203,382	8,349	-	-	-	-	54,229
<u>153,287</u>	<u>1,268,001</u>	<u>203,382</u>	<u>8,349</u>	<u>1,165,597</u>	<u>65,721</u>	<u>142,126</u>	<u>1,086,546</u>	<u>54,229</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	50,097	-	-
153,287	1,268,001	203,382	8,349	1,165,597	65,721	192,223	1,086,546	54,229
<u>(43,468)</u>	<u>(12,100)</u>	<u>33,572</u>	<u>(58)</u>	<u>-</u>	<u>(16,046)</u>	<u>(118,409)</u>	<u>867,615</u>	<u>116,190</u>
-	-	-	-	-	-	130,000	-	-
-	-	-	-	-	-	-	(401,025)	(13,000)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	130,000	(401,025)	(13,000)
<u>(43,468)</u>	<u>(12,100)</u>	<u>33,572</u>	<u>(58)</u>	<u>-</u>	<u>(16,046)</u>	<u>11,591</u>	<u>466,590</u>	<u>103,190</u>
<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>
<u>\$ 104,695</u>	<u>\$ (11,715)</u>	<u>\$ 85,988</u>	<u>\$ 12,650</u>	<u>\$ -</u>	<u>\$ (2,846)</u>	<u>\$ 518,146</u>	<u>\$ 1,983,927</u>	<u>\$ 778,936</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Nonmajor Special Revenue Funds  
 Year Ended September 30, 2025

	<b>Animal Services Fund</b>	<b>Animal Services Donation Fund</b>	<b>Federal Forfeiture State Attorney Fund</b>	<b>State Drug Forfeiture State Attorney Fund</b>	<b>Check Offender Program Fund</b>	<b>County Automation Fund</b>
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	73,929	-	-
Charges for services	1,347,816	-	-	-	-	337,734
Licenses and permits	1,813,304	-	-	-	-	-
Investment income	26,883	4,486	433	6,840	111	33,809
Other	39,205	37,478	-	-	-	-
<b>Total revenues</b>	<b>3,227,208</b>	<b>41,964</b>	<b>433</b>	<b>80,769</b>	<b>111</b>	<b>371,543</b>
<b>Expenditures, Current</b>						
General government	-	-	-	-	-	647,613
Public safety	2,718,262	5,000	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	-	700	110,103	805	-
<b>Total expenditures, current</b>	<b>2,718,262</b>	<b>5,000</b>	<b>700</b>	<b>110,103</b>	<b>805</b>	<b>647,613</b>
<b>Debt Service</b>						
Principal	8,748	-	-	-	-	-
Interest	533	-	-	-	-	-
<b>Total debt service</b>	<b>9,281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>						
<b>Total expenditures</b>	<b>2,727,543</b>	<b>5,000</b>	<b>700</b>	<b>110,103</b>	<b>805</b>	<b>647,613</b>
<b>Excess of revenues over (under) expenditures</b>	<b>499,665</b>	<b>36,964</b>	<b>(267)</b>	<b>(29,334)</b>	<b>(694)</b>	<b>(276,070)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Property sales	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>499,665</b>	<b>36,964</b>	<b>(267)</b>	<b>(29,334)</b>	<b>(694)</b>	<b>(276,070)</b>
<b>Fund Balances (Deficit), Beginning</b>	<b>1,245,046</b>	<b>97,212</b>	<b>11,619</b>	<b>206,518</b>	<b>3,383</b>	<b>1,022,460</b>
<b>Fund Balance (Deficit), Ending</b>	<b>\$ 1,744,711</b>	<b>\$ 134,176</b>	<b>\$ 11,352</b>	<b>\$ 177,184</b>	<b>\$ 2,689</b>	<b>\$ 746,390</b>

Public Defender Automation Fund	Specialty Courts Fund	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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	1,431,006	658,985
1,402	38,994	1,415,469	26,801	3,746	-	-
-	-	-	-	-	-	-
467	6,257	-	964	-	-	-
-	-	-	-	-	-	-
<u>1,869</u>	<u>45,251</u>	<u>1,415,469</u>	<u>27,765</u>	<u>3,746</u>	<u>1,431,006</u>	<u>658,985</u>
-	-	-	-	-	-	658,984
-	-	2,644,541	-	10,204	-	-
-	-	-	-	-	-	-
-	24,345	-	-	-	-	-
<u>-</u>	<u>24,345</u>	<u>2,644,541</u>	<u>-</u>	<u>10,204</u>	<u>-</u>	<u>658,984</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,431,005	-
-	24,345	2,644,541	-	10,204	1,431,005	658,984
<u>1,869</u>	<u>20,906</u>	<u>(1,229,072)</u>	<u>27,765</u>	<u>(6,458)</u>	<u>1</u>	<u>1</u>
-	-	-	-	-	-	-
-	-	-	(24,000)	-	-	-
-	-	-	-	2,720	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,000)</u>	<u>2,720</u>	<u>-</u>	<u>-</u>
1,869	20,906	(1,229,072)	3,765	(3,738)	1	1
<u>11,304</u>	<u>143,128</u>	<u>4,049,000</u>	<u>13,985</u>	<u>11,124</u>	<u>(44,886)</u>	<u>476</u>
<u>\$ 13,173</u>	<u>\$ 164,034</u>	<u>\$ 2,819,928</u>	<u>\$ 17,750</u>	<u>\$ 7,386</u>	<u>\$ (44,885)</u>	<u>\$ 477</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
 Nonmajor Special Revenue Funds  
 Year Ended September 30, 2025

	Opioid Settlement Fund	Sheriff E-Citation Fee Fund	Rural Transit District	Sheriff's Transportation Safety Highway Hireback	2024 Court-Case Management Project	Total
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,008,278
Intergovernmental	-	-	61,509	-	-	34,605,057
Charges for services	-	3,165	-	500	-	11,976,448
Licenses and permits	-	-	-	-	-	2,668,788
Investment income	64,751	622	-	-	-	2,010,931
Other	617,375	-	-	-	-	1,048,855
<b>Total revenues</b>	<b>682,126</b>	<b>3,787</b>	<b>61,509</b>	<b>500</b>	<b>-</b>	<b>71,318,357</b>
<b>Expenditures, Current</b>						
General government	63,372	-	61,509	-	-	6,815,194
Public safety	-	-	-	-	-	18,489,989
Highways and streets	-	-	-	-	-	9,454,305
Health and welfare	-	-	-	-	-	14,438,196
Judicial	-	-	-	-	1,825,362	7,656,168
<b>Total expenditures, current</b>	<b>63,372</b>	<b>-</b>	<b>61,509</b>	<b>-</b>	<b>1,825,362</b>	<b>56,853,852</b>
<b>Debt Service</b>						
Principal	-	-	-	-	-	949,548
Interest	-	-	-	-	-	15,046
<b>Total debt service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>964,594</b>
<b>Capital Outlay</b>						
<b>Total expenditures</b>	<b>63,372</b>	<b>-</b>	<b>61,509</b>	<b>-</b>	<b>1,825,362</b>	<b>67,089,025</b>
<b>Excess of revenues over (under) expenditures</b>	<b>618,754</b>	<b>3,787</b>	<b>-</b>	<b>500</b>	<b>(1,825,362)</b>	<b>4,229,332</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	536,943	1,766,943
Transfers out	-	-	-	-	-	(2,563,725)
Property sales	-	-	-	-	-	35,873
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>536,943</b>	<b>(760,909)</b>
<b>Net change in fund balance</b>	<b>618,754</b>	<b>3,787</b>	<b>-</b>	<b>500</b>	<b>(1,288,419)</b>	<b>3,468,423</b>
<b>Fund Balances (Deficit), Beginning</b>	<b>1,506,063</b>	<b>14,792</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,910,571</b>
<b>Fund Balance (Deficit), Ending</b>	<b>\$ 2,124,817</b>	<b>\$ 18,579</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ (1,288,419)</b>	<b>\$ 59,378,994</b>

## County of Winnebago, Illinois

Motor Fuel Tax Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Intergovernmental:			
Motor fuel tax allotments	\$ 7,739,000	\$ 8,008,278	\$ 269,278
Investment income	427,000	507,030	80,030
Total revenues	<u>8,166,000</u>	<u>8,515,308</u>	<u>349,308</u>
<b>Expenditures, Current</b>			
Highways and streets:			
Personnel	1,693,204	1,553,390	(139,814)
Supplies and services	2,797,040	3,021,772	224,732
Total expenditures, current	<u>4,490,244</u>	<u>4,575,162</u>	<u>84,918</u>
<b>Capital Outlay</b>	<u>8,325,000</u>	<u>4,073,338</u>	<u>(4,251,662)</u>
Total expenditures	<u>12,815,244</u>	<u>8,648,500</u>	<u>(4,166,744)</u>
Excess of revenues over (under) expenditures	<u>(4,649,244)</u>	<u>(133,192)</u>	<u>4,516,052</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	<u>(200,875)</u>	<u>(200,875)</u>	<u>-</u>
Total other financing sources (uses)	<u>(200,875)</u>	<u>(200,875)</u>	<u>-</u>
Net change in fund balance	<u>\$ (4,850,119)</u>	<u>(334,067)</u>	<u>\$ 4,516,052</u>
<b>Fund Balance, Beginning</b>		<u>5,588,388</u>	
<b>Fund Balance, Ending</b>		<u>\$ 5,254,321</u>	

## County of Winnebago, Illinois

Document Storage Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 435,000	\$ 562,403	\$ 127,403
Investment income	40,000	38,160	(1,840)
	<u>475,000</u>	<u>600,563</u>	<u>125,563</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	496,800	362,782	(134,018)
	<u>496,800</u>	<u>362,782</u>	<u>(134,018)</u>
Net change in fund balance	<u>\$ (21,800)</u>	237,781	<u>\$ 259,581</u>
<b>Fund Balance, Beginning</b>		<u>935,239</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1,173,020</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 22,700	\$ 34,400	\$ 11,700
Charges for services	30,000	29,346	(654)
Investment income	-	6	6
	<u>52,700</u>	<u>63,752</u>	<u>11,052</u>
<b>Total revenues</b>			
	<u>52,700</u>	<u>63,752</u>	<u>11,052</u>
<b>Expenditures, Current</b>			
General government:			
Personnel	<u>46,307</u>	<u>27,290</u>	<u>(19,017)</u>
<b>Total expenditures, current</b>	<u>46,307</u>	<u>27,290</u>	<u>(19,017)</u>
<b>Net change in fund balance</b>	<u>\$ 6,393</u>	<u>36,462</u>	<u>\$ 30,069</u>
<b>Fund Balance (Deficit), Beginning</b>		<u>(35,377)</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1,085</u>	

## County of Winnebago, Illinois

Vital Records Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 45,750	\$ 40,507	\$ (5,243)
Investment income	8,700	6,519	(2,181)
Total revenues	<u>54,450</u>	<u>47,026</u>	<u>(7,424)</u>
<b>Expenditures, Current</b>			
General government:			
Personnel	31,446	-	(31,446)
Supplies and services	<u>59,250</u>	<u>35,948</u>	<u>(23,302)</u>
Total expenditures	<u>90,696</u>	<u>35,948</u>	<u>(54,748)</u>
Net change in fund balance	<u>\$ (36,246)</u>	11,078	<u>\$ 47,324</u>
<b>Fund Balance, Beginning</b>		<u>171,036</u>	
<b>Fund Balance, Ending</b>		<u>\$ 182,114</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 295,500	\$ 321,479	\$ 25,979
Investment income	50,000	58,359	8,359
Total revenues	<u>345,500</u>	<u>379,838</u>	<u>34,338</u>
<b>Expenditures, Current</b>			
General government:			
Personnel	-	2,122	2,122
Supplies and services	423,750	156,199	(267,551)
Total expenditures, current	<u>423,750</u>	<u>158,321</u>	<u>(265,429)</u>
<b>Capital Outlay</b>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
Total expenditures	<u>523,750</u>	<u>158,321</u>	<u>(365,429)</u>
Excess of revenues over (under) expenditures	<u>(178,250)</u>	<u>221,517</u>	<u>399,767</u>
Net change in fund balance	<u>\$ (178,250)</u>	<u>221,517</u>	<u>\$ 399,767</u>
<b>Fund Balance, Beginning</b>		<u>1,422,019</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1,643,536</u>	

**County of Winnebago, Illinois**

Court Automation Fee Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	\$ 435,000	\$ 456,107	\$ 483,901	\$ 27,794
Investment income	14,700	18,415	20,316	1,901
Total revenues	<u>449,700</u>	<u>474,522</u>	<u>504,217</u>	<u>29,695</u>
<b>Expenditures, Current</b>				
Judicial:				
Supplies and services	<u>350,000</u>	<u>365,780</u>	<u>364,378</u>	<u>(1,402)</u>
Total expenditures, current	<u>350,000</u>	<u>365,780</u>	<u>364,378</u>	<u>(1,402)</u>
Excess of revenues over (under) expenditures	<u>99,700</u>	<u>108,742</u>	<u>139,839</u>	<u>31,097</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	<u>-</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 99,700</u>	<u>\$ (191,258)</u>	<u>(160,161)</u>	<u>\$ 31,097</u>
<b>Fund Balance, Beginning</b>			<u>534,522</u>	
<b>Fund Balance, Ending</b>			<u>\$ 374,361</u>	

**County of Winnebago, Illinois**

Court Security Fee Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	<u>\$ 725,000</u>	<u>\$ 818,964</u>	<u>\$ 818,964</u>	<u>\$ -</u>
Total revenues	<u>725,000</u>	<u>818,964</u>	<u>818,964</u>	<u>-</u>
<b>Expenditures</b>				
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>725,000</u>	<u>818,964</u>	<u>818,964</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(725,000)</u>	<u>(818,964)</u>	<u>(808,445)</u>	<u>10,519</u>
Total other financing sources (uses)	<u>(725,000)</u>	<u>(818,964)</u>	<u>(808,445)</u>	<u>10,519</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>10,519</u>	<u>\$ 10,519</u>
<b>Fund Balance, Beginning</b>			<u>54,879</u>	
<b>Fund Balance, Ending</b>			<u>\$ 65,398</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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 7,900	\$ 9,075	\$ 1,175
Investment income	100	149	49
Total revenues	<u>8,000</u>	<u>9,224</u>	<u>1,224</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Total expenditures, current	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>1,224</u>	<u>\$ 1,224</u>
<b>Fund Balance, Beginning</b>		<u>2,020</u>	
<b>Fund Balance, Ending</b>		<u>\$ 3,244</u>	

## 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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	<u>\$ 68,000</u>	<u>\$ 85,219</u>	<u>\$ 17,219</u>
Total revenues	<u>68,000</u>	<u>85,219</u>	<u>17,219</u>
<b>Expenditures, Current</b>			
None	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>68,000</u>	<u>85,219</u>	<u>17,219</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	<u>(68,000)</u>	<u>(85,218)</u>	<u>(17,218)</u>
Total other financing sources (uses)	<u>(68,000)</u>	<u>(85,218)</u>	<u>(17,218)</u>
Net change in fund balance	<u>\$ -</u>	<u>1</u>	<u>\$ 1</u>
<b>Fund Balance, Beginning</b>		<u>39,790</u>	
<b>Fund Balance, Ending</b>		<u>\$ 39,791</u>	

## 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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 140,000	\$ 167,226	\$ 27,226
Investment income	3,000	7,122	4,122
Other	-	275	275
	<u>143,000</u>	<u>174,623</u>	<u>31,623</u>
Total revenues	<u>143,000</u>	<u>174,623</u>	<u>31,623</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	<u>108,800</u>	<u>106,441</u>	<u>(2,359)</u>
Total expenditures, current	<u>108,800</u>	<u>106,441</u>	<u>(2,359)</u>
Net change in fund balance	<u>\$ 34,200</u>	68,182	<u>\$ 33,982</u>
<b>Fund Balance, Beginning</b>		<u>165,620</u>	
<b>Fund Balance, Ending</b>		<u>\$ 233,802</u>	

## County of Winnebago, Illinois

Rental Housing Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 495,000	\$ 539,026	\$ 44,026
Total revenues	<u>495,000</u>	<u>539,026</u>	<u>44,026</u>
<b>Expenditures, Current</b>			
General government:			
Supplies and services	<u>495,000</u>	<u>638,946</u>	<u>143,946</u>
Total expenditures	<u>495,000</u>	<u>638,946</u>	<u>143,946</u>
Net change in fund balance	<u>\$ -</u>	<u>(99,920)</u>	<u>\$ (99,920)</u>
<b>Fund Balance (Deficit), Beginning</b>		<u>(18,887)</u>	
<b>Fund Balance (Deficit), Ending</b>		<u>\$ (118,807)</u>	

## County of Winnebago, Illinois

Drug Enforcement Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Intergovernmental	\$ 105,810	\$ 243,146	\$ 137,336
Other	7,000	30,341	23,341
Total revenues	<u>112,810</u>	<u>273,487</u>	<u>160,677</u>
<b>Expenditures, Current</b>			
Public safety:			
Supplies and services	<u>318,500</u>	<u>206,551</u>	<u>(111,949)</u>
Total expenditures, current	<u>318,500</u>	<u>206,551</u>	<u>(111,949)</u>
Net change in fund balance	<u>\$ (205,690)</u>	66,936	<u>\$ 272,626</u>
<b>Fund Balance, Beginning</b>		<u>681,790</u>	
<b>Fund Balance, Ending</b>		<u>\$ 748,726</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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Intergovernmental revenue	\$ -	\$ 409,057	\$ 409,057
Charges for services	3,622,331	3,432,030	(190,301)
Investment income	245,000	301,980	56,980
Other	-	1,642	1,642
Total revenues	<u>3,867,331</u>	<u>4,144,709</u>	<u>277,378</u>
<b>Expenditures, Current</b>			
Public safety:			
Supplies and services	<u>2,832,225</u>	<u>1,888,229</u>	<u>(943,996)</u>
Total expenditures, current	<u>2,832,225</u>	<u>1,888,229</u>	<u>(943,996)</u>
<b>Debt Service</b>			
Principal	753,377	753,377	-
Interest and fiscal charges	<u>5,919</u>	<u>5,918</u>	<u>(1)</u>
Total debt service	<u>759,296</u>	<u>759,295</u>	<u>(1)</u>
<b>Capital Outlay</b>	<u>350,000</u>	<u>181,437</u>	<u>(168,563)</u>
Total expenditures	<u>3,941,521</u>	<u>2,828,961</u>	<u>(1,112,560)</u>
Excess of revenues over (under) expenditures	<u>(74,190)</u>	<u>1,315,748</u>	<u>1,389,938</u>
<b>Other Financing Sources (Uses)</b>			
Property sales	<u>-</u>	<u>1,550</u>	<u>1,550</u>
Total other financing sources (uses)	<u>-</u>	<u>1,550</u>	<u>1,550</u>
Net change in fund balance	<u>\$ (74,190)</u>	<u>1,317,298</u>	<u>\$ 1,391,488</u>
<b>Fund Balance, Beginning</b>		<u>8,552,284</u>	
<b>Fund Balance, Ending</b>		<u>\$ 9,869,582</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 300,000	\$ 200,014	\$ (99,986)
Investment income	40,000	48,647	8,647
Total revenues	<u>340,000</u>	<u>248,661</u>	<u>(91,339)</u>
<b>Expenditures, Current</b>			
Public safety:			
Supplies and services	<u>272,750</u>	<u>254,628</u>	<u>(18,122)</u>
Total expenditures, current	<u>272,750</u>	<u>254,628</u>	<u>(18,122)</u>
Net change in fund balance	<u>\$ 67,250</u>	(5,967)	<u>\$ (73,217)</u>
<b>Fund Balance, Beginning</b>		<u>1,287,926</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1,281,959</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 200,000	\$ 244,850	\$ 44,850
Investment income	2,000	2,209	209
Total revenues	<u>202,000</u>	<u>247,059</u>	<u>45,059</u>
<b>Expenditures, Current</b>			
Public safety:			
Supplies and services	<u>200,000</u>	<u>247,134</u>	<u>47,134</u>
Total expenditures, current	<u>200,000</u>	<u>247,134</u>	<u>47,134</u>
Net change in fund balance	<u>\$ 2,000</u>	(75)	<u>\$ (2,075)</u>
<b>Fund Balance, Beginning</b>		<u>76</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1</u>	

## County of Winnebago, Illinois

Coroner Fee Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Intergovernmental	\$ 18,500	\$ 4,386	\$ (14,114)
Investment income	10,000	19,170	9,170
Charges for services	<u>260,000</u>	<u>233,889</u>	<u>(26,111)</u>
Total revenues	<u>288,500</u>	<u>257,445</u>	<u>(31,055)</u>
<b>Expenditures, Current</b>			
Public safety:			
Supplies and services	<u>164,272</u>	<u>71,521</u>	<u>(92,751)</u>
Total expenditures, current	<u>164,272</u>	<u>71,521</u>	<u>(92,751)</u>
<b>Capital Outlay</b>	<u>430,000</u>	<u>78,698</u>	<u>(351,302)</u>
Total expenditures	<u>594,272</u>	<u>150,219</u>	<u>(444,053)</u>
Net change in fund balance	<u>\$ (305,772)</u>	107,226	<u>\$ 412,998</u>
<b>Fund Balance, Beginning</b>		<u>413,320</u>	
<b>Fund Balance, Ending</b>		<u>\$ 520,546</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ -	\$ 246	\$ 246
Intergovernmental	<u>227,910</u>	<u>211,630</u>	<u>(16,280)</u>
Total revenues	<u>227,910</u>	<u>211,876</u>	<u>(16,034)</u>
<b>Expenditures, Current</b>			
Judicial:			
Personnel	104,567	105,099	532
Supplies and services	<u>123,343</u>	<u>106,681</u>	<u>(16,662)</u>
Total expenditures, current	<u>227,910</u>	<u>211,780</u>	<u>(16,130)</u>
Net change in fund balance	<u>\$ -</u>	<u>96</u>	<u>\$ 96</u>
<b>Fund Balance, Beginning</b>		<u>450</u>	
<b>Fund Balance, Ending</b>		<u>\$ 546</u>	

## County of Winnebago, Illinois

Jail Medical Cost Fund -  
 Schedule of Revenues, Expenditures and Changes in Fund Balance -  
 Budget and Actual  
 Year Ended September 30, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 15,000	\$ 8,982	\$ (6,018)
Investment income	450	195	(255)
Total revenues	<u>15,450</u>	<u>9,177</u>	<u>(6,273)</u>
<b>Expenditures, Current</b>			
None	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>15,450</u>	<u>9,177</u>	<u>(6,273)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	<u>(15,450)</u>	<u>(9,177)</u>	<u>(6,273)</u>
Total other financing sources (uses)	<u>(15,450)</u>	<u>(9,177)</u>	<u>(6,273)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		<u>1,042</u>	
<b>Fund Balance, Ending</b>		<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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 9,000	\$ 8,680	\$ (320)
Investment income	1,580	1,951	371
	<u>10,580</u>	<u>10,631</u>	<u>51</u>
<b>Expenditures, Current</b>			
Public safety:			
Supplies and services	15,000	43	(14,957)
	<u>15,000</u>	<u>43</u>	<u>(14,957)</u>
Net change in fund balance	<u>\$ (4,420)</u>	10,588	<u>\$ 15,008</u>
<b>Fund Balance, Beginning</b>		<u>47,137</u>	
<b>Fund Balance, Ending</b>		<u>\$ 57,725</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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 1,635,500	\$ 1,635,500	\$ 1,625,671	\$ (9,829)
Intergovernmental	2,526,623	3,553,756	2,572,471	(981,285)
Investment income	67,600	67,600	54,550	(13,050)
Total revenues	<u>4,229,723</u>	<u>5,256,856</u>	<u>4,252,692</u>	<u>(1,004,164)</u>
<b>Expenditures, Current</b>				
Public safety:				
Personnel	3,558,249	3,558,249	3,298,207	(260,042)
Supplies and services	1,525,128	1,525,128	1,264,623	(260,505)
Total expenditures, current	<u>5,083,377</u>	<u>5,083,377</u>	<u>4,562,830</u>	<u>(520,547)</u>
<b>Debt Service</b>				
Principal	19,774	19,774	19,774	-
Interest and fiscal charges	1,204	1,204	1,204	-
Total debt service	<u>20,978</u>	<u>20,978</u>	<u>20,978</u>	<u>-</u>
<b>Capital Outlay</b>	<u>55,000</u>	<u>1,817,668</u>	<u>16,415</u>	<u>(1,801,253)</u>
Total expenditures	<u>5,159,355</u>	<u>6,922,023</u>	<u>4,600,223</u>	<u>(2,321,800)</u>
Excess of revenues over (under) expenditures	<u>(929,632)</u>	<u>(1,665,167)</u>	<u>(347,531)</u>	<u>1,317,636</u>
<b>Other Financing Sources</b>				
Property sales	-	-	18,280	18,280
Total other financing sources	<u>-</u>	<u>-</u>	<u>18,280</u>	<u>18,280</u>
Net change in fund balance	<u>\$ (929,632)</u>	<u>\$ (1,665,167)</u>	<u>(329,251)</u>	<u>\$ 1,335,916</u>
<b>Fund Balance, Beginning</b>			<u>2,440,215</u>	
<b>Fund Balance, Ending</b>			<u>\$ 2,110,964</u>	

**County of Winnebago, Illinois**

Geographic Information System Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	\$ 230,000	\$ 288,070	\$ 288,069	\$ (1)
Total revenues	<u>230,000</u>	<u>288,070</u>	<u>288,069</u>	<u>(1)</u>
<b>Expenditures</b>				
General government: Supplies and services	<u>112,000</u>	<u>125,598</u>	<u>125,597</u>	<u>(1)</u>
Excess of revenues over (under) expenditures	<u>118,000</u>	<u>162,472</u>	<u>162,472</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(118,000)</u>	<u>(162,472)</u>	<u>(162,472)</u>	<u>-</u>
Total other financing sources (uses)	<u>(118,000)</u>	<u>(162,472)</u>	<u>(162,472)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>			<u>-</u>	
<b>Fund Balance, Ending</b>			<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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 150,340	\$ 150,340	\$ 151,607	\$ 1,267
Intergovernmental	180	14,080	14,095	15
Investment income	1,200	1,200	47	(1,153)
Other	40,000	40,000	32,846	(7,154)
Total revenues	<u>191,720</u>	<u>205,620</u>	<u>198,595</u>	<u>(7,025)</u>
<b>Expenditures, Current</b>				
General government:				
Personnel	103,712	103,712	101,868	(1,844)
Supplies and services	<u>97,711</u>	<u>97,711</u>	<u>87,443</u>	<u>(10,268)</u>
Total expenditures, current	<u>201,423</u>	<u>201,423</u>	<u>189,311</u>	<u>(12,112)</u>
<b>Capital Outlay</b>	<u>-</u>	<u>13,900</u>	<u>13,900</u>	<u>-</u>
Total expenditures	<u>201,423</u>	<u>215,323</u>	<u>203,211</u>	<u>(12,112)</u>
Net change in fund balance	<u>\$ (9,703)</u>	<u>\$ (9,703)</u>	<u>(4,616)</u>	<u>\$ 5,087</u>
<b>Fund Balance, Beginning</b>			<u>16,660</u>	
<b>Fund Balance, Ending</b>			<u>\$ 12,044</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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 155,000	\$ 155,000	\$ 157,696	\$ 2,696
Intergovernmental	658,341	665,723	659,159	(6,564)
Investment Income	5,000	5,000	9,870	4,870
Other	14,000	14,000	10,566	(3,434)
Total revenues	<u>832,341</u>	<u>839,723</u>	<u>837,291</u>	<u>(2,432)</u>
<b>Expenditures, Current</b>				
Judicial:				
Personnel	737,858	747,710	747,700	(10)
Supplies and services	50,317	47,847	47,974	127
Total expenditures, current	<u>788,175</u>	<u>795,557</u>	<u>795,674</u>	<u>117</u>
Net change in fund balance	<u>\$ 44,166</u>	<u>\$ 44,166</u>	41,617	<u>\$ (2,549)</u>
<b>Fund Balance, Beginning</b>			<u>317,143</u>	
<b>Fund Balance, Ending</b>			<u>\$ 358,760</u>	

**County of Winnebago, Illinois**

Health Department Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>				
Taxes	\$ 2,305,000	\$ 2,305,000	\$ 2,288,405	\$ (16,595)
Intergovernmental revenues	7,548,221	9,083,494	8,258,411	(825,083)
Charges for services	515,500	515,500	508,577	(6,923)
Licenses and permits	719,500	719,500	855,484	135,984
Investment income	240,000	240,000	233,684	(6,316)
Other	7,500	7,500	86,925	79,425
Total revenues	<u>11,335,721</u>	<u>12,870,994</u>	<u>12,231,486</u>	<u>(639,508)</u>
<b>Expenditures, Current</b>				
Health and welfare:				
Personnel	9,091,046	9,946,567	8,871,255	(1,075,312)
Supplies and services	<u>2,719,199</u>	<u>3,247,494</u>	<u>3,221,003</u>	<u>(26,491)</u>
Total expenditures, current	<u>11,810,245</u>	<u>13,194,061</u>	<u>12,092,258</u>	<u>(1,101,803)</u>
Excess of revenues over (under) expenditures	<u>(474,524)</u>	<u>(323,067)</u>	<u>139,228</u>	<u>462,295</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	100,000	100,000	100,000	-
Transfers out	<u>(320,000)</u>	<u>(326,611)</u>	<u>(315,829)</u>	<u>10,782</u>
Total other financing sources (uses)	<u>(220,000)</u>	<u>(226,611)</u>	<u>(215,829)</u>	<u>10,782</u>
Net change in fund balance	<u>\$ (694,524)</u>	<u>\$ (549,678)</u>	<u>(76,601)</u>	<u>\$ 473,077</u>
<b>Fund Balance, Beginning</b>			<u>9,176,608</u>	
<b>Fund Balance, Ending</b>			<u>\$ 9,100,007</u>	

**County of Winnebago, Illinois**

County Highway Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 3,377,000	\$ 3,377,000	\$ 3,387,639	\$ 10,639
Intergovernmental revenues	4,793,852	4,793,852	3,430,181	(1,363,671)
Investment income	175,500	175,500	219,679	44,179
Charges for services	66,000	66,000	202,495	136,495
Other	2,000	2,000	3,042	1,042
Total revenues	<u>8,414,352</u>	<u>8,414,352</u>	<u>7,243,036</u>	<u>(1,171,316)</u>
<b>Expenditures, Current</b>				
Highway and streets:				
Personnel	2,482,419	2,395,701	2,352,779	(42,922)
Supplies and services	2,063,200	2,149,918	2,061,390	(88,528)
Total expenditures, current	<u>4,545,619</u>	<u>4,545,619</u>	<u>4,414,169</u>	<u>(131,450)</u>
<b>Debt Service</b>				
Principal	140,000	140,000	38,485	(101,515)
Interest	-	-	7,391	7,391
Total debt service	<u>140,000</u>	<u>140,000</u>	<u>45,876</u>	<u>(94,124)</u>
<b>Capital Outlay</b>	<u>5,100,000</u>	<u>5,100,000</u>	<u>1,874,566</u>	<u>(3,225,434)</u>
Total expenditures	<u>9,785,619</u>	<u>9,785,619</u>	<u>6,334,611</u>	<u>(3,451,008)</u>
Excess of revenues over (under) expenditures	<u>(1,371,267)</u>	<u>(1,371,267)</u>	<u>908,425</u>	<u>2,279,692</u>
<b>Other Financing Sources</b>				
Property sales	200,000	200,000	13,323	(186,677)
Transfers in	1,000,000	1,000,000	1,000,000	-
Total other financing sources	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,013,323</u>	<u>(186,677)</u>
Net change in fund balance	<u>\$ (171,267)</u>	<u>\$ (171,267)</u>	<u>1,921,748</u>	<u>\$ 2,093,015</u>
<b>Fund Balance, Beginning</b>			<u>5,839,884</u>	
<b>Fund Balance, Ending</b>			<u>\$ 7,761,632</u>	

## 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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 632,000	\$ 630,837	\$ (1,163)
Intergovernmental	900	949	49
Investment income	27,935	52,335	24,400
	<u>660,835</u>	<u>684,121</u>	<u>23,286</u>
<b>Total revenues</b>			
	<u>660,835</u>	<u>684,121</u>	<u>23,286</u>
<b>Expenditures, Current</b>			
Highways and streets:			
Personnel	63,495	28,961	(34,534)
Supplies and services	106,700	40,135	(66,565)
	<u>170,195</u>	<u>69,096</u>	<u>(101,099)</u>
<b>Total expenditures, current</b>			
	<u>170,195</u>	<u>69,096</u>	<u>(101,099)</u>
<b>Capital Outlay</b>	<u>1,300,000</u>	<u>916,173</u>	<u>(383,827)</u>
<b>Total expenditures</b>	<u>1,470,195</u>	<u>985,269</u>	<u>(484,926)</u>
<b>Net change in fund balance</b>	<u>\$ (809,360)</u>	<u>(301,148)</u>	<u>\$ 508,212</u>
<b>Fund Balance, Beginning</b>		<u>1,328,597</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1,027,449</u>	

## County of Winnebago, Illinois

Federal Matching Aid Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Taxes	\$ 2,071,000	\$ 2,056,326	\$ (14,674)
Intergovernmental	2,800	3,114	314
Investment income	124,205	150,252	26,047
Total revenues	<u>2,198,005</u>	<u>2,209,692</u>	<u>11,687</u>
<b>Expenditures, Current</b>			
Highway and streets: Supplies and services	<u>43,500</u>	<u>33,228</u>	<u>(10,272)</u>
Total expenditures, current	<u>43,500</u>	<u>33,228</u>	<u>(10,272)</u>
<b>Capital Outlay</b>	<u>3,368,000</u>	<u>608,506</u>	<u>(2,759,494)</u>
Total expenditures	<u>3,411,500</u>	<u>641,734</u>	<u>(2,769,766)</u>
Excess of revenues over (under) expenditures	<u>(1,213,495)</u>	<u>1,567,958</u>	<u>2,781,453</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	<u>(201,700)</u>	<u>(201,700)</u>	<u>-</u>
Total other financing sources (uses)	<u>(201,700)</u>	<u>(201,700)</u>	<u>-</u>
Net change in fund balance	<u>\$ (1,415,195)</u>	<u>1,366,258</u>	<u>\$ 2,781,453</u>
<b>Fund Balance, Beginning</b>		<u>3,189,474</u>	
<b>Fund Balance, Ending</b>		<u>\$ 4,555,732</u>	

## County of Winnebago, Illinois

Veterans' Assistance Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 1,117,000	\$ 1,108,916	\$ (8,084)
Intergovernmental	2,000	1,289	(711)
Investment income	-	340	340
	<u>1,119,000</u>	<u>1,110,545</u>	<u>(8,455)</u>
Total revenues			
<b>Expenditures, Current</b>			
Health and welfare:			
Supplies and services	<u>1,119,000</u>	<u>1,071,655</u>	<u>(47,345)</u>
Total expenditures, current	<u>1,119,000</u>	<u>1,071,655</u>	<u>(47,345)</u>
Net change in fund balance	<u>\$ -</u>	<u>38,890</u>	<u>\$ 38,890</u>
<b>Fund Balance, Beginning</b>		<u>73,561</u>	
<b>Fund Balance, Ending</b>		<u>\$ 112,451</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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Taxes	\$ 5,184,000	\$ 5,145,283	\$ (38,717)
Intergovernmental	1,533,663	1,464,125	(69,538)
Investment income	14,770	129	(14,641)
Other	180,000	189,160	9,160
	<u>6,912,433</u>	<u>6,798,697</u>	<u>(113,736)</u>
Total revenues			
	<u>6,912,433</u>	<u>6,798,697</u>	<u>(113,736)</u>
<b>Expenditures, Current</b>			
General government:			
Personnel	621,955	595,351	(26,604)
Public safety:			
Personnel	3,187,688	3,051,336	(136,352)
Highways and streets:			
Personnel	230,379	220,524	(9,855)
Health and welfare:			
Personnel	1,331,226	1,274,283	(56,943)
Judicial:			
Personnel	1,345,331	1,287,784	(57,547)
	<u>6,716,579</u>	<u>6,429,278</u>	<u>(287,301)</u>
Total expenditures, current			
	<u>6,716,579</u>	<u>6,429,278</u>	<u>(287,301)</u>
Net change in fund balance	<u>\$ 195,854</u>	369,419	<u>\$ 173,565</u>
<b>Fund Balance, Beginning</b>		<u>1,012,676</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1,382,095</u>	

**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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$ 267,665	\$ 654,101	\$ 534,627	\$ (119,474)
Total revenues	<u>267,665</u>	<u>654,101</u>	<u>534,627</u>	<u>(119,474)</u>
<b>Expenditures, Current</b>				
Judicial:				
Personnel	267,065	629,363	516,696	(112,667)
Supplies and services	<u>600</u>	<u>24,738</u>	<u>17,931</u>	<u>(6,807)</u>
Total expenditures, current	<u>267,665</u>	<u>654,101</u>	<u>534,627</u>	<u>(119,474)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>			<u>31,229</u>	
<b>Fund Balance, Ending</b>			<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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$ 2,527,193	\$ 2,661,406	\$ 1,898,629	\$ (762,777)
Charges for services	-	-	16,011	16,011
Total revenues	<u>2,527,193</u>	<u>2,661,406</u>	<u>1,914,640</u>	<u>(746,766)</u>
<b>Expenditures, Current</b>				
Public safety:				
Personnel	472,516	562,469	351,951	(210,518)
Supplies and services	<u>1,912,891</u>	<u>1,853,003</u>	<u>1,369,977</u>	<u>(483,026)</u>
Total expenditures, current	<u>2,385,407</u>	<u>2,415,472</u>	<u>1,721,928</u>	<u>(693,544)</u>
<b>Expenditures, Debt Service</b>				
Principal	<u>72,000</u>	<u>129,164</u>	<u>129,164</u>	<u>-</u>
Total expenditures, debt service	<u>72,000</u>	<u>129,164</u>	<u>129,164</u>	<u>-</u>
<b>Capital Outlay</b>	<u>42,500</u>	<u>77,500</u>	<u>26,444</u>	<u>(51,056)</u>
Total expenditures	<u>2,499,907</u>	<u>2,622,136</u>	<u>1,877,536</u>	<u>(744,600)</u>
Excess of revenues over (under) expenditures	<u>27,286</u>	<u>39,270</u>	<u>37,104</u>	<u>(2,166)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(30,000)</u>	<u>(41,984)</u>	<u>(41,984)</u>	<u>-</u>
Total other financing sources (uses)	<u>(30,000)</u>	<u>(41,984)</u>	<u>(41,984)</u>	<u>-</u>
Net change in fund balance	<u>\$ (2,714)</u>	<u>\$ (2,714)</u>	<u>(4,880)</u>	<u>\$ (2,166)</u>
<b>Fund Balance, Beginning</b>			<u>26,893</u>	
<b>Fund Balance, Ending</b>			<u>\$ 22,013</u>	

## County of Winnebago, Illinois

Probation Grants Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Intergovernmental	\$ 1,180,029	\$ 1,107,781	\$ (72,248)
Total revenues	<u>1,180,029</u>	<u>1,107,781</u>	<u>(72,248)</u>
<b>Expenditures, Current</b>			
Public safety:			
Supplies and services	1,170,701	1,099,870	(70,831)
Personnel	<u>9,328</u>	<u>7,912</u>	<u>(1,416)</u>
Total expenditures, current	<u>1,180,029</u>	<u>1,107,782</u>	<u>(72,247)</u>
Net change in fund balance	<u>\$ -</u>	(1)	<u>\$ (1)</u>
<b>Fund Balance, Beginning</b>		<u>69,118</u>	
<b>Fund Balance, Ending</b>		<u>\$ 69,117</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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Investment income	<u>\$ 75,000</u>	<u>\$ 77,071</u>	<u>\$ 83,469</u>	<u>\$ 6,398</u>
Total revenues	<u>75,000</u>	<u>77,071</u>	<u>83,469</u>	<u>6,398</u>
<b>Expenditures</b>				
General government:				
Supplies and services	<u>25,000</u>	<u>27,071</u>	<u>27,087</u>	<u>16</u>
Total expenditures	<u>25,000</u>	<u>27,071</u>	<u>27,087</u>	<u>16</u>
Net change in fund balance	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>56,382</u>	<u>\$ 6,382</u>
<b>Fund Balance, Beginning</b>			<u>1,339,094</u>	
<b>Fund Balance, Ending</b>			<u>\$ 1,395,476</u>	

**County of Winnebago, Illinois**

Circuit Court Grants Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$ 1,818,707	\$ 2,264,637	\$ 1,604,139	\$ (660,498)
Total revenues	<u>1,818,707</u>	<u>2,264,637</u>	<u>1,604,139</u>	<u>(660,498)</u>
<b>Expenditures, Current</b>				
Judicial:				
Personnel	267,117	548,305	294,892	(253,413)
Supplies and services	<u>1,551,590</u>	<u>1,716,332</u>	<u>1,309,248</u>	<u>(407,084)</u>
Total expenditures, current	<u>1,818,707</u>	<u>2,264,637</u>	<u>1,604,140</u>	<u>(660,497)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(1)	<u>\$ (1)</u>
<b>Fund Balance, Beginning</b>			<u>25,033</u>	
<b>Fund Balance, Ending</b>			<u>\$ 25,032</u>	

## 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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 85,000	\$ 105,106	\$ 20,106
Investment income	5,800	4,713	(1,087)
Total revenues	<u>90,800</u>	<u>109,819</u>	<u>19,019</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	<u>160,000</u>	<u>153,287</u>	<u>(6,713)</u>
Total expenditures, current	<u>160,000</u>	<u>153,287</u>	<u>(6,713)</u>
Net change in fund balance	<u>\$ (69,200)</u>	<u>(43,468)</u>	<u>\$ 25,732</u>
<b>Fund Balance, Beginning</b>		<u>148,163</u>	
<b>Fund Balance, Ending</b>		<u>\$ 104,695</u>	

**County of Winnebago, Illinois**

City Election Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	<u>\$ 1,240,500</u>	<u>\$ 1,260,500</u>	<u>\$ 1,255,901</u>	<u>\$ (4,599)</u>
Total revenues	<u>1,240,500</u>	<u>1,260,500</u>	<u>1,255,901</u>	<u>(4,599)</u>
<b>Expenditures, Current</b>				
General government:				
Personnel	<u>1,240,500</u>	<u>1,260,500</u>	<u>1,268,001</u>	<u>7,501</u>
Total expenditures, current	<u>1,240,500</u>	<u>1,260,500</u>	<u>1,268,001</u>	<u>7,501</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(12,100)</u>	<u>\$ (12,100)</u>
<b>Fund Balance, Beginning</b>			<u>385</u>	
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (11,715)</u>	

**County of Winnebago, Illinois**

Law Library Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	\$ 200,000	\$ 210,388	\$ 236,954	\$ 26,566
Total revenues	<u>200,000</u>	<u>210,388</u>	<u>236,954</u>	<u>26,566</u>
<b>Expenditures, Current</b>				
Judicial:				
Personnel	122,567	125,949	123,378	(2,571)
Supplies and services	<u>72,500</u>	<u>79,506</u>	<u>80,004</u>	<u>498</u>
Total expenditures, current	<u>195,067</u>	<u>205,455</u>	<u>203,382</u>	<u>(2,073)</u>
Net change in fund balance	<u>\$ 4,933</u>	<u>\$ 4,933</u>	33,572	<u>\$ 28,639</u>
<b>Fund Balance, Beginning</b>			<u>52,416</u>	
<b>Fund Balance, Ending</b>			<u>\$ 85,988</u>	

## 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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 7,500	\$ 7,990	\$ 490
Investment income	275	301	26
Total revenues	<u>7,775</u>	<u>8,291</u>	<u>516</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	<u>9,000</u>	<u>8,349</u>	<u>(651)</u>
Total expenditures, current	<u>9,000</u>	<u>8,349</u>	<u>(651)</u>
Net change in fund balance	<u>\$ (1,225)</u>	(58)	<u>\$ 1,167</u>
<b>Fund Balance, Beginning</b>		<u>12,708</u>	
<b>Fund Balance, Ending</b>		<u>\$ 12,650</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Other taxes	\$ 975,000	\$ 1,165,597	\$ 190,597
Total revenues	<u>975,000</u>	<u>1,165,597</u>	<u>190,597</u>
<b>Expenditures, Current</b>			
General government:			
Supplies and services	<u>975,000</u>	<u>1,165,597</u>	<u>190,597</u>
Total expenditures, current	<u>975,000</u>	<u>1,165,597</u>	<u>190,597</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		<u>-</u>	
<b>Fund Balance, Ending</b>		<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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 77,400	\$ 49,620	\$ (27,780)
Investment income	1,720	55	(1,665)
Total revenues	<u>79,120</u>	<u>49,675</u>	<u>(29,445)</u>
<b>Expenditures, Current</b>			
General government:			
Personnel	70,591	63,998	(6,593)
Supplies and services	6,100	1,723	(4,377)
Total expenditures, current	<u>76,691</u>	<u>65,721</u>	<u>(10,970)</u>
Net change in fund balance	<u>\$ 2,429</u>	(16,046)	<u>\$ (18,475)</u>
<b>Fund Balance, Beginning</b>		<u>13,200</u>	
<b>Fund Balance (Deficit), Ending</b>		<u>\$ (2,846)</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 55,000	\$ 57,042	\$ 2,042
Investment income	16,350	16,772	422
Total revenues	<u>71,350</u>	<u>73,814</u>	<u>2,464</u>
<b>Expenditures, Current</b>			
Highway and streets:			
Personnel	20,000	11,832	(8,168)
Supplies and services	185,000	130,294	(54,706)
Total expenditures, current	<u>205,000</u>	<u>142,126</u>	<u>(62,874)</u>
<b>Capital Outlay</b>	<u>25,000</u>	<u>50,097</u>	<u>25,097</u>
Total expenditures	<u>230,000</u>	<u>192,223</u>	<u>(37,777)</u>
Excess of revenues over (under) expenditures	<u>(158,650)</u>	<u>(118,409)</u>	<u>40,241</u>
<b>Other Financing Sources</b>			
Transfers in	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Total other financing sources	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (28,650)</u>	<u>11,591</u>	<u>\$ 40,241</u>
<b>Fund Balance, Beginning</b>		<u>506,555</u>	
<b>Fund Balance, Ending</b>		<u>\$ 518,146</u>	

**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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	<u>\$ 1,345,000</u>	<u>\$ 1,727,147</u>	<u>\$ 1,954,161</u>	<u>\$ 227,014</u>
Total revenues	<u>1,345,000</u>	<u>1,727,147</u>	<u>1,954,161</u>	<u>227,014</u>
<b>Expenditures</b>				
General government:				
Supplies and services	<u>\$ 704,500</u>	<u>1,086,647</u>	<u>1,086,546</u>	<u>(101)</u>
Total expenditures	<u>704,500</u>	<u>1,086,647</u>	<u>1,086,546</u>	<u>(101)</u>
Excess of revenues over (under) expenditures	<u>640,500</u>	<u>640,500</u>	<u>867,615</u>	<u>227,115</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(401,025)</u>	<u>(401,025)</u>	<u>(401,025)</u>	<u>-</u>
Total other financing sources (uses)	<u>(401,025)</u>	<u>(401,025)</u>	<u>(401,025)</u>	<u>-</u>
Net change in fund balance	<u>\$ 239,475</u>	<u>\$ 239,475</u>	<u>466,590</u>	<u>\$ 227,115</u>
<b>Fund Balance, Beginning</b>			<u>1,517,337</u>	
<b>Fund Balance, Ending</b>			<u>\$ 1,983,927</u>	

## 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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 100,000	\$ 143,120	\$ 43,120
Investment income	24,000	27,299	3,299
	<u>124,000</u>	<u>170,419</u>	<u>46,419</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	135,000	54,229	(80,771)
	<u>135,000</u>	<u>54,229</u>	<u>(80,771)</u>
Excess of revenues over (under) expenditures	<u>(11,000)</u>	<u>116,190</u>	<u>127,190</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	(13,000)	(13,000)	-
	<u>(13,000)</u>	<u>(13,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (24,000)</u>	103,190	<u>\$ 127,190</u>
<b>Fund Balance, Beginning</b>		<u>675,746</u>	
<b>Fund Balance, Ending</b>		<u>\$ 778,936</u>	

**County of Winnebago, Illinois**

Animal Services Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	\$ 1,230,000	\$ 1,230,000	\$ 1,347,816	\$ 117,816
Licenses and permits	1,500,000	1,500,000	1,813,304	313,304
Investment income	23,500	23,500	26,883	3,383
Other	45,000	45,000	39,205	(5,795)
Total revenues	<u>2,798,500</u>	<u>2,798,500</u>	<u>3,227,208</u>	<u>428,708</u>
<b>Expenditures, Current</b>				
Public safety:				
Personnel	2,158,100	2,127,349	1,835,044	(292,305)
Supplies and services	874,762	905,513	883,218	(22,295)
Total expenditures, current	<u>3,032,862</u>	<u>3,032,862</u>	<u>2,718,262</u>	<u>(314,600)</u>
<b>Debt Service</b>				
Principal	8,748	8,748	8,748	-
Interest and fiscal charges	533	533	533	-
Total debt service	<u>9,281</u>	<u>9,281</u>	<u>9,281</u>	<u>-</u>
Total expenditures	<u>3,042,143</u>	<u>3,042,143</u>	<u>2,727,543</u>	<u>(314,600)</u>
Net change in fund balance	<u>\$ (243,643)</u>	<u>\$ (243,643)</u>	499,665	<u>\$ 743,308</u>
<b>Fund Balance, Beginning</b>			<u>1,245,046</u>	
<b>Fund Balance, Ending</b>			<u>\$ 1,744,711</u>	

**County of Winnebago, Illinois**

Animal Services Donation Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Other	\$ 35,000	\$ 35,000	\$ 37,478	\$ 2,478
Investment Income	3,600	3,600	4,486	886
Total revenues	<u>38,600</u>	<u>38,600</u>	<u>41,964</u>	<u>3,364</u>
<b>Expenditures, Current</b>				
Public safety:				
Supplies and services	-	5,000	5,000	-
Total expenditures, current	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 38,600</u>	<u>\$ 33,600</u>	<u>36,964</u>	<u>\$ 3,364</u>
<b>Fund Balance, Beginning</b>			<u>97,212</u>	
<b>Fund Balance, Ending</b>			<u>\$ 134,176</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Investment income	\$ 450	\$ 433	\$ (17)
Total revenues	<u>450</u>	<u>433</u>	<u>(17)</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	<u>9,100</u>	<u>700</u>	<u>(8,400)</u>
Total expenditures, current	<u>9,100</u>	<u>700</u>	<u>(8,400)</u>
Net change in fund balance	<u>\$ (8,650)</u>	<u>(267)</u>	<u>\$ 8,383</u>
<b>Fund Balance, Beginning</b>		<u>11,619</u>	
<b>Fund Balance, Ending</b>		<u>\$ 11,352</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Intergovernmental	\$ 100,000	\$ 73,929	\$ (26,071)
Investment income	7,875	6,840	(1,035)
	<u>107,875</u>	<u>80,769</u>	<u>(27,106)</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	157,129	110,103	(47,026)
	<u>157,129</u>	<u>110,103</u>	<u>(47,026)</u>
Net change in fund balance	<u>\$ (49,254)</u>	<u>(29,334)</u>	<u>\$ 19,920</u>
<b>Fund Balance, Beginning</b>		<u>206,518</u>	
<b>Fund Balance, Ending</b>		<u>\$ 177,184</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Investment income	\$ -	\$ 111	\$ 111
Total revenues	<u>-</u>	<u>111</u>	<u>111</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	<u>3,347</u>	<u>805</u>	<u>(2,542)</u>
Net change in fund balance	<u><u>\$ (3,347)</u></u>	<u>(694)</u>	<u><u>\$ 2,653</u></u>
<b>Fund Balance, Beginning</b>		<u>3,383</u>	
<b>Fund Balance, Ending</b>		<u><u>\$ 2,689</u></u>	

## County of Winnebago, Illinois

County Automation Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	\$ 305,000	\$ 337,734	\$ 337,734	\$ -
Investment income	<u>30,000</u>	<u>31,584</u>	<u>33,809</u>	<u>2,225</u>
Total revenues	<u>335,000</u>	<u>369,318</u>	<u>371,543</u>	<u>2,225</u>
<b>Expenditures, Current</b>				
General government:				
Supplies and services	<u>486,455</u>	<u>647,614</u>	<u>647,613</u>	<u>(1)</u>
Total expenditures, current	<u>486,455</u>	<u>647,614</u>	<u>647,613</u>	<u>(1)</u>
Net change in fund balance	<u>\$ (151,455)</u>	<u>\$ (278,296)</u>	<u>(276,070)</u>	<u>\$ 2,226</u>
<b>Fund Balance, Beginning</b>			<u>1,022,460</u>	
<b>Total Fund Balance, Ending</b>			<u>\$ 746,390</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 1,800	\$ 1,402	\$ (398)
Investment income	381	467	86
	<u>2,181</u>	<u>1,869</u>	<u>(312)</u>
Total revenues			
	<u>2,181</u>	<u>1,869</u>	<u>(312)</u>
<b>Expenditures, Current</b>			
None	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 2,181</u>	1,869	<u>\$ (312)</u>
<b>Fund Balance, Beginning</b>		<u>11,304</u>	
<b>Fund Balance, Ending</b>		<u>\$ 13,173</u>	

## County of Winnebago, Illinois

Specialty Courts Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 41,000	\$ 38,994	\$ (2,006)
Investment income	5,000	6,257	1,257
	<u>46,000</u>	<u>45,251</u>	<u>(749)</u>
<b>Expenditures, Current</b>			
Judicial:			
Personnel	22,000	22,000	-
Supplies and services	5,000	2,345	(2,655)
	<u>27,000</u>	<u>24,345</u>	<u>(2,655)</u>
Net change in fund balance	<u>\$ 19,000</u>	20,906	<u>\$ 1,906</u>
<b>Fund Balance, Beginning</b>		<u>143,128</u>	
<b>Fund Balance, Ending</b>		<u>\$ 164,034</u>	

**County of Winnebago, Illinois**

Sheriff Commissary Fund -

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

Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	\$ 1,996,000	1,996,000	\$ 1,415,469	\$ (580,531)
Total revenues	<u>1,996,000</u>	<u>1,996,000</u>	<u>1,415,469</u>	<u>(580,531)</u>
<b>Expenditures, Current</b>				
Public safety:				
Supplies and services	<u>2,353,000</u>	<u>2,639,373</u>	<u>2,644,541</u>	<u>5,168</u>
Total expenditures, current	<u>2,353,000</u>	<u>2,639,373</u>	<u>2,644,541</u>	<u>5,168</u>
Net change in fund balance	<u>\$ (357,000)</u>	<u>\$ (643,373)</u>	<u>(1,229,072)</u>	<u>\$ (585,699)</u>
<b>Fund Balance, Beginning</b>			<u>4,049,000</u>	
<b>Fund Balance, Ending</b>			<u>\$ 2,819,928</u>	

## 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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 24,000	\$ 26,801	\$ 2,801
Investment income	900	964	64
Total revenues	<u>24,900</u>	<u>27,765</u>	<u>2,865</u>
<b>Expenditures, Current</b>			
None	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>24,900</u>	<u>27,765</u>	<u>2,865</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	<u>(24,000)</u>	<u>(24,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(24,000)</u>	<u>(24,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 900</u>	<u>3,765</u>	<u>\$ 2,865</u>
<b>Fund Balance, Beginning</b>		<u>13,985</u>	
<b>Fund Balance, Ending</b>		<u>\$ 17,750</u>	

## 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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 4,850	\$ 3,746	\$ (1,104)
Total revenues	<u>4,850</u>	<u>3,746</u>	<u>(1,104)</u>
<b>Expenditures, Current</b>			
Public safety:			
Supplies and services	<u>4,000</u>	<u>10,204</u>	<u>6,204</u>
Total expenditures, current	<u>4,000</u>	<u>10,204</u>	<u>6,204</u>
Excess of revenues over (under) expenditures	<u>850</u>	<u>(6,458)</u>	<u>(7,308)</u>
<b>Other Financing Sources</b>			
Property sales	<u>-</u>	<u>2,720</u>	<u>2,720</u>
Total other financing sources	<u>-</u>	<u>2,720</u>	<u>2,720</u>
Net change in fund balance	<u>\$ 850</u>	<u>(3,738)</u>	<u>\$ (4,588)</u>
<b>Fund Balance, Beginning</b>		<u>11,124</u>	
<b>Fund Balance, Ending</b>		<u>\$ 7,386</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Intergovernmental	\$ 1,325,546	\$ 1,431,006	\$ 105,460
Investment income	160,454	-	(160,454)
	<u>1,486,000</u>	<u>1,431,006</u>	<u>(54,994)</u>
Total revenues			
<b>Expenditures, Current</b>			
None	-	-	-
<b>Capital Outlay</b>			
	<u>1,486,000</u>	<u>1,431,005</u>	<u>(54,995)</u>
Total expenditures	<u>1,486,000</u>	<u>1,431,005</u>	<u>(54,995)</u>
Net change in fund balance	<u>\$ -</u>	1	<u>\$ 1</u>
<b>Fund Balance (Deficit), Beginning</b>		<u>(44,886)</u>	
<b>Fund Balance (Deficit), Ending</b>		<u>\$ (44,885)</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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$ 1,056,422	\$ 1,669,966	\$ 658,985	\$ (1,010,981)
Total revenues	<u>1,056,422</u>	<u>1,669,966</u>	<u>658,985</u>	<u>(1,010,981)</u>
<b>Expenditures, Current</b>				
General government:				
Personnel	228,307	288,359	91,588	(196,771)
Supplies and services	<u>828,115</u>	<u>1,381,607</u>	<u>567,396</u>	<u>(814,211)</u>
Total expenditures, current	<u>1,056,422</u>	<u>1,669,966</u>	<u>658,984</u>	<u>(1,010,982)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>1</u>	<u>\$ 1</u>
<b>Fund Balance, Beginning</b>			<u>476</u>	
<b>Fund Balance, Ending</b>			<u>\$ 477</u>	

## County of Winnebago, Illinois

Opioid Settlement Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Investment income	\$ -	\$ 64,751	\$ 64,751
Other	450,000	617,375	167,375
Total revenues	<u>450,000</u>	<u>682,126</u>	<u>232,126</u>
<b>Expenditures, Current</b>			
General government:			
Personnel	231,966	62,893	(169,073)
Supplies and services	48,833	479	(48,354)
Total expenditures, current	<u>280,799</u>	<u>63,372</u>	<u>(217,427)</u>
Net change in fund balance	<u>\$ 169,201</u>	618,754	<u>\$ 449,553</u>
<b>Fund Balance, Beginning</b>		<u>1,506,063</u>	
<b>Fund Balance, Ending</b>		<u>\$ 2,124,817</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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 3,500	\$ 3,165	\$ (335)
Investment income	300	622	322
	<u>3,800</u>	<u>3,787</u>	<u>(13)</u>
<b>Expenditures, Current</b>			
Public safety:			
Supplies and services	5,000	-	(5,000)
	<u>(1,200)</u>	3,787	<u>4,987</u>
<b>Fund Balance, Beginning</b>		<u>14,792</u>	
<b>Fund Balance, Ending</b>		<u>\$ 18,579</u>	

## County of Winnebago, Illinois

Rural Transit District

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

Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 62,000	\$ 61,509	\$ (491)
Total revenues	<u>-</u>	<u>62,000</u>	<u>61,509</u>	<u>(491)</u>
<b>Expenditures, Current</b>				
General government:				
Supplies and services	-	62,000	61,509	(491)
Total expenditures, current	<u>-</u>	<u>62,000</u>	<u>61,509</u>	<u>(491)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>			<u>-</u>	
<b>Fund Balance, Ending</b>			<u>\$ -</u>	

**County of Winnebago, Illinois**

2024 Court-Case Management Project

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

Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
None	\$ -	\$ -	\$ -	\$ -
<b>Expenditures, Current</b>				
Judicial:				
Personnel	\$ 117,286	\$ 119,543	\$ 119,541	(2)
Supplies and services	20,000	1,816,686	1,705,821	(110,865)
Total expenditures, current	<u>137,286</u>	<u>1,936,229</u>	<u>1,825,362</u>	<u>(110,867)</u>
<b>Other Financing Sources</b>				
Transfers in	-	536,943	536,943	-
Total other financing sources	<u>-</u>	<u>536,943</u>	<u>536,943</u>	<u>-</u>
Net change in fund balance	<u>\$ (137,286)</u>	<u>\$ (1,399,286)</u>	<u>(1,288,419)</u>	<u>\$ 110,867</u>
<b>Fund Balance, Beginning</b>			<u>-</u>	
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (1,288,419)</u>	

**DEBT SERVICE FUNDS**

## County of Winnebago, Illinois

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### 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

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### 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, 2025

	<b>2013C Series Refunding Bonds Fund</b>	<b>2016A Refunding Bonds Fund</b>	<b>2016D Refunding Bonds Fund</b>	<b>2016E General Obligation Refunding Bonds Fund</b>	<b>2017C General Obligation Refunding Bonds Fund</b>	<b>2018 Pension Bonds Fund</b>
<b>Assets</b>						
Cash and investments	\$ 803	\$ -	\$ -	\$ 1,913,225	\$ 873,075	\$ 1,671,977
Total assets	<u>\$ 803</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,913,225</u>	<u>\$ 873,075</u>	<u>\$ 1,671,977</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 803	\$ 825	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	825	-	-	-
Total liabilities	<u>803</u>	<u>825</u>	<u>825</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>						
Restricted for debt service	-	-	-	1,913,225	873,075	1,671,977
Unassigned (deficit)	-	(825)	(825)	-	-	-
Total fund balances	<u>-</u>	<u>(825)</u>	<u>(825)</u>	<u>1,913,225</u>	<u>873,075</u>	<u>1,671,977</u>
Total liabilities and fund balances	<u>\$ 803</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,913,225</u>	<u>\$ 873,075</u>	<u>\$ 1,671,977</u>

<b>2020A General Obligation Debt Certificates Fund</b>	<b>2020B General Obligation Refunding Bonds Fund</b>	<b>2021A General Obligation Refunding Bonds Fund</b>	<b>2021B General Obligation Refunding Bonds Fund</b>	<b>2022 General Obligation Refunding Bonds Fund</b>	<b>Total</b>
\$ 350,875	\$ -	\$ 347,600	\$ 136,275	\$ 3,235,700	\$ 8,529,530
<u>\$ 350,875</u>	<u>\$ -</u>	<u>\$ 347,600</u>	<u>\$ 136,275</u>	<u>\$ 3,235,700</u>	<u>\$ 8,529,530</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,628
-	1,650	-	-	-	2,475
-	1,650	-	-	-	4,103
350,875	-	347,600	136,275	3,235,700	8,528,727
-	(1,650)	-	-	-	(3,300)
<u>350,875</u>	<u>(1,650)</u>	<u>347,600</u>	<u>136,275</u>	<u>3,235,700</u>	<u>8,525,427</u>
<u>\$ 350,875</u>	<u>\$ -</u>	<u>\$ 347,600</u>	<u>\$ 136,275</u>	<u>\$ 3,235,700</u>	<u>\$ 8,529,530</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balance -  
 Nonmajor Debt Service Funds  
 Year Ended September 30, 2025

	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	2016E General Obligation Refunding Bonds Fund
<b>Revenues</b>							
Taxes	\$ -	\$ 706,328	\$ 349,553	\$ 387,600	\$ -	\$ -	\$ -
Total revenues	-	706,328	349,553	387,600	-	-	-
<b>Expenditures, Current</b>							
None	-	-	-	-	-	-	-
<b>Expenditures, Debt Service</b>							
Bond principal	265,000	635,000	300,000	380,000	-	-	-
Interest and fiscal charges	3,975	71,328	49,553	7,600	825	825	657,275
Total expenditures	268,975	706,328	349,553	387,600	825	825	657,275
Excess of revenues over (under) expenditures	(268,975)	-	-	-	(825)	(825)	(657,275)
<b>Other Financing Sources</b>							
Transfers in	-	-	-	-	-	-	2,242,275
Total other financing sources	-	-	-	-	-	-	2,242,275
Net change in fund balances	(268,975)	-	-	-	(825)	(825)	1,585,000
<b>Fund Balances (Deficit), Beginning</b>	268,975	-	-	-	-	-	328,225
<b>Fund Balances (Deficit), Ending</b>	\$ -	\$ -	\$ -	\$ -	\$ (825)	\$ (825)	\$ 1,913,225

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,443,481
-	-	-	-	-	-	-	1,443,481
-	-	-	-	-	-	-	-
725,000	905,000	285,000	-	280,000	110,000	2,920,000	6,805,000
232,625	1,291,748	109,700	825	113,025	46,125	405,000	2,990,429
957,625	2,196,748	394,700	825	393,025	156,125	3,325,000	9,795,429
(957,625)	(2,196,748)	(394,700)	(825)	(393,025)	(156,125)	(3,325,000)	(8,351,948)
980,325	2,309,779	402,575	-	401,025	158,375	3,402,075	9,896,429
980,325	2,309,779	402,575	-	401,025	158,375	3,402,075	9,896,429
22,700	113,031	7,875	(825)	8,000	2,250	77,075	1,544,481
850,375	1,558,946	343,000	(825)	339,600	134,025	3,158,625	6,980,946
\$ 873,075	\$ 1,671,977	\$ 350,875	\$ (1,650)	\$ 347,600	\$ 136,275	\$ 3,235,700	\$ 8,525,427

**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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 276,178	\$ -	\$ -	\$ -
Total revenues	<u>276,178</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures, Debt Service</b>				
Bond principal	250,000	250,000	265,000	15,000
Interest and fiscal charges	<u>19,928</u>	<u>19,928</u>	<u>3,975</u>	<u>(15,953)</u>
Total expenditures, debt service	<u>269,928</u>	<u>269,928</u>	<u>268,975</u>	<u>(953)</u>
Net change in fund balance	<u>\$ 6,250</u>	<u>\$ (269,928)</u>	<u>(268,975)</u>	<u>\$ 953</u>
<b>Fund Balance, Beginning</b>			<u>268,975</u>	
<b>Fund Balance, Ending</b>			<u>\$ -</u>	

## 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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 706,328	\$ 706,328	\$ -
Total revenues	<u>706,328</u>	<u>706,328</u>	<u>-</u>
<b>Expenditures, Debt Service</b>			
Bond principal	635,000	635,000	-
Interest and fiscal charges	<u>71,328</u>	<u>71,328</u>	<u>-</u>
Total expenditures, debt service	<u>706,328</u>	<u>706,328</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		<u>-</u>	
<b>Fund Balance, Ending</b>		<u>\$ -</u>	

## County of Winnebago, Illinois

2013E Debt Certificates Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	<u>\$ 349,553</u>	<u>\$ 349,553</u>	<u>\$ -</u>
Total revenues	<u>349,553</u>	<u>349,553</u>	<u>-</u>
<b>Expenditures, Debt Service</b>			
Bond principal	300,000	300,000	-
Interest and fiscal charges	<u>49,553</u>	<u>49,553</u>	<u>-</u>
Total expenditures, debt service	<u>349,553</u>	<u>349,553</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		<u>-</u>	
<b>Fund Balance, Ending</b>		<u>\$ -</u>	

## County of Winnebago, Illinois

2015A Debt Certificates Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 387,600	\$ 387,600	\$ -
Total revenues	<u>387,600</u>	<u>387,600</u>	<u>-</u>
<b>Expenditures, Debt Service</b>			
Bond principal	380,000	380,000	-
Interest and fiscal charges	<u>7,600</u>	<u>7,600</u>	<u>-</u>
Total expenditures, debt service	<u>387,600</u>	<u>387,600</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		<u>-</u>	
<b>Fund Balance, Ending</b>		<u>\$ -</u>	

**County of Winnebago, Illinois**

2016A Refunding Bonds Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
None	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures, Debt Service</b>				
Interest and fiscal charges	<u>100,150</u>	<u>-</u>	<u>825</u>	<u>825</u>
Total expenditures, debt service	<u>100,150</u>	<u>-</u>	<u>825</u>	<u>825</u>
Net change in fund balance	<u>\$ (100,150)</u>	<u>\$ -</u>	<u>(825)</u>	<u>\$ (825)</u>
<b>Fund Balance, Beginning</b>			<u>-</u>	
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (825)</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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
None	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures, Debt Service</b>				
Bond principal	75,000	-	-	-
Interest and fiscal charges	<u>102,675</u>	<u>-</u>	<u>825</u>	<u>825</u>
Total expenditures, debt service	<u>177,675</u>	<u>-</u>	<u>825</u>	<u>825</u>
Net change in fund balance	<u>\$ (177,675)</u>	<u>\$ -</u>	<u>(825)</u>	<u>\$ (825)</u>
<b>Fund Balance, Beginning</b>			<u>-</u>	
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (825)</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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Interest and fiscal charges	657,275	657,275	-
Total expenditures, debt service	657,275	657,275	-
Excess of revenues over (under) expenditures	(657,275)	(657,275)	-
<b>Other Financing Sources</b>			
Transfers in	2,242,275	2,242,275	-
Total other financing sources	2,242,275	2,242,275	-
Net change in fund balance	<u>\$ 1,585,000</u>	1,585,000	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		<u>328,225</u>	
<b>Fund Balance, Ending</b>		<u><u>\$ 1,913,225</u></u>	

## 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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	725,000	725,000	-
Interest and fiscal charges	233,450	232,625	(825)
Total expenditures, debt service	958,450	957,625	(825)
Excess of revenues over (under) expenditures	(958,450)	(957,625)	825
<b>Other Financing Sources</b>			
Transfers in	980,325	980,325	-
Total other financing sources	980,325	980,325	-
Net change in fund balance	<u>\$ 21,875</u>	22,700	<u>\$ 825</u>
<b>Fund Balance, Beginning</b>		850,375	
<b>Fund Balance, Ending</b>		<u>\$ 873,075</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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	905,000	905,000	-
Interest and fiscal charges	1,291,748	1,291,748	-
Total expenditures, debt service	2,196,748	2,196,748	-
Excess of revenues over (under) expenditures	(2,196,748)	(2,196,748)	-
<b>Other Financing Sources</b>			
Transfers in	2,309,779	2,309,779	-
Total other financing sources	2,309,779	2,309,779	-
Net change in fund balance	<u>\$ 113,031</u>	113,031	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		<u>1,558,946</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1,671,977</u>	

## 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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	285,000	285,000	-
Interest and fiscal charges	109,700	109,700	-
Total expenditures, debt service	394,700	394,700	-
Excess of revenues over (under) expenditures	(394,700)	(394,700)	-
<b>Other Financing Sources</b>			
Transfers in	402,575	402,575	-
Total other financing sources	402,575	402,575	-
Net change in fund balance	<u>\$ 7,875</u>	7,875	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		343,000	
<b>Fund Balance, Ending</b>		<u>\$ 350,875</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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 252,551	\$ 825	\$ -	\$ (825)
Total revenues	<u>252,551</u>	<u>825</u>	<u>-</u>	<u>(825)</u>
<b>Expenditures, Debt Service</b>				
Interest and fiscal charges	<u>71,750</u>	<u>825</u>	<u>825</u>	<u>-</u>
Total expenditures, debt service	<u>251,750</u>	<u>825</u>	<u>825</u>	<u>-</u>
Net change in fund balance	<u>\$ 801</u>	<u>\$ -</u>	<u>(825)</u>	<u>\$ (825)</u>
<b>Fund Balance (Deficit), Beginning</b>			<u>(825)</u>	
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (1,650)</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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	280,000	280,000	-
Interest and fiscal charges	113,025	113,025	-
Total expenditures, debt service	393,025	393,025	-
Excess of revenues over (under) expenditures	(393,025)	(393,025)	-
<b>Other Financing Sources</b>			
Transfers in	401,025	401,025	-
Total other financing sources	401,025	401,025	-
Net change in fund balance	\$ 8,000	8,000	\$ -
<b>Fund Balance, Beginning</b>		339,600	
<b>Fund Balance, Ending</b>		\$ 347,600	

## 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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	110,000	110,000	-
Interest and fiscal charges	46,125	46,125	-
Total expenditures, debt service	156,125	156,125	-
Excess of revenues over (under) expenditures	(156,125)	(156,125)	-
<b>Other Financing Sources</b>			
Transfers in	158,375	158,375	-
Total other financing sources	158,375	158,375	-
Net change in fund balance	\$ 2,250	2,250	\$ -
<b>Fund Balance, Beginning</b>		134,025	
<b>Fund Balance, Ending</b>		\$ 136,275	

## 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, 2025

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	2,920,000	2,920,000	-
Interest and fiscal charges	405,075	405,000	(75)
Total expenditures, debt service	<u>3,325,075</u>	<u>3,325,000</u>	<u>(75)</u>
Excess of revenues over (under) expenditures	<u>(3,325,075)</u>	<u>(3,325,000)</u>	<u>75</u>
<b>Other Financing Sources</b>			
Transfers in	3,402,075	3,402,075	-
Total other financing sources	<u>3,402,075</u>	<u>3,402,075</u>	<u>-</u>
Net change in fund balance	<u>\$ 77,000</u>	<u>77,075</u>	<u>\$ 75</u>
<b>Fund Balance, Beginning</b>		<u>3,158,625</u>	
<b>Fund Balance, Ending</b>		<u>\$ 3,235,700</u>	

**CAPITAL PROJECTS FUNDS**

## County of Winnebago, Illinois

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### 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.

**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, 2025

	<u>Host Fee Fund</u>	<u>2012F Alternate Revenue Bonds Fund</u>	<u>2012G Alternate Revenue Bonds Fund</u>
<b>Assets</b>			
Cash and investments	\$ 2,487,189	\$ 11,424	\$ 584,339
Receivable from other governments	2,255,220	-	-
Long-term receivable	<u>535,765</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 5,278,174</u>	<u>\$ 11,424</u>	<u>\$ 584,339</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 301,062	\$ -	\$ -
Contract retainage	<u>225,686</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>526,748</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue	<u>1,426,817</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>1,426,817</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>1,953,565</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Restricted for capital projects	-	11,424	584,339
Assigned for capital projects	<u>3,324,609</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>3,324,609</u>	<u>11,424</u>	<u>584,339</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,278,174</u>	<u>\$ 11,424</u>	<u>\$ 584,339</u>

<b>Police Training Center Project Fund</b>	<b>Total</b>
\$ 317,676	\$ 3,400,628
-	2,255,220
-	535,765
<u>\$ 317,676</u>	<u>\$ 6,191,613</u>
\$ -	\$ 301,062
-	225,686
-	526,748
-	1,426,817
-	1,426,817
-	1,953,565
317,676	913,439
-	3,324,609
317,676	4,238,048
<u>\$ 317,676</u>	<u>\$ 6,191,613</u>

## County of Winnebago, Illinois

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

Nonmajor Capital Projects Funds

Year Ended September 30, 2025

	Host Fee Fund	2012F Alternate Revenue Bonds Fund	2012G Alternate Revenue Bonds Fund
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	72,546	-	-
Charges for services	4,783,151	-	-
Investment income	108,817	657	21,446
Other	88,166	-	-
Total revenues	<u>5,052,680</u>	<u>657</u>	<u>21,446</u>
<b>Expenditures, Current</b>			
General government	817,209	-	-
Public safety	-	-	-
Total expenditures, current	<u>817,209</u>	<u>-</u>	<u>-</u>
<b>Debt Service</b>			
Principal	1,607,204	-	-
<b>Capital Outlay</b>			
	840,848	36,257	-
Total expenditures	<u>3,265,261</u>	<u>36,257</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>1,787,419</u>	<u>(35,600)</u>	<u>21,446</u>
<b>Other Financing Sources (Uses)</b>			
Property sales	-	-	-
Transfers in	-	-	-
Transfers out	(1,388,375)	-	-
Total other financing sources (uses)	<u>(1,388,375)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	399,044	(35,600)	21,446
<b>Fund Balances, Beginning, as Previously Reported</b>			
Accounting changes (see note disclosures)	-	-	-
<b>Fund Balances, Beginning, as Adjusted</b>			
	<u>2,925,565</u>	<u>47,024</u>	<u>562,893</u>
<b>Fund Balances, Ending</b>	<u>\$ 3,324,609</u>	<u>\$ 11,424</u>	<u>\$ 584,339</u>

<b>Capital Projects Fund</b>	<b>Police Training Center Project Fund</b>	<b>Total</b>
\$ -	\$ -	\$ -
-	-	72,546
-	-	4,783,151
-	11,769	142,689
-	-	88,166
-	11,769	5,086,552
-	-	817,209
-	3,900	3,900
-	3,900	821,109
-	-	1,607,204
-	-	877,105
-	3,900	3,305,418
-	7,869	1,781,134
-	-	-
-	-	-
-	-	(1,388,375)
-	-	(1,388,375)
-	7,869	392,759
23,416,817	309,807	3,845,289
(23,416,817)	-	-
-	309,807	3,845,289
<u>\$ -</u>	<u>\$ 317,676</u>	<u>\$ 4,238,048</u>

**County of Winnebago, Illinois**

Host Fee Fund -  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$ 160,000	\$ 160,000	\$ 72,546	\$ (87,454)
Charges for services	4,700,000	4,700,000	4,783,151	83,151
Investment income	137,500	137,500	108,817	(28,683)
Other	82,000	82,000	88,166	6,166
Total revenues	<u>5,079,500</u>	<u>5,079,500</u>	<u>5,052,680</u>	<u>(26,820)</u>
<b>Expenditures, Current</b>				
General government: Supplies and services	<u>695,000</u>	<u>857,250</u>	<u>817,209</u>	<u>(40,041)</u>
Total expenditures, current	<u>695,000</u>	<u>857,250</u>	<u>817,209</u>	<u>(40,041)</u>
<b>Debt Service</b>				
Principal	<u>1,625,312</u>	<u>1,625,312</u>	<u>1,607,204</u>	<u>(18,108)</u>
<b>Capital Outlay</b>	<u>880,000</u>	<u>717,750</u>	<u>840,848</u>	<u>123,098</u>
Total expenditures	<u>3,200,312</u>	<u>3,200,312</u>	<u>3,265,261</u>	<u>64,949</u>
Excess of revenues over (under) expenditures	<u>1,879,188</u>	<u>1,879,188</u>	<u>1,787,419</u>	<u>(91,769)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(1,388,450)</u>	<u>(1,388,450)</u>	<u>(1,388,375)</u>	<u>75</u>
Total other financing sources (uses)	<u>(1,388,450)</u>	<u>(1,388,450)</u>	<u>(1,388,375)</u>	<u>75</u>
Net change in fund balance	<u>\$ 490,738</u>	<u>\$ 490,738</u>	<u>399,044</u>	<u>\$ (91,694)</u>
<b>Fund Balance, Beginning</b>			<u>2,925,565</u>	
<b>Fund Balance, Ending</b>			<u>\$ 3,324,609</u>	

## 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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Investment income	\$ 1,800	\$ 657	\$ (1,143)
<b>Expenditures, Current</b>			
None	-	-	-
<b>Capital Outlay</b>	61,344	36,257	(25,087)
Total expenditures	61,344	36,257	(25,087)
Net change in fund balance	<u>\$ (59,544)</u>	(35,600)	<u>\$ 23,944</u>
<b>Fund Balance, Beginning</b>		<u>47,024</u>	
<b>Fund Balance, Ending</b>		<u>\$ 11,424</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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Intergovernmental	\$ 874,000	\$ -	\$ (874,000)
Investment income	13,488	11,769	(1,719)
Total revenues	<u>887,488</u>	<u>11,769</u>	<u>(875,719)</u>
<b>Expenditures, Current</b>			
Public safety:			
Supplies and services	<u>30,000</u>	<u>3,900</u>	<u>(26,100)</u>
Total expenditures, current	<u>30,000</u>	<u>3,900</u>	<u>(26,100)</u>
<b>Capital Outlay</b>	<u>874,000</u>	<u>-</u>	<u>(874,000)</u>
Total expenditures	<u>904,000</u>	<u>3,900</u>	<u>(900,100)</u>
Net change in fund balance	<u>\$ (16,512)</u>	7,869	<u>\$ 24,381</u>
<b>Fund Balance, Beginning</b>		<u>309,807</u>	
<b>Fund Balance, Ending</b>		<u>\$ 317,676</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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Operating Revenues</b>				
Charges for services	\$ 18,692,715	\$ 19,461,087	\$ 19,563,535	\$ 102,448
Intergovernmental charges for services	375,000	502,701	438,830	(63,871)
Other	3,567	3,567	2,404	(1,163)
Total operating revenues	<u>19,071,282</u>	<u>19,967,355</u>	<u>20,004,769</u>	<u>37,414</u>
<b>Operating Expenses</b>				
Personnel	13,913,872	14,228,414	15,518,620	1,290,206
Supplies and services	6,504,338	7,450,904	6,927,242	(523,662)
Total operating expenses	<u>20,418,210</u>	<u>21,679,318</u>	<u>22,445,862</u>	<u>766,544</u>
Operating income (loss)	<u>(1,346,928)</u>	<u>(1,711,963)</u>	<u>(2,441,093)</u>	<u>(729,130)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Property taxes	2,891,000	2,891,000	2,868,984	(22,016)
Capital outlay	(37,000)	(37,000)	-	37,000
Total nonoperating revenues (expenses)	<u>2,854,000</u>	<u>2,854,000</u>	<u>2,868,984</u>	<u>14,984</u>
Income (loss) before transfers	<u>1,507,072</u>	<u>1,142,037</u>	<u>427,891</u>	<u>(714,146)</u>
<b>Other Financing Sources</b>				
Transfers in	-	44,117	44,117	-
Total other financing sources	-	44,117	44,117	-
Net income (loss), budgetary basis	<u>\$ 1,507,072</u>	<u>\$ 1,186,154</u>	472,008	<u>\$ (714,146)</u>
<b>Adjustments to GAAP Basis</b>				
Depreciation			(260,994)	
Total adjustments to GAAP basis			<u>(260,994)</u>	
Net income (loss), GAAP basis			211,014	
<b>Total Net Position (Deficit), Beginning</b>			<u>(267,082)</u>	
<b>Total Net Position (Deficit), Ending</b>			<u>\$ (56,068)</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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Operating Revenues</b>				
Charges for services	\$ 25,650	\$ 25,650	\$ 23,357	\$ (2,293)
Other	1,500	1,500	1,105	(395)
Total operating revenues	<u>27,150</u>	<u>27,150</u>	<u>24,462</u>	<u>(2,688)</u>
<b>Operating Expenses</b>				
Supplies and services	<u>212,838</u>	<u>261,691</u>	<u>286,764</u>	<u>25,073</u>
Total operating expenses	<u>212,838</u>	<u>261,691</u>	<u>286,764</u>	<u>25,073</u>
<b>Operating Income (Loss)</b>	<u>(185,688)</u>	<u>(234,541)</u>	<u>(262,302)</u>	<u>(27,761)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Investment income	15,000	15,000	10,301	(4,699)
Capital outlay	-	(6,750)	-	6,750
Total nonoperating revenues (expenses)	<u>15,000</u>	<u>8,250</u>	<u>10,301</u>	<u>2,051</u>
Income (loss) before transfers	<u>(170,688)</u>	<u>(226,291)</u>	<u>(252,001)</u>	<u>(25,710)</u>
<b>Transfers</b>				
Transfers in	<u>320,000</u>	<u>320,000</u>	<u>315,829</u>	<u>(4,171)</u>
Total transfers	<u>320,000</u>	<u>320,000</u>	<u>315,829</u>	<u>(4,171)</u>
Net income (loss), budgetary basis	<u>\$ 149,312</u>	<u>\$ 93,709</u>	63,828	<u>\$ (29,881)</u>
<b>Adjustments to GAAP Basis</b>				
Depreciation			<u>(231,093)</u>	
Total adjustments to GAAP basis			<u>(231,093)</u>	
Net income (loss), GAAP basis			(167,265)	
<b>Total Net Position, Beginning</b>			<u>1,908,307</u>	
<b>Total Net Position, Ending</b>			<u>\$ 1,741,042</u>	

**INTERNAL SERVICE FUNDS**

## County of Winnebago, Illinois

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### 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, 2025

	<b>Central Services Fund</b>	<b>Health Insurance Fund</b>	<b>Total</b>
<b>Assets</b>			
<b>Current Assets</b>			
Cash and investments	\$ 682,791	\$ 6,368,338	\$ 7,051,129
Receivables, net	-	312,615	312,615
Receivable from other governments	5,738	-	5,738
Total current assets	<u>688,529</u>	<u>6,680,953</u>	<u>7,369,482</u>
<b>Noncurrent Assets</b>			
Capital assets being depreciated, net of accumulated depreciation	49,124	-	49,124
Total noncurrent assets	<u>49,124</u>	<u>-</u>	<u>49,124</u>
Total assets	<u>\$ 737,653</u>	<u>\$ 6,680,953</u>	<u>\$ 7,418,606</u>
<b>Liabilities and Net Position</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ 30,123	\$ 1,966,486	\$ 1,996,609
Claims payable	-	1,113,047	1,113,047
Unearned revenue	-	19,118	19,118
Total current liabilities	<u>30,123</u>	<u>3,098,651</u>	<u>3,128,774</u>
<b>Net Position</b>			
Net investment in capital assets	49,124	-	49,124
Unrestricted	658,406	3,582,302	4,240,708
Total net position	<u>707,530</u>	<u>3,582,302</u>	<u>4,289,832</u>
Total liabilities and net position	<u>\$ 737,653</u>	<u>\$ 6,680,953</u>	<u>\$ 7,418,606</u>

## County of Winnebago, Illinois

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

Internal Service Funds

Year Ended September 30, 2025

	<b>Central Services Fund</b>	<b>Health Insurance Fund</b>	<b>Total</b>
<b>Operating Revenues</b>			
Charges for services	\$ 632,971	\$ 21,057,893	\$ 21,690,864
Other	-	2,328,558	2,328,558
Total operating revenues	<u>632,971</u>	<u>23,386,451</u>	<u>24,019,422</u>
<b>Operating Expenses</b>			
Supplies and services	450,581	25,674,885	26,125,466
Depreciation	19,729	-	19,729
Total operating expenses	<u>470,310</u>	<u>25,674,885</u>	<u>26,145,195</u>
Operating income (loss)	<u>162,661</u>	<u>(2,288,434)</u>	<u>(2,125,773)</u>
<b>Nonoperating Revenues</b>			
Investment income	<u>20,890</u>	<u>263,392</u>	<u>284,282</u>
Total nonoperating revenues	<u>20,890</u>	<u>263,392</u>	<u>284,282</u>
Net increase (decrease) in net position	183,551	(2,025,042)	(1,841,491)
<b>Total Net Position, Beginning</b>	<u>523,979</u>	<u>5,607,344</u>	<u>6,131,323</u>
<b>Total Net Position, Ending</b>	<u>\$ 707,530</u>	<u>\$ 3,582,302</u>	<u>\$ 4,289,832</u>

**County of Winnebago, Illinois**

Combining Statement of Cash Flows -

Internal Service Funds

Year Ended September 30, 2025

	<b>Central Services Fund</b>	<b>Health Insurance Fund</b>	<b>Total</b>
<b>Cash Flows From Operating Activities</b>			
Cash receipts from users	\$ 631,702	\$ 3,630,782	\$ 4,262,484
Receipts from interfund activities	-	17,242,226	17,242,226
Cash receipts from others	-	2,328,558	2,328,558
Cash paid to vendors	<u>(448,927)</u>	<u>(25,064,732)</u>	<u>(25,513,659)</u>
Net cash from operating activities	<u>182,775</u>	<u>(1,863,166)</u>	<u>(1,680,391)</u>
<b>Cash Flows From Investing Activities</b>			
Interest income	<u>20,890</u>	<u>263,392</u>	<u>284,282</u>
Net cash from investing activities	<u>20,890</u>	<u>263,392</u>	<u>284,282</u>
Net increase (decrease) in cash and cash equivalents	203,665	(1,599,774)	(1,396,109)
<b>Cash and Cash Equivalents, Beginning</b>	<u>479,126</u>	<u>7,968,112</u>	<u>8,447,238</u>
<b>Cash and Cash Equivalents, Ending</b>	<u>\$ 682,791</u>	<u>\$ 6,368,338</u>	<u>\$ 7,051,129</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities</b>			
Operating income (loss)	\$ 162,661	\$ (2,288,434)	\$ (2,125,773)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	19,729	-	19,729
Changes in assets and liabilities:			
Accounts receivable	-	(204,003)	(204,003)
Accounts payable	1,654	613,489	615,143
Claims payable	-	(3,336)	(3,336)
Unearned revenue	-	19,118	19,118
Receivable from other governments	<u>(1,269)</u>	<u>-</u>	<u>(1,269)</u>
Total adjustments	<u>20,114</u>	<u>425,268</u>	<u>445,382</u>
Net cash from operating activities	<u>\$ 182,775</u>	<u>\$ (1,863,166)</u>	<u>\$ (1,680,391)</u>

**County of Winnebago, Illinois**

Central Services Fund -  
Schedule of Revenues, Expenses and Changes in Net Position -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Central Stores Department</u>		<u>Car Pool Department</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Operating Revenues</b>				
Charges for services	\$ 255,900	\$ 248,060	\$ 72,000	\$ 81,679
Total operating revenues	<u>255,900</u>	<u>248,060</u>	<u>72,000</u>	<u>81,679</u>
<b>Operating Expenses</b>				
Supplies and services	296,090	259,856	124,500	44,049
Depreciation and amortization	-	-	17,000	6,087
Total operating expenses	<u>296,090</u>	<u>259,856</u>	<u>141,500</u>	<u>50,136</u>
Operating income (loss)	<u>(40,190)</u>	<u>(11,796)</u>	<u>(69,500)</u>	<u>31,543</u>
<b>Nonoperating Revenues</b>				
Investment income	11,105	20,890	-	-
Net nonoperating revenues	<u>11,105</u>	<u>20,890</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in net position	<u>\$ (29,085)</u>	<u>\$ 9,094</u>	<u>\$ (69,500)</u>	<u>\$ 31,543</u>
<b>Total Net Position, Beginning</b>				
<b>Total Net Position, Ending</b>				

<u>Copiers</u>		<u>Total</u>		<u>Variance With Final Budget - Over (Under)</u>
<u>Original and Final Budget</u>	<u>Actual</u>	<u>Original and Final Budget</u>	<u>Actual</u>	
\$ 275,500	\$ 303,232	\$ 603,400	\$ 632,971	\$ 29,571
275,500	303,232	603,400	632,971	29,571
415,000	146,676	835,590	450,581	(385,009)
14,500	13,642	31,500	19,729	(11,771)
429,500	160,318	867,090	470,310	(396,780)
(154,000)	142,914	(263,690)	162,661	426,351
-	-	11,105	20,890	9,785
-	-	11,105	20,890	9,785
<u>\$ (154,000)</u>	<u>\$ 142,914</u>	<u>\$ (252,585)</u>	183,551	<u>\$ 436,136</u>
			<u>523,979</u>	
			<u>\$ 707,530</u>	

## County of Winnebago, Illinois

Health Insurance Fund -  
Schedule of Revenues, Expenses and Changes in Net Position -  
Budget and Actual  
Year Ended September 30, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Operating Revenues</b>			
Charges for services	\$ 20,460,609	\$ 21,057,893	\$ 597,284
Other	1,929,637	2,328,558	398,921
Total operating revenues	<u>22,390,246</u>	<u>23,386,451</u>	<u>996,205</u>
<b>Operating Expenses</b>			
Supplies and services	<u>26,324,737</u>	<u>25,674,885</u>	<u>(649,852)</u>
Total operating expenses	<u>26,324,737</u>	<u>25,674,885</u>	<u>(649,852)</u>
Operating income (loss)	<u>(3,934,491)</u>	<u>(2,288,434)</u>	<u>1,646,057</u>
<b>Nonoperating Revenues</b>			
Investment income	<u>301,000</u>	<u>263,392</u>	<u>(37,608)</u>
Net nonoperating revenues	<u>301,000</u>	<u>263,392</u>	<u>(37,608)</u>
Net increase (decrease) in net position	<u>\$ (3,633,491)</u>	<u>(2,025,042)</u>	<u>\$ 1,608,449</u>
<b>Total Net Position, Beginning</b>		<u>5,607,344</u>	
<b>Total Net Position, Ending</b>		<u>\$ 3,582,302</u>	

**FIDUCIARY FUNDS - CUSTODIAL FUNDS**

## County of Winnebago, Illinois

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### 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 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, 2025

	Custodial Funds		
	County Collector	Clerk of Circuit Courts	Township Motor Fuel
<b>Assets</b>			
Cash and investments	\$ 6,495,095	\$ 4,872,975	\$ 2,839,604
Due from other governmental units	-	-	338,516
Total assets	6,495,095	4,872,975	3,178,120
<b>Liabilities</b>			
Accounts payable	-	-	843,640
Due to other governmental units	6,495,095	1,227,693	-
Trust deposits	-	829,973	-
Total liabilities	6,495,095	2,057,666	843,640
<b>Net Position</b>			
Restricted	-	2,815,309	2,334,480
Total net position	\$ -	\$ 2,815,309	\$ 2,334,480

<b>Custodial Funds</b>				
<b>Township Bridge</b>	<b>County Clerk Trust</b>	<b>Inmate Trust</b>	<b>Other</b>	<b>Total</b>
\$ 344,595	\$ 684,015	\$ 179,002	\$ 911,149	\$ 16,326,435
-	-	-	-	338,516
<u>344,595</u>	<u>684,015</u>	<u>179,002</u>	<u>911,149</u>	<u>16,664,951</u>
4,109	-	-	-	847,749
-	-	-	478,097	8,200,885
-	-	179,002	-	1,008,975
<u>4,109</u>	<u>-</u>	<u>179,002</u>	<u>478,097</u>	<u>10,057,609</u>
<u>340,486</u>	<u>684,015</u>	<u>-</u>	<u>433,052</u>	<u>6,607,342</u>
<u>\$ 340,486</u>	<u>\$ 684,015</u>	<u>\$ -</u>	<u>\$ 433,052</u>	<u>\$ 6,607,342</u>

## County of Winnebago, Illinois

Combining Statement of Changes in Fiduciary Net Position -

Fiduciary Funds

Year Ended September 30, 2025

	<b>Custodial Funds</b>		
	<b>County Collector</b>	<b>Clerk of Circuit Courts</b>	<b>Township Motor Fuel</b>
<b>Additions</b>			
Fine, fees and surcharges collected for other governments	\$ -	\$ -	\$ 202,692
Collections for estate	-	-	-
Collections for tax redemptions	-	-	-
Collections for trust	-	-	-
Property tax collections	511,826,200	-	-
Clerk of the Circuit Court deposits	-	3,794,765	-
Bankruptcy proceeds	-	-	-
Fees collected for drainage district	-	-	-
Motor fuel tax allotments	-	-	1,566,203
Investment income	-	-	195,928
	<u>511,826,200</u>	<u>3,794,765</u>	<u>1,964,823</u>
Total additions	<u>511,826,200</u>	<u>3,794,765</u>	<u>1,964,823</u>
<b>Deductions</b>			
Property taxes distributed to other governments	511,826,200	-	-
Court collections distributed to other governments	-	3,389,539	-
Refund of trust deposits	-	971,420	-
Refund of bail bond deposits	-	1,308,229	-
Fees distributed to other governments	-	-	-
Funds released, estate settlements	-	-	-
Funds released, drainage district	-	-	-
Funds released, tax redemptions	-	-	-
Infrastructure repairs and maintenance	-	-	1,983,224
	<u>511,826,200</u>	<u>5,669,188</u>	<u>1,983,224</u>
Total deductions	<u>511,826,200</u>	<u>5,669,188</u>	<u>1,983,224</u>
Change in fiduciary net position	-	(1,874,423)	(18,401)
<b>Net Position, Beginning</b>	<u>-</u>	<u>4,689,732</u>	<u>2,352,881</u>
<b>Net Position, Ending</b>	<u>\$ -</u>	<u>\$ 2,815,309</u>	<u>\$ 2,334,480</u>

<b>Custodial Funds</b>				
<b>Township Bridge</b>	<b>County Clerk Trust</b>	<b>Inmate Trust</b>	<b>Other</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ 684,796	\$ 887,488
-	-	-	41,878	41,878
-	9,898,597	-	-	9,898,597
-	-	3,259,884	3,259,884	6,519,768
-	-	-	-	511,826,200
-	-	-	-	3,794,765
-	-	-	85,755	85,755
-	-	-	5,166	5,166
129,220	-	-	-	1,695,423
5,727	-	-	-	201,655
<u>134,947</u>	<u>9,898,597</u>	<u>3,259,884</u>	<u>4,077,479</u>	<u>534,956,695</u>
-	-	-	64,569	511,890,769
-	-	-	-	3,389,539
-	-	3,259,884	3,259,884	7,491,188
-	-	-	-	1,308,229
-	-	-	672,173	672,173
-	-	-	45,998	45,998
-	-	-	744	744
-	9,476,954	-	-	9,476,954
41,943	-	-	-	2,025,167
<u>41,943</u>	<u>9,476,954</u>	<u>3,259,884</u>	<u>4,043,368</u>	<u>536,300,761</u>
93,004	421,643	-	34,111	(1,344,066)
<u>247,482</u>	<u>262,372</u>	<u>-</u>	<u>398,941</u>	<u>7,951,408</u>
<u>\$ 340,486</u>	<u>\$ 684,015</u>	<u>\$ -</u>	<u>\$ 433,052</u>	<u>\$ 6,607,342</u>

## **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 204-213)

**Revenue Capacity** - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. (Pages 214-218)

**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 219-221)

**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 222-223)

**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 224-230)

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)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>Governmental Activities</b>				
Net investment in capital assets	\$ 172,355,997	\$ 164,271,301	\$ 160,693,862	\$ 158,609,997
Restricted	56,214,758	55,525,854	56,489,784	55,543,036
Unrestricted (deficit)	<u>(44,119,229)</u>	<u>(42,520,772)</u>	<u>(42,201,586)</u>	<u>(42,583,357)</u>
Total governmental activities net position	<u>184,451,526</u>	<u>177,276,383</u>	<u>174,982,060</u>	<u>171,569,676</u>
<b>Business-Type Activities</b>				
Net investment in capital assets	8,294,564	6,798,205	6,372,916	5,937,378
Restricted	-	-	1,075,963	55,873
Unrestricted	<u>5,296,575</u>	<u>3,882,555</u>	<u>1,210,685</u>	<u>1,703,397</u>
Total business-type activities net position	<u>13,591,139</u>	<u>10,680,760</u>	<u>8,659,564</u>	<u>7,696,648</u>
Total primary government net position	<u>\$ 198,042,665</u>	<u>\$ 187,957,143</u>	<u>\$ 183,641,624</u>	<u>\$ 179,266,324</u>
<b>Primary Government</b>				
Net investment in capital assets	\$ 180,650,561	\$ 171,069,506	\$ 167,066,778	\$ 164,547,375
Restricted	56,214,758	55,525,854	57,565,747	55,598,909
Unrestricted	<u>(38,822,654)</u>	<u>(38,638,217)</u>	<u>(40,990,901)</u>	<u>(40,879,960)</u>
Total primary government net position	<u>\$ 198,042,665</u>	<u>\$ 187,957,143</u>	<u>\$ 183,641,624</u>	<u>\$ 179,266,324</u>

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

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
\$ 156,925,413	\$ 158,828,047	\$ 161,723,819	\$ 176,179,512	\$ 183,322,773	\$ 207,963,705
73,834,153	127,168,915	208,047,524	123,369,339	141,579,055	139,368,419
<u>(50,477,383)</u>	<u>(47,393,170)</u>	<u>(49,608,020)</u>	<u>65,078,387</u>	<u>83,452,190</u>	<u>81,049,206</u>
<u>180,282,183</u>	<u>238,603,792</u>	<u>320,163,323</u>	<u>364,627,238</u>	<u>408,354,018</u>	<u>428,381,330</u>
5,559,216	5,238,571	5,339,965	4,883,238	4,366,494	4,142,179
1,242,725	3,970,590	9,127,888	155,374	1,518,441	144,702
<u>(1,436,172)</u>	<u>(5,146,941)</u>	<u>(11,110,660)</u>	<u>(6,173,766)</u>	<u>(4,243,710)</u>	<u>(2,601,907)</u>
<u>5,365,769</u>	<u>4,062,220</u>	<u>3,357,193</u>	<u>(1,135,154)</u>	<u>1,641,225</u>	<u>1,684,974</u>
<u>\$ 185,647,952</u>	<u>\$ 242,666,012</u>	<u>\$ 323,520,516</u>	<u>\$ 363,492,084</u>	<u>\$ 409,995,243</u>	<u>\$ 430,066,304</u>
\$ 162,484,629	\$ 164,066,618	\$ 167,063,784	\$ 181,062,750	\$ 187,689,267	\$ 212,105,884
75,076,878	131,139,505	217,175,412	123,524,713	143,097,496	139,513,121
<u>(51,913,555)</u>	<u>(52,540,111)</u>	<u>(60,718,680)</u>	<u>58,904,621</u>	<u>79,208,480</u>	<u>78,447,299</u>
<u>\$ 185,647,952</u>	<u>\$ 242,666,012</u>	<u>\$ 323,520,516</u>	<u>\$ 363,492,084</u>	<u>\$ 409,995,243</u>	<u>\$ 430,066,304</u>

**County of Winnebago, Illinois**Changes in Net Position  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Expenses</b>			
<b>Governmental Activities</b>			
General government	\$ 22,515,804	\$ 24,599,087	\$ 25,058,811
Public safety	70,565,536	67,543,166	70,959,557
Highway and streets	16,796,430	16,801,994	14,672,222
Health and welfare	12,451,288	13,788,106	13,200,860
Judicial	22,225,126	21,466,022	16,112,359
Interest on long-term liabilities	4,309,092	5,397,727	3,565,139
Contributions to other governments	600,000	-	-
Total governmental activities expenses	<u>149,463,276</u>	<u>149,596,102</u>	<u>143,568,948</u>
<b>Business-Type Activities</b>			
Nursing home	18,622,977	17,391,356	16,083,367
Animal services	2,887,148	-	-
Court Street activities	479,100	451,341	470,987
Total business-type activities	<u>21,989,225</u>	<u>17,842,697</u>	<u>16,554,354</u>
Total primary government expenses	<u>\$ 171,452,501</u>	<u>\$ 167,438,799</u>	<u>\$ 160,123,302</u>
<b>Program Revenues</b>			
<b>Governmental Activities</b>			
Charges for services:			
General government	\$ 11,438,449	\$ 16,409,484	\$ 16,659,461
Public safety	11,826,072	11,369,520	12,480,627
Highway and streets	982,229	1,156,498	250,144
Health and welfare	1,613,585	1,741,598	1,680,686
Judicial	7,353,812	7,435,641	7,163,725
Operating grants and contributions	15,527,637	15,447,382	16,103,232
Capital grants and contributions	-	89,631	-
Total governmental activities program revenues	<u>48,741,784</u>	<u>53,649,754</u>	<u>54,337,875</u>
<b>Business-Type Activities</b>			
Charges for services:			
Nursing home	14,607,011	14,151,827	12,708,458
Animal services	2,594,590	-	-
Court Street activities	608,475	592,117	523,613
Operating grants and contributions	-	-	-
Capital grants and contributions	153,800	-	-
Total business-type activities program revenues	<u>17,963,876</u>	<u>14,743,944</u>	<u>13,232,071</u>
Total primary government revenues	<u>\$ 66,705,660</u>	<u>\$ 68,393,698</u>	<u>\$ 67,569,946</u>

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
\$ 31,321,730	\$ 27,890,233	\$ 33,324,879	\$ 52,543,029	\$ 41,279,978	\$ 44,310,090	\$ 46,349,123
63,631,103	64,092,942	56,724,782	50,472,241	74,630,212	73,612,044	88,208,000
14,610,822	16,367,242	14,170,931	14,197,025	17,693,117	20,343,656	18,528,276
16,738,770	13,453,942	16,730,317	19,751,259	24,326,918	34,884,301	37,755,985
19,971,170	19,157,861	15,300,434	14,254,630	19,462,284	20,119,317	37,628,246
4,989,083	4,467,511	4,519,519	3,660,866	2,006,266	3,026,878	3,088,875
-	-	-	-	-	-	-
<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>	<u>231,558,505</u>
15,106,605	17,657,058	15,706,579	16,778,829	19,305,007	18,028,522	22,706,856
-	-	-	-	-	-	-
<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>517,857</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>23,224,713</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>	<u>\$ 254,783,218</u>
\$ 16,789,265	\$ 15,734,260	\$ 17,183,873	\$ 19,924,200	\$ 17,358,658	\$ 16,798,543	\$ 17,813,096
12,588,972	15,256,411	20,437,659	15,053,148	15,250,160	16,014,093	20,829,090
448,581	484,162	755,394	247,563	193,907	315,311	416,576
1,427,761	1,287,417	820,484	1,292,439	1,322,933	1,391,147	1,377,390
6,725,251	5,689,273	6,161,265	10,921,884	9,609,897	8,551,161	5,563,280
16,469,515	20,219,996	24,722,466	26,420,248	25,514,857	31,635,081	29,709,991
-	60,034	22,275	169,725	5,344	2,800,061	-
<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>	<u>75,709,423</u>
12,217,318	11,996,693	11,206,753	8,689,275	12,309,963	18,187,314	19,563,535
-	-	-	-	-	-	-
485,261	446,306	571,716	588,148	333,668	26,000	23,357
-	1,501,634	817,909	782,627	842,854	312,899	438,830
-	-	-	-	-	-	-
<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>20,025,722</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>	<u>\$ 95,735,145</u>

**County of Winnebago, Illinois**

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Net Revenues (Expenses)</b>			
Governmental activities	\$ (100,721,492)	\$ (95,946,348)	\$ (89,231,073)
Business-type activities	(4,025,349)	(3,098,753)	(3,322,283)
Total primary government net expense	<u>\$ (104,746,841)</u>	<u>\$ (99,045,101)</u>	<u>\$ (92,553,356)</u>

**General Revenues and Other Changes in Net Position**

**Governmental Activities**

Taxes:

Property taxes	\$ 36,824,470	\$ 36,807,375	\$ 37,069,864
Sales taxes	1,073,391	1,088,068	1,600,316
Quarter-cent sales tax	8,106,791	8,213,978	8,641,815
Public safety sales tax	27,235,947	27,426,419	28,670,879
Use tax	1,412,537	1,512,357	1,675,609
Other taxes	1,139,354	1,342,398	1,320,385

Intergovernmental:

Replacement taxes	4,827,617	5,782,151	4,618,573
Shared income taxes	5,963,414	5,554,867	5,548,447
Grant revenues	-	-	-
Casino revenues	-	-	-
Miscellaneous	1,058,389	1,799,905	1,820,661
Investment income	115,115	150,658	344,032
Transfers	262,600	263,000	-

Total governmental activities	<u>88,019,625</u>	<u>89,941,176</u>	<u>91,310,581</u>
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**Business-Type Activities**

Property taxes	1,929,971	1,828,494	1,843,415
Miscellaneous	-	-	-
Investment income	2,574	45	25
Transfers	(262,600)	(263,000)	-

Total business-type activities	<u>1,669,945</u>	<u>1,565,539</u>	<u>1,843,440</u>
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Total primary government	<u>\$ 89,689,570</u>	<u>\$ 91,506,715</u>	<u>\$ 93,154,021</u>
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**Change in Net Position**

Governmental activities	\$ (12,701,867)	\$ (6,005,172)	\$ 2,079,508
Business-type activities	(2,355,404)	(1,533,214)	(1,478,843)
Total primary government	<u>\$ (15,057,271)</u>	<u>\$ (7,538,386)</u>	<u>\$ 600,665</u>

2019	2020	2021	2022	2023	2024	2025
\$ 96,813,333	\$ (86,698,178)	\$ (70,667,446)	\$ (80,849,843)	\$ (110,143,019)	\$ (118,790,889)	\$ (155,849,082)
2,810,061	(4,160,245)	(3,565,409)	(7,130,378)	(6,355,097)	(42,354)	(3,198,991)
<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>	<u>\$ (159,048,073)</u>
\$ 36,883,164	\$ 36,908,866	\$ 38,532,383	\$ 38,695,418	\$ 38,013,260	\$ 38,621,084	\$ 37,873,761
1,337,632	5,091,828	20,585,533	23,252,984	23,496,886	23,780,860	26,974,916
8,572,810	8,149,434	9,944,892	10,665,371	10,908,088	11,175,447	12,637,370
28,447,956	27,001,246	33,161,006	36,727,199	37,510,288	38,353,582	43,748,972
1,957,260	2,479,926	2,535,562	2,291,346	2,284,964	2,162,151	959,133
1,394,464	949,076	2,451,969	2,818,587	2,880,400	3,136,222	4,123,237
5,698,010	5,191,749	8,737,421	17,596,970	15,697,632	9,202,940	6,628,415
6,253,728	6,434,202	7,620,637	8,824,321	8,696,230	9,375,635	9,894,339
-	-	4,447,259	23,645,081	5,087,029	13,606,412	20,147,113
-	-	-	-	777,045	956,514	1,745,313
2,218,148	2,776,397	1,237,526	1,712,225	1,855,740	1,417,961	2,116,821
637,777	427,961	84,867	696,648	7,340,899	10,683,990	9,386,950
-	-	(350,000)	(4,516,776)	58,473	44,871	(359,946)
<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>	<u>175,876,394</u>
1,834,284	1,829,366	1,907,541	1,901,296	1,877,171	2,833,312	2,868,984
12,861	-	4,272	1,222	1,435	4,748	3,509
-	-	47	6,057	42,617	25,544	10,301
-	-	350,000	4,516,776	(58,473)	(44,871)	359,946
<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>3,242,740</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>	<u>\$ 179,119,134</u>
\$ (3,412,384)	\$ 8,712,507	\$ 58,321,609	\$ 81,559,531	\$ 44,463,915	\$ 43,726,780	\$ 20,027,312
(962,916)	(2,330,879)	(1,303,549)	(705,027)	(4,492,347)	2,776,379	43,749
<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>	<u>\$ 20,071,061</u>

**County of Winnebago, Illinois**Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>General Fund</b>			
Nonspendable for prepaids	\$ 79,024	\$ 18,889	\$ 51,340
Nonspendable for inventory	-	-	-
Nonspendable for advances	-	273,108	399,417
Assigned	200,000	200,000	608,000
Unassigned	<u>12,435,314</u>	<u>12,830,687</u>	<u>15,741,671</u>
Total general fund	<u>\$ 12,714,338</u>	<u>\$ 13,322,684</u>	<u>\$ 16,800,428</u>
<b>All Other Governmental Funds</b>			
Nonspendable for prepaids	\$ -	\$ -	\$ 216,196
Nonspendable for inventory	-	730,682	492,167
Restricted	57,831,517	54,304,858	57,472,969
Assigned:			
Animal services	-	474,138	486,851
Public safety	606,522	-	-
Capital projects	3,283,359	2,445,572	2,968,462
Unassigned (deficit)	<u>(656,407)</u>	<u>(1,050,193)</u>	<u>(428,554)</u>
Total all other governmental funds	<u>\$ 61,064,991</u>	<u>\$ 56,905,057</u>	<u>\$ 61,208,091</u>

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
\$ 48,844	\$ 43,593	\$ 46,838	\$ 47,151	\$ 50,876	\$ 100,465	\$ 158,567
3,985	1,974	1,000	1,181	1,129	2,068	2,068
4,272,385	16,126,814	10,705,275	6,664,822	8,032,153	8,392,219	7,618,074
200,000	-	200,000	-	763,000	7,740,021	10,171,438
<u>16,215,044</u>	<u>10,498,042</u>	<u>30,944,895</u>	<u>55,677,359</u>	<u>60,675,753</u>	<u>56,621,803</u>	<u>51,209,982</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>	<u>\$ 69,160,129</u>
\$ 1,680	\$ -	\$ 33,390	\$ 619,321	\$ 502,864	\$ 540,733	\$ 578,372
486,964	396,094	651,808	736,736	908,680	936,458	927,877
56,064,755	61,243,531	80,906,349	106,906,602	122,755,135	131,666,552	137,389,328
407,961	653,908	620,982	896,417	1,111,418	1,245,046	1,744,711
-	-	-	-	-	-	-
4,717,216	5,380,978	6,883,581	5,011,847	10,749,615	26,342,382	35,020,509
<u>(566,280)</u>	<u>(1,268,548)</u>	<u>(2,022,031)</u>	<u>(2,038,555)</u>	<u>(108,664)</u>	<u>(217,839)</u>	<u>(1,517,665)</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>	<u>\$ 174,143,132</u>

## County of Winnebago, Illinois

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	2016	2017	2018
<b>Revenues</b>			
Taxes	\$ 75,908,266	\$ 76,388,872	\$ 81,087,380
Intergovernmental	32,806,919	32,408,246	31,076,553
Charges for services	19,964,497	20,720,785	23,272,240
Fines and forfeitures	4,550,814	5,461,811	5,517,146
Licenses and permits	1,267,864	2,937,268	2,801,053
Investment income	115,115	150,658	344,032
Miscellaneous	1,745,765	2,680,431	1,623,732
<b>Total revenues</b>	<b>136,359,240</b>	<b>140,748,071</b>	<b>145,722,136</b>
<b>Expenditures</b>			
Current:			
General government	20,071,549	23,659,943	22,206,606
Public safety	61,153,605	61,938,732	56,603,660
Highway and streets	7,431,435	6,900,263	6,140,693
Health and welfare	11,463,939	13,630,369	10,885,768
Judicial	19,488,726	19,222,024	23,861,615
Debt service:			
Principal	14,484,808	30,116,591	12,281,173
Interest	5,068,629	5,176,600	4,159,921
Capital outlay	6,696,107	5,867,496	4,972,346
Contributions to other governments	600,000	-	-
<b>Total expenditures</b>	<b>146,458,798</b>	<b>166,512,018</b>	<b>141,111,782</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(10,099,558)</b>	<b>(25,763,947)</b>	<b>4,610,354</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	12,903,043	12,748,540	16,043,352
Transfers (out)	(12,640,443)	(12,505,540)	(17,030,796)
Property sales	-	-	304,446
Issuance of financed purchase obligation	1,381,814	1,007,080	202,545
Issuance of general obligation bond	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	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)	-
<b>Total other financing sources (uses)</b>	<b>2,310,610</b>	<b>21,639,291</b>	<b>(480,453)</b>
<b>Net change in fund balances</b>	<b>\$ (7,788,948)</b>	<b>\$ (4,124,656)</b>	<b>\$ 4,129,901</b>
Debt service as a percentage of noncapital expenditures	13.83%	21.57%	11.79%

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*)

	2019	2020	2021	2022	2023	2024	2025
\$	81,105,382	\$ 84,179,551	\$ 108,831,372	\$ 117,678,477	\$ 115,657,914	\$ 119,878,388	\$ 125,470,539
	31,689,001	38,626,141	52,988,499	84,520,236	64,329,275	74,653,112	82,657,552
	23,546,507	23,859,631	30,167,425	30,326,820	26,790,190	25,127,713	24,698,336
	5,016,335	3,299,988	3,409,627	3,401,744	3,216,674	2,807,611	2,871,808
	2,559,202	2,591,200	2,385,895	2,818,989	3,306,462	3,094,572	3,617,356
	637,777	427,961	84,971	703,750	7,085,919	10,351,949	9,102,668
	1,127,198	1,542,318	1,092,907	1,624,846	1,216,155	1,056,491	1,588,686
	<u>145,681,402</u>	<u>154,526,790</u>	<u>198,960,696</u>	<u>241,074,862</u>	<u>221,602,589</u>	<u>236,969,836</u>	<u>250,006,945</u>
	26,116,619	22,430,310	27,956,562	44,742,146	30,434,974	31,010,416	34,414,586
	73,642,839	58,557,364	60,936,794	63,503,249	65,368,739	71,615,061	77,428,082
	7,674,638	7,435,901	7,619,062	7,247,348	8,038,479	8,099,731	9,563,327
	15,282,773	11,263,165	15,130,868	21,578,800	23,894,461	34,228,464	35,817,731
	29,408,839	23,924,296	23,499,323	24,296,160	26,548,769	29,284,679	34,439,460
	13,417,568	15,586,802	19,236,192	13,443,839	14,734,585	8,900,808	9,634,018
	5,238,154	5,153,821	5,288,983	4,505,776	3,780,247	3,304,698	3,022,146
	3,787,044	6,983,240	9,153,424	12,192,078	9,783,250	20,638,353	35,461,893
	-	-	-	-	-	-	-
	<u>174,568,474</u>	<u>151,334,899</u>	<u>168,821,208</u>	<u>191,509,396</u>	<u>182,583,504</u>	<u>207,082,210</u>	<u>239,781,243</u>
	(28,887,072)	3,191,891	30,139,488	49,565,466	39,019,085	29,887,626	10,225,702
	13,712,278	13,359,371	16,349,459	12,741,479	34,115,940	38,942,367	28,463,310
	(13,712,278)	(13,359,371)	(16,699,459)	(17,258,255)	(34,057,467)	(41,031,759)	(28,823,256)
	416,317	272,870	157,816	143,304	443,325	129,715	67,597
	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)	-	-
	<u>32,731,107</u>	<u>8,231,941</u>	<u>5,556,413</u>	<u>(4,014,872)</u>	<u>(8,100,007)</u>	<u>(1,959,677)</u>	<u>(292,349)</u>
\$	<u>3,844,035</u>	<u>\$ 11,423,832</u>	<u>\$ 35,695,901</u>	<u>\$ 45,550,594</u>	<u>\$ 30,919,078</u>	<u>\$ 27,927,949</u>	<u>\$ 9,933,353</u>
	10.87%	14.17%	14.53%	9.95%	10.51%	6.47%	6.13%

**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	
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
2024	6,117,983,014	18,355,784,620	13,484,204	40,456,658	6,131,467,218	18,396,241,278	0.6730

**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>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>County of Winnebago</b>				
General	0.4493	0.3686	0.3604	0.3466
Special Revenue	0.6491	0.7140	0.6983	0.6707
<b>City Rates</b>				
City of Rockford	3.3595	3.3207	3.2517	3.1194
City of South Beloit	1.1922	1.169	1.1625	1.1260
<b>Community College Rates</b>	.4893-.6939	.4927-.6686	.5053-.6654	.4987-.6664
<b>Village Rates</b>	.3920-.9391	.3326-.9321	.3338-.9266	.3270-.9089
<b>Forest Preserve Rate</b>	0.1203	0.1207	0.1182	0.1147
<b>Fire District Rates</b>	.0915-.9999	.0909-1.0177	.0970-1.0261	.0776-1.0186
<b>Grade School Rates</b>	3.8877-4.5344	3.8383-4.3951	3.7926-4.3911	3.7325-4.2709
<b>High School Rate</b>	2.6083	2.5511	2.7764	2.7327
<b>Library District Rates</b>	.1967-.5196	.1950-.5190	.1940-.5091	.1940-.4890
<b>Multi-Township District Rates</b>	.0403-.0544	.0404-.0541	.0409-.0541	.0407-.0542
<b>Park District Rates</b>	.1326-1.1629	.1382-1.1544	.1325-1.1371	.1298-1.0963
<b>Road District Rates</b>	.0487-.4519	.0470-.4383	.0477-.4369	.0475-.4370
<b>Sanitary District Rates</b>	.0437-.2075	.0440-.2082	.0439-.2041	.0433-.1964
<b>Special District Rate</b>	N/A	N/A	0.0437	0.0421
<b>Street Light District Rate</b>	0.8725	0.8798	0.8716	0.8497
<b>Township Rates</b>	.1140-.4623	.1116-.4483	.1114-.4445	.1110-.4320
<b>School District Rates</b>	6.0720-8.3864	6.0315-8.5175	5.9790-8.1964	5.9038-8.1087
<b>Greater Rockford Airport</b>	0.1073	0.1103	0.1102	0.1073

**Source:**

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

2020	2021	2022	2023	2024	2025
0.3444	0.3742	0.3672	0.3432	0.2619	0.2427
0.6217	0.5694	0.5360	0.4941	0.4968	0.4303
2.9185	2.7943	2.6361	2.4575	2.1972	1.9303
1.0813	1.0349	1.0169	1.0026	0.9799	0.8912
.4703-.6534	.4615-.6498	.4564-.6411	.4762-.6075	.4593-.5482	.4719-.5512
.3068-.8945	.3005-.8670	.2757-.8391	.2561-8383	.2469-.8047	.2105-.7596
0.1107	0.1073	0.1041	0.0993	0.0913	0.0835
.0755-.9763	.0677-1.0265	.0637-.9855	.0618-.9473	.0558-.8934	.0506-.8585
3.6359-4.0864	3.5662-3.9981	3.4985-3.9333	3.4342-3.8686	3.2937-3.7232	3.0411-3.7508
2.6611	2.5921	2.5404	2.4897	2.3672	2.1846
.1917-.4564	.1856-.4343	.1817-.4103	.1777-.3760	.1692-.3528	.1602-.3230
.0399-.0536	.0395-.0517	.0386-.0507	.0366-.0495	.0333-.0474	.0295-.0445
.1275-1.0334	.1239-1.0042	.1200-.9739	.1193-.9401	.1152-.8914	.1091-.8132
.0462-.4297	.0452-.4108	.0440-.3955	.1076-.3878	.0415-.3808	.0381-.3579
.0411-.1848	.0403-.1795	.0396-.1731	.0357-.1593	.0319-.1425	.0271-.1253
0.0405	0.0392	0.0371	0.0355	0.0332	0.0306
0.8396	0.8033	0.0126	0.0003	0.5912	0.5255
.1079-.4204	.1055-.3951	.1025-.3803	.1011-.3605	.0963-.3364	.0848-.3167
5.7504-7.5519	5.7132-6.9304	5.6340-6.8589	5.5127-6.7247	5.1954-6.2861	4.7899-5.8601
0.1011	0.0987	0.0955	0.0926	0.0877	0.0803

**County of Winnebago, Illinois**Principal Property Tax Payers  
Current Year and Nine Years Ago

<b>Taxpayer</b>	<b>2024 Assessed Valuation</b>	<b>Rank</b>	<b>Percentage of Total Assessed Valuation</b>	<b>2015 Assessed Valuation</b>	<b>Rank</b>	<b>Percentage of Total Assessed Valuation</b>
Lowes Home Center, Inc.	\$ 18,313,446	1	0.29%	\$ 11,298,668	2	0.31%
Woodward, Inc	11,621,055	2	0.18%			0.00%
Forest Plaza, LLC	11,532,807	3	0.18%	6,556,951	6	0.18%
Swedish American Hospital	10,306,431	4	0.16%			
Wesley Willows Corp	10,013,280	5	0.16%			
NM PCI LP	9,653,419	6	0.15%			
CBL/Cherryvale	9,469,606	7	0.15%	12,974,251	1	0.36%
GLP Capital LP	9,314,371	8	0.15%			
Meijer Stores Limited Partnership	7,735,693	9	0.12%			
National Retail Properties LP	7,439,816	10	0.12%			
Beloit Memorial Hospital				10,714,903	3	0.29%
Greater Rockford Airport Authority				10,401,909	4	0.29%
Petry Jeffrey				9,804,698	5	0.27%
Lubrizol Holding, Inc				5,033,920	7	0.14%
Two Star Property Co., Inc				4,561,207	8	0.13%
Anderson Rockford Properties, LLC				4,320,024	9	0.12%
Edward Rose Associates Inc				4,183,694	10	0.11%
	\$ 105,399,924		1.66%	\$ 79,850,225		2.20%

**Source:** Winnebago County Clerk's Office**Note:** The above figures for 2024 represent the Assessed Valuation related to the 2024 tax levy paid in 2025.

**County of Winnebago, Illinois**

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Adjustments	Total Adjusted Levy		Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
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%
2025	41,265,333	(70,764)	41,194,569	39,664,838	96.12%	1,464,658	41,129,496	99.84%

**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			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 Debt Certificates	Alternate Revenue Debt	Unamortized Premium	Commitments	Financed Purchases	General Bonded Debt	Unamortized Premium	Amounts Restricted to Repaying Debt						
2016	16,549,620	103,940,000	7,273,059	24,079,109	1,696,062	1,170,380	59,944	9,892,981	154,768,174	1.270%	524.17	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	144,408,163	1.144%	489.08	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	134,901,735	1.018%	456.88	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	155,006,667	1.172%	524.97	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	146,841,300	1.101%	514.60	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	133,449,827	0.933%	467.67	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	120,131,090	0.853%	426.69	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	96,238,960	0.640%	342.58	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	87,826,231	0.561%	309.48	6,400,371	22.55	0.02%
2025	2,725,000	62,765,000	1,984,127	11,408,149	1,370,386	-	-	7,821,032	80,252,662	***	282.79	4,708,699	16.59	0.01%

\* 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

<u>Fiscal Year</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Debt limit	\$ 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	\$ 352,559,365
Total net debt applicable to limit	<u>19,416,062</u>	<u>17,470,000</u>	<u>15,130,000</u>	<u>12,720,000</u>	<u>11,083,502</u>	<u>8,835,026</u>	<u>7,070,764</u>	<u>5,300,000</u>	<u>4,040,000</u>	<u>2,725,000</u>
Legal debt margin	<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>	<u>\$ 349,834,365</u>
Total net debt applicable to the limit as a percentage of debt limit	19.00%	8.28%	7.13%	5.76%	4.74%	3.59%	2.73%	1.89%	1.30%	0.77%

Legal debt margin calculation for fiscal 2025	5.750%
Equalized assessed value	<u>\$ 6,131,467,218</u>
Debt limit	\$ 352,559,365
Debt applicable to limit	
General obligation bonds	65,490,000
Bonded debt excluded from long-term debt	<u>(62,765,000)</u>
Total net debt applicable to debt limit	<u>2,725,000</u>
Legal debt margin	<u>\$ 349,834,365</u>

# County of Winnebago, Illinois

Demographic Statistics

Last Ten Calendar Years

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Year	(1) Population	(2) Personal Income ( <i>thousands of dollars</i> )	(2) Per Capita Personal Income	(3) Unemployment Rate
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	283,790	15,661,766	55,188	6.0
2025	283,790	*	*	5.2

(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 2022-2025 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

<b>Employer</b>	<b>2025 Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>	<b>2016 Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
UW Health (Swedish American Health System)	4,240	1	2.97%	2,600	3	2.02%
Rockford School District 205	3,905	2	2.74%	4,700	2	3.66%
Mercyhealth/Rockford Memorial Hospital	3,000	3	2.10%	2,500	4	1.95%
United Parcel Service	2,500	4	1.75%			
Cherryvale Mall	2,225	5	1.56%	2,500	4	1.95%
OSF Saint Anthony Medical Center	2,200	6	1.54%	2,000	5	1.56%
Collins Aerospace (formerly Hamilton Sundstrand)	2,000	7	1.40%	2,000	5	1.56%
PCI Pharma Services	1,500	8	1.05%			
Wal-Mart Stores	1,470	9	1.03%	1,611	7	1.25%
Winnebago County Government	1,430	10	1.00%	1,539	9	1.20%
Stellantis (Fiat Chrysler Auto)				4,887	1	3.80%
Rockford Park District				1,839	6	1.43%
Harris Bank N.A.				1,600	8	1.25%
Freeport Health Network				1,490	10	1.16%
	24,470		17.14%	29,266		22.79%

Source: 2026 Illinois Manufacturer's Directory, 2026 Illinois Services Directory, the Rockford Area Economic Development Council, the Illinois Department of Commerce and Economic Activity, and a selected telephone survey.

**County of Winnebago, Illinois**

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

Function/Program	Full-Time Equivalent Employees at September 30									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government	123.0	135.0	138.5	138.6	120.0	123.1	145.2	141.1	137.5	141.1
Public Safety	615.0	502.5	500.9	484.9	499.7	509.0	527.8	558.6	578.5	598.5
Highways and Streets	50.0	48.5	47.7	46.4	45.5	48.1	46.6	48.0	48.4	49.7
Health and Welfare	290.0	248.5	254.1	237.0	237.2	255.4	230.7	231.8	275.1	304.8
Judicial	214.0	247.5	262.8	260.2	264.9	254.9	261.7	274.5	289.8	307.2
<b>Total</b>	<b>1,292.0</b>	<b>1,182.0</b>	<b>1,204.0</b>	<b>1,167.1</b>	<b>1,167.3</b>	<b>1,190.5</b>	<b>1,212.0</b>	<b>1,254.0</b>	<b>1,329.3</b>	<b>1,401.3</b>

**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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>General Government</b>										
<b>Supervisor of Assessments</b>										
Number of Assessment Notices	5,379	9,867	9,488	120,609	3,463	10,148	9,069	120,662	9,100	10,246
Number of Appeals	2,574	1,888	1,479	2,628	951	754	649	1,252	731	504
Real Estate Transfer Declarations Processed	5,564	7,141	5,163	8,479	6,408	5,588	8,222	5,894	3,750	5,355
Total Exemptions (All Types)	123,142	121,512	125,032	126,476	126,706	125,665	123,004	123,721	124,109	122,736
<b>County Clerk's Office</b>										
Birth Certificates Issued	N/A	8,141	8,123	13,160	11,524	11,097	11,634	12,851	11,099	11,649
Death Certificates Issued	1,678	1,622	1,740	1,668	1,656	1,141	1,402	1,896	1,649	1,373
Marriage Licenses Issued	1,748	1,643	1,841	1,649	1,308	1,579	1,550	1,587	2,084	1,790
Civil Union Certificates Issued	60	3	3	6	2	4	7	7	14	3
Raffle Licenses Issued	336	320	329	340	204	147	209	209	142	259
<b>County Treasurer</b>										
Number of Real Estate Parcels Billed	121,456	121,329	121,173	121,030	126,017	125,892	125,742	125,679	125,660	125,781
Number of Certified Mailed	6,958	6,561	5,827	5,453	6,369	6,811	6,251	5,310	5,310	4,520
<b>Recorder of Deeds</b>										
Total Documents Recorded	40,433	41,648	39,156	43,052	39,124	46,958	42,070	36,592	36,742	33,868
Total Mortgages Recorded	8,121	8,445	8,485	8,415	9,481	12,934	10,555	7,172	7,615	8,402
Total Deeds Recorded	9,599	9,864	9,822	9,690	7,971	10,845	10,729	8,733	8,842	8,817
Total Foreclosures Recorded	360	247	155	187	77	38	101	114	72	132
<b>Community Development (formerly Regional Planning &amp; Economic Development)</b>										
Number of Building Permits Issued	3,179	5,871	3,616	2,313	3,173	3,479	2,664	4,501	3,114	4,099
Number of Building Permits/Certificate of Occupancy Issued	N/A	N/A	N/A	82	42	69	68	136	129	147
Number of Zoning Permits	N/A	N/A	N/A	420	506	729	723	736	667	862
<b>Public Safety</b>										
<b>Sheriff's Departments</b>										
Bookings	12,854	11,971	11,794	11,052	6,936	7,388	8,187	8,698	8,968	8,745
Release/Bond Out	12,663	11,919	11,804	11,084	6,931	7,379	8,179	8,727	8,981	9,211
911 Calls Handled	52,447	51,515	48,916	52,567	N/A	39,793	44,893	63,612	42,931	56,842
Accident Reports	868	615	913	965	1,228	1,125	1,291	1,176	1,286	1,305
Traffic Citations Issued*	10,293	13,825	8,678	7,915	5,170	12,515	9,555	8,701	8,231	4,826
Average Jail Population	771	802	840	779	681	747	770	788	711	745
Vehicles Impounded	1,376	1,390	1,189	1,034	662	1,119	1,389	1,441	978	958
Meals Provided to Inmates and Staff	907,292	945,032	977,395	970,929	818,874	817,965	927,400	959,107	890,619	940,629
*Note: Criminal arrests stemming from traffic offenses are now considered criminal complaints rather than citations.										

**County of Winnebago, Illinois**

Operating Indicators by Function  
Last Ten Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Public Safety (Continued)</b>										
<b>Animal Services</b>										
Number of Dogs Adopted	530	611	528	792	525	562	748	683	771	730
Number of Cats Adopted	761	690	739	1,211	1,250	1,709	1,755	1,493	1,490	1,451
<b>Highways and Streets</b>										
Miles of Maintained County Roads	303	303	303	294	294	294	299	299	298	298
<b>Health and Welfare</b>										
<b>County Health Department</b>										
<b>Case Management Services</b>										
Family Case Management	2,776	2,776	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Breast & Cervical Screenings (avg monthly caseload)	489	N/A	295	468	47	36	36	39	32	41
Ryan White HIV (avg monthly caseload)	N/A	N/A	36	39	39	41	53	76	53	60
Refugee (avg monthly caseload)	N/A	N/A	10	23	23	4	15	23	24	13
<b>Clinic Service/Individual Based (Number Visits/Immunizations Given)</b>										
Clinician Visits	N/A	N/A	1,973	2,961	1,475	723	783	610	939	991
Nurse Visits	N/A	N/A	3,115	3,849	2,718	1,703	2,419	2,558	2,373	2,178
Direct Observed Therapy Home Visits	N/A	N/A	582	399	584	528	767	913	697	1,309
Influenza Vaccinations	N/A	N/A	1,917	1,681	1,450	1,204	1,440	473	542	507
Dental Sealants Applied	N/A	N/A	1,744	2,045	1,460	N/A	N/A	N/A	N/A	N/A
Screenings/Immunizations	4,607	3,961	N/A	N/A	584	738	596	1,051	880	1,969
Lead Screening and Testing	N/A	210	N/A	N/A	N/A	N/A	99	141	134	89
Sexually Transmitted Diseases (clinic visits)	1,309	707	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Women's Health Clients	2,799	6,826	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Maternal and Child Health Services (average monthly caseload unless otherwise noted)</b>										
APORS/High Risk Infant	N/A	N/A	103	129	131	106	104	99	103	83
Better Birth Outcomes	N/A	N/A	30	105	75	38	17	61	49	43
Children with Elevated Blood Lead Level	N/A	N/A	4	39	14	16	132	104	122	208
Health Works Children in Foster Care	497	511	262	191	282	296	232	223	171	180
Women, Infants and Children Supplemental Nutrition (total)	8,039	6,345	5,931	6,189	5,930	4,872	5,060	6,693	5,459	5,793
KidCare - State Health Ins. Program (children enrolled)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Environmental Health Services (inspections completed)</b>										
Well and Septic System Inspections	N/A	N/A	226	202	220	234	207	251	181	262
Loan Inspections (Mortgage Evaluations)	N/A	N/A	389	368	359	338	297	181	161	147
Food Establishment/Retail Food Inspections	N/A	N/A	3,298	4,095	4,817	5,003	5,196	4,661	5,683	5,182
Food Establishment/Retail Food Plan Reviews	N/A	N/A	105	99	57	66	77	87	105	87
Lead Based Paint Risk Assessments	N/A	N/A	44	84	71	65	90	84	111	144
Lead Contractor Compliance Inspections	N/A	N/A	91	75	69	98	58	80	91	147

**County of Winnebago, Illinois**

Operating Indicators by Function  
Last Ten Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Health and Welfare (Continued)</b>										
<b>County Health Department (Continued)</b>										
<b>Environmental Health Services (continued)</b>										
Homes Receiving Lead Mitigation/Abatement	N/A	N/A	50	29	16	29	29	37	30	54
Housing Inspections	N/A	N/A	861	762	682	733	692	770	693	657
Nuisance Inspections	N/A	N/A	380	394	316	313	294	292	246	387
Survey Inspections	N/A	N/A	372	421	642	431	97	153	147	128
Pool and Spa Inspections	N/A	N/A	140	121	47	57	118	134	144	187
Hotel & Motel Inspections	106	165	110	95	53	45	34	50	83	89
Tanning Facility Inspections	N/A	N/A	15	17	11	16	14	13	12	8
Body Art Facility Inspections	N/A	N/A	8	16	23	21	12	9	34	37
Mosquito Trap Checks/Surveys	N/A	N/A	340	302	362	214	199	72	45	120
Larvicide Treatments Performed	N/A	N/A	50	39	15	1	1	4	4	7
Pollution Control Inspections	N/A	1,615	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Facilities Sanitation Inspections	N/A	4,287	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RPR (STD) Tests	N/A	4,709	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total of All Inspections Types Completed	6,908	5,815	6,479	7,119	7,760	7,664	7,415	6,878	7,770	7,643
<b>Communicable Disease Control</b>										
Case/Contact Investigations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,933
<b>Health Education</b>										
Alcohol, Tobacco and Other Drugs Prevention Education	N/A	N/A	N/A	448	173	142	68	42	156	441
Drug Overdose Prevention/Naloxone Training	N/A	N/A	N/A	742	1,348	1,530	1,630	1,666	1,570	3,960
<b>COVID-19 Response Efforts</b>										
Case/Contact Investigations	N/A	N/A	N/A	N/A	N/A	34,114	32,372	17,232	1,570	82
COVID-19 Vaccinations *	N/A	N/A	N/A	N/A	N/A	130,000	9,546	565	149	7
COVID-19 Treatments including monoclonal and Paxlovid	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8	N/A
COVID-19 Hotline and Email Responses	N/A	N/A	N/A	N/A	N/A	47,378	249	N/A	N/A	N/A
Media and Press Responses	N/A	N/A	N/A	N/A	N/A	1,058	N/A	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.										
<b>MPO Response Efforts</b>										
Case/Contact Investigations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2
<b>County Nursing Home - River Bluff</b>										
Nursing Home Inpatient Days	83,314	80,114	67,614	63,895	62,074	51,808	51,444	50,798	52,642	53,651
<b>Veteran's Assistance Commission</b>										
Monthly Average Case Load	66	62	61	70	85	77	81	109	198	180
Total Veterans Assisted	1,210	1,566	1,620	836	1,023	929	966	6,500	2,386	3,389
Total Monetary Assistance Provided	241,854	236,806	217,490	215,980	318,000	318,000	297,056	219,415	488,257	320,772
<b>Culture and Recreation</b>										
<b>Veteran's Memorial Hall - Museum &amp; Reception Hall</b>										
Total Number of Visits	17,272	17,556	17,838	20,833	3,583	3,583	8,958	9,157	13,077	14,887
Total Number of Events	317	339	349	409	119	119	172	191	271	362

**County of Winnebago, Illinois**

Operating Indicators by Function  
Last Ten Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Judicial</b>										
<b>Court Services</b>										
Total Adult Probation Cases	6,970	6,195	6,343	6,250	6,020	6,762	5,737	6,568	7,642	7,775
Total Juvenile Probation Cases	694	832	789	752	688	717	1,105	1,272	1,125	958
Population	40	N/A	N/A	N/A	25	22	34	40	40	32
Juveniles Admitted to Detention Home During the Year	514	601	546	546	389	250	377	394	389	371
<b>Circuit Clerk's Office - 17th Judicial Circuit</b>										
Total Cases Filed	62,566	61,577	60,504	59,191	41,785	49,295	39,684	42,470	48,182	48,911
Juvenile Cases Filed	901	752	876	905	821	701	955	925	807	885
Criminal Felony Cases Filed	3,332	3,156	3,359	3,393	2,706	2,543	3,057	3,092	3,237	3,409
Criminal Misdemeanor Cases Filed	3,771	3,350	3,627	3,925	3,114	2,734	2,039	2,584	2,540	2,395
DUI Cases Filed	1,278	1,413	1,395	1,167	780	1,043	841	791	819	862
Traffic Cases Filed	37,999	37,408	36,034	34,518	22,833	29,713	17,647	18,424	21,319	20,633
Other Cases Filed	15,285	15,508	15,213	15,283	11,531	12,561	15,145	16,654	19,460	20,727
<b>Child's Advocacy Center - Abuse Agency</b>										
Number of Referrals	635	657	614	742	656	764	622	637	579	500
Interviews Conducted	398	386	422	405	410	494	360	396	373	327
People Who Received Support Services	1,129	1,101	1,322	1,353	1,221	1,555	1,295	1,241	1,359	1,141
Number of Cases Closed	321	377	309	355	273	259	205	192	200	423
Number of Arrests	67	78	65	70	66	87	57	52	68	102
Number of People Charged	43	35	49	43	49	83	40	38	70	47
<b>Circuit Court</b>										
Law Library Legal Self Help Center Visitor Totals	7,309	6,517	6,374	6,885	5,380	6,333	6,843	5,337	7,236	9,549
<b>Coroner's Office</b>										
Total Number of Calls	3,176	3,337	3,045	3,267	3,574	4,007	3,975	3,541	3,454	3,420
Total Number Transported	499	495	596	578	645	658	667	593	575	538
Total Number of Autopsies	373	339	362	391	443	422	388	376	350	300

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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>General Government</b>										
<b>County Purchasing Department</b>										
Vehicle Pool	18	18	7	7	6	6	14	12	12	12
<b>Public Safety</b>										
<b>Sheriff's Department</b>										
Number of County Jail Beds (Capacity)	1,318	1,318	1,206	1,206	1,318	1,318	1,318	1,318	1,318	1,318
Number of Patrol Boats	2	2	2	2	1	1	1	1	2	2
Number of Fleet Vehicles	150	160	127	127	148	140	179	185	168	170
<b>Animal Services</b>										
Vehicle Pool	11	11	10	10	10	8	9	10	9	8
<b>Highways and Streets</b>										
Miles of Maintained County Roads	303	303	303	303	294	294	299	299	298	298
Number of County Road Traffic Signals	64	64	64	64	67	67	67	67	66	66
Number of County Road Bridges	90	90	90	90	90	90	92	92	92	92
Number of Vehicles and Light Equipment	213	165	165	165	200	158	187	180	177	171
Number of Heavy Equipment Items	95	29	32	32	30	29	29	28	32	38
<b>Health and Welfare</b>										
<b>County Health Department</b>										
Number of Health Department Facilities	2	2	2	2	2	2	2	2	2	1
<b>County Nursing Home - River Bluff</b>										
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
<b>Judicial</b>										
<b>Court Services</b>										
Juvenile Detention Facility Capacity	48	48	48	48	48	48	48	48	48	48
Juvenile Detention Vehicles	5	6	6	6	7	7	6	5	5	5
<b>Circuit Court</b>										
Law Library Holdings/Books (estimate)	16,000	16,250	16,250	16,250	16,250	15,750	15,500	15,500	17,500	12,000

Source: Respective County Departments

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

## County of Winnebago, Illinois

Miscellaneous Statistics

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**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<sup>2</sup>) of which 514 sq. mi. (1,330.6 Km<sup>2</sup>) is land, about 98.87% and 6 sq. mi. (14.3 Km<sup>2</sup>) is water, about 1.13%.

**Population:** 2020 census: 285,350

**Density:** 541/sq. mi. (209/km<sup>2</sup>)

**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:	22.9%
Manufacturing:	19.3%
Retail Trade:	10.3%
Arts, Entertainment, and Hospitality:	9.6%
Professional, Scientific, & Administrative:	8.3%

Source: U.S. Census Bureau, 2024 American Community Survey

