

Treasurer's Report

March 18, 2026

Board Meeting

Cash Reports

Section 1: Cash Balances as of January 2026
Credit Card January 2026 Recap
Bank Reconciliations January 2026

Budget Details

Section 2: Revenue & Expenditures Report –
Unavailable until Budget is Installed in Software 04/01/26

Construction in Progress & other Tracking

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

SECTION 1:

CASH REPORTS

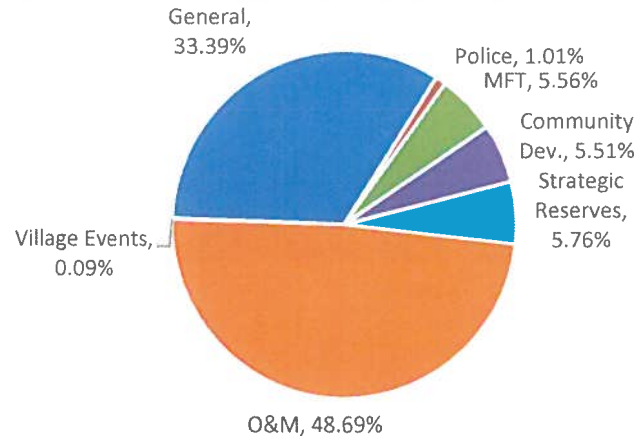
Cash Balances as of January 2026
Bank Reconciliations January 2026
Credit Card Statement Recap January 2026

SECTION 2:

BUDGET DETAILS

Revenue & Expenditures Report
Unavailable until Budget is Installed in
Software 04/01/26

Cash Balances January 2026



■	General Fund	Ending Balance
	First National Bank	\$ 155,555.23
	Illinois National Bank	\$ 829.57
	Illinois Funds - General	\$ 1,936,708.13
	General subtotal	\$ 2,093,092.93
■	Police	
	Illinois Funds-Police	\$ 62,360.17
	Illinois National Bank	\$ 1,000.00
	General subtotal	\$ 63,360.17
■	Motor Fuel Tax Fund	
	First National Bank	\$ 66,805.08
	Illinois Funds	\$ 281,590.75
	General subtotal	\$ 348,395.83
■	Community Development Fund	
	First National Bank	\$ 345,539.49
■	Strategic Reserves	
	Illinois Funds	\$ 358,251.36
	First National	\$ 2,500.00
	General subtotal	\$ 360,751.36
■	Operations and Maintenance	
	First National Bank	\$ 257,936.66
	First National Holding	\$ 250,000.00
	Illinois National Bank	\$ 1,000.00
	Illinois Funds	\$ 2,542,819.96
	General subtotal	\$ 3,051,756.62
■	Village Events (4th of July)	
	First National Bank	\$ 5,473.44
Cash subtotals		\$ 6,268,369.84
Grand Total		\$ 6,268,369.84

January 2026

BANK RECONCILIATION

	Fund 99	Fund 01	Fund 01	Fund 01	Fund 15	Fund 17	Fund 24	Fund 51	Fund 90
	Disbursing	General	Police	MFT	Comm Dev	Strategic Reserve	O & M		4th of July
Bank Balances:									
First National Bank	39,862.48	155,555.23		66,805.08	345,539.49	2,500.00	257,936.66		5,473.44
Illinois Funds		1,936,708.13	62,360.17	281,590.75		358,251.36	2,542,819.96		
EPAY (INB)		829.57	1,000.00				1,000.00		
O & M Holding Account -							250,000.00		
Subtotals	39,862.48	2,093,092.93	63,360.17	348,395.83	345,539.49	360,751.36	3,051,756.62		5,473.44
Bank Adjustments:									
Disbursing Interest - Jan Interest	(325.02)	325.02							
Traffic Tickets (4) Transfer in Transit		200.00	(200.00)						
Telecom Tax Deposit in Transit		(444.40)			444.40				
Sales Tax 1% NHMR Deposit in Transit		(43,353.84)					43,353.84		
Cannabis Tax Deposit in Transit		(463.14)	463.14						
NICOR Transfer from Wrg Acct		78.17					(78.17)		
NICOR Deposit in Transit 1/26/26	128.21						(128.21)		
Delta Dental 01/02/26 - AUTODRAW after cancellation	661.86								
26921	(29.50)								
26928	(7.09)								
Outstanding Checks Jan 2026	(40,355.37)								
Four Rivers Duplicate Pmt	64.43								
Mars Payments - Deposits in Transit									124.63
Web Payments - Deposits in Transit							150.00		
Web Payments - Deposits in Transit							197.45		
General Ledger Beginning Balance	0.00	2,049,434.74	63,623.31	348,395.83	345,983.89	360,751.36	3,095,376.16		5,473.44
G/L Adjustments:									
General Ledger Beginning Balance	-	2,049,434.74	63,623.31	348,395.83	345,983.89	360,751.36	3,095,376.16		5,473.44
G/L Final Adjusted Balance	-	2,049,434.74	63,623.31	348,395.83	345,983.89	360,751.36	3,095,376.16		5,473.44
Discrepancies	0.00								

Cash Transfer 02/07/26

Cash Transfer 1/31/26
Cash Transfer 02/07/26
Cash Transfer 1/31/26

Cash Transfer 02/07/26
Cash Transfer 01/26/26

SECTION 3:

CONSTRUCTION IN PROGRESS

Large Purchase Tracking – Unavailable this
month

Grant Tracking

Village Debt

Village Revenue

Grant Applications/Progress Tracking

FEBRUARY 2026

Grant Title	Status	Vendor	Total	Rec'd	Notes
Safe Routes to School Grant Application Resolution 2025-24R Dated 08/13/25	In Progress	Fehr- Graham Grant Preparation	\$ 7,300.00		Grant Application Submitted by Fehr Graham

Fehr- Graham Invoices Received to Date \$7300.00 as of 12/31/25

Village of Winnebago Debt Tracking

2026	IL EPA	Four Rivers Sanitation Authority			YTD
Pmts Due :	Jan/Jul	Jan/Jul	Feb/Aug	Jun/Dec	
Pmt Amt	\$ 48,969.92	\$ 139,392.82	\$ 40,915.09	\$ 30,495.44	
Month	Water Tower	Fuller Creek Phase C	Fuller Creek Phase D&F	Future Costs	Total All Debt
Jan	\$ 803,205.43	\$ 3,117,834.84	\$ 979,460.55	\$ 824,229.58	\$ 5,724,730.40
Feb	\$ 803,205.43	\$ 3,117,834.84	\$ 947,164.71	\$ 824,229.58	\$ 5,692,434.56
Mar					
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					

VILLAGE REVENUE

PROPERTY TAX						
01-300 Through 01-309						
	2026	2025	2024	2023	2022	2021
Dec		3,283	0	6,002	216	39
Nov		4,576	5,823		2,130	8,432
Oct		4,717	7,803	7,886	7,155	4,483
Sept		201,327	204,860	182,135	176,432	152,573
Aug		27,226	23,012	28,878	25,134	38,013
July		5,171	3,723	8,878	6,945	15,588
Jun		206,311	238,482	202,307	230,268	206,348
May		88,940	36,617	61,703	22,662	37,575
Apr		0	0			
Mar		0	0			
Feb	0	0	0			
Jan	0	1,012	0			
Actual	0	542,563	520,319	497,789	470,942	463,051
Projected	0	NOTES: Per W/C - Property Tax pmt for Nov w/b rec in Dec Dec Distribution includes annual interest \$1156.34				
Budgeted	562,073					
Bdgt vs Act.	0.00%					

COMED UTILITY TAX						
01-315						
	2026	2025	2024	2023	2022	2021
Dec		2,683	4,614	7,888	8,321	8,068
Nov		13,809	10,156	7,682	7,703	8,546
Oct		9,994	10,944	9,534	15,151	11,009
Sept		11,381	10,709	11,258	5,852	11,263
Aug		10,606	18,914	11,139	11,194	11,259
July		8,033	3,438	9,753	11,387	11,330
Jun		7,276	12,270	6,882	8,411	8,048
May		7,363	6,866	7,067	7,970	7,565
Apr		8,879	9,780	8,027	8,467	8,380
Mar		2,758	2,910	8,684	9,106	9,570
Feb	9,703	9,092	10,087	9,313	9,999	9,436
Jan	8,304	9,333	8,645	21,950	9,827	10,254
Actual	18,006	101,207	109,334	119,176	113,390	114,728
Projected	108,038	NOTES: Projected Calculated based on Monthly Average - Steady Year Over Year Decrease Attributed to Increased Solar Permits				
Budgeted	100,000					
Bdgt vs Act.	18.01%					

HEAVY LOAD PERMITS						
01-328						
	2026	2025	2024	2023	2022	2021
Dec		0	0			300
Nov		0	75			
Oct		0	0	125	300	
Sept		375	75		225	
Aug		0	175		175	125
July		0	0		280	200
Jun		25	0		235	75
May		170	0		75	375
Apr		170	195			
Mar		0	25	50	150	
Feb	0	0		180		
Jan	0	0		25	125	125
Actual	0	740	545	380	1,565	1,200
Projected	470	NOTES: Single trip or 120 day permits for heavy vehicles				
Budgeted	470					
Bdgt vs Act.	0.00%					

INCOME TAX/LGDF						
01-341						
	2026	2025	2024	2023	2022	2021
Dec		29,695	25,748	26,963	26,945	22,499
Nov		32,441	32,985	34,318	30,031	25,372
Oct		56,593	54,947	50,948	47,425	44,259
Sept		26,179	25,732	26,357	25,904	24,355
Aug		30,696	32,777	29,038	23,836	23,062
July		53,558	49,056	44,182	46,279	41,072
Jun		31,906	33,720	33,162	27,414	45,783
May		92,001	78,678	70,722	93,322	52,181
Apr		51,567	45,531	41,240	46,252	38,199
Mar		28,161	28,839	25,624	21,650	23,957
Feb	44,821	43,889	44,370	43,264	49,949	34,761
Jan	55,957	53,726	46,891	43,756	40,058	32,879
Actual	100,778	530,413	499,272	469,574	479,064	408,380
Projected	530,111	NOTES: Projected Amount Calculated based on IML Projections for CY26				
Budgeted	529,788					
Bdgt vs Act.	19.02%					

PPRT						
01-342						
	2026	2025	2024	2023	2022	2021
Dec		4,155	1,770	2,949	5,034	2,084
Nov		0				
Oct		5,244	5,658	9,502	15,372	10,042
Sept		0				
Aug		870	1,384	1,848	1,303	766
July		5,065	7,419	11,463	11,413	6,027
Jun		0				
May		7,026	8,292	14,179	15,851	8,271
Apr		1,837	3,430	8,739	11,839	6,418
Mar		1,936	3,845	5,501	10,015	1,374
Feb	0	0				
Jan	5,031	4,698	6,521	11,104	7,647	3,802
Actual	5,031	30,833	38,319	65,286	78,474	38,784
Projected	30,183	NOTES: Projected Amount Calculated based on IML Projections for CY25				
Budgeted	30,000					
Bdgt vs Act.	16.77%					

SALES TAX						
01-345						
	2026	2025	2024	2023	2022	2021
Dec		51,374	48,992	52,253	52,369	42,096
Nov		59,213	52,595	50,731	56,826	44,401
Oct		57,628	43,860	54,558	56,100	47,725
Sept		56,205	48,760	53,731	62,622	44,810
Aug		65,175	50,622	52,807	58,635	44,877
July		50,908	45,868	49,785	53,719	40,868
Jun		59,274	44,850	45,726	53,690	41,314
May		46,573	40,709	39,074	40,789	29,964
Apr		46,398	41,373	39,869	39,130	34,610
Mar		52,291	51,478	53,237	49,512	31,926
Feb	58,341	55,907	48,093	48,626	44,321	29,689
Jan	61,573	55,201	51,239	51,786	46,372	33,941
Actual	119,915	656,146	568,439	592,182	614,085	466,222
Projected	719,488	NOTES: Projected Calculated based on Monthly Average				
Budgeted	682,392					
Bdgt vs Act.	17.57%					

VILLAGE REVENUE

CANNABIS						
01-346						
	2026	2025	2024	2023	2022	2021
Dec		263	369	360	358	339
Nov		342	361	366	385	401
Oct		354	375	360	349	459
Sept		370	362	350	380	386
Aug		348	389	397	474	324
July		385	391	373	339	363
Jun		431	384	362	409	412
May		362	423	355	409	355
Apr		367	441	420	453	351
Mar		397	415	364	432	272
Feb	355	388	412	372	408	276
Jan	463	414	371	373	415	343
Actual	818	4,421	4,694	4,452	4,811	
Projected	4,616	NOTES: Projected Amount Calculated based on IML Projections for CY25				
Budgeted	4,733					
Bdgt vs Act	17.28%					

LOCAL USE TAX						
01-349						
	2026	2025	2024	2023	2022	2021
Dec		2,149	9,544	9,908	10,543	9,631
Nov		2,503	8,233	8,927	9,376	9,660
Oct		2,416	8,477	9,412	9,027	9,152
Sept		2,651	8,249	6,679	10,343	9,827
Aug		2,901	8,550	8,897	9,169	8,622
July		2,130	8,860	8,996	8,042	9,367
Jun		1,910	9,964	10,751	10,042	10,310
May		1,447	8,202	8,692	8,561	8,065
Apr		1,458	7,295	9,433	8,868	9,045
Mar		11,913	12,190	13,474	13,373	18,448
Feb	1,731	9,476	10,502	11,139	10,550	13,073
Jan	2,335	5,447	10,053	10,567	8,980	12,268
Actual	4,066	46,401	110,119	116,875	116,874	127,468
Projected	40,748	NOTES: Projected Amount Calculated based on IML Projections for CY25				
Budgeted	12,730					
Bdgt vs Act.	31.94%					

POLICE FINES - Winnebago Co						
01-351 and 01-353						
	2026	2025	2024	2023	2022	2021
Dec		550	931	164	926	1,817
Nov		341	814	1,568	1,065	1,738
Oct		400	907	2,966	649	885
Sept		1,026	907	1,363	458	1,111
Aug		747	756	1,507	649	449
July		899	1,061	2,535	846	1,412
Jun		859	1,190	1,743	261	412
May		351	2,150	572	1,553	128
Apr		1,447	1,109	106	1,246	1,505
Mar		1,050	982	836	460	169
Feb	817	637	518	334	365	253
Jan	474	774	245	1,696	469	1,324
Actual	1,291	9,080	11,569	15,390	8,946	11,202
Projected	7,743	NOTES: Projected Calculated based on Monthly Average				
Budgeted	12,200					
Bdgt vs Act.	10.58%					

EXCISE TAX (TELECOMMUNICATIONS)						
01-389 and 17-389						
	2026	2025	2024	2023	2022	2021
Dec		2,649	2,648	2,939	3,979	2,965
Nov		2,530	2,571	3,242	3,112	2,848
Oct		2,523	2,441	2,778	2,954	2,803
Sept		2,682	2,727	3,038	2,841	3,033
Aug		2,586	2,510	3,044	2,682	2,929
July		2,450	2,457	2,818	2,713	2,837
Jun		2,723	3,032	3,210	2,946	2,891
May		2,405	2,663	2,894	2,452	2,806
Apr		2,512	2,899	2,965	2,783	2,518
Mar		2,578	3,270	3,155	2,932	2,715
Feb	2,573	2,463	2,948	2,997	2,806	2,915
Jan	2,666	2,448	2,796	2,978	2,887	3,015
Actual	5,240	30,549	32,963	36,059	35,086	34,275
Projected	31,437	Police		Com Dev		
Budgeted	30,000	4366.3167		873		
Bdgt vs Act.	17.47%					

MFT (MOTOR FUEL TAX)						
15-343						
	2026	2025	2024	2023	2022	2021
Dec		5,663	5,922	6,292	5,674	6,366
Nov		5,302	5,608	5,340	5,675	5,743
Oct		5,682	5,695	5,984	6,014	6,169
Sept		6,047	5,914	5,511	5,620	6,570
Aug		5,592	5,670	5,766	6,027	5,992
July		5,184	5,779	5,874	6,301	6,101
Jun		4,925	5,119	5,656	6,084	5,888
May		5,066	5,207	5,538	6,021	5,989
Apr		5,036	4,770	4,751	6,026	5,074
Mar		5,462	5,261	4,655	3,784	4,675
Feb	5,537	5,191	4,891	4,905	6,202	4,987
Jan	5,752	5,492	6,173	6,755	6,863	6,309
Actual	11,289	64,640	66,008	67,028	70,291	69,861
Projected	63,445	NOTES: Projected Amount Calculated based on IML Projections for CY26				
Budgeted	63,328					
Bdgt vs Act.	17.83%					

TRF (TRANSPORTATION RENEWAL FUND)						
15-346						
	2026	2025	2024	2023	2022	2021
Dec		5,811	5,953	5,901	4,358	4,517
Nov		5,881	5,679	5,045	4,305	4,133
Oct		6,078	5,765	5,589	4,492	4,552
Sept		6,311	5,955	5,411	4,540	4,619
Aug		5,888	5,488	4,726	4,554	4,327
July		5,756	5,505	5,154	4,505	4,308
Jun		5,762	5,155	4,962	4,354	4,245
May		5,561	5,367	4,907	4,384	4,226
Apr		5,044	4,838	4,393	4,297	3,706
Mar		5,700	5,194	4,765	3,498	3,799
Feb	6,018	5,579	4,910	4,294	4,346	3,987
Jan	6,150	5,548	5,302	4,720	4,669	3,985
Actual	12,168	68,718	65,111	59,867	52,303	50,404
Projected	68,002	NOTES: Projected Amount Calculated based on IML Projections for CY25				
Budgeted	70,972					
Bdgt vs Act.	17.15%					

VILLAGE REVENUE

VIDEO GAMING						
17-392						
	2026	2025	2024	2023	2022	2021
Dec		8,496	6,913	6,697	5,464	5,319
Nov		7,452	7,452	6,875	5,647	4,736
Oct		6,902	8,090	7,134	5,008	5,114
Sept		6,585	7,579	6,587	6,092	4,673
Aug		6,915	8,229	6,329	5,574	5,442
July		8,562	8,102	5,180	5,158	4,528
Jun		8,367	7,514	7,258	5,436	4,791
May		7,670	6,915	9,098	5,390	4,397
Apr		6,555	6,569	4,933	4,422	3,552
Mar		5,678	6,719	6,196	4,983	2,061
Feb	7,501	8,246	5,954	4,669	5,224	1,775
Jan	7,084	7,787	6,963	4,533	4,377	0
Actual	14,685	80,216	86,999	75,487	62,776	46,308
Projected	87,513	NOTES: Projected Calculated based on Monthly Average				
Budgeted	90,000					
Bdgt vs Act.	16.21%					

SALES TAX 1%						
51-345						
	2026	2025	2024	2023	2022	2021
Dec		38,922	35,762	38,046	38,493	30,409
Nov		43,487	39,951	39,292	43,052	32,348
Oct		42,432	32,493	39,007	43,183	32,546
Sept		39,688	38,038	40,358	49,674	32,263
Aug		48,433	38,710	40,872	45,368	31,665
July		37,068	34,058	36,614	40,358	27,624
Jun		42,270	33,720	33,874	39,561	28,890
May		32,726	29,507	28,165	30,033	20,584
Apr		33,417	29,388	30,116	26,274	22,599
Mar		39,316	38,180	38,095	37,605	20,761
Feb	41,971	40,395	36,761	37,025	34,000	19,183
Jan	43,354	42,715	37,989	38,685	32,282	21,192
Actual	65,325	480,009	424,550	440,149	459,883	320,005
Projected	511,950	NOTES: Projected Calculated based on Monthly Average				
Budgeted	500,103					
Bdgt vs Act.	17.06%					

GENERAL FUND MONTHLY TOTALS						
	2026	2025	2024	2023	2022	2021
Dec	0	93,686	103,260	107,549	87,982	108,809
Nov	0	106,976	105,265	107,433	91,228	82,238
Oct	0	126,702	137,217	146,677	125,449	95,689
Sept	0	96,614	101,412	108,167	93,674	83,832
Aug	0	115,322	107,171	107,468	91,966	107,357
July	0	117,489	127,370	134,172	112,064	86,673
Jun	0	104,219	100,092	103,145	108,834	69,915
May	0	145,832	142,984	169,428	109,582	79,705
Apr	0	110,943	110,693	117,793	99,522	84,277
Mar	0	102,973	110,089	107,170	88,262	78,870
Feb	118,340	116,437	115,891	118,034	90,151	80,308
Jan	136,804	126,516	142,540	113,893	96,626	86,740
	255,144	1,363,709	1,403,985	1,440,930	1,195,339	1,044,415

	WATER SALES		ADMIN		CAPITAL	
	51-361		51-365		51-362	
	2026	2025	2026	2025	2026	2025
Dec		27,223		16,972		39,608
Nov		33,018		15,749		46,077
Oct		29,598		16,824		41,648
Sep		26,561		15,952		38,457
Aug		36,446		17,487		50,293
Jul		29,329		16,245		41,852
Jun		33,970		16,906		48,555
May		25,250		16,942		36,902
Apr		24,071		16,077		35,147
Mar		23,846		16,371		34,925
Feb	28,979	33,186	16,476	16,022	41,724	49,333
Jan	23,946	22,474	16,627	15,553	35,423	35,134
Actual	52,925	344,974	33,103	197,098	77,147	497,930
Projected						
Budgeted	342,859	290,080	197,403	181,552	498,212	495,800
Bdgt vs Act.	15.44%	1.189237	0.1676943	1.0856308	0.1548473	1.004297

GENERAL FISCAL PROJECTIONS						
	2021	2022	2023	2024	2025	2026
Actual	1,044,415	1,195,339	1,440,930	1,403,985	1,363,709	255,144
Projected						
Budgeted						1,907,972
Bdgt vs Act						13.37%

O&M FISCAL PROJECTIONS						
	2021	2022	2023	2024	2025	2026
Actual	1,245,270	1,393,570	1,421,986	1,405,083	1,520,871	248,500
Projected						0
Budgeted						1,538,578
Bdgt vs Act						16.15%