VILLAGE OF SUGAR GROVE
BOARD REPORT

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES

FROM: MATT ANASTASIA, FINANCE DIRECTOR

SUBJECT: MONTHLY TREASURER'S REPORT

AGENDA: MARCH 19, 2024 REGULAR BOARD MEETING

DATE: MARCH 14, 2024

ISSUE

Should the Village Board approve the February 2024 monthly Treasurer's report.

DISCUSSION

A detailed revenue and expenditure report is attached showing a breakdown of each fund, department, and account through February 29, 2024 (10 months; 83.33%) of the fiscal year.

Below you will find revenue accounts to be monitored monthly; these accounts staff believe are the important accounts to monitor to verify we are on track to meet our budgetary needs for the fiscal year.

General Fund (01)

Acct.	Account Description	FY2024 Budget	Through Feb. 29, 2024	Percent Received
3162	Utility Tax – Electricity	$284,394	$222,544	78.25%
3163	Utility Tax – Natural Gas	$183,170	$125,670	68.61%
3164	Utility Tax – Telecom	$95,170	$86,228	90.60%
3380	Towing Fees	$28,000	$42,500	151.79%
3510	Court Fines	$94,000	$120,532	128.23%
3590	Other Fines	$27,023	$24,284	89.86%

State Municipal Shared Revenues

Acct.	Account Description	FY2024 Budget	Through Feb. 29, 2024	Percent Received
3410	State Income Tax	$1,441,801	$1,284,250	89.07%
3450	State Sales Tax	$1,503,668	$1,363,844	90.70%
3451	State Use Tax	$380,398	$292,908	77.00%
3453	State Game Licenses	$125,819	$95,574	75.96%

Community Development (General Fund 01)

Staff projected and included 25 residential and 3 commercial permits in the fiscal year 2023 – 2024 Budget approved by the Village Board, which we will track throughout the fiscal year and report on. As of February 1, 2024, 33 residential permits and 0 of the commercial permits have been issued. The following accounts will be included in each Treasurer's Report to reflect the revenues from building activity:

Acct.	Account Description	FY2024 Budget	Through Feb. 29, 2024	Percent Received
3291	Contractor's License	$45,000	$42,900	95.33%
3310	Building Permits	$119,735	$116,210	97.06%
3320	Certificate of Occupancy	$1,700	$5,500	323.53%
3340	Re-Inspection Fees	$2,790	$6,480	232.26%
3515	Code Enforcement Fines	$11,850	$11,868	100.15%
3740	Zoning & Filing Fees	$7,650	$3,060	40.00%
3760	Review & Develop. Fees	$20,340	$23,180	113.96%
3761	Reimbursement	$510,323	$411,881	80.71%

On a monthly basis, there will be accounts in which items are spent that will make the percentage spent seem abnormal. These are listed below for the month of February 2024:

Acct.	Account Description	FY2024 Budget	Through Feb. 29, 2024	Percent Expensed
01-51-6500	General Equipment	$17,380	$43,092	247.94%

Police – This over budget amount is due to the purchase of the Board approved Public Safety Message sign and 2 Emergency Alert signs for the Police Department.

01-53-6405	Rep. & Main. - ROW	$86,050	$90,792	105.51%

P.W. – Streets – There were additional purchases of light poles needed for accidents, reimbursed through IRMA to the Village.

01-53-6405	General Equipment	$800.00	$10,950	1,368.74%

P.W. – Streets – This was due to the unbudgeted surplus purchase of the Rough Cut Mower approved by the Village Board.

COST

There are no direct costs associated with the monthly Treasurer's report.

RECOMMENDATION

That the Board approve the February 2024 monthly Treasurer's report.

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SUGAR GROVE

Balance As Of 02/29/2024

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 01 General Fund						
Account Category: Revenues						
Department: 00 General						
01-00-3110	Property Tax - Corporate	776,100.00	796,424.10	0.00	(20,324.10)	102.62
01-00-3111	Property Tax - Audit	11,940.00	11,986.86	0.00	(46.86)	100.39
01-00-3112	Property Tax - Liab. Insurance	14,925.00	14,983.56	0.00	(58.56)	100.39
01-00-3113	Property Tax - I.M.R.F.	44,775.00	44,950.71	0.00	(175.71)	100.39
01-00-3114	Property Tax - Social Security	176,613.00	177,301.36	0.00	(688.36)	100.39
01-00-3115	Property Tax - Street Lighting	54,725.00	54,937.18	0.00	(212.18)	100.39
01-00-3150	Property Tax - Police Protection	164,175.00	164,815.39	0.00	(640.39)	100.39
01-00-3151	Property Tax - Police Pension	681,631.00	684,289.56	0.00	(2,658.56)	100.39
01-00-3162	Utility Tax - Electricity	284,394.00	222,543.61	23,366.49	61,850.39	78.25
01-00-3163	Utility Tax - Natural Gas	183,170.00	125,670.43	27,071.73	57,499.57	68.61
01-00-3164	Utility Tax - Telecommunications	95,170.00	86,227.89	10,232.59	8,942.11	90.60
01-00-3210	Liquor License	24,000.00	1,600.00	0.00	22,400.00	6.67
01-00-3250	Franchise Agreement	88,438.00	72,760.12	15,047.48	15,677.88	82.27
01-00-3291	Contractors License	45,000.00	42,900.00	2,100.00	2,100.00	95.33
01-00-3310	Building Permits	119,735.00	116,210.22	2,350.00	3,524.78	97.06
01-00-3320	Certificate of Occupancy Fees	1,700.00	5,500.00	600.00	(3,800.00)	323.53
01-00-3330	Plan Review Fees	5,000.00	70.00	0.00	4,930.00	1.40
01-00-3340	Reinspection Fees	2,790.00	6,480.00	1,620.00	(3,690.00)	232.26
01-00-3380	Towing Fees	28,000.00	42,500.00	7,000.00	(14,500.00)	151.79
01-00-3390	Other License, Permits & Fees	25,510.00	19,235.00	730.00	6,275.00	75.40
01-00-3410	State Income Tax	1,441,801.00	1,284,250.12	140,020.61	157,550.88	89.07
01-00-3420	Replacement Tax	2,000.00	4,279.33	0.00	(2,279.33)	213.97
01-00-3440	Grants	2,500.00	14,500.00	0.00	(12,000.00)	580.00
01-00-3449	State Sales Tax Rebate	(14,281.00)	(6,137.93)	(2,119.62)	(8,143.07)	42.98
01-00-3450	State Sales Tax	1,503,668.00	1,363,844.37	144,049.55	139,823.63	90.70
01-00-3451	State Use Tax	380,398.00	292,908.12	33,143.15	87,489.88	77.00
01-00-3453	State Games License	125,819.00	95,573.98	10,395.68	30,245.02	75.96
01-00-3460	Road & Bridge Tax	16,500.00	16,104.80	0.00	395.20	97.60
01-00-3510	Court Fines	94,000.00	120,532.23	8,190.45	(26,532.23)	128.23
01-00-3515	Code Enforcement Fines	11,850.00	11,868.00	0.00	(18.00)	100.15
01-00-3520	Police Forfeitures	5,000.00	6,091.04	334.92	(1,091.04)	121.82
01-00-3590	Other Fines	27,023.00	24,284.00	1,975.00	2,739.00	89.86
01-00-3740	Zoning & Filing Fees	7,650.00	3,060.00	765.00	4,590.00	40.00
01-00-3760	Review & Development Fees	20,340.00	23,180.00	0.00	(2,840.00)	113.96
01-00-3761	Reimbursement	510,323.00	411,881.03	15,886.50	98,441.97	80.71
01-00-3765	Energy Civic Contributions	24,000.00	18,500.00	500.00	5,500.00	77.08
01-00-3790	Charges for Police Services	10,000.00	10,000.00	0.00	0.00	100.00
01-00-3791	Other Charges for Services	1,000.00	1,828.03	177.61	(828.03)	182.80
01-00-3793	Cannabis Excise Tax	18,556.00	11,696.51	1,301.31	6,859.49	63.03
01-00-3810	Interest Income	24,500.00	98,000.55	5,767.09	(73,500.55)	400.00
01-00-3811	Interest Income - Investments	21,400.00	14,737.99	849.55	6,662.01	68.87
01-00-3820	Rental Income	1,700.00	1,700.00	0.00	0.00	100.00
01-00-3830	Donations	500.00	0.00	0.00	500.00	0.00
01-00-3890	Miscellaneous Income	2,000.00	14,616.94	0.00	(12,616.94)	730.85
01-00-3920	Proceeds - Capital Asset Sale	0.00	87.87	0.00	(87.87)	100.00
01-00-3990	Interfund Transfer Income	40,000.00	107,295.68	9,843.67	(67,295.68)	268.24
	Total Dept 00 - General	7,106,038.00	6,636,068.65	461,198.76	469,969.35	93.39
	Revenues	7,106,038.00	6,636,068.65	461,198.76	469,969.35	93.39

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 01 General Fund						
Account Category: Expenditures						
Department: 49 Information Technology						
01-49-6307	I.T. Services	81,165.00	51,464.87	7,821.51	29,700.13	63.41
01-49-6502	Telecommunications	6,000.00	3,802.60	2,819.54	2,197.40	63.38
	Total Dept 49 - Information Technology	87,165.00	55,267.47	10,641.05	31,897.53	63.41
Department: 50 Administration						
01-50-6101	Salaries - Full-Time	148,750.00	130,409.90	17,701.72	18,340.10	87.67
01-50-6104	Salaries - Part-Time	60,414.00	30,170.05	0.00	30,243.95	49.94
01-50-6201	Medical/Dental Insurance	26,984.00	7,571.01	855.33	19,412.99	28.06
01-50-6202	Group Life Insurance	128.00	110.85	21.86	17.15	86.60
01-50-6205	Social Security Contributions	15,221.00	10,573.21	1,124.34	4,647.79	69.46
01-50-6206	IMRF Contributions	10,723.00	7,574.40	877.02	3,148.60	70.64
01-50-6208	Training, Memberships, & Conferences	5,050.00	4,647.45	245.00	402.55	92.03
01-50-6209	Uniform Allowance	350.00	0.00	0.00	350.00	0.00
01-50-6301	Legal Services	30,000.00	39,474.50	1,720.00	(9,474.50)	131.58
01-50-6306	Medical Services	315.00	184.00	0.00	131.00	58.41
01-50-6309	Other Professional Services	1,085.00	663.34	12.87	421.66	61.14
01-50-6402	Rentals	1,291.00	828.02	101.00	462.98	64.14
01-50-6403	Repair & Maintenance - Equipment	1,700.00	310.63	21.89	1,389.37	18.27
01-50-6501	Postage & Delivery	195.00	67.73	0.00	127.27	34.73
01-50-6502	Telecommunications	3,085.00	2,596.66	77.53	488.34	84.17
01-50-6504	Printing	50.00	127.87	95.36	(77.87)	255.74
01-50-6509	Recruitment	0.00	50.00	0.00	(50.00)	100.00
01-50-6514	Insurance Premiums	49,534.00	35,850.65	0.00	13,683.35	72.38
01-50-6604	Safety Supplies	0.00	43.18	43.18	(43.18)	100.00
01-50-6608	Subscriptions, Books & Publications	2,865.00	2,237.99	46.00	627.01	78.11
01-50-6613	General Office Supplies	700.00	1,068.04	217.20	(368.04)	152.58
	Total Dept 50 - Administration	358,440.00	274,559.48	23,160.30	83,880.52	76.60
Department: 51 Police						
01-51-6101	Salaries - Full-Time	1,257,270.00	1,016,533.03	79,662.48	240,736.97	80.85
01-51-6102	Salaries - Overtime	145,135.00	199,184.55	26,582.07	(54,049.55)	137.24
01-51-6104	Salaries - Part-Time	284,030.00	185,857.34	18,610.36	98,172.66	65.44
01-51-6106	Police Pension	685,056.00	570,880.00	57,088.00	114,176.00	83.33
01-51-6201	Medical/Dental Insurance	211,578.00	157,082.60	14,458.17	54,495.40	74.24
01-51-6202	Group Life Insurance	1,406.00	1,242.60	115.00	163.40	88.38
01-51-6205	Social Security Contributions	129,012.00	100,209.34	8,861.51	28,802.66	77.67
01-51-6208	Training, Memberships, & Conferences	15,695.00	15,790.97	1,175.90	(95.97)	100.61
01-51-6209	Uniform Allowance	24,300.00	16,363.31	1,975.82	7,936.69	67.34
01-51-6301	Legal Services	25,400.00	16,417.28	3,130.17	8,982.72	64.63
01-51-6306	Medical Services	1,900.00	655.00	92.00	1,245.00	34.47
01-51-6307	I.T. Services	39,950.00	24,714.10	3,489.15	15,235.90	61.86
01-51-6309	Other Professional Services	16,760.00	79,460.19	523.17	(62,700.19)	474.11
01-51-6402	Rentals	2,750.00	1,465.44	229.04	1,284.56	53.29
01-51-6403	Repair & Maintenance - Equipment	13,190.00	6,699.63	2,714.67	6,490.37	50.79
01-51-6407	Repair & Maintenance - Vehicles	43,200.00	33,806.13	2,643.24	9,393.87	78.25
01-51-6500	General Equipment	17,380.00	43,092.43	38,359.44	(25,712.43)	247.94
01-51-6501	Postage & Delivery	1,115.00	1,304.17	315.16	(189.17)	116.97
01-51-6502	Telecommunications	223,727.00	140,826.43	1,484.71	82,900.57	62.95
01-51-6504	Printing	4,950.00	2,665.28	61.75	2,284.72	53.84
01-51-6507	Mileage Reimbursement	75.00	0.00	0.00	75.00	0.00

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 01 General Fund						
Account Category: Expenditures						
Department: 51 Police						
01-51-6508	Receptions & Entertainment	2,050.00	1,558.89	368.14	491.11	76.04
01-51-6509	Recruitment	5,200.00	2,010.00	1,029.00	3,190.00	38.65
01-51-6601	Fuels & Lubricants	67,000.00	47,235.72	4,727.27	19,764.28	70.50
01-51-6603	Specialized Supplies	66,625.00	43,645.18	17,593.98	22,979.82	65.51
01-51-6604	Safety Supplies	5,600.00	1,433.84	233.28	4,166.16	25.60
01-51-6608	Subscriptions, Books & Publications	1,700.00	550.00	550.00	1,150.00	32.35
01-51-6613	General Office Supplies	7,300.00	4,783.65	464.42	2,516.35	65.53
01-51-6617	Vehicle Maintenance Supplies	450.00	760.65	0.00	(310.65)	169.03
01-51-6620	Donation Expense	1,000.00	0.00	0.00	1,000.00	0.00
01-51-6622	State Seizures	0.00	152.00	152.00	(152.00)	100.00
01-51-7010	Transfer to Equipment Repl. Fund	196,202.00	163,501.70	16,350.17	32,700.30	83.33
	Total Dept 51 - Police	3,497,006.00	2,879,881.45	303,040.07	617,124.55	82.35
Department: 52 Economic Development						
01-52-6101	Salaries - Full-Time	197,623.00	143,558.32	11,300.00	54,064.68	72.64
01-52-6201	Medical/Dental Insurance	23,519.00	13,976.66	1,167.21	9,542.34	59.43
01-52-6202	Group Life Insurance	256.00	161.45	11.50	94.55	63.07
01-52-6205	Social Security Contributions	15,141.00	10,905.32	856.63	4,235.68	72.03
01-52-6206	IMRF Contributions	10,147.00	6,047.18	560.78	4,099.82	59.60
01-52-6208	Training, Memberships, & Conferences	11,750.00	5,679.90	250.00	6,070.10	48.34
01-52-6209	Uniform Allowance	80.00	0.00	0.00	80.00	0.00
01-52-6306	Medical Services	195.00	0.00	0.00	195.00	0.00
01-52-6307	I.T. Services	2,025.00	900.00	0.00	1,125.00	44.44
01-52-6309	Other Professional Services	500.00	18.02	0.00	481.98	3.60
01-52-6402	Rentals	0.00	32.28	10.76	(32.28)	100.00
01-52-6403	Repair & Maintenance - Equipment	500.00	241.53	16.91	258.47	48.31
01-52-6501	Postage & Delivery	250.00	78.33	0.00	171.67	31.33
01-52-6502	Telecommunications	927.00	1,496.32	73.27	(569.32)	161.42
01-52-6504	Printing	2,500.00	567.61	105.00	1,932.39	22.70
01-52-6507	Mileage Reimbursement	400.00	78.99	0.00	321.01	19.75
01-52-6515	Public Relations	1,000.00	188.03	7.13	811.97	18.80
01-52-6521	Marketing	6,500.00	1,406.84	70.00	5,093.16	21.64
01-52-6608	Subscriptions, Books & Publications	750.00	0.00	0.00	750.00	0.00
01-52-6613	General Office Supplies	1,500.00	835.98	0.00	664.02	55.73
01-52-6912	CPEP Expense	50,000.00	40,000.00	0.00	10,000.00	80.00
	Total Dept 52 - Economic Development	325,563.00	226,172.76	14,429.19	99,390.24	69.47
Department: 53 Public Works - Street Division						
01-53-6101	Salaries - Full-Time	486,700.00	413,764.18	37,377.81	72,935.82	85.01
01-53-6102	Salaries - Overtime	31,170.00	20,090.46	1,695.94	11,079.54	64.45
01-53-6104	Salaries - Part-Time	14,560.00	11,870.05	1,065.02	2,689.95	81.53
01-53-6201	Medical/Dental Insurance	88,486.00	49,815.19	5,312.91	38,670.81	56.30
01-53-6202	Group Life Insurance	780.00	657.86	69.01	122.14	84.34
01-53-6205	Social Security Contributions	40,731.00	33,026.86	2,922.31	7,704.14	81.09
01-53-6206	IMRF Contributions	27,296.00	21,322.37	1,930.25	5,973.63	78.12
01-53-6208	Training, Memberships, & Conferences	3,860.00	1,810.97	45.00	2,049.03	46.92
01-53-6209	Uniform Allowance	2,200.00	1,783.86	0.00	416.14	81.08
01-53-6301	Legal Services	2,000.00	172.00	0.00	1,828.00	8.60
01-53-6303	Engineering Services	12,000.00	2,740.00	0.00	9,260.00	22.83
01-53-6306	Medical Services	1,000.00	445.00	58.00	555.00	44.50

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Fund: 01 General Fund						
Account Category: Expenditures						
Department: 53 Public Works - Street Division						
01-53-6309	Other Professional Services	16,300.00	22,290.63	12.98	(5,990.63)	136.75
01-53-6402	Rentals	2,500.00	2,761.36	18.94	(261.36)	110.45
01-53-6403	Repair & Maintenance - Equipment	9,600.00	2,676.88	4.24	6,923.12	27.88
01-53-6405	Repair & Maintenance - ROW	86,050.00	90,791.71	30,660.00	(4,741.71)	105.51
01-53-6407	Repair & Maintenance - Vehicles	23,500.00	5,375.58	43.00	18,124.42	22.87
01-53-6500	General Equipment	800.00	10,949.89	10,669.90	(10,149.89)	1,368.74
01-53-6501	Postage & Delivery	500.00	69.18	0.00	430.82	13.84
01-53-6502	Telecommunications	4,885.00	2,979.58	12.78	1,905.42	60.99
01-53-6507	Mileage Reimbursement	100.00	92.53	28.35	7.47	92.53
01-53-6508	Receptions & Entertainment	400.00	247.09	35.94	152.91	61.77
01-53-6511	Electricity	45,450.00	31,960.34	8,873.66	13,489.66	70.32
01-53-6516	Employee Activities	250.00	600.06	296.88	(350.06)	240.02
01-53-6601	Fuels & Lubricants	32,500.00	22,773.95	6,790.73	9,726.05	70.07
01-53-6603	Specialized Supplies	6,000.00	9,027.47	1,187.25	(3,027.47)	150.46
01-53-6604	Safety Supplies	2,550.00	995.56	84.72	1,554.44	39.04
01-53-6606	Landscaping Supplies	38,500.00	41,492.38	0.00	(2,992.38)	107.77
01-53-6609	Roadway Maintenance Supplies	12,500.00	12,463.43	497.43	36.57	99.71
01-53-6610	Traffic Control Supplies	120,750.00	95,852.74	6,423.69	24,897.26	79.38
01-53-6612	Equipment Maintenance Supplies	8,500.00	5,893.53	1,495.99	2,606.47	69.34
01-53-6613	General Office Supplies	450.00	226.73	32.69	223.27	50.38
01-53-6617	Vehicle Maintenance Supplies	20,000.00	19,019.65	4,749.81	980.35	95.10
01-53-7010	Transfer to Equipment Repl. Fund	163,681.00	136,400.80	13,640.08	27,280.20	83.33
Total Dept 53 - Public Works - Street Division		1,306,549.00	1,072,439.87	136,035.31	234,109.13	82.08
Department: 54 Building Maintenance						
01-54-6208	Training, Memberships, & Conferences	250.00	0.00	0.00	250.00	0.00
01-54-6209	Uniform Allowance	700.00	574.40	0.00	125.60	82.06
01-54-6402	Rentals	202.00	17.95	0.00	184.05	8.89
01-54-6403	Repair & Maintenance - Equipment	2,414.00	1,290.93	280.00	1,123.07	53.48
01-54-6406	Repair & Maintenance - Buildings	29,247.00	32,244.11	813.00	(2,997.11)	110.25
01-54-6500	General Equipment	450.00	123.67	0.00	326.33	27.48
01-54-6502	Telecommunications	4,060.00	3,044.42	42.61	1,015.58	74.99
01-54-6512	Water & Sewer	3,002.00	1,963.52	227.08	1,038.48	65.41
01-54-6602	Custodial Supplies	2,600.00	1,211.04	218.03	1,388.96	46.58
01-54-6603	Specialized Supplies	2,000.00	1,371.38	(88.99)	628.62	68.57
01-54-6604	Safety Supplies	475.00	758.85	127.90	(283.85)	159.76
01-54-6606	Landscaping Supplies	1,000.00	539.54	0.00	460.46	53.95
01-54-6611	Building Materials & Supplies	1,750.00	2,580.43	0.00	(830.43)	147.45
01-54-6613	General Office Supplies	100.00	0.00	0.00	100.00	0.00
01-54-6617	Vehicle Maintenance Supplies	1,500.00	0.00	0.00	1,500.00	0.00
Total Dept 54 - Building Maintenance		49,750.00	45,720.24	1,619.63	4,029.76	91.90
Department: 55 Community Development						
01-55-6101	Salaries - Full-Time	356,990.00	301,311.58	27,460.78	55,678.42	84.40
01-55-6104	Salaries - Part-Time	6,311.00	6,769.50	0.00	(458.50)	107.27
01-55-6201	Medical/Dental Insurance	69,536.00	58,480.44	6,061.62	11,055.56	84.10
01-55-6202	Group Life Insurance	511.00	324.60	34.50	186.40	63.52
01-55-6205	Social Security Contributions	27,793.00	22,943.23	2,046.52	4,849.77	82.55
01-55-6206	IMRF Contributions	18,302.00	14,912.93	1,359.12	3,389.07	81.48

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 01 General Fund						
Account Category: Expenditures						
Department: 55 Community Development						
01-55-6208	Training, Memberships, & Conferences	4,582.00	1,223.00	0.00	3,359.00	26.69
01-55-6209	Uniform Allowance	550.00	378.83	0.00	171.17	68.88
01-55-6301	Legal Services	84,400.00	18,869.50	1,980.25	65,530.50	22.36
01-55-6303	Engineering Services	179,540.00	79,979.81	10,135.75	99,560.19	44.55
01-55-6306	Medical Services	760.00	156.00	0.00	604.00	20.53
01-55-6307	I.T. Services	250.00	0.00	0.00	250.00	0.00
01-55-6309	Other Professional Services	126,232.00	69,795.95	1,619.84	56,436.05	55.29
01-55-6402	Rentals	1,459.00	670.96	19.34	788.04	45.99
01-55-6403	Repair & Maintenance - Equipment	700.00	657.55	38.95	42.45	93.94
01-55-6407	Repair & Maintenance - Vehicles	500.00	517.18	148.00	(17.18)	103.44
01-55-6501	Postage & Delivery	330.00	158.29	1.26	171.71	47.97
01-55-6502	Telecommunications	6,422.00	5,618.55	98.83	803.45	87.49
01-55-6503	Publishing	3,360.00	690.00	193.20	2,670.00	20.54
01-55-6504	Printing	2,482.00	1,366.02	0.00	1,115.98	55.04
01-55-6507	Mileage Reimbursement	58.00	61.10	19.00	(3.10)	105.34
01-55-6508	Receptions & Entertainment	360.00	146.43	37.93	213.57	40.68
01-55-6601	Fuels & Lubricants	2,130.00	1,362.63	53.86	767.37	63.97
01-55-6608	Subscriptions, Books & Publications	1,618.00	1,593.24	89.99	24.76	98.47
01-55-6613	General Office Supplies	951.00	1,282.04	0.00	(331.04)	134.81
01-55-7010	Transfer to Equipment Repl. Fund	3,436.00	2,863.30	286.33	572.70	83.33
	Total Dept 55 - Community Development	899,563.00	592,132.66	51,685.07	307,430.34	65.82
Department: 56 Finance						
01-56-6101	Salaries - Full-Time	107,205.00	90,565.81	8,246.80	16,639.19	84.48
01-56-6104	Salaries - Part-Time	17,907.00	13,227.32	1,399.04	4,679.68	73.87
01-56-6201	Medical/Dental Insurance	11,592.00	9,594.56	967.49	1,997.44	82.77
01-56-6202	Group Life Insurance	128.00	108.58	11.55	19.42	84.83
01-56-6205	Social Security Contributions	9,571.00	7,441.10	688.31	2,129.90	77.75
01-56-6206	IMRF Contributions	5,971.00	4,735.45	479.09	1,235.55	79.31
01-56-6208	Training, Memberships, & Conferences	4,210.00	3,873.25	0.00	336.75	92.00
01-56-6209	Uniform Allowance	400.00	0.00	0.00	400.00	0.00
01-56-6301	Legal Services	2,250.00	723.00	107.50	1,527.00	32.13
01-56-6302	Audit Services	26,565.00	24,965.00	0.00	1,600.00	93.98
01-56-6306	Medical Services	310.00	102.00	0.00	208.00	32.90
01-56-6307	I.T. Services	9,209.00	1,301.00	0.00	7,908.00	14.13
01-56-6309	Other Professional Services	2,179.00	3,190.13	750.50	(1,011.13)	146.40
01-56-6402	Rentals	22.00	913.18	102.00	(891.18)	4,150.82
01-56-6403	Repair & Maintenance - Equipment	450.00	310.63	21.89	139.37	69.03
01-56-6501	Postage & Delivery	750.00	962.01	80.10	(212.01)	128.27
01-56-6502	Telecommunications	3,470.00	2,993.74	77.53	476.26	86.27
01-56-6503	Publishing	830.00	307.91	0.00	522.09	37.10
01-56-6504	Printing	700.00	863.90	428.41	(163.90)	123.41
01-56-6508	Receptions & Entertainment	250.00	0.00	0.00	250.00	0.00
01-56-6613	General Office Supplies	1,000.00	1,980.67	71.90	(980.67)	198.07
01-56-9003	Interfund Transfer Expense	0.00	18,333.30	1,833.33	(18,333.30)	100.00
	Total Dept 56 - Finance	204,969.00	186,492.54	15,265.44	18,476.46	90.99
Department: 57 Boards & Commissions						
01-57-6104	Salaries - Part-Time	49,075.00	34,575.01	0.00	14,499.99	70.45
01-57-6205	Social Security Contributions	3,755.00	2,645.01	0.00	1,109.99	70.44

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 01 General Fund						
Account Category: Expenditures						
Department: 57 Boards & Commissions						
01-57-6208	Training, Memberships, & Conferences	11,229.00	6,821.99	0.00	4,407.01	60.75
01-57-6209	Uniform Allowance	1,200.00	0.00	0.00	1,200.00	0.00
01-57-6309	Other Professional Services	10,740.00	2,378.80	0.00	8,361.20	22.15
01-57-6403	Repair & Maintenance - Equipment	250.00	0.00	0.00	250.00	0.00
01-57-6501	Postage & Delivery	150.00	11.88	0.00	138.12	7.92
01-57-6502	Telecommunications	504.00	295.14	0.00	208.86	58.56
01-57-6503	Publishing	400.00	0.00	0.00	400.00	0.00
01-57-6504	Printing	560.00	32.51	0.00	527.49	5.81
01-57-6508	Receptions & Entertainment	2,300.00	511.24	41.20	1,788.76	22.23
01-57-6515	Public Relations	24,200.00	21,233.31	2,590.69	2,966.69	87.74
01-57-6516	Employee Activities	2,500.00	4,382.46	0.00	(1,882.46)	175.30
01-57-6517	Plan Commission	2,350.00	3,625.56	0.00	(1,275.56)	154.28
01-57-6520	Police Commission	3,775.00	1,510.00	180.00	2,265.00	40.00
01-57-6521	Marketing	12,925.00	14,897.09	0.00	(1,972.09)	115.26
01-57-6608	Subscriptions, Books & Publications	100.00	0.00	0.00	100.00	0.00
01-57-6613	General Office Supplies	300.00	294.12	0.00	5.88	98.04
01-57-9003	Interfund Transfer Expense	200,000.00	166,666.70	16,666.67	33,333.30	83.33
	Total Dept 57 - Boards & Commissions	326,313.00	259,880.82	19,478.56	66,432.18	79.64
	Expenditures	7,055,318.00	5,592,547.29	575,354.62	1,462,770.71	79.27
Fund 01 - General Fund:						
TOTAL REVENUES		7,106,038.00	6,636,068.65	461,198.76	469,969.35	
TOTAL EXPENDITURES		7,055,318.00	5,592,547.29	575,354.62	1,462,770.71	
NET OF REVENUES & EXPENDITURES:		50,720.00	1,043,521.36	(114,155.86)	(992,801.36)	

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 30 General Capital Projects Fund						
Account Category: Revenues						
Department: 00 General						
30-00-3811	Interest Income - Investments	32,100.00	37,575.77	1,150.42	(5,475.77)	117.06
30-00-3820	Rental Income	51,902.00	43,536.20	4,353.62	8,365.80	83.88
30-00-3850	Improvement Donations	103,613.00	127,280.45	0.00	(23,667.45)	122.84
30-00-3920	Proceeds - Capital Asset Sale	16,000.00	0.00	0.00	16,000.00	0.00
30-00-3990	Interfund Transfer Income	563,319.00	540,752.42	48,776.58	22,566.58	95.99
	Total Dept 00 - General	766,934.00	749,144.84	54,280.62	17,789.16	97.68
	Revenues	766,934.00	749,144.84	54,280.62	17,789.16	97.68
Account Category: Expenditures						
Department: 50 Administration						
30-50-6913	Rental/Lease Expense	41,208.00	30,600.00	0.00	10,608.00	74.26
	Total Dept 50 - Administration	41,208.00	30,600.00	0.00	10,608.00	74.26
Department: 51 Police						
30-51-6304	Architectural Services	100,000.00	6,232.43	6,232.43	93,767.57	6.23
30-51-7003	Building Improvements	1,900,000.00	8,527.63	0.00	1,891,472.37	0.45
30-51-7006	Vehicles	178,328.00	121,468.77	4,156.08	56,859.23	68.12
30-51-9003	Interfund Transfer Expense	113,926.00	94,938.50	9,493.85	18,987.50	83.33
	Total Dept 51 - Police	2,292,254.00	231,167.33	19,882.36	2,061,086.67	10.08
Department: 53 Public Works - Street Division						
30-53-7006	Vehicles	87,925.00	83,114.00	0.00	4,811.00	94.53
30-53-7007	Other Equipment & Machinery	47,028.00	43,551.56	0.00	3,476.44	92.61
	Total Dept 53 - Public Works - Street Division	134,953.00	126,665.56	0.00	8,287.44	93.86
Department: 56 Finance						
30-56-7004	Office Equipment & Machinery	0.00	32,990.00	0.00	(32,990.00)	100.00
	Total Dept 56 - Finance	0.00	32,990.00	0.00	(32,990.00)	100.00
	Expenditures	2,468,415.00	421,422.89	19,882.36	2,046,992.11	17.07
Fund 30 - General Capital Projects Fund:						
TOTAL REVENUES		766,934.00	749,144.84	54,280.62	17,789.16	
TOTAL EXPENDITURES		2,468,415.00	421,422.89	19,882.36	2,046,992.11	
NET OF REVENUES & EXPENDITURES:		(1,701,481.00)	327,721.95	34,398.26	(2,029,202.95)	

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 32 Industrial TIF District #1 Fund						
Account Category: Revenues						
Department: 00 General						
32-00-3110	Property Tax - Corporate	486,009.00	486,678.77	0.00	(669.77)	100.14
32-00-3810	Interest Income	300.00	8,485.06	806.74	(8,185.06)	2,828.35
	Total Dept 00 - General	486,309.00	495,163.83	806.74	(8,854.83)	101.82
	Revenues	486,309.00	495,163.83	806.74	(8,854.83)	101.82
Account Category: Expenditures						
Department: 50 Administration						
32-50-6208	Training, Memberships, & Conferences	3,250.00	472.50	0.00	2,777.50	14.54
	Total Dept 50 - Administration	3,250.00	472.50	0.00	2,777.50	14.54
Department: 52 Economic Development						
32-52-6521	Marketing	3,000.00	1,750.00	0.00	1,250.00	58.33
	Total Dept 52 - Economic Development	3,000.00	1,750.00	0.00	1,250.00	58.33
Department: 55 Community Development						
32-55-6301	Legal Services	50.00	96.75	0.00	(46.75)	193.50
32-55-6302	Audit Services	350.00	337.50	0.00	12.50	96.43
32-55-6911	TIF Surplus	0.00	200,000.00	0.00	(200,000.00)	100.00
32-55-9003	Interfund Transfer Expense	39,062.00	32,551.70	3,255.17	6,510.30	83.33
	Total Dept 55 - Community Development	39,462.00	232,985.95	3,255.17	(193,523.95)	590.41
	Expenditures	45,712.00	235,208.45	3,255.17	(189,496.45)	514.54
Fund 32 - Industrial TIF District #1 Fund:						
TOTAL REVENUES		486,309.00	495,163.83	806.74	(8,854.83)	
TOTAL EXPENDITURES		45,712.00	235,208.45	3,255.17	(189,496.45)	
NET OF REVENUES & EXPENDITURES:		440,597.00	259,955.38	(2,448.43)	180,641.62	

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 33 Industrial TIF District #2 Fund						
Account Category: Revenues						
Department: 00 General						
33-00-3110	Property Tax - Corporate	303,634.00	304,054.43	0.00	(420.43)	100.14
33-00-3810	Interest Income	130.00	6,039.44	579.75	(5,909.44)	4,645.72
	Total Dept 00 - General	303,764.00	310,093.87	579.75	(6,329.87)	102.08
	Revenues	303,764.00	310,093.87	579.75	(6,329.87)	102.08
Account Category: Expenditures						
Department: 50 Administration						
33-50-6208	Training, Memberships, & Conferences	3,250.00	472.50	0.00	2,777.50	14.54
	Total Dept 50 - Administration	3,250.00	472.50	0.00	2,777.50	14.54
Department: 52 Economic Development						
33-52-6521	Marketing	3,000.00	1,750.00	0.00	1,250.00	58.33
	Total Dept 52 - Economic Development	3,000.00	1,750.00	0.00	1,250.00	58.33
Department: 55 Community Development						
33-55-6301	Legal Services	1,050.00	10.75	0.00	1,039.25	1.02
33-55-6302	Audit Services	350.00	337.50	0.00	12.50	96.43
33-55-6309	Other Professional Services	5,000.00	0.00	0.00	5,000.00	0.00
33-55-6911	TIF Surplus	0.00	50,000.00	0.00	(50,000.00)	100.00
33-55-9003	Interfund Transfer Expense	39,062.00	32,551.70	3,255.17	6,510.30	83.33
	Total Dept 55 - Community Development	45,462.00	82,899.95	3,255.17	(37,437.95)	182.35
	Expenditures	51,712.00	85,122.45	3,255.17	(33,410.45)	164.61
Fund 33 - Industrial TIF District #2 Fund:						
TOTAL REVENUES		303,764.00	310,093.87	579.75	(6,329.87)	
TOTAL EXPENDITURES		51,712.00	85,122.45	3,255.17	(33,410.45)	
NET OF REVENUES & EXPENDITURES:		252,052.00	224,971.42	(2,675.42)	27,080.58	

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 35 Infrastructure Capital Projects Fund						
Account Category: Revenues						
Department: 00 General						
35-00-3430	Motor Fuel Tax	427,845.00	359,112.38	30,928.83	68,732.62	83.94
35-00-3435	Road Maintenance Fees	271,382.00	231,359.59	23,249.92	40,022.41	85.25
35-00-3440	Grants	1,003,023.00	139,989.52	62,621.02	863,033.48	13.96
35-00-3450	State Sales Tax	1,029,741.00	933,078.87	92,536.21	96,662.13	90.61
35-00-3761	Reimbursement	10,109.00	15,163.95	0.00	(5,054.95)	150.00
35-00-3810	Interest Income	10,000.00	20,817.60	2,170.51	(10,817.60)	208.18
35-00-3855	Road Impact Fee	84,456.00	104,447.22	0.00	(19,991.22)	123.67
35-00-3860	Public Improvement Fee	9,357.00	18,714.48	0.00	(9,357.48)	200.01
	Total Dept 00 - General	2,845,913.00	1,822,683.61	211,506.49	1,023,229.39	64.05
	Revenues	2,845,913.00	1,822,683.61	211,506.49	1,023,229.39	64.05
Account Category: Expenditures						
Department: 50 Administration						
35-50-7008	Streets/ROW Improvements	1,089,434.00	1,273,263.68	100,574.19	(183,829.68)	116.87
	Total Dept 50 - Administration	1,089,434.00	1,273,263.68	100,574.19	(183,829.68)	116.87
Department: 53 Public Works - Street Division						
35-53-6303	Engineering Services	489,059.00	364,160.83	7,023.59	124,898.17	74.46
35-53-6518	Bad Debt Expense	500.00	0.00	0.00	500.00	0.00
35-53-6615	Snow & Ice Control Supplies	184,000.00	99,161.51	90,151.03	84,838.49	53.89
35-53-7008	Streets/ROW Improvements	1,302,395.00	66,117.26	0.00	1,236,277.74	5.08
35-53-9003	Interfund Transfer Expense	506,587.00	422,155.70	42,215.57	84,431.30	83.33
	Total Dept 53 - Public Works - Street Division	2,482,541.00	951,595.30	139,390.19	1,530,945.70	38.33
	Expenditures	3,571,975.00	2,224,858.98	239,964.38	1,347,116.02	62.29
Fund 35 - Infrastructure Capital Projects Fund:						
TOTAL REVENUES		2,845,913.00	1,822,683.61	211,506.49	1,023,229.39	
TOTAL EXPENDITURES		3,571,975.00	2,224,858.98	239,964.38	1,347,116.02	
NET OF REVENUES & EXPENDITURES:		(726,062.00)	(402,175.37)	(28,457.89)	(323,886.63)	

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 41 Debt Service Fund						
Account Category: Revenues						
Department: 00 General						
41-00-3990	Interfund Transfer Income	620,513.00	517,094.20	51,709.42	103,418.80	83.33
	Total Dept 00 - General	620,513.00	517,094.20	51,709.42	103,418.80	83.33
	Revenues	620,513.00	517,094.20	51,709.42	103,418.80	83.33
Account Category: Expenditures						
Department: 50 Administration						
41-50-8002	Debt - Principal	570,000.00	570,000.00	0.00	0.00	100.00
41-50-8003	Debt - Interest	50,513.00	50,512.50	0.00	0.50	100.00
41-50-8004	Fiscal Agent Fees	475.00	0.00	0.00	475.00	0.00
	Total Dept 50 - Administration	620,988.00	620,512.50	0.00	475.50	99.92
	Expenditures	620,988.00	620,512.50	0.00	475.50	99.92
Fund 41 - Debt Service Fund:						
TOTAL REVENUES		620,513.00	517,094.20	51,709.42	103,418.80	
TOTAL EXPENDITURES		620,988.00	620,512.50	0.00	475.50	
NET OF REVENUES & EXPENDITURES:		(475.00)	(103,418.30)	51,709.42	102,943.30	

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 46 MPRO SBA 17 Fund						
Account Category: Revenues						
Department: 00 General						
46-00-3120	Property Tax - SA	0.00	75,325.77	0.00	(75,325.77)	100.00
	Total Dept 00 - General	0.00	75,325.77	0.00	(75,325.77)	100.00
	Revenues	0.00	75,325.77	0.00	(75,325.77)	100.00
Account Category: Expenditures						
Department: 50 Administration						
46-50-8002	Debt - Principal	0.00	12,855.84	0.00	(12,855.84)	100.00
46-50-8003	Debt - Interest	0.00	72,775.39	0.00	(72,775.39)	100.00
	Total Dept 50 - Administration	0.00	85,631.23	0.00	(85,631.23)	100.00
	Expenditures	0.00	85,631.23	0.00	(85,631.23)	100.00
Fund 46 - MPRO SBA 17 Fund:						
TOTAL REVENUES		0.00	75,325.77	0.00	(75,325.77)	
TOTAL EXPENDITURES		0.00	85,631.23	0.00	(85,631.23)	
NET OF REVENUES & EXPENDITURES:		0.00	(10,305.46)	0.00	10,305.46	

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 47 Sugar Grove Center SSA #10						
Account Category: Revenues						
Department: 00 General						
47-00-3810	Interest Income	15.00	215.46	16.72	(200.46)	1,436.40
	Total Dept 00 - General	15.00	215.46	16.72	(200.46)	1,436.40
	Revenues	15.00	215.46	16.72	(200.46)	1,436.40
Account Category: Expenditures						
Department: 55 Community Development						
47-55-6309	Other Professional Services	12,000.00	7,026.25	0.00	4,973.75	58.55
	Total Dept 55 - Community Development	12,000.00	7,026.25	0.00	4,973.75	58.55
	Expenditures	12,000.00	7,026.25	0.00	4,973.75	58.55
Fund 47 - Sugar Grove Center SSA #10:						
TOTAL REVENUES		15.00	215.46	16.72	(200.46)	
TOTAL EXPENDITURES		12,000.00	7,026.25	0.00	4,973.75	
NET OF REVENUES & EXPENDITURES:		(11,985.00)	(6,810.79)	16.72	(5,174.21)	

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 48 College Corner Business District Fund						
Account Category: Revenues						
Department: 00 General						
48-00-3450	State Sales Tax	0.00	307.05	0.00	(307.05)	100.00
48-00-3810	Interest Income	0.00	3.93	0.52	(3.93)	100.00
	Total Dept 00 - General	0.00	310.98	0.52	(310.98)	100.00
	Revenues	0.00	310.98	0.52	(310.98)	100.00
Fund 48 - College Corner Business District Fund:						
TOTAL REVENUES		0.00	310.98	0.52	(310.98)	
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	
NET OF REVENUES & EXPENDITURES:		0.00	310.98	0.52	(310.98)	

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 50 Waterworks & Sewer Fund						
Account Category: Revenues						
Department: 00 General						
50-00-3530	Water Penalties	31,813.00	25,270.65	1,848.93	6,542.35	79.43
50-00-3540	Sewer Penalties	29,130.00	23,058.98	1,745.79	6,071.02	79.16
50-00-3610	Water Sales	2,118,185.00	1,862,734.43	168,098.33	255,450.57	87.94
50-00-3620	Sewer Sales	1,942,023.00	1,696,661.70	153,412.29	245,361.30	87.37
50-00-3670	Meter Sales	15,810.00	16,782.00	0.00	(972.00)	106.15
50-00-3761	Reimbursement	0.00	7,973.37	0.00	(7,973.37)	100.00
50-00-3792	Sewer - Other Charges	12,873.00	10,986.00	0.00	1,887.00	85.34
50-00-3811	Interest Income - Investments	53,500.00	18,470.27	0.00	35,029.73	34.52
50-00-3890	Miscellaneous Income	17,150.00	14,321.59	968.28	2,828.41	83.51
	Total Dept 00 - General	4,220,484.00	3,676,258.99	326,073.62	544,225.01	87.11
Department: 01 Capital Revenues						
50-01-3651	Water Tap-On Fees	25,968.00	19,255.86	0.00	6,712.14	74.15
50-01-3652	Sewer Tap-On Fees	137.00	4,208.83	0.00	(4,071.83)	3,072.14
50-01-3791	Fire Suppression Tap-On Fees	8,703.00	0.00	0.00	8,703.00	0.00
	Total Dept 01 - Capital Revenues	34,808.00	23,464.69	0.00	11,343.31	67.41
	Revenues	4,255,292.00	3,699,723.68	326,073.62	555,568.32	86.94
Account Category: Expenditures						
Department: 49 Information Technology						
50-49-6307	I.T. Services	81,445.00	46,594.34	7,773.68	34,850.66	57.21
50-49-6502	Telecommunications	4,145.00	23.46	0.00	4,121.54	0.57
	Total Dept 49 - Information Technology	85,590.00	46,617.80	7,773.68	38,972.20	54.47
Department: 50 Administration						
50-50-6101	Salaries - Full-Time	133,456.00	104,074.50	9,597.74	29,381.50	77.98
50-50-6104	Salaries - Part-Time	72,624.00	45,157.90	3,799.54	27,466.10	62.18
50-50-6201	Medical/Dental Insurance	17,692.00	10,524.59	1,060.31	7,167.41	59.49
50-50-6202	Group Life Insurance	147.00	117.52	12.59	29.48	79.95
50-50-6205	Social Security Contributions	15,451.00	10,734.25	954.12	4,716.75	69.47
50-50-6206	IMRF Contributions	10,565.00	6,956.03	661.82	3,608.97	65.84
50-50-6208	Training, Memberships, & Conferences	8,135.00	3,391.71	0.00	4,743.29	41.69
50-50-6301	Legal Services	500.00	279.50	0.00	220.50	55.90
50-50-6302	Audit Services	14,965.00	13,265.00	0.00	1,700.00	88.64
50-50-6306	Medical Services	130.00	156.00	156.00	(26.00)	120.00
50-50-6307	I.T. Services	9,209.00	34,291.00	0.00	(25,082.00)	372.36
50-50-6309	Other Professional Services	46,450.00	47,348.26	7,219.45	(898.26)	101.93
50-50-6402	Rentals	379.00	1,965.86	205.00	(1,586.86)	518.70
50-50-6403	Repair & Maintenance - Equipment	200.00	621.39	43.82	(421.39)	310.70
50-50-6501	Postage & Delivery	20,324.00	19,015.92	1,971.07	1,308.08	93.56
50-50-6502	Telecommunications	12,159.00	12,026.14	1,676.59	132.86	98.91
50-50-6503	Publishing	330.00	307.92	0.00	22.08	93.31
50-50-6504	Printing	700.00	501.99	370.50	198.01	71.71
50-50-6507	Mileage Reimbursement	50.00	0.00	0.00	50.00	0.00
50-50-6514	Insurance Premiums	109,534.00	100,850.64	0.00	8,683.36	92.07
50-50-6518	Bad Debt Expense	2,000.00	0.00	0.00	2,000.00	0.00
50-50-6613	General Office Supplies	750.00	1,064.79	0.00	(314.79)	141.97
50-50-7010	Transfer to Equipment Repl. Fund	165,947.00	138,289.20	13,828.92	27,657.80	83.33
50-50-7011	Transfer to Infrastructure Repl. Fun	825,000.00	687,500.00	68,750.00	137,500.00	83.33

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 50 Waterworks & Sewer Fund						
Account Category: Expenditures						
Department: 50 Administration						
50-50-8002	Debt - Principal	322,434.00	322,436.46	0.00	(2.46)	100.00
50-50-8003	Debt - Interest	41,064.00	41,061.46	0.00	2.54	99.99
50-50-8004	Fiscal Agent Fees	475.00	475.00	0.00	0.00	100.00
50-50-9003	Interfund Transfer Expense	0.00	61,845.60	0.00	(61,845.60)	100.00
	Total Dept 50 - Administration	1,830,670.00	1,664,258.63	110,307.47	166,411.37	90.91
Department: 59 Public Works - Administration						
50-59-6101	Salaries - Full-Time	607,896.00	544,340.39	49,554.56	63,555.61	89.54
50-59-6102	Salaries - Overtime	62,103.00	8,966.75	564.12	53,136.25	14.44
50-59-6104	Salaries - Part-Time	14,560.00	11,869.95	1,064.98	2,690.05	81.52
50-59-6105	Salaries - Seasonal	14,820.00	0.00	0.00	14,820.00	0.00
50-59-6201	Medical/Dental Insurance	119,524.00	76,899.83	7,536.64	42,624.17	64.34
50-59-6202	Group Life Insurance	1,010.00	833.94	80.49	176.06	82.57
50-59-6205	Social Security Contributions	53,502.00	41,388.42	3,770.42	12,113.58	77.36
50-59-6206	IMRF Contributions	35,095.00	27,333.16	2,475.86	7,761.84	77.88
50-59-6208	Training, Memberships, & Conferences	6,600.00	5,889.42	213.00	710.58	89.23
50-59-6209	Uniform Allowance	3,350.00	3,775.07	0.00	(425.07)	112.69
50-59-6301	Legal Services	2,500.00	43.00	0.00	2,457.00	1.72
50-59-6303	Engineering Services	2,500.00	1,665.00	0.00	835.00	66.60
50-59-6306	Medical Services	1,415.00	328.00	0.00	1,087.00	23.18
50-59-6309	Other Professional Services	3,525.00	4,652.97	12.99	(1,127.97)	132.00
50-59-6312	JULIE Services	3,000.00	3,306.18	3,306.18	(306.18)	110.21
50-59-6313	SCADA Services	15,000.00	5,725.64	0.00	9,274.36	38.17
50-59-6402	Rentals	537.00	399.63	72.77	137.37	74.42
50-59-6403	Repair & Maintenance - Equipment	4,100.00	2,204.17	323.40	1,895.83	53.76
50-59-6406	Repair & Maintenance - Buildings	26,177.00	19,923.63	1,676.60	6,253.37	76.11
50-59-6407	Repair & Maintenance - Vehicles	20,000.00	11,040.92	222.25	8,959.08	55.20
50-59-6500	General Equipment	3,000.00	123.68	0.00	2,876.32	4.12
50-59-6501	Postage & Delivery	500.00	404.27	17.06	95.73	80.85
50-59-6502	Telecommunications	17,663.00	16,288.26	2,064.67	1,374.74	92.22
50-59-6507	Mileage Reimbursement	150.00	171.87	76.05	(21.87)	114.58
50-59-6508	Receptions & Entertainment	400.00	299.56	35.94	100.44	74.89
50-59-6512	Water & Sewer	1,187.00	1,043.71	148.76	143.29	87.93
50-59-6516	Employee Activities	250.00	89.77	0.00	160.23	35.91
50-59-6601	Fuels & Lubricants	39,000.00	28,610.59	3,603.49	10,389.41	73.36
50-59-6602	Custodial Supplies	1,500.00	1,049.71	0.00	450.29	69.98
50-59-6603	Specialized Supplies	8,000.00	10,859.32	4,288.98	(2,859.32)	135.74
50-59-6604	Safety Supplies	3,800.00	1,640.58	284.71	2,159.42	43.17
50-59-6611	Building Materials & Supplies	3,000.00	589.33	516.50	2,410.67	19.64
50-59-6612	Equipment Maintenance Supplies	4,500.00	5,936.39	1,588.11	(1,436.39)	131.92
50-59-6613	General Office Supplies	1,000.00	633.88	32.68	366.12	63.39
50-59-6617	Vehicle Maintenance Supplies	23,500.00	10,493.49	2,422.84	13,006.51	44.65
	Total Dept 59 - Public Works - Administration	1,104,664.00	848,820.48	85,954.05	255,843.52	76.84
Department: 60 Water Operations						
50-60-6309	Other Professional Services	134,500.00	80,841.57	0.00	53,658.43	60.11
50-60-6311	IEPA Water Sampling	20,000.00	19,333.40	1,749.30	666.60	96.67
50-60-6402	Rentals	2,700.00	218.55	0.00	2,481.45	8.09
50-60-6403	Repair & Maintenance - Equipment	11,000.00	5,795.50	2,560.00	5,204.50	52.69

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF SUGAR GROVE

Balance As Of 02/29/2024

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 50 Waterworks & Sewer Fund						
Account Category: Expenditures						
Department: 60 Water Operations						
50-60-6406	Repair & Maintenance - Buildings	15,230.00	3,420.00	300.00	11,810.00	22.46
50-60-6510	Natural Gas	1,880.00	1,548.05	344.47	331.95	82.34
50-60-6511	Electricity	176,386.00	186,345.17	27,417.36	(9,959.17)	105.65
50-60-6518	Bad Debt Expense	1,000.00	0.00	0.00	1,000.00	0.00
50-60-6603	Specialized Supplies	46,641.00	48,138.07	351.57	(1,497.07)	103.21
50-60-6606	Landscaping Supplies	1,500.00	1,062.00	0.00	438.00	70.80
50-60-6607	Chemicals & Lab Supplies	134,000.00	152,809.56	12,658.62	(18,809.56)	114.04
50-60-6610	Traffic Control Supplies	2,000.00	0.00	0.00	2,000.00	0.00
50-60-6611	Building Materials & Supplies	3,500.00	624.00	0.00	2,876.00	17.83
50-60-6612	Equipment Maintenance Supplies	800.00	293.36	0.00	506.64	36.67
	Total Dept 60 - Water Operations	551,137.00	500,429.23	45,381.32	50,707.77	90.80
Department: 65 Sewer Operations						
50-65-6309	Other Professional Services	84,000.00	17,949.21	0.00	66,050.79	21.37
50-65-6402	Rentals	1,234.00	838.18	0.00	395.82	67.92
50-65-6403	Repair & Maintenance - Equipment	51,000.00	35,896.68	2,170.00	15,103.32	70.39
50-65-6406	Repair & Maintenance - Buildings	500.00	36.83	0.00	463.17	7.37
50-65-6510	Natural Gas	4,787.00	4,344.21	504.73	442.79	90.75
50-65-6511	Electricity	10,207.00	7,834.83	1,632.15	2,372.17	76.76
50-65-6518	Bad Debt Expense	500.00	0.00	0.00	500.00	0.00
50-65-6603	Specialized Supplies	11,000.00	4,186.54	276.78	6,813.46	38.06
50-65-6607	Chemicals & Lab Supplies	1,000.00	791.24	59.36	208.76	79.12
50-65-6611	Building Materials & Supplies	1,000.00	42.97	0.00	957.03	4.30
50-65-6612	Equipment Maintenance Supplies	2,000.00	2,220.69	0.00	(220.69)	111.03
	Total Dept 65 - Sewer Operations	167,228.00	74,141.38	4,643.02	93,086.62	44.34
Department: 71 Water Capital						
50-71-6303	Engineering Services	2,000.00	72,941.25	0.00	(70,941.25)	3,647.06
50-71-7006	Vehicles	324,732.00	254,823.55	0.00	69,908.45	78.47
	Total Dept 71 - Water Capital	326,732.00	327,764.80	0.00	(1,032.80)	100.32
	Expenditures	4,066,021.00	3,462,032.32	254,059.54	603,988.68	85.15
Fund 50 - Waterworks & Sewer Fund:						
TOTAL REVENUES		4,255,292.00	3,699,723.68	326,073.62	555,568.32	
TOTAL EXPENDITURES		4,066,021.00	3,462,032.32	254,059.54	603,988.68	
NET OF REVENUES & EXPENDITURES:		189,271.00	237,691.36	72,014.08	(48,420.36)	

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 51 Water Capital Fund						
Account Category: Revenues						
Department: 00 General						
51-00-3811	Interest Income - Investments	0.00	48,198.14	440.33	(48,198.14)	100.00
51-00-3990	Interfund Transfer Income	990,947.00	825,789.20	82,578.92	165,157.80	83.33
	Total Dept 00 - General	990,947.00	873,987.34	83,019.25	116,959.66	88.20
	Revenues	990,947.00	873,987.34	83,019.25	116,959.66	88.20
Account Category: Expenditures						
Department: 71 Water Capital						
51-71-6303	Engineering Services	220,200.00	112,845.25	0.00	107,354.75	51.25
51-71-7008	Streets/ROW Improvements	1,414,366.00	1,336,766.36	315,860.37	77,599.64	94.51
	Total Dept 71 - Water Capital	1,634,566.00	1,449,611.61	315,860.37	184,954.39	88.68
	Expenditures	1,634,566.00	1,449,611.61	315,860.37	184,954.39	88.68
Fund 51 - Water Capital Fund:						
TOTAL REVENUES		990,947.00	873,987.34	83,019.25	116,959.66	
TOTAL EXPENDITURES		1,634,566.00	1,449,611.61	315,860.37	184,954.39	
NET OF REVENUES & EXPENDITURES:		(643,619.00)	(575,624.27)	(232,841.12)	(67,994.73)	

GL Number	Description	23-24 Amended Budget	YTD Balance 02/29/2024 Normal (Abnormal)	Activity For 02/29/2024 Increase (Decrease)	Available Balance 02/29/2024 Normal (Abnormal)	% Bdgt Used
Fund: 57 Refuse Fund						
Account Category: Revenues						
Department: 00 General						
57-00-3650	Refuse Penalties	12,239.00	8,171.23	663.41	4,067.77	66.76
57-00-3690	Refuse Charges	815,956.00	683,961.50	68,901.08	131,994.50	83.82
	Total Dept 00 - General	828,195.00	692,132.73	69,564.49	136,062.27	83.57
	Revenues	828,195.00	692,132.73	69,564.49	136,062.27	83.57
Account Category: Expenditures						
Department: 50 Administration						
57-50-6513	Refuse & Recycling Collection	778,885.00	587,694.42	199,186.35	191,190.58	75.45
57-50-6518	Bad Debt Expense	400.00	0.00	0.00	400.00	0.00
57-50-9003	Interfund Transfer Expense	40,000.00	33,333.30	3,333.33	6,666.70	83.33
	Total Dept 50 - Administration	819,285.00	621,027.72	202,519.68	198,257.28	75.80
	Expenditures	819,285.00	621,027.72	202,519.68	198,257.28	75.80
Fund 57 - Refuse Fund:						
TOTAL REVENUES		828,195.00	692,132.73	69,564.49	136,062.27	
TOTAL EXPENDITURES		819,285.00	621,027.72	202,519.68	198,257.28	
NET OF REVENUES & EXPENDITURES:		8,910.00	71,105.01	(132,955.19)	(62,195.01)	
Report Totals:						
TOTAL REVENUES - ALL FUNDS		18,203,920.00	15,871,944.96	1,258,756.38	2,331,975.04	
TOTAL EXPENDITURES - ALL FUNDS		20,345,992.00	14,805,001.69	1,614,151.29	5,540,990.31	
NET OF REVENUES & EXPENDITURES:		(2,142,072.00)	1,066,943.27	(355,394.91)	(3,209,015.27)	