



# BOARD REPORT

**TO:** VILLAGE PRESIDENT & BOARD OF TRUSTEES

**FROM:** SCOTT KOEPEL, VILLAGE ADMINISTRATOR  
MATT ANASTASIA, FINANCIAL CONSULTANT

**SUBJECT:** MONTHLY TREASURER REPORT – AUGUST 2025

**AGENDA:** 10/21/2025

**DATE:** 10/14/2025

## ISSUE

Should the Village Board approve the monthly Treasurer's September 2025 report.

## DISCUSSION

A detailed budget vs. actual report is attached showing a breakdown of each fund, department, and account through September 30, 2025 (5 months; 41.67%) 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	FY2026 Budget	Activity Through Sept. 30, 2025	Percent Received
3162	Utility Tax – Electricity	\$267,076	\$117,854	44.13%
3163	Utility Tax – Natural Gas	\$158,085	\$54,401	34.41%
3164	Utility Tax – Telecom	\$102,867	\$43,554	42.34%
3380	Towing Fees	\$55,000	\$15,500	28.18%
3510	Court Fines	\$91,000	\$45,077	49.54%
3590	Other Fines	\$20,545	\$9,765	47.53%

### State Municipal Shared Revenues

Acct.	Account Description	FY2026 Budget	Activity Through Sept. 30, 2025	Percent Received
3410	State Income Tax	\$1,653,989	\$739,528	44.71%
3450	State Sales Tax	\$1,822,369	\$809,393	44.41%
3451	State Use Tax	\$181,849	\$34,837	19.16%
3453	State Game Licenses	\$119,568	\$59,036	49.37%

**Community Development (General Fund 01)**

Staff projected and included 75 residential and 2 commercial permits in the fiscal year 2025 – 2026 Budget approved by the Village Board, which we will track throughout the fiscal year and report on. As of October 1, 2025, 14 residential permits and 5 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	FY2026 Budget	Activity Through Sept. 30, 2025	Percent Received
3291	Contractor’s License	\$42,000	\$23,250	55.36%
3310	Building Permits	\$193,715	\$61,395	31.69%
3320	Certificate of Occupancy	\$1,000	\$1,900	190.00%
3340	Re-Inspection Fees	\$6,000	\$3,510	58.50%
3515	Code Enforcement Fines	\$5,000	\$4,270	85.40%
3740	Zoning & Filing Fees	\$6,000	\$10,285	171.42%
3760	Review & Develop. Fees	\$45,020	\$7,615	16.91%
3761	Reimbursement	\$249,289	\$164,594	66.03%

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 September 2025:

Acct.	Account Description	FY2026 Budget	Activity Through Sept. 30, 2025	Percent Expensed
01-55-6303	Engineering Services	\$35,350	\$109,129	308.71%

*Community Development* – Engineering for developer related expenses are being expensed to this account when there is not enough money remaining in their escrow. These are offset by an increase in the Reimbursement revenue account. With the significant developments happening, the consultant invoices received have significantly depleted escrow balances, leaving the Village to bill directly for invoices rather than using escrow. Causing this account to be inflated, but also the reimbursement account having an offsetting revenue.

01-56-6302	Audit Services	\$27,270	\$26,405	96.83%
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*Finance* – All audits and actuarial studies have been complete for FY25-26, there will be no additional expenses to this account.

**COST**

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

**ATTACHMENTS**

- Revenue and Expenditure Report as of September 30, 2025

**RECOMMENDATION**

That the Village Board approve the monthly September 2025 Treasurer’s report



Village of Sugar Grove  
 Budget vs. Actual Report  
 5-Month Ended September 30, 2025



GENERAL FUND REVENUE		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
01-00-3110	Property Tax - Corporate	937,562.00	884,008.95	94.29%
01-00-3111	Property Tax - Audit	12,000.00	11,609.83	96.75%
01-00-3112	Property Tax - Liab. Insurance	15,000.00	14,514.73	96.76%
01-00-3113	Property Tax - I.M.R.F.	45,000.00	43,538.32	96.75%
01-00-3114	Property Tax - Social Security	177,500.00	171,725.14	96.75%
01-00-3115	Property Tax - Street Lighting	55,000.00	53,212.21	96.75%
01-00-3150	Property Tax - Police Protection	165,000.00	159,632.78	96.75%
01-00-3151	Property Tax - Police Pension	627,864.00	607,431.49	96.75%
01-00-3162	Utility Tax - Electricity	267,076.00	117,853.78	44.13%
01-00-3163	Utility Tax - Natural Gas	158,085.00	54,401.41	34.41%
01-00-3164	Utility Tax - Telecommunications	102,867.00	43,553.98	42.34%
01-00-3210	Liquor License	23,350.00	2,250.00	9.64%
01-00-3250	Franchise Agreement	39,995.00	37,688.74	94.23%
01-00-3291	Contractors License	42,000.00	23,250.00	55.36%
01-00-3310	Building Permits	193,715.00	61,395.38	31.69%
01-00-3320	Certificate of Occupancy Fees	1,000.00	1,900.00	190.00%
01-00-3330	Plan Review Fees	6,000.00	2,500.00	41.67%
01-00-3340	Reinspection Fees	6,000.00	3,510.00	58.50%
01-00-3380	Towing Fees	55,000.00	15,500.00	28.18%
01-00-3390	Other License, Permits & Fees	26,785.00	14,805.00	55.27%
01-00-3410	State Income Tax	1,653,989.00	739,527.58	44.71%
01-00-3420	Replacement Tax	2,200.00	1,193.87	54.27%
01-00-3440	Grants	2,000.00	0.00	0.00%
01-00-3450	State Sales Tax	1,822,369.00	809,392.57	44.41%
01-00-3451	State Use Tax	181,849.00	34,836.60	19.16%

01-00-3453	State Gaming	119,568.00	59,035.53	49.37%
01-00-3460	Road & Bridge Tax	15,500.00	10,198.69	65.80%
01-00-3510	Court Fines	91,000.00	45,076.92	49.54%
01-00-3515	Code Enforcement Fines	5,000.00	4,270.00	85.40%
01-00-3520	Police Forfeitures	10,000.00	3,016.23	30.16%
01-00-3590	Other Fines	20,545.00	9,765.00	47.53%
01-00-3740	Zoning & Filing Fees	6,000.00	10,285.00	171.42%
01-00-3760	Review & Development Fees	45,020.00	7,615.00	16.91%
01-00-3761	Reimbursement	249,289.00	164,593.85	66.03%
01-00-3765	Energy Civic Contributions	9,996.00	4,170.00	41.72%
01-00-3790	Charges for Police Services	10,000.00	10,000.00	100.00%
01-00-3791	Other Charges for Services	1,650.00	605.00	36.67%
01-00-3793	Cannabis Excise Tax	15,402.00	5,984.78	38.86%
01-00-3810	Interest Income	62,000.00	28,697.12	46.29%
01-00-3811	Interest Income - Investments	8,688.00	30,629.71	352.55%
01-00-3820	Rental Income	1,700.00	500.00	29.41%
01-00-3830	Donations	250.00	0.00	0.00%
01-00-3890	Miscellaneous Income	2,500.00	100.00	4.00%
01-00-3990	Interfund Transfer Income	69,751.00	29,062.90	41.67%
<b>Total General Fund Revenue</b>		<b>7,363,065.00</b>	<b>4,332,838.09</b>	<b>58.85%</b>

#### GENERAL FUND EXPENDITURES

		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
<b>I.T. Services</b>				
01-49-6307	I.T. Services	60,704.00	20,040.79	33.01%
01-49-6502	Telecommunications	56,015.00	20,116.15	35.91%
<b>Total I.T. Services</b>		<b>116,719.00</b>	<b>40,156.94</b>	<b>34.40%</b>
		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
<b>Administration</b>				
01-50-6101	Salaries - Full-Time	198,505.00	84,598.76	42.62%

01-50-6104	Salaries - Part-Time	27,215.00	14,603.35	53.66%
01-50-6201	Medical/Dental Insurance	32,889.00	13,479.20	40.98%
01-50-6202	Group Life Insurance	235.00	87.97	37.43%
01-50-6205	Social Security Contributions	17,256.00	6,511.69	37.74%
01-50-6206	IMRF Contributions	16,526.00	6,727.60	40.71%
01-50-6208	Training, Memberships, & Conferences	6,450.00	1,093.84	16.96%
01-50-6209	Uniform Allowance	500.00	0.00	0.00%
01-50-6301	Legal Services	20,000.00	10,038.00	50.19%
01-50-6306	Medical Services	75.00	0.00	0.00%
01-50-6309	Other Professional Services	1,330.00	343.21	25.81%
01-50-6402	Rentals	1,050.00	351.08	33.44%
01-50-6501	Postage & Delivery	195.00	0.00	0.00%
01-50-6502	Telecommunications	1,600.00	88.36	5.52%
01-50-6504	Printing	800.00	498.62	62.33%
01-50-6514	Insurance Premiums	56,728.00	0.00	0.00%
01-50-6608	Subscriptions, Books & Publications	390.00	31.82	8.16%
01-50-6613	General Office Supplies	800.00	685.40	85.68%
<b>Total Administ</b>		<b>382,544.00</b>	<b>139,138.90</b>	<b>36.37%</b>

		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
<b>Police Department</b>		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
01-51-6101	Salaries - Full-Time	1,583,314.00	524,925.92	33.15%
01-51-6102	Salaries - Overtime	155,017.00	94,494.41	60.96%
01-51-6104	Salaries - Part-Time	224,666.00	142,272.50	63.33%
01-51-6106	Police Pension	627,864.00	261,610.00	41.67%
01-51-6201	Medical/Dental Insurance	263,557.00	86,152.35	32.69%
01-51-6202	Group Life Insurance	1,932.00	644.00	33.33%
01-51-6205	Social Security Contributions	149,968.00	54,180.90	36.13%
01-51-6208	Training, Memberships, & Conferences	27,965.00	9,537.38	34.10%
01-51-6209	Uniform Allowance	30,800.00	6,609.32	21.46%
01-51-6301	Legal Services	36,400.00	5,444.01	14.96%
01-51-6306	Medical Services	1,000.00	0.00	0.00%

01-51-6307	I.T. Services	47,400.00	9,092.78	19.18%
01-51-6309	Other Professional Services	18,050.00	2,518.80	13.95%
01-51-6402	Rentals	3,370.00	1,970.76	58.48%
01-51-6403	Repair & Maintenance - Equipment	17,490.00	3,379.75	19.32%
01-51-6407	Repair & Maintenance - Vehicles	43,200.00	8,057.85	18.65%
01-51-6500	General Equipment	29,447.00	20,528.11	69.71%
01-51-6501	Postage & Delivery	2,120.00	600.89	28.34%
01-51-6502	Telecommunications	196,323.00	77,573.42	39.51%
01-51-6504	Printing	6,600.00	854.34	12.94%
01-51-6507	Mileage Reimbursement	525.00	0.00	0.00%
01-51-6508	Receptions & Entertainment	2,050.00	792.70	38.67%
01-51-6509	Recruitment	7,300.00	3,510.00	48.08%
01-51-6601	Fuels & Lubricants	64,000.00	20,543.52	32.10%
01-51-6603	Specialized Supplies	73,758.00	55,164.23	74.79%
01-51-6604	Safety Supplies	5,950.00	387.13	6.51%
01-51-6608	Subscriptions, Books & Publications	1,700.00	2,911.97	171.29%
01-51-6613	General Office Supplies	7,600.00	1,531.62	20.15%
01-51-6617	Vehicle Maintenance Supplies	750.00	0.00	0.00%
01-51-6620	Donation Expense	600.00	0.00	0.00%
01-51-7010	Transfer to Equipment Repl. Fund	212,004.00	88,335.00	41.67%
<b>Total Police Department</b>		<b>3,842,720.00</b>	<b>1,483,623.66</b>	<b>38.61%</b>

		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
<b>Economic Development</b>		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
01-52-6101	Salaries - Full-Time	65,243.00	33,153.36	50.82%
01-52-6201	Medical/Dental Insurance	10,203.00	4,852.87	47.56%
01-52-6202	Group Life Insurance	150.00	57.50	38.33%
01-52-6205	Social Security Contributions	4,991.00	4,009.66	80.34%
01-52-6206	IMRF Contributions	4,417.00	3,626.12	82.09%
01-52-6208	Training, Memberships, & Conferences	4,500.00	900.00	20.00%
01-52-6209	Uniform Allowance	160.00	0.00	0.00%
01-52-6307	I.T. Services	1,500.00	0.00	0.00%

01-52-6309	Other Professional Services	10,500.00	5.00	0.05%
01-52-6402	Rentals	625.00	262.68	42.03%
01-52-6501	Postage & Delivery	250.00	0.00	0.00%
01-52-6504	Printing	3,000.00	43.60	1.45%
01-52-6507	Mileage Reimbursement	500.00	0.00	0.00%
01-52-6515	Public Relations	1,000.00	20.00	2.00%
01-52-6521	Marketing	9,177.00	0.00	0.00%
01-52-6608	Subscriptions, Books & Publications	6,966.00	3,224.55	46.29%
01-52-6613	General Office Supplies	1,500.00	188.69	12.58%
01-52-6912	CPEP Expense	20,000.00	10,000.00	50.00%
<b>Total Economic Development</b>		<b>144,682.00</b>	<b>60,344.03</b>	<b>41.71%</b>

		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
<b>Public Works - Streets</b>				
01-53-6101	Salaries - Full-Time	531,147.00	214,102.83	40.31%
01-53-6102	Salaries - Overtime	34,334.00	5,519.13	16.07%
01-53-6104	Salaries - Part-Time	15,597.00	6,343.20	40.67%
01-53-6201	Medical/Dental Insurance	72,141.00	30,201.20	41.86%
01-53-6202	Group Life Insurance	773.00	322.12	41.67%
01-53-6205	Social Security Contributions	44,279.00	16,450.80	37.15%
01-53-6206	IMRF Contributions	39,185.00	15,320.50	39.10%
01-53-6208	Training, Memberships, & Conferences	4,250.00	1,092.50	25.71%
01-53-6209	Uniform Allowance	3,250.00	0.00	0.00%
01-53-6301	Legal Services	500.00	0.00	0.00%
01-53-6303	Engineering Services	500.00	274.25	54.85%
01-53-6306	Medical Services	925.00	0.00	0.00%
01-53-6309	Other Professional Services	29,900.00	4,666.00	15.61%
01-53-6402	Rentals	2,649.00	268.56	10.14%
01-53-6403	Repair & Maintenance - Equipment	30,200.00	10,546.25	34.92%
01-53-6405	Repair & Maintenance - ROW	80,000.00	23,973.86	29.97%
01-53-6406	Repair & Maintenance - Buildings	54,350.00	12,683.98	23.34%
01-53-6407	Repair & Maintenance - Vehicles	25,000.00	2,118.76	8.48%

01-53-6500	General Equipment	1,500.00	0.00	0.00%
01-53-6501	Postage & Delivery	500.00	78.35	15.67%
01-53-6502	Telecommunications	905.00	101.31	11.19%
01-53-6504	Printing	100.00	223.46	223.46%
01-53-6507	Mileage Reimbursement	100.00	103.65	103.65%
01-53-6508	Receptions & Entertainment	1,000.00	85.84	8.58%
01-53-6511	Electricity	46,135.00	13,840.58	30.00%
01-53-6516	Employee Activities	750.00	0.00	0.00%
01-53-6601	Fuels & Lubricants	29,000.00	7,971.35	27.49%
01-53-6602	Custodial Supplies	2,000.00	458.51	22.93%
01-53-6603	Specialized Supplies	9,750.00	3,881.01	39.81%
01-53-6604	Safety Supplies	2,950.00	227.77	7.72%
01-53-6606	Landscaping Supplies	92,250.00	13,852.40	15.02%
01-53-6609	Roadway Maintenance Supplies	15,500.00	2,536.52	16.36%
01-53-6610	Traffic Control Supplies	89,000.00	7,998.37	8.99%
01-53-6611	Building Materials & Supplies	2,250.00	261.92	11.64%
01-53-6612	Equipment Maintenance Supplies	8,500.00	4,581.46	53.90%
01-53-6613	General Office Supplies	500.00	43.68	8.74%
01-53-6617	Vehicle Maintenance Supplies	24,000.00	4,163.73	17.35%
01-53-7010	Transfer to Equipment Repl. Fund	221,456.00	92,273.35	41.67%
<b>Total Public Works - Streets</b>		<b>1,517,126.00</b>	<b>496,567.20</b>	<b>32.73%</b>

		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
<b>Community Development</b>		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
01-55-6101	Salaries - Full-Time	357,960.00	151,082.53	42.21%
01-55-6104	Salaries - Part-Time	6,760.00	5,133.93	75.95%
01-55-6201	Medical/Dental Insurance	67,860.00	27,811.10	40.98%
01-55-6202	Group Life Insurance	552.00	230.00	41.67%
01-55-6205	Social Security Contributions	27,288.00	11,620.94	42.59%
01-55-6206	IMRF Contributions	24,760.00	10,243.31	41.37%
01-55-6208	Training, Memberships, & Conferences	8,251.00	105.00	1.27%
01-55-6209	Uniform Allowance	600.00	0.00	0.00%

01-55-6301	Legal Services	32,000.00	4,464.00	13.95%
01-55-6303	Engineering Services	35,350.00	109,128.50	308.71%
01-55-6306	Medical Services	200.00	0.00	0.00%
01-55-6309	Other Professional Services	49,925.00	8,887.00	17.80%
01-55-6402	Rentals	654.00	270.23	41.32%
01-55-6403	Repair & Maintenance - Equipment	2,200.00	0.00	0.00%
01-55-6407	Repair & Maintenance - Vehicles	750.00	0.00	0.00%
01-55-6501	Postage & Delivery	290.00	87.70	30.24%
01-55-6502	Telecommunications	437.00	109.13	24.97%
01-55-6503	Publishing	3,550.00	85.10	2.40%
01-55-6504	Printing	1,065.00	1,643.80	154.35%
01-55-6507	Mileage Reimbursement	60.00	0.00	0.00%
01-55-6508	Receptions & Entertainment	180.00	114.08	63.38%
01-55-6509	Recruitment	100.00	0.00	0.00%
01-55-6601	Fuels & Lubricants	1,300.00	453.25	34.87%
01-55-6608	Subscriptions, Books & Publications	2,086.00	0.00	0.00%
01-55-6613	General Office Supplies	2,100.00	374.69	17.84%
01-55-7010	Transfer to Equipment Repl. Fund	3,436.00	1,431.65	41.67%
<b>Total Community Development</b>		<b>629,714.00</b>	<b>333,275.94</b>	<b>52.92%</b>

		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
<b>Finance Department</b>		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
01-56-6101	Salaries - Full-Time	117,582.00	49,993.59	42.52%
01-56-6104	Salaries - Part-Time	21,020.00	7,720.52	36.73%
01-56-6201	Medical/Dental Insurance	12,098.00	5,210.34	43.07%
01-56-6202	Group Life Insurance	138.00	57.61	41.75%
01-56-6205	Social Security Contributions	10,705.00	4,127.76	38.56%
01-56-6206	IMRF Contributions	8,873.00	3,914.77	44.12%
01-56-6208	Training, Memberships, & Conferences	5,042.00	3,585.59	71.11%
01-56-6209	Uniform Allowance	500.00	0.00	0.00%
01-56-6301	Legal Services	1,250.00	0.00	0.00%
01-56-6302	Audit Services	27,270.00	26,405.00	96.83%

01-56-6306	Medical Services	50.00	97.00	194.00%
01-56-6307	I.T. Services	16,069.00	0.00	0.00%
01-56-6309	Other Professional Services	3,198.00	637.14	19.92%
01-56-6402	Rentals	749.00	355.31	47.44%
01-56-6501	Postage & Delivery	1,100.00	339.64	30.88%
01-56-6502	Telecommunications	831.00	64.84	7.80%
01-56-6503	Publishing	450.00	0.00	0.00%
01-56-6504	Printing	925.00	465.96	50.37%
01-56-6613	General Office Supplies	900.00	585.70	65.08%
<b>Total Finance Department</b>		<b>228,750.00</b>	<b>103,560.77</b>	<b>45.27%</b>

		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
<b>Boards &amp; Commissions</b>				
01-57-6104	Salaries - Part-Time	46,100.00	8,933.36	19.38%
01-57-6205	Social Security Contributions	3,527.00	683.42	19.38%
01-57-6208	Training, Memberships, & Conferences	12,069.00	4,969.00	41.17%
01-57-6209	Uniform Allowance	1,400.00	0.00	0.00%
01-57-6309	Other Professional Services	5,000.00	1,335.10	26.70%
01-57-6501	Postage & Delivery	1,000.00	43.05	4.31%
01-57-6504	Printing	425.00	409.39	96.33%
01-57-6508	Receptions & Entertainment	750.00	19.28	2.57%
01-57-6515	Public Relations	10,700.00	2,377.10	22.22%
01-57-6516	Employee Activities	3,500.00	163.63	4.68%
01-57-6517	Plan Commission	3,875.00	0.00	0.00%
01-57-6520	Police Commission	5,225.00	213.00	4.08%
01-57-6521	Marketing	32,350.00	1,754.30	5.42%
01-57-9003	Interfund Transfer Expense	315,000.00	131,250.00	41.67%
<b>Total Boards &amp; Commissions</b>		<b>440,921.00</b>	<b>152,150.63</b>	<b>34.51%</b>

<b>Total General Fund Expenditures</b>	<b>7,303,176.00</b>	<b>2,808,818.07</b>	<b>38.46%</b>
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<b>Total General Fund Projected Surplus/(Deficit)</b>	<b>59,889.00</b>	<b>1,524,020.02</b>
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		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
<b>GENERAL CAPITAL PROJECTS FUND REVENUE</b>				
30-00-3811	Interest Income - Investments	164,454.00	40,675.95	24.73%
30-00-3820	Rental Income	49,311.00	20,407.65	41.39%
30-00-3850	Improvement Donations	190,589.00	14,099.18	7.40%
30-00-3920	Proceeds - Capital Asset Sale	15,000.00	0.00	0.00%
30-00-3990	Interfund Transfer Income	636,896.00	313,290.00	49.19%
<b>Total General Capital Projects Fund Revenue</b>		<b>1,056,250.00</b>	<b>388,472.78</b>	<b>36.78%</b>

		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
<b>Administration</b>				
30-50-6309	Other Professional Services	30,000.00	0.00	0.00%
30-50-6913	Rental/Lease Expense	150,218.00	26,124.24	17.39%
<b>Total Administration</b>		<b>180,218.00</b>	<b>26,124.24</b>	<b>14.50%</b>

		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
<b>Police Department</b>				
30-51-6304	Architectural Services	360,080.00	177,977.50	49.43%
30-51-6913	Rental/Lease Expense	0.00	15,000.00	100.00%
30-51-7003	Building Improvements	4,237,599.00	42,476.50	1.00%
30-51-7006	Vehicles	163,118.00	177,502.04	108.82%
30-51-9003	Interfund Transfer Expense	118,193.00	49,246.90	41.67%
<b>Total Police Department</b>		<b>4,878,990.00</b>	<b>462,202.94</b>	<b>9.47%</b>

		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
<b>Public Works - Streets</b>				
30-53-7003	Building Improvements	100,000.00	0.00	
30-53-7006	Vehicles	166,260.00	0.00	0.00%
<b>Total Public Works - Streets</b>		<b>266,260.00</b>	<b>-</b>	<b>0.00%</b>

<b>Total Capital Projects Fund Proj. Surplus/(Deficit)</b>		<b>(4,269,218.00)</b>	<b>(99,854.40)</b>
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TIF #1 AIRPARK INDUSTRIAL FUND REVENUE		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
32-00-3110	Property Tax - Corporate	577,365.00	556,062.12	96.31%
32-00-3810	Interest Income	11,230.00	6,565.76	58.47%
Total TIF District #1 Revenue		588,595.00	562,627.88	95.59%

Economic Development		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
32-52-6900	Redevelopment Agreements	900,000.00	0.00	0.00%
32-52-9003	Interfund Transfer Expense	14,876.00	6,198.35	41.67%
Total Economic Development		914,876.00	6,198.35	0.68%

Public Works - Streets		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
32-53-6303	Engineering Services	19,136.00	18,580.75	97.10%
32-53-7008	Streets/ROW Improvements	245,000.00	141,784.78	57.87%
Total Public Works - Streets		264,136.00	160,365.53	60.71%

Community Development		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
32-55-6301	Legal Services	100.00	0.00	0.00%
32-55-6302	Audit Services	350.00	0.00	0.00%
32-55-6911	TIF Surplus	577,365.00	0.00	0.00%
Total Community Development		577,815.00	-	0.00%

Total TIF District #1 Proj. Surplus/(Deficit)	(904,096.00)	396,064.00
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TIF #2 AIRPORT FUND REVENUE		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
33-00-3110	Property Tax - Corporate	353,958.00	356,403.41	100.69%
33-00-3810	Interest Income	8,671.00	3,310.44	38.18%

**Total TIF District #2 Revenue**

<b>362,629.00</b>	<b>359,713.85</b>	<b>99.20%</b>
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**Economic Development**

	<b>FY2025-2026 Budget</b>	<b>FY2025-2026 Activity</b>	<b>% Budget Used</b>
33-52-6208 Training, Memberships, & Conferences	6,500.00	550.00	8.46%
33-52-6301 Legal Services	500.00	245.00	49.00%
33-52-6302 Audit Services	350.00	0.00	0.00%
33-52-6309 Other Professional Services	5,000.00	0.00	0.00%
33-52-6521 Marketing	8,500.00	0.00	0.00%
33-52-9003 Interfund Transfer Expense	14,875.00	6,197.90	41.67%
<b>Total Economic Development</b>	<b>35,725.00</b>	<b>6,992.90</b>	<b>19.57%</b>

**Total TIF District #2 Proj. Surplus/(Deficit)**

<b>326,904.00</b>	<b>352,720.95</b>
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**TIF #3 I-88 & IL-47 FUND REVENUE**

	<b>FY2025-2026 Budget</b>	<b>FY2025-2026 Activity</b>	<b>% Budget Used</b>
34-00-3110 Property Tax - Corporate	0.00	5,111.32	100.00%
34-00-3810 Interest Income	0.00	5.67	100.00%
<b>Total TIF District #3 Revenue</b>	<b>-</b>	<b>5,116.99</b>	<b>100.00%</b>

**Administration**

	<b>FY2025-2026 Budget</b>	<b>FY2025-2026 Activity</b>	<b>% Budget Used</b>
34-50-6301 Legal Services	10,000.00	3,024.00	30.24%
<b>Total TIF District #3 Expenditures</b>	<b>10,000.00</b>	<b>3,024.00</b>	<b>30.24%</b>

**Total TIF District #3 Proj. Surplus/(Deficit)**

<b>(10,000.00)</b>	<b>2,092.99</b>
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**CAPITAL INFRASTRUCTURE FUND REVENUE**

	<b>FY2025-2026 Budget</b>	<b>FY2025-2026 Activity</b>	<b>% Budget Used</b>
35-00-3430 Motor Fuel Tax	415,098.00	176,374.86	42.49%
35-00-3435 Road Maintenance Fees	275,426.00	116,856.11	42.43%
35-00-3440 Grants	423,275.00	56,853.75	13.43%

35-00-3450	State Sales Tax	1,088,691.00	549,319.55	50.46%
35-00-3761	Reimbursement	25,273.00	5,054.65	20.00%
35-00-3810	Interest Income	2,487.00	4,852.52	195.12%
35-00-3811	Interest Income - Investments	0.00	23,384.52	100.00%
35-00-3855	Road Impact Fee	364,217.00	17,843.47	4.90%
35-00-3860	Public Improvement Fee	23,393.00	0.00	0.00%
<b>Total Capital Infrastructure Revenue</b>		<b>2,617,860.00</b>	<b>950,539.43</b>	<b>36.31%</b>

		<b>FY2025-2026 Budget</b>	<b>FY2025-2026 Activity</b>	<b>% Budget Used</b>
<b>Administration/MFT</b>				
35-50-7008	Streets/ROW Improvements	415,098.00	570,971.34	137.55%
<b>Total Administration/MFT</b>		<b>415,098.00</b>	<b>570,971.34</b>	<b>137.55%</b>

		<b>FY2025-2026 Budget</b>	<b>FY2025-2026 Activity</b>	<b>% Budget Used</b>
<b>Public Works - Streets</b>				
35-53-6303	Engineering Services	460,600.00	137,374.60	29.83%
35-53-6309	Other Professional Services	85,920.00	0.00	0.00%
35-53-6518	Bad Debt Expense	0.00	560.10	100.00%
35-53-6615	Snow & Ice Control Supplies	121,000.00	31,311.84	25.88%
35-53-7008	Streets/ROW Improvements	1,369,340.00	70,256.77	5.13%
35-53-9003	Interfund Transfer Expense	525,557.00	218,982.30	41.67%
<b>Total Public Works - Streets</b>		<b>2,562,417.00</b>	<b>458,485.61</b>	<b>17.89%</b>

<b>Total Capital Infrastructure Proj. Surplus/(Deficit)</b>	<b>(359,655.00)</b>	<b>(78,917.52)</b>
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		<b>FY2025-2026 Budget</b>	<b>FY2025-2026 Activity</b>	<b>% Budget Used</b>
<b>DEBT SERVICE FUND REVENUE</b>				
41-00-3990	Interfund Transfer Income	643,750.00	268,229.20	41.67%
<b>Total Debt Service Fund Revenue</b>		<b>643,750.00</b>	<b>268,229.20</b>	<b>41.67%</b>

		<b>FY2025-2026 Budget</b>	<b>FY2025-2026 Activity</b>	<b>% Budget Used</b>
<b>Administration</b>				

41-50-8002	Debt - Principal	625,000.00	0.00	0.00%
41-50-8003	Debt - Interest	18,750.00	9,375.00	50.00%
41-50-8004	Fiscal Agent Fees	475.00	376.04	79.17%
<b>Total Administration</b>		<b>644,225.00</b>	<b>9,751.04</b>	<b>1.51%</b>
<b>Total Debt Service Fund Surplus/(Deficit)</b>		<b>(475.00)</b>	<b>258,478.16</b>	

		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
<b>SSA # 10 FUND REVENUE</b>		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
47-00-3110	Property Tax - Corporate	14,650.00	14,998.85	102.38%
47-00-3810	Interest Income	125.00	38.35	30.68%
<b>Total SSA #10 Revenue</b>		<b>14,775.00</b>	<b>15,037.20</b>	<b>101.77%</b>

		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
<b>Community Development</b>		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
47-55-6309	Other Professional Services	12,000.00	0.00	0.00%
<b>Total Community Development</b>		<b>12,000.00</b>	<b>-</b>	<b>0.00%</b>

<b>Total SSA #10 Fund Surplus/(Deficit)</b>		<b>2,775.00</b>	<b>15,037.20</b>
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		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
<b>COLLEGE CORNER BUSINESS DISTRICT REVENUE</b>		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
48-00-3449	State Sales Tax Rebate	(27,000.00)	0.00	0.00%
48-00-3450	State Sales Tax	28,200.00	22,368.86	79.32%
48-00-3810	Interest Income	75.00	76.01	101.35%
<b>Total College Corner Business District Revenue</b>		<b>1,275.00</b>	<b>22,444.87</b>	<b>1760.38%</b>

		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
<b>WATER &amp; SEWER FUND REVENUE</b>		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
50-00-3530	Water Penalties	21,687.00	10,319.60	47.58%
50-00-3540	Sewer Penalties	20,057.00	9,301.55	46.38%
50-00-3610	Water Sales	2,168,717.00	1,004,500.62	46.32%
50-00-3620	Sewer Sales	2,005,739.00	919,593.25	45.85%

50-00-3670	Meter Sales	36,154.00	6,846.18	18.94%
50-00-3792	Sewer - Other Charges	13,230.00	6,626.50	50.09%
50-00-3890	Miscellaneous Income	13,855.00	50,971.35	367.89%

**Total Water & Sewer Fund Revenue**

<b>4,279,439.00</b>	<b>2,008,159.05</b>	<b>46.93%</b>
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**I.T. Services**

		<b>FY2025-2026 Budget</b>	<b>FY2025-2026 Activity</b>	<b>% Budget Used</b>
50-49-6307	I.T. Services	60,704.00	19,660.62	32.39%
50-49-6502	Telecommunications	37,500.00	11,391.53	30.38%

**Total I.T. Services**

<b>98,204.00</b>	<b>31,052.15</b>	<b>31.62%</b>
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**Administration**

		<b>FY2025-2026 Budget</b>	<b>FY2025-2026 Activity</b>	<b>% Budget Used</b>
50-50-6101	Salaries - Full-Time	185,228.00	76,799.78	41.46%
50-50-6104	Salaries - Part-Time	69,056.00	22,279.59	32.26%
50-50-6201	Medical/Dental Insurance	23,676.00	9,853.45	41.62%
50-50-6202	Group Life Insurance	159.00	84.42	53.09%
50-50-6205	Social Security Contributions	19,438.00	6,954.58	35.78%
50-50-6206	IMRF Contributions	16,602.00	6,717.59	40.46%
50-50-6208	Training, Memberships, & Conferences	9,778.00	3,993.03	40.84%
50-50-6301	Legal Services	1,000.00	0.00	0.00%
50-50-6302	Audit Services	14,050.00	13,185.00	93.84%
50-50-6307	I.T. Services	16,069.00	380.33	2.37%
50-50-6309	Other Professional Services	103,629.00	33,703.31	32.52%
50-50-6402	Rentals	785.00	367.86	46.86%
50-50-6501	Postage & Delivery	17,700.00	7,141.72	40.35%
50-50-6502	Telecommunications	3,482.00	101.31	2.91%
50-50-6503	Publishing	450.00	0.00	0.00%
50-50-6504	Printing	1,175.00	474.62	40.39%
50-50-6507	Mileage Reimbursement	50.00	0.00	0.00%
50-50-6514	Insurance Premiums	136,728.00	13,082.39	9.57%
50-50-6518	Bad Debt Expense	500.00	0.00	0.00%

50-50-6613	General Office Supplies	900.00	235.90	26.21%
50-50-7010	Transfer to Equipment Repl. Fund	501,144.00	208,810.00	41.67%
50-50-7011	Transfer to Infrastructure Repl. Fund	886,000.00	369,166.70	41.67%
50-50-8002	Debt - Principal	195,000.00	0.00	0.00%
50-50-8003	Debt - Interest	26,125.00	0.00	0.00%
50-50-8004	Fiscal Agent Fees	475.00	0.00	0.00%
<b>Total Administration</b>		<b>2,229,199.00</b>	<b>773,331.58</b>	<b>34.69%</b>

		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
<b>P.W. Administration</b>		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
50-59-6101	Salaries - Full-Time	677,879.00	314,871.38	46.45%
50-59-6102	Salaries - Overtime	41,817.00	2,689.63	6.43%
50-59-6104	Salaries - Part-Time	15,597.00	6,342.70	40.67%
50-59-6201	Medical/Dental Insurance	88,305.00	36,625.37	41.48%
50-59-6202	Group Life Insurance	883.00	425.38	48.17%
50-59-6205	Social Security Contributions	56,250.00	24,007.70	42.68%
50-59-6206	IMRF Contributions	49,779.00	21,960.57	44.12%
50-59-6208	Training, Memberships, & Conferences	8,800.00	2,003.50	22.77%
50-59-6209	Uniform Allowance	3,750.00	0.00	0.00%
50-59-6301	Legal Services	1,000.00	0.00	0.00%
50-59-6303	Engineering Services	2,500.00	0.00	0.00%
50-59-6306	Medical Services	775.00	0.00	0.00%
50-59-6309	Other Professional Services	10,745.00	777.50	7.24%
50-59-6312	JULIE Services	4,000.00	0.00	0.00%
50-59-6313	SCADA Services	17,500.00	4,638.64	26.51%
50-59-6402	Rentals	685.00	281.11	41.04%
50-59-6403	Repair & Maintenance - Equipment	9,650.00	555.00	5.75%
50-59-6406	Repair & Maintenance - Buildings	51,550.00	11,371.98	22.06%
50-59-6407	Repair & Maintenance - Vehicles	20,000.00	7,012.46	35.06%
50-59-6500	General Equipment	3,500.00	0.00	0.00%
50-59-6501	Postage & Delivery	400.00	61.39	15.35%
50-59-6502	Telecommunications	905.00	101.31	11.19%

50-59-6504	Printing	200.00	138.04	69.02%
50-59-6507	Mileage Reimbursement	150.00	43.65	29.10%
50-59-6508	Receptions & Entertainment	500.00	85.83	17.17%
50-59-6512	Water & Sewer	3,929.00	1,171.70	29.82%
50-59-6516	Employee Activities	500.00	0.00	0.00%
50-59-6601	Fuels & Lubricants	43,500.00	9,097.74	20.91%
50-59-6602	Custodial Supplies	1,500.00	253.54	16.90%
50-59-6603	Specialized Supplies	15,500.00	2,656.18	17.14%
50-59-6604	Safety Supplies	3,800.00	882.06	23.21%
50-59-6611	Building Materials & Supplies	3,000.00	0.00	0.00%
50-59-6612	Equipment Maintenance Supplies	5,000.00	764.05	15.28%
50-59-6613	General Office Supplies	1,800.00	144.31	8.02%
50-59-6617	Vehicle Maintenance Supplies	25,000.00	351.59	1.41%
<b>Total P.W. Administration</b>		<b>1,170,649.00</b>	<b>449,314.31</b>	<b>38.38%</b>

		<b>FY2025-2026</b>	<b>FY2025-2026</b>	<b>% Budget</b>
		<b>Budget</b>	<b>Activity</b>	<b>Used</b>
<b>Water Operations</b>				
50-60-6309	Other Professional Services	106,500.00	28,445.00	26.71%
50-60-6311	IEPA Water Sampling	30,000.00	7,503.80	25.01%
50-60-6402	Rentals	3,000.00	0.00	0.00%
50-60-6403	Repair & Maintenance - Equipment	13,500.00	1,515.00	11.22%
50-60-6406	Repair & Maintenance - Buildings	27,000.00	1,495.77	5.54%
50-60-6510	Natural Gas	2,000.00	360.41	18.02%
50-60-6511	Electricity	238,767.00	55,606.48	23.29%
50-60-6518	Bad Debt Expense	500.00	3,990.07	798.01%
50-60-6603	Specialized Supplies	73,340.00	51,685.43	70.47%
50-60-6606	Landscaping Supplies	3,500.00	590.00	16.86%
50-60-6607	Chemicals & Lab Supplies	176,000.00	61,685.01	35.05%
50-60-6610	Traffic Control Supplies	2,000.00	0.00	0.00%
50-60-6611	Building Materials & Supplies	2,000.00	0.00	0.00%
50-60-6612	Equipment Maintenance Supplies	500.00	240.00	48.00%
<b>Total Water Operations</b>		<b>678,607.00</b>	<b>213,116.97</b>	<b>31.41%</b>

		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
<b>Sewer Operations</b>				
50-65-6309	Other Professional Services	25,500.00	4,294.06	16.84%
50-65-6402	Rentals	1,500.00	0.00	0.00%
50-65-6403	Repair & Maintenance - Equipment	14,000.00	2,904.27	20.74%
50-65-6406	Repair & Maintenance - Buildings	500.00	883.66	176.73%
50-65-6510	Natural Gas	4,089.00	1,249.51	30.56%
50-65-6511	Electricity	11,284.00	2,444.81	21.67%
50-65-6518	Bad Debt Expense	250.00	3,469.60	1387.84%
50-65-6603	Specialized Supplies	10,500.00	238.00	2.27%
50-65-6607	Chemicals & Lab Supplies	1,000.00	276.72	27.67%
50-65-6611	Building Materials & Supplies	1,800.00	0.00	0.00%
50-65-6612	Equipment Maintenance Supplies	2,300.00	5,703.66	247.99%
<b>Total Sewer Operations</b>		<b>72,723.00</b>	<b>21,464.29</b>	<b>29.52%</b>
<b>Total Water &amp; Sewer Fund Expenditures</b>		<b>4,249,382.00</b>	<b>1,488,279.30</b>	<b>35.02%</b>
<b>Total Water &amp; Sewer Fund Proj. Surplus/(Deficit)</b>		<b>30,057.00</b>	<b>519,879.75</b>	

		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
<b>WATER &amp; SEWER CAPITAL FUND REVENUE</b>				
51-00-3655	Water/Sewer Capital Fee	264,468.00	26,193.51	9.90%
51-00-3761	Reimbursement	477,610.00	458,794.91	96.06%
51-00-3811	Interest Income - Investments	53,019.00	2,887.17	5.45%
51-00-3990	Interfund Transfer Income	1,387,144.00	577,976.70	41.67%
<b>Total Water &amp; Sewer Capital Revenue</b>		<b>2,182,241.00</b>	<b>1,065,852.29</b>	<b>48.84%</b>

		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
<b>Water &amp; Sewer Capital</b>				
51-71-6303	Engineering Services	350,800.00	24,758.75	7.06%
51-71-6305	Financial Services	14,700.00	7,950.00	54.08%
51-71-7003	Building Improvements	100,000.00	0.00	0.00%

51-71-7008	Streets/ROW Improvements	693,000.00	56,731.42	8.19%
<b>Total Water &amp; Sewer Capital</b>		<b>1,158,500.00</b>	<b>89,440.17</b>	<b>7.72%</b>

<b>Total Water &amp; Sewer Capital Proj. Surplus/(Deficit)</b>	<b>1,023,741.00</b>	<b>976,412.12</b>
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<b>REFUSE FUND REVENUE</b>		<b>FY2025-2026 Budget</b>	<b>FY2025-2026 Activity</b>	<b>% Budget Used</b>
57-00-3650	Refuse Penalties	8,768.00	3,825.06	43.63%
57-00-3690	Refuse Charges	876,793.00	367,583.19	41.92%
<b>Total Refuse Fund Revenue</b>		<b>885,561.00</b>	<b>371,408.25</b>	<b>41.94%</b>

<b>Administration</b>		<b>FY2025-2026 Budget</b>	<b>FY2025-2026 Activity</b>	<b>% Budget Used</b>
57-50-6513	Refuse & Recycling Collection	841,168.00	275,894.29	32.80%
57-50-6518	Bad Debt Expense	400.00	1,443.26	360.82%
57-50-9003	Interfund Transfer Expense	40,000.00	16,666.65	41.67%
<b>Total Administration</b>		<b>881,568.00</b>	<b>294,004.20</b>	<b>33.35%</b>

<b>Total Refuse Fund Projected Surplus/(Deficit)</b>	<b>3,993.00</b>	<b>77,404.05</b>
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