



BOARD REPORT

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES

FROM: KARIN JOHNS, FINANCE DIRECTOR

SUBJECT: MONTHLY TREASURER REPORT – NOVEMBER 2025

AGENDA: 12/16/2025

DATE: 12/11/2025

ISSUE

Should the Village Board accept the December 2025 Treasurer's Report.

DISCUSSION

General Fund Revenue Highlights

As of December 31, 2025, the Village has completed 66.66% of the fiscal year and has collected 78.32% of budgeted revenues.

Property Taxes

	Account	FY2026	Activity Through	Percent
Acct.	Description	Budget	Dec. 31, 2025	Received
3110	Property Tax - Corporate	937,562	948,385	101.15%
3111	Property Tax - Audit	12,000	11,983	99.86%
3112	Property Tax - Liab. Insurance	15,000	14,981	99.88%
3113	Property Tax - I.M.R.F.	45,000	44,938	99.86%
3114	Property Tax - Social Security	177,500	177,246	99.86%
3115	Property Tax - Street Lighting	55,000	54,923	99.86%
3150	Property Tax - Police Protection	165,000	164,765	99.86%
3151	Property Tax - Police Pension	627,864	626,960	99.86%

The Village has received \$2,034,926 in property tax revenue representing 100.45% of budget. This includes the TIF #1 surplus received in December. The final property tax payments from Kane County have been received for this fiscal year.

State Municipal Shared Revenues

	Account	FY2026	Activity Through	Percent
Acct.	Description	Budget	Dec. 31, 2025	Received
3410	State Income Tax	\$1,653,989	\$1,113,578	67.33%
3450	State Sales Tax	\$1,822,369	\$1,326,977	72.82%
3451	State Use Tax	\$181,849	\$57,143	31.42%
3453	State Game Licenses	\$119,568	\$93,238	77.98%

Municipal Sales Tax Collections as of December 31, 2025 total \$1,326,977, an increase of \$241,795 from 2024. The increase is partially due to how the Use Tax is now distributed. Use Tax collection was distributed per capita but now the Village receives the distribution as a part of the Municipal Sales Tax collection.

Overall Municipal Shared Revenues are coming in strong and expected to meet or exceed budget target.

	Account	FY2026	Activity Through	Percent
Acct.	Description	Budget	Nov. 30, 2025	Received
3162	Utility Tax – Electricity	\$267,076	\$169,755	63.56%
3163	Utility Tax – Natural Gas	\$158,085	\$70,652	44.69%
3164	Utility Tax – Telecom	\$102,867	\$59,834	58.17%
3380	Towing Fees	\$55,000	\$20,000	36.36%
3510	Court Fines	\$91,000	\$58,077	63.82%
3590	Other Fines	\$20,545	\$12,742	62.02%

Utility Taxes are strong and expected to meet budget target.

Community Development Revenues

	Account	FY2026	Activity Through	Percent
Acct.	Description	Budget	Dec. 31, 2025	Received
3291	Contractor's License	\$42,000	\$30,750	73.21%
3310	Building Permits	\$193,715	\$93,544	48.29%
3320	Certificate of Occupancy	\$1,000	\$3,200	320.00%
3340	Re-Inspection Fees	\$6,000	\$4,410	73.50%
3515	Code Enforcement Fines	\$5,000	\$5,600	112.00%
3740	Zoning & Filing Fees	\$6,000	\$11,050	184.17%
3760	Review & Develop. Fees	\$45,020	\$12,025	26.71%
3761	Reimbursement	\$249,289	\$249,778	100.20%

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 December 31, 2025, 21 residential permits and 5 commercial permits have been issued.

General Fund Expense Highlights

As of December 31, 2025, the Village has completed 66.66% of the fiscal year and has spent 63.93% of budgeted expenditures.

Acct.	Account Description	FY2026 Budget	Activity Through Dec. 31, 2025	Percent Expensed
01-51-6301	Legal Services	\$20,000	\$21,842	109.21%

Administration – Legal Fees are higher than expected. This account should continue to be monitored and review often. Analysis of the Attorney usage should be considered. ***This line item is has exceeded budget target and is expected to grow.***

01-55-6303	Engineering Services	\$35,350	\$178,721.25	505.58%
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Community Development – While this line item has exceeded budget target, much of these expenses are billed to project and offset by the Reimbursement account. ***This line item has exceeded budget target and is expected to grow.***

01-51-6622	State Seizures	\$0	\$13,294	100.00%
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Police – State Seizure Funds are collected and have specific legal guidelines on what they can be used for. Once enough is accumulated, Police will make a purchase with those funds in accordance with eligible expenses of the law for these specific funds. ***This line item has exceeded budget.***

COST

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

ATTACHMENTS

- Revenue and Expenditure Report as of December 31, 2025

RECOMMENDATION

That the Village Board accept the monthly December Treasurer's report.



GENERAL FUND REVENUE		FY2025-2026	FY2025-2026	% Budget Used
		Budget	Activity	
01-00-3110	Property Tax - Corporate	937,562.00	912,428.66	97.32%
01-00-3111	Property Tax - Audit	12,000.00	11,983.07	99.86%
01-00-3112	Property Tax - Liab. Insurance	15,000.00	14,981.36	99.88%
01-00-3113	Property Tax - I.M.R.F.	45,000.00	44,938.04	99.86%
01-00-3114	Property Tax - Social Security	177,500.00	177,245.88	99.86%
01-00-3115	Property Tax - Street Lighting	55,000.00	54,922.92	99.86%
01-00-3150	Property Tax - Police Protection	165,000.00	164,764.75	99.86%
01-00-3151	Property Tax - Police Pension	627,864.00	626,959.60	99.86%
01-00-3162	Utility Tax - Electricity	267,076.00	169,755.06	63.56%
01-00-3163	Utility Tax - Natural Gas	158,085.00	70,651.58	44.69%
01-00-3164	Utility Tax - Telecommunications	102,867.00	59,833.89	58.17%
01-00-3210	Liquor License	23,350.00	2,250.00	9.64%
01-00-3250	Franchise Agreement	39,995.00	45,566.34	113.93%
01-00-3291	Contractors License	42,000.00	29,700.00	70.71%
01-00-3310	Building Permits	193,715.00	86,774.99	44.80%
01-00-3320	Certificate of Occupancy Fees	1,000.00	2,400.00	240.00%
01-00-3330	Plan Review Fees	6,000.00	2,590.00	43.17%
01-00-3340	Reinspection Fees	6,000.00	4,230.00	70.50%
01-00-3380	Towing Fees	55,000.00	20,000.00	36.36%
01-00-3390	Other License, Permits & Fees	26,785.00	21,000.00	78.40%
01-00-3410	State Income Tax	1,653,989.00	1,019,868.19	61.66%
01-00-3420	Replacement Tax	2,200.00	1,676.90	76.22%
01-00-3440	Grants	2,000.00	0.00	0.00%
01-00-3450	State Sales Tax	1,822,369.00	1,161,118.29	63.71%
01-00-3451	State Use Tax	181,849.00	50,361.04	27.69%

01-00-3453	State Gaming	119,568.00	81,857.53	68.46%
01-00-3460	Road & Bridge Tax	15,500.00	10,619.21	68.51%
01-00-3510	Court Fines	91,000.00	58,077.42	63.82%
01-00-3515	Code Enforcement Fines	5,000.00	5,600.00	112.00%
01-00-3520	Police Forfeitures	10,000.00	4,515.54	45.16%
01-00-3590	Other Fines	20,545.00	12,741.50	62.02%
01-00-3740	Zoning & Filing Fees	6,000.00	10,285.00	171.42%
01-00-3760	Review & Development Fees	45,020.00	10,065.00	22.36%
01-00-3761	Reimbursement	249,289.00	223,216.60	89.54%
01-00-3765	Energy Civic Contributions	9,996.00	5,838.00	58.40%
01-00-3790	Charges for Police Services	10,000.00	10,125.00	101.25%
01-00-3791	Other Charges for Services	1,650.00	750.00	45.45%
01-00-3793	Cannabis Excise Tax	15,402.00	8,181.91	53.12%
01-00-3810	Interest Income	62,000.00	41,653.38	67.18%
01-00-3811	Interest Income - Investments	8,688.00	38,851.20	447.18%
01-00-3820	Rental Income	1,700.00	1,700.00	100.00%
01-00-3830	Donations	250.00	0.00	0.00%
01-00-3890	Miscellaneous Income	2,500.00	519.84	20.79%
01-00-3990	Interfund Transfer Income	69,751.00	40,688.06	58.33%
Total General Fund Revenue		7,363,065.00	5,321,285.75	72.27%

GENERAL FUND EXPENDITURES

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
I.T. Services				
01-49-6307	I.T. Services	60,704.00	27,169.94	44.76%
01-49-6502	Telecommunications	56,015.00	30,520.28	54.49%
Total I.T. Services		116,719.00	57,690.22	49.43%
 Administration				
		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
01-50-6101	Salaries - Full-Time	198,505.00	122,743.62	61.83%

01-50-6104	Salaries - Part-Time	27,215.00	21,439.09	78.78%
01-50-6201	Medical/Dental Insurance	32,889.00	18,870.88	57.38%
01-50-6202	Group Life Insurance	235.00	122.45	52.11%
01-50-6205	Social Security Contributions	17,256.00	9,471.31	54.89%
01-50-6206	IMRF Contributions	16,526.00	9,777.25	59.16%
01-50-6208	Training, Memberships, & Conferences	6,450.00	2,090.84	32.42%
01-50-6209	Uniform Allowance	500.00	0.00	0.00%
01-50-6301	Legal Services	20,000.00	18,764.00	93.82%
01-50-6306	Medical Services	75.00	0.00	0.00%
01-50-6309	Other Professional Services	1,330.00	386.53	29.06%
01-50-6402	Rentals	1,050.00	490.89	46.75%
01-50-6501	Postage & Delivery	195.00	0.00	0.00%
01-50-6502	Telecommunications	1,600.00	150.74	9.42%
01-50-6504	Printing	800.00	645.80	80.73%
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	759.54	94.94%
Total Administ:		382,544.00	205,744.76	53.78%

Police Department		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
01-51-6101	Salaries - Full-Time	1,583,314.00	765,315.00	48.34%
01-51-6102	Salaries - Overtime	155,017.00	139,990.24	90.31%
01-51-6104	Salaries - Part-Time	224,666.00	189,256.59	84.24%
01-51-6106	Police Pension	627,864.00	366,254.00	58.33%
01-51-6201	Medical/Dental Insurance	263,557.00	120,548.79	45.74%
01-51-6202	Group Life Insurance	1,932.00	897.00	46.43%
01-51-6204	Unemployment Compensation	0.00	6,655.00	100.00%
01-51-6205	Social Security Contributions	149,968.00	77,877.33	51.93%
01-51-6208	Training, Memberships, & Conferences	27,965.00	10,342.13	36.98%
01-51-6209	Uniform Allowance	30,800.00	14,021.85	45.53%
01-51-6301	Legal Services	36,400.00	14,362.02	39.46%

01-51-6306	Medical Services	1,000.00	0.00	0.00%
01-51-6307	I.T. Services	47,400.00	10,308.29	21.75%
01-51-6309	Other Professional Services	18,050.00	3,883.70	21.52%
01-51-6402	Rentals	3,370.00	2,757.82	81.83%
01-51-6403	Repair & Maintenance - Equipment	17,490.00	7,432.09	42.49%
01-51-6407	Repair & Maintenance - Vehicles	43,200.00	12,178.96	28.19%
01-51-6500	General Equipment	29,447.00	20,580.09	69.89%
01-51-6501	Postage & Delivery	2,120.00	625.52	29.51%
01-51-6502	Telecommunications	196,323.00	78,022.88	39.74%
01-51-6504	Printing	6,600.00	1,255.06	19.02%
01-51-6507	Mileage Reimbursement	525.00	0.00	0.00%
01-51-6508	Receptions & Entertainment	2,050.00	903.16	44.06%
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	55,200.17	74.84%
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	2,141.30	28.18%
01-51-6617	Vehicle Maintenance Supplies	750.00	0.00	0.00%
01-51-6620	Donation Expense	600.00	0.00	0.00%
01-51-6622	State Seizures	0.00	13,294.06	100.00%
01-51-7010	Transfer to Equipment Repl. Fund	212,004.00	123,669.00	58.33%
Total Police Department		3,842,720.00	2,065,124.67	53.74%

Economic Development

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
01-52-6101	Salaries - Full-Time	65,243.00	45,685.69	70.02%
01-52-6201	Medical/Dental Insurance	10,203.00	6,307.69	61.82%
01-52-6202	Group Life Insurance	150.00	80.50	53.67%
01-52-6205	Social Security Contributions	4,991.00	4,940.55	98.99%
01-52-6206	IMRF Contributions	4,417.00	4,475.82	101.33%
01-52-6208	Training, Memberships, & Conferences	4,500.00	900.00	20.00%

01-52-6209	Uniform Allowance	160.00	88.03	55.02%
01-52-6307	I.T. Services	1,500.00	0.00	0.00%
01-52-6309	Other Professional Services	10,500.00	9.50	0.09%
01-52-6402	Rentals	625.00	367.38	58.78%
01-52-6501	Postage & Delivery	250.00	0.00	0.00%
01-52-6504	Printing	3,000.00	64.70	2.16%
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%
Total Economic Development		144,682.00	76,353.10	52.77%

Public Works - Streets

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
01-53-6101	Salaries - Full-Time	531,147.00	316,062.20	59.51%
01-53-6102	Salaries - Overtime	34,334.00	6,535.72	19.04%
01-53-6104	Salaries - Part-Time	15,597.00	9,273.01	59.45%
01-53-6201	Medical/Dental Insurance	72,141.00	42,149.70	58.43%
01-53-6202	Group Life Insurance	773.00	460.16	59.53%
01-53-6205	Social Security Contributions	44,279.00	24,187.06	54.62%
01-53-6206	IMRF Contributions	39,185.00	22,500.89	57.42%
01-53-6208	Training, Memberships, & Conferences	4,250.00	1,092.50	25.71%
01-53-6209	Uniform Allowance	3,250.00	1,646.62	50.67%
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	5,045.50	16.87%
01-53-6402	Rentals	2,649.00	1,164.74	43.97%
01-53-6403	Repair & Maintenance - Equipment	30,200.00	10,546.25	34.92%
01-53-6405	Repair & Maintenance - ROW	80,000.00	58,846.82	73.56%

01-53-6406	Repair & Maintenance - Buildings	54,350.00	17,567.64	32.32%
01-53-6407	Repair & Maintenance - Vehicles	25,000.00	7,006.52	28.03%
01-53-6500	General Equipment	1,500.00	0.00	0.00%
01-53-6501	Postage & Delivery	500.00	115.35	23.07%
01-53-6502	Telecommunications	905.00	202.62	22.39%
01-53-6504	Printing	100.00	350.18	350.18%
01-53-6507	Mileage Reimbursement	100.00	117.50	117.50%
01-53-6508	Receptions & Entertainment	1,000.00	85.84	8.58%
01-53-6511	Electricity	46,135.00	36,785.74	79.73%
01-53-6516	Employee Activities	750.00	0.00	0.00%
01-53-6601	Fuels & Lubricants	29,000.00	11,536.64	39.78%
01-53-6602	Custodial Supplies	2,000.00	697.48	34.87%
01-53-6603	Specialized Supplies	9,750.00	5,373.63	55.11%
01-53-6604	Safety Supplies	2,950.00	619.28	20.99%
01-53-6606	Landscaping Supplies	92,250.00	16,678.41	18.08%
01-53-6609	Roadway Maintenance Supplies	15,500.00	2,921.54	18.85%
01-53-6610	Traffic Control Supplies	89,000.00	9,945.80	11.18%
01-53-6611	Building Materials & Supplies	2,250.00	261.92	11.64%
01-53-6612	Equipment Maintenance Supplies	8,500.00	5,279.11	62.11%
01-53-6613	General Office Supplies	500.00	69.98	14.00%
01-53-6617	Vehicle Maintenance Supplies	24,000.00	11,541.40	48.09%
01-53-7010	Transfer to Equipment Repl. Fund	221,456.00	129,182.69	58.33%
Total Public Works - Streets		1,517,126.00	756,124.69	49.84%

Community Development

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
01-55-6101	Salaries - Full-Time	357,960.00	220,147.46	61.50%
01-55-6104	Salaries - Part-Time	6,760.00	6,448.74	95.40%
01-55-6201	Medical/Dental Insurance	67,860.00	38,935.54	57.38%
01-55-6202	Group Life Insurance	552.00	322.00	58.33%
01-55-6205	Social Security Contributions	27,288.00	16,862.59	61.79%
01-55-6206	IMRF Contributions	24,760.00	14,925.86	60.28%

01-55-6208	Training, Memberships, & Conferences	8,251.00	613.00	7.43%
01-55-6209	Uniform Allowance	600.00	324.92	54.15%
01-55-6301	Legal Services	32,000.00	10,440.00	32.63%
01-55-6303	Engineering Services	35,350.00	163,196.25	461.66%
01-55-6306	Medical Services	200.00	0.00	0.00%
01-55-6309	Other Professional Services	49,925.00	17,712.23	35.48%
01-55-6402	Rentals	654.00	376.83	57.62%
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%
01-55-6500	General Equipment	0.00	212.90	100.00%
01-55-6501	Postage & Delivery	290.00	130.61	45.04%
01-55-6502	Telecommunications	437.00	218.26	49.95%
01-55-6503	Publishing	3,550.00	165.60	4.66%
01-55-6504	Printing	1,065.00	1,654.36	155.34%
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	629.43	29.97%
01-55-7010	Transfer to Equipment Repl. Fund	3,436.00	2,004.31	58.33%
Total Community Development		629,714.00	495,888.22	78.75%

Finance Department

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
01-56-6101	Salaries - Full-Time	117,582.00	64,031.19	54.46%
01-56-6104	Salaries - Part-Time	21,020.00	11,156.49	53.08%
01-56-6201	Medical/Dental Insurance	12,098.00	7,294.48	60.29%
01-56-6202	Group Life Insurance	138.00	74.87	54.25%
01-56-6205	Social Security Contributions	10,705.00	5,380.23	50.26%
01-56-6206	IMRF Contributions	8,873.00	5,099.48	57.47%
01-56-6208	Training, Memberships, & Conferences	5,042.00	3,514.02	69.69%
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	27,405.00	100.50%
01-56-6306	Medical Services	50.00	97.00	194.00%
01-56-6307	I.T. Services	16,069.00	1,856.50	11.55%
01-56-6309	Other Professional Services	3,198.00	1,946.74	60.87%
01-56-6402	Rentals	749.00	496.19	66.25%
01-56-6501	Postage & Delivery	1,100.00	505.40	45.95%
01-56-6502	Telecommunications	831.00	103.70	12.48%
01-56-6503	Publishing	450.00	432.69	96.15%
01-56-6504	Printing	925.00	1,189.55	128.60%
01-56-6509	Recruitment	0.00	250.00	100.00%
01-56-6613	General Office Supplies	900.00	827.61	91.96%
Total Finance Department		228,750.00	131,661.14	57.56%

Boards & Commissions

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
01-57-6104	Salaries - Part-Time	46,100.00	20,458.36	44.38%
01-57-6205	Social Security Contributions	3,527.00	1,565.08	44.37%
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	508.20	119.58%
01-57-6508	Receptions & Entertainment	750.00	373.10	49.75%
01-57-6515	Public Relations	10,700.00	4,341.23	40.57%
01-57-6516	Employee Activities	3,500.00	237.23	6.78%
01-57-6517	Plan Commission	3,875.00	1,140.00	29.42%
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	183,750.00	58.33%
Total Boards & Commissions		440,921.00	220,687.65	50.05%

Total General Fund Expenditures	7,303,176.00	4,009,274.45	54.90%
Total General Fund YTD Surplus/(Deficit)	59,889.00	1,312,011.30	

GENERAL CAPITAL PROJECTS FUND REVENUE	FY2025-2026	FY2025-2026	% Budget
	Budget	Activity	Used
30-00-3520 Police Forfeitures	0.00	5,614.80	100.00%
30-00-3811 Interest Income - Investments	164,454.00	136,060.93	82.73%
30-00-3820 Rental Income	49,311.00	28,646.07	58.09%
30-00-3850 Improvement Donations	190,589.00	18,599.18	9.76%
30-00-3920 Proceeds - Capital Asset Sale	15,000.00	0.00	0.00%
30-00-3990 Interfund Transfer Income	636,896.00	438,606.00	68.87%
Total General Capital Projects Fund Revenue	1,056,250.00	627,526.98	59.41%

Administration	FY2025-2026	FY2025-2026	% Budget
	Budget	Activity	Used
30-50-6309 Other Professional Services	30,000.00	0.00	0.00%
30-50-6913 Rental/Lease Expense	150,218.00	33,338.36	22.19%
Total Administration	180,218.00	33,338.36	18.50%

Police Department	FY2025-2026	FY2025-2026	% Budget
	Budget	Activity	Used
30-51-6304 Architectural Services	360,080.00	193,580.00	53.76%
30-51-6913 Rental/Lease Expense	0.00	25,000.00	100.00%
30-51-7003 Building Improvements	4,237,599.00	762,312.70	17.99%
30-51-7006 Vehicles	163,118.00	181,676.94	111.38%
30-51-9003 Interfund Transfer Expense	118,193.00	68,945.66	58.33%
Total Police Department	4,878,990.00	1,231,515.30	25.24%

Public Works - Streets	FY2025-2026	FY2025-2026	% Budget
	Budget	Activity	Used
30-53-7003 Building Improvements	100,000.00	0.00	
30-53-7006 Vehicles	166,260.00	0.00	0.00%

Total Public Works - Streets	266,260.00	-	0.00%
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Total Capital Projects Fund YTD Surplus/(Deficit)	(4,269,218.00)	(637,326.68)
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TIF #1 AIRPARK INDUSTRIAL FUND REVENUE	FY2025-2026	FY2025-2026	% Budget
	Budget	Activity	Used
32-00-3110 Property Tax - Corporate	577,365.00	625,530.28	108.34%
32-00-3810 Interest Income	11,230.00	9,227.33	82.17%
Total TIF District #1 Revenue	588,595.00	634,757.61	107.84%

Economic Development	FY2025-2026	FY2025-2026	% Budget
	Budget	Activity	Used
32-52-6900 Redevelopment Agreements	900,000.00	0.00	0.00%
32-52-9003 Interfund Transfer Expense	14,876.00	8,677.69	58.33%
Total Economic Development	914,876.00	8,677.69	0.95%

Public Works - Streets	FY2025-2026	FY2025-2026	% Budget
	Budget	Activity	Used
32-53-6303 Engineering Services	19,136.00	18,580.75	97.10%
32-53-7008 Streets/ROW Improvements	245,000.00	167,892.67	68.53%
Total Public Works - Streets	264,136.00	186,473.42	70.60%

Community Development	FY2025-2026	FY2025-2026	% Budget
	Budget	Activity	Used
32-55-6301 Legal Services	100.00	0.00	0.00%
32-55-6302 Audit Services	350.00	347.50	99.29%
32-55-6309 Other Professional Services	0.00	190.00	100.00%
32-55-6911 TIF Surplus	577,365.00	624,474.90	108.16%
Total Community Development	577,815.00	625,012.40	108.17%

Total TIF District #1 YTD Surplus/(Deficit)	(904,096.00)	(185,405.90)
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		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
TIF #2 AIRPORT FUND REVENUE				
33-00-3110	Property Tax - Corporate	353,958.00	357,471.02	100.99%
33-00-3810	Interest Income	8,671.00	4,881.37	56.30%
Total TIF District #2 Revenue		362,629.00	362,352.39	99.92%

		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
Economic Development				
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	347.50	99.29%
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	8,677.06	58.33%
Total Economic Development		35,725.00	9,819.56	27.49%

Total TIF District #2 YTD Surplus/(Deficit)	326,904.00	352,532.83
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		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
TIF #3 I-88 & IL-47 FUND REVENUE				
34-00-3110	Property Tax - Corporate	0.00	5,119.96	100.00%
34-00-3810	Interest Income	0.00	5.69	100.00%
Total TIF District #3 Revenue		-	5,125.65	100.00%

		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
Administration				
34-50-6301	Legal Services	10,000.00	6,534.00	65.34%
34-50-6309	Other Professional Services	0.00	118.75	100.00%
Total TIF District #3 Expenditures		10,000.00	6,652.75	66.53%

Total TIF District #3 YTD Surplus/(Deficit)	(10,000.00)	(1,527.10)
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CAPITAL INFRASTRUCTURE FUND REVENUE		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
35-00-3430	Motor Fuel Tax	415,098.00	248,777.12	59.93%
35-00-3435	Road Maintenance Fees	275,426.00	163,641.43	59.41%
35-00-3440	Grants	423,275.00	106,455.02	25.15%
35-00-3450	State Sales Tax	1,088,691.00	786,550.42	72.25%
35-00-3761	Reimbursement	25,273.00	5,054.65	20.00%
35-00-3810	Interest Income	2,487.00	6,898.77	277.39%
35-00-3811	Interest Income - Investments	0.00	24,012.41	100.00%
35-00-3855	Road Impact Fee	364,217.00	27,843.47	7.64%
35-00-3860	Public Improvement Fee	23,393.00	0.00	0.00%
Total Capital Infrastructure Revenue		2,617,860.00	1,369,233.29	52.30%

Administration/MFT		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
35-50-7008	Streets/ROW Improvements	415,098.00	650,350.10	156.67%
Total Administration/MFT		415,098.00	650,350.10	156.67%

Public Works - Streets		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
35-53-6303	Engineering Services	460,600.00	157,739.70	34.25%
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	170,168.60	12.43%
35-53-9003	Interfund Transfer Expense	525,557.00	306,575.22	58.33%
Total Public Works - Streets		2,562,417.00	666,355.46	26.00%

Total Capital Infrastructure YTD Surplus/(Deficit)	(359,655.00)	52,527.73
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DEBT SERVICE FUND REVENUE		FY2025-2026 Budget	FY2025-2026 Activity	% Budget Used
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41-00-3990	Interfund Transfer Income	643,750.00	375,520.88	58.33%
Total Debt Service Fund Revenue		643,750.00	375,520.88	58.33%

Administration		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
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%
Total Administration		644,225.00	9,751.04	1.51%
Total Debt Service Fund YTD Surplus/(Deficit)		(475.00)	365,769.84	

SSA # 10 FUND REVENUE		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
47-00-3110	Property Tax - Corporate	14,650.00	15,035.61	102.63%
47-00-3810	Interest Income	125.00	62.05	49.64%
Total SSA #10 Revenue		14,775.00	15,097.66	102.18%

Community Development		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
47-55-6309	Other Professional Services	12,000.00	9,203.49	76.70%
Total Community Development		12,000.00	9,203.49	76.70%
Total SSA #10 Fund YTD Surplus/(Deficit)		2,775.00	5,894.17	

COLLEGE CORNER BUSINESS DISTRICT REVENUE		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
48-00-3449	State Sales Tax Rebate	(27,000.00)	(6,639.53)	24.59%
48-00-3450	State Sales Tax	28,200.00	29,018.50	102.90%
48-00-3810	Interest Income	75.00	115.47	153.96%
Total College Corner Business District Revenue		1,275.00	22,494.44	1764.27%

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
WATER & SEWER FUND REVENUE				
50-00-3530	Water Penalties	21,687.00	14,134.27	65.17%
50-00-3540	Sewer Penalties	20,057.00	12,831.91	63.98%
50-00-3610	Water Sales	2,168,717.00	1,426,292.66	65.77%
50-00-3620	Sewer Sales	2,005,739.00	1,282,620.97	63.95%
50-00-3670	Meter Sales	36,154.00	9,211.18	25.48%
50-00-3792	Sewer - Other Charges	13,230.00	8,839.50	66.81%
50-00-3890	Miscellaneous Income	13,855.00	53,420.73	385.57%
Total Water & Sewer Fund Revenue		4,279,439.00	2,807,351.22	65.60%

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
I.T. Services				
50-49-6307	I.T. Services	60,704.00	26,789.78	44.13%
50-49-6502	Telecommunications	37,500.00	19,017.58	50.71%
Total I.T. Services		98,204.00	45,807.36	46.65%

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
Administration				
50-50-6101	Salaries - Full-Time	185,228.00	103,552.10	55.91%
50-50-6104	Salaries - Part-Time	69,056.00	32,384.28	46.90%
50-50-6201	Medical/Dental Insurance	23,676.00	13,734.83	58.01%
50-50-6202	Group Life Insurance	159.00	113.18	71.18%
50-50-6205	Social Security Contributions	19,438.00	9,529.38	49.02%
50-50-6206	IMRF Contributions	16,602.00	9,216.51	55.51%
50-50-6208	Training, Memberships, & Conferences	9,778.00	3,921.46	40.10%
50-50-6301	Legal Services	1,000.00	0.00	0.00%
50-50-6302	Audit Services	14,050.00	14,185.00	100.96%
50-50-6307	I.T. Services	16,069.00	2,236.83	13.92%
50-50-6309	Other Professional Services	103,629.00	48,112.93	46.43%
50-50-6402	Rentals	785.00	511.89	65.21%
50-50-6501	Postage & Delivery	17,700.00	10,113.05	57.14%

50-50-6502	Telecommunications	3,482.00	202.62	5.82%
50-50-6503	Publishing	450.00	432.69	96.15%
50-50-6504	Printing	1,175.00	1,198.21	101.98%
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	292,334.00	58.33%
50-50-7011	Transfer to Infrastructure Repl. Fund	886,000.00	516,833.38	58.33%
50-50-8002	Debt - Principal	195,000.00	0.00	0.00%
50-50-8003	Debt - Interest	26,125.00	11,600.00	44.40%
50-50-8004	Fiscal Agent Fees	475.00	475.00	100.00%
Total Administration		2,229,199.00	1,084,005.63	48.63%

P.W. Administration

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
50-59-6101	Salaries - Full-Time	677,879.00	450,293.74	66.43%
50-59-6102	Salaries - Overtime	41,817.00	4,946.95	11.83%
50-59-6104	Salaries - Part-Time	15,597.00	9,272.35	59.45%
50-59-6201	Medical/Dental Insurance	88,305.00	51,101.53	57.87%
50-59-6202	Group Life Insurance	883.00	586.34	66.40%
50-59-6205	Social Security Contributions	56,250.00	34,449.96	61.24%
50-59-6206	IMRF Contributions	49,779.00	31,493.87	63.27%
50-59-6208	Training, Memberships, & Conferences	8,800.00	2,635.50	29.95%
50-59-6209	Uniform Allowance	3,750.00	1,321.69	35.25%
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	35.00	4.52%
50-59-6309	Other Professional Services	10,745.00	793.25	7.38%
50-59-6312	JULIE Services	4,000.00	0.00	0.00%
50-59-6313	SCADA Services	17,500.00	6,317.28	36.10%
50-59-6402	Rentals	685.00	390.44	57.00%

50-59-6403	Repair & Maintenance - Equipment	9,650.00	2,204.40	22.84%
50-59-6406	Repair & Maintenance - Buildings	51,550.00	15,935.67	30.91%
50-59-6407	Repair & Maintenance - Vehicles	20,000.00	8,651.87	43.26%
50-59-6500	General Equipment	3,500.00	0.00	0.00%
50-59-6501	Postage & Delivery	400.00	80.09	20.02%
50-59-6502	Telecommunications	905.00	202.62	22.39%
50-59-6504	Printing	200.00	190.85	95.43%
50-59-6507	Mileage Reimbursement	150.00	80.30	53.53%
50-59-6508	Receptions & Entertainment	500.00	85.83	17.17%
50-59-6512	Water & Sewer	3,929.00	1,744.86	44.41%
50-59-6516	Employee Activities	500.00	0.00	0.00%
50-59-6601	Fuels & Lubricants	43,500.00	12,663.02	29.11%
50-59-6602	Custodial Supplies	1,500.00	253.54	16.90%
50-59-6603	Specialized Supplies	15,500.00	4,182.54	26.98%
50-59-6604	Safety Supplies	3,800.00	1,080.20	28.43%
50-59-6611	Building Materials & Supplies	3,000.00	0.00	0.00%
50-59-6612	Equipment Maintenance Supplies	5,000.00	797.91	15.96%
50-59-6613	General Office Supplies	1,800.00	286.06	15.89%
50-59-6617	Vehicle Maintenance Supplies	25,000.00	2,057.60	8.23%
Total P.W. Administration		1,170,649.00	644,135.26	55.02%

Water Operations

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
50-60-6309	Other Professional Services	106,500.00	39,273.00	36.88%
50-60-6311	IEPA Water Sampling	30,000.00	12,343.60	41.15%
50-60-6402	Rentals	3,000.00	231.86	7.73%
50-60-6403	Repair & Maintenance - Equipment	13,500.00	2,450.00	18.15%
50-60-6406	Repair & Maintenance - Buildings	27,000.00	1,495.77	5.54%
50-60-6510	Natural Gas	2,000.00	849.27	42.46%
50-60-6511	Electricity	238,767.00	117,114.06	49.05%
50-60-6518	Bad Debt Expense	500.00	3,990.07	798.01%
50-60-6603	Specialized Supplies	73,340.00	62,707.82	85.50%

50-60-6606	Landscaping Supplies	3,500.00	1,641.00	46.89%
50-60-6607	Chemicals & Lab Supplies	176,000.00	100,302.61	56.99%
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%
Total Water Operations		678,607.00	342,639.06	50.49%

Sewer Operations		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
50-65-6309	Other Professional Services	25,500.00	4,294.06	16.84%
50-65-6402	Rentals	1,500.00	890.08	59.34%
50-65-6403	Repair & Maintenance - Equipment	14,000.00	4,738.21	33.84%
50-65-6406	Repair & Maintenance - Buildings	500.00	1,318.66	263.73%
50-65-6510	Natural Gas	4,089.00	2,436.10	59.58%
50-65-6511	Electricity	11,284.00	6,694.88	59.33%
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	477.11	47.71%
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%
Total Sewer Operations		72,723.00	30,260.36	41.61%
Total Water & Sewer Fund Expenditures		4,249,382.00	2,146,847.67	50.52%
Total Water & Sewer Fund YTD Surplus/(Deficit)		30,057.00	660,503.55	

WATER & SEWER CAPITAL FUND REVENUE		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
51-00-3655	Water/Sewer Capital Fee	264,468.00	33,193.51	12.55%
51-00-3761	Reimbursement	477,610.00	533,079.53	111.61%
51-00-3811	Interest Income - Investments	53,019.00	46,082.74	86.92%
51-00-3990	Interfund Transfer Income	1,387,144.00	809,167.38	58.33%
Total Water & Sewer Capital Revenue		2,182,241.00	1,421,523.16	65.14%

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
Water & Sewer Capital				
51-71-6303	Engineering Services	350,800.00	33,056.75	9.42%
51-71-6305	Financial Services	14,700.00	11,325.00	77.04%
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%
Total Water & Sewer Capital		1,158,500.00	101,113.17	8.73%

Total Water & Sewer Capital YTD Surplus/(Deficit)	1,023,741.00	1,320,409.99
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		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
REFUSE FUND REVENUE				
57-00-3650	Refuse Penalties	8,768.00	5,340.55	60.91%
57-00-3690	Refuse Charges	876,793.00	514,704.76	58.70%
Total Refuse Fund Revenue		885,561.00	520,045.31	58.72%

		FY2025-2026	FY2025-2026	% Budget
		Budget	Activity	Used
Administration				
57-50-6513	Refuse & Recycling Collection	841,168.00	417,471.84	49.63%
57-50-6518	Bad Debt Expense	400.00	1,443.26	360.82%
57-50-9003	Interfund Transfer Expense	40,000.00	23,333.31	58.33%
Total Administration		881,568.00	442,248.41	50.17%

Total Refuse Fund YTD Surplus/(Deficit)	3,993.00	77,796.90
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