BOARD REPORT

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES

FROM: KARIN JOHNS, FINANCE DIRECTOR

SUBJECT: MONTHLY TREASURER REPORT – OCTOBER 2026

AGENDA: 11/10/2026

DATE: 11/5/2026

ISSUE

Should the Village Board accept the October 2026 Treasurer's Report. This report is unaudited.

DISCUSSION

General Fund Revenue Highlights

As of October 31, 2026, the Village has completed 50% of the fiscal year and has collected 68.34% of budgeted revenues.

Property Taxes

Acct.	Account Description	FY2027 Budget	Activity Through October 31, 2026	Percent Received
3110	Property Tax - Corporate	918,151	916,373	99.81%
3111	Property Tax - Audit	12,000	11,897	99.14%
3112	Property Tax - Liab. Insurance	15,000	14,868	99.12%
3113	Property Tax - I.M.R.F.	45,000	44,603	99.12%
3114	Property Tax - Social Security	177,500	175,930	99.12%
3115	Property Tax - Street Lighting	55,000	54,515	99.12%
3150	Property Tax - Police Protectio	165,000	163,543	99.12%
3151	Property Tax - Police Pension	667,925	662,019	99.12%

The Village has received $2,055,576 in property tax revenue representing 99.42% of budget.

State Municipal Shared Revenues

Acct.	Account Description	FY2027 Budget	Activity Through October 31, 2026	Percent Received
3410	State Income Tax	$1,682,658	$963,064	57.23%
3450	State Sales Tax	$2,062,204	$1,041,930	50.53%
3451	State Use Tax	$24,772	$30,561	123.37%
3453	State Gaming	$138,040	$86,942	62.98%

State Shared Revenue Collections combined total $2,122,496. These revenues represent 54.32% of FY2027 Budget. State Use taxes are coming in significantly higher than IML estimates and budgeted revenue.

Utility Taxes

Acct.	Account Description	FY2027 Budget	Activity Through October 31, 2026	Percent Received
3162	Utility Tax – Electricity	$259,350	$165,215	63.70%
3163	Utility Tax – Natural Gas	$175,000	$60,973	34.84%
3164	Utility Tax – Telecom	$96,000	$45,420	47.31%

Utility Taxes collected as of October 31 are $271,608 representing 51.21% of the FY2027 Budget received.

Community Development Revenues

Acct.	Account Description	FY2027 Budget	Activity Through October 31, 2026	Percent Received
3291	Contractor's License	$51,000	$31,800	62.35%
3310	Building Permits	$328,642	$215,032	65.43%
3320	Certificate of Occupancy	$2,000	$12,100	605.00%
3340	Re-Inspection Fees	$9,000	$2,790	31.00%
3515	Code Enforcement Fines	$6,000	$7,250	120.83%
3740	Zoning & Filing Fees	$6,001	$1,095	18.25%
3760	Review & Develop. Fees	$99,195	$57,580	58.05%
3761	Reimbursement	$524,500	$440,653	84.01%

Staff projected and included 194 residential and 1 commercial permits in the FY2027 Budget approved by the Village Board. As of October 31st, 117 residential permits have been issued. This represents 60.31% of budgeted residential new home permits. Home Improvement Permits also are exceeding budget expectations. Community Development Fees collected as of October 31 are $768,300 or 74.86% of FY2027 Budget.

General Fund Expense Highlights

As of September 30, 2026, the Village has completed 41.67% of the fiscal year and has spent 38.20% of budgeted expenditures.

Police Department Staffing

Acct.	Account Description	FY2027 Budget	Activity Through October 31, 2026	Percent Received
6101	Police Salaries - Full-Time	$1,633,624	$ 842,256	51.56%
6102	Police Salaries - Overtime	$ 150,000	$ 134,328	89.55%
6104	Police Salaries - Part-Time	$ 216,575	$ 125,795	58.08%

Police Department Staffing Cost total $1,102,379 of the combined $2,000,199 budget through October 31, 2026 or 55.11%. Police Department overtime is higher than expected at this point but is expected to decrease as the two officers hired in December 2025 have transitioned out of field training.

COST

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

ATTACHMENTS

- Revenue and Expenditure Report as of October, 2026

RECOMMENDATION

That the Village Board accepts the October Treasurer's report.

Village of Sugar Grove
Budget vs. Actual Report
6-Month Ended October 31, 2026

GENERAL FUND REVENUE		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
01-00-3110	Property Tax - Corporate	918,151.00	916,373.45	99.81%
01-00-3111	Property Tax - Audit	12,000.00	11,896.66	99.14%
01-00-3112	Property Tax - Liab. Insurance	15,000.00	14,868.28	99.12%
01-00-3113	Property Tax - I.M.R.F.	45,000.00	44,602.75	99.12%
01-00-3114	Property Tax - Social Security	177,500.00	175,929.85	99.12%
01-00-3115	Property Tax - Street Lighting	55,000.00	54,514.90	99.12%
01-00-3150	Property Tax - Police Protection	165,000.00	163,542.70	99.12%
01-00-3151	Property Tax - Police Pension	667,925.00	662,018.86	99.12%
01-00-3162	Utility Tax - Electricity	259,350.00	165,215.34	63.70%
01-00-3163	Utility Tax - Natural Gas	175,000.00	60,972.88	34.84%
01-00-3164	Utility Tax - Telecommunications	96,000.00	45,419.57	47.31%
01-00-3210	Liquor License	23,350.00	2,250.00	9.64%
01-00-3250	Franchise Agreement	32,200.00	13,879.98	43.11%
01-00-3291	Contractors License	51,000.00	31,800.00	62.35%
01-00-3310	Building Permits	328,642.00	215,031.88	65.43%
01-00-3320	Certificate of Occupancy Fees	2,000.00	12,100.00	605.00%
01-00-3330	Plan Review Fees	5,180.00	90.00	1.74%
01-00-3340	Reinspection Fees	9,000.00	2,790.00	31.00%
01-00-3380	Towing Fees	34,000.00	17,165.00	50.49%
01-00-3390	Other License, Permits & Fees	26,785.00	24,995.00	93.32%
01-00-3410	State Income Tax	1,682,658.00	963,063.62	57.23%
01-00-3420	Replacement Tax	2,610.00	2,148.45	82.32%
01-00-3440	Grants	11,500.00	0.00	0.00%
01-00-3450	State Sales Tax	2,062,204.00	1,041,929.82	50.53%
01-00-3451	State Use Tax	24,772.00	30,560.70	123.37%
01-00-3453	State Gaming	138,040.00	86,942.26	62.98%
01-00-3460	Road & Bridge Tax	13,000.00	12,984.38	99.88%
01-00-3510	Court Fines	90,000.00	31,215.38	34.68%
01-00-3515	Code Enforcement Fines	6,000.00	7,250.00	120.83%
01-00-3520	Police Forfeitures	5,000.00	1,950.16	39.00%
01-00-3590	Other Fines	23,000.00	9,506.00	41.33%
01-00-3740	Zoning & Filing Fees	6,001.00	1,095.00	18.25%
01-00-3760	Review & Development Fees	99,195.00	57,580.00	58.05%
01-00-3761	Reimbursement	524,500.00	440,652.96	84.01%
01-00-3765	Energy Civic Contributions	12,000.00	6,000.00	50.00%
01-00-3790	Charges for Police Services	10,000.00	10,183.16	101.83%
01-00-3791	Other Charges for Services	1,450.00	405.00	27.93%
01-00-3793	Cannabis Excise Tax	14,288.00	8,005.81	56.03%
01-00-3810	Interest Income	45,000.00	33,259.59	73.91%
01-00-3811	Interest Income - Investments	11,000.00	31,353.45	285.03%

01-00-3820	Rental Income	1,700.00	500.00	29.41%
01-00-3890	Miscellaneous Income	1,200.00	223.30	18.61%
01-00-3920	Proceeds - Capital Asset Sale	10,000.00	0.00	0.00%
01-00-3990	Interfund Transfer Income	75,000.00	33,131.94	44.18%
Total General Fund Revenue		**7,968,201.00**	**5,445,398.08**	**68.34%**

GENERAL FUND EXPENDITURES

I.T. Services		**FY2026-2027 Budget**	**FY2026-2027 Activity**	**% Budget Used**
01-49-6307	I.T. Services	69,943.00	28,199.78	40.32%
01-49-6502	Telecommunications	66,155.00	43,510.69	65.77%
Total I.T. Services		**136,098.00**	**71,710.47**	**52.69%**

Administration		**FY2026-2027 Budget**	**FY2026-2027 Activity**	**% Budget Used**
01-50-6101	Salaries - Full-Time	178,000.00	110,230.77	61.93%
01-50-6104	Salaries - Part-Time	43,900.00	4,298.85	9.79%
01-50-6201	Medical/Dental Insurance	13,363.00	18,563.10	138.91%
01-50-6202	Group Life Insurance	173.00	94.84	54.82%
01-50-6205	Social Security Contributions	16,975.00	7,534.14	44.38%
01-50-6206	IMRF Contributions	14,674.00	7,421.59	50.58%
01-50-6208	Training, Memberships, & Conferences	7,150.00	3,286.10	45.96%
01-50-6209	Uniform Allowance	500.00	240.81	48.16%
01-50-6301	Legal Services	25,000.00	10,052.00	40.21%
01-50-6306	Medical Services	85.00	-	0.00%
01-50-6309	Other Professional Services	1,355.00	49.70	3.67%
01-50-6402	Rentals	855.00	421.53	49.30%
01-50-6501	Postage & Delivery	195.00	-	0.00%
01-50-6502	Telecommunications	900.00	79.68	8.85%
01-50-6503	Publishing	-	48.30	N/A
01-50-6504	Printing	1,200.00	415.95	34.66%
01-50-6508	Receptions & Entertainment	-	14.38	N/A
01-50-6514	Insurance Premiums	65,425.00	20,847.49	31.86%
01-50-6608	Subscriptions, Books & Publications	220.00	131.25	59.66%
01-50-6613	General Office Supplies	750.00	129.03	17.20%
Total Administ		**370,720.00**	**183,859.51**	**49.60%**

Police Department		**FY2026-2027 Budget**	**FY2026-2027 Activity**	**% Budget Used**
01-51-6101	Salaries - Full-Time	1,633,624.00	842,255.74	51.56%
01-51-6102	Salaries - Overtime	150,000.00	134,328.00	89.55%
01-51-6104	Salaries - Part-Time	216,575.00	125,795.48	58.08%
01-51-6106	Police Pension	667,925.00	333,962.52	50.00%
01-51-6201	Medical/Dental Insurance	243,303.00	118,225.80	48.59%
01-51-6202	Group Life Insurance	1,860.00	920.00	49.46%

01-51-6204	Unemployment Compensation	153,015.00	78,078.86	51.03%
01-51-6205	Social Security Contributions	24,744.00	-	0.00%
01-51-6208	Training, Memberships, & Conferences	28,285.00	8,905.90	31.49%
01-51-6209	Uniform Allowance	33,900.00	14,790.60	43.63%
01-51-6301	Legal Services	38,400.00	10,417.35	27.13%
01-51-6306	Medical Services	1,350.00	886.50	65.67%
01-51-6307	I.T. Services	122,140.00	23,052.93	18.87%
01-51-6309	Other Professional Services	18,680.00	2,046.10	10.95%
01-51-6402	Rentals	5,170.00	2,365.38	45.75%
01-51-6403	Repair & Maintenance - Equipment	17,840.00	4,607.52	25.83%
01-51-6407	Repair & Maintenance - Vehicles	43,200.00	33,162.63	76.77%
01-51-6500	General Equipment	31,450.00	20,961.43	66.65%
01-51-6501	Postage & Delivery	2,170.00	365.08	16.82%
01-51-6502	Telecommunications	211,523.00	92,239.76	43.61%
01-51-6504	Printing	6,615.00	1,854.75	28.04%
01-51-6507	Mileage Reimbursement	500.00	-	0.00%
01-51-6508	Receptions & Entertainment	2,050.00	1,689.46	82.41%
01-51-6509	Recruitment	8,365.00	4,237.00	50.65%
01-51-6522	IRMA Expense Account	-	4,548.14	N/A
01-51-6601	Fuels & Lubricants	63,575.00	34,002.70	53.48%
01-51-6603	Specialized Supplies	76,900.00	56,389.24	73.33%
01-51-6604	Safety Supplies	5,975.00	4,752.20	79.53%
01-51-6608	Subscriptions, Books & Publications	1,725.00	-	0.00%
01-51-6613	General Office Supplies	7,600.00	3,276.13	43.11%
01-51-6617	Vehicle Maintenance Supplies	2,500.00	-	0.00%
01-51-6620	Donation Expense	600.00	-	0.00%
01-51-6622	State Seizures	250.00	-	0.00%
01-51-7010	Transfer to Equipment Repl. Fund	215,000.00	107,500.02	50.00%
Total Police Department		**4,036,809.00**	**2,065,617.22**	**51.17%**

Economic Development		**FY2026-2027 Budget**	**FY2026-2027 Activity**	**% Budget Used**
01-52-6101	Salaries - Full-Time	48,587.00	14,612.81	30.08%
01-52-6201	Medical/Dental Insurance	4,651.00	5,887.38	126.58%
01-52-6202	Group Life Insurance	149.00	20.16	13.53%
01-52-6205	Social Security Contributions	5,421.00	923.34	17.03%
01-52-6206	IMRF Contributions	4,657.00	946.97	20.33%
01-52-6208	Training, Memberships, & Conferences	2,000.00	-	0.00%
01-52-6309	Other Professional Services	10,000.00	7,505.18	75.05%
01-52-6501	Postage & Delivery	660.00	0.62	0.09%
01-52-6402	Rentals	-	11.89	N/A
01-52-6515	Public Relations	300.00	-	0.00%
01-52-6521	Marketing	1,000.00	135.00	13.50%
01-52-6608	Subscriptions, Books & Publications	-	1,623.93	N/A
01-52-6912	CPEP Expense	30,000.00	-	0.00%
	Total Economic Development	**107,425.00**	**31,667.28**	**29.48%**

Public Works - Streets		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
01-53-6101	Salaries - Full-Time	555,225.00	226,371.79	40.77%
01-53-6102	Salaries - Overtime	30,000.00	6,100.25	20.33%
01-53-6104	Salaries - Part-Time	16,068.00	8,336.91	51.89%
01-53-6201	Medical/Dental Insurance	79,050.00	39,480.26	49.94%
01-53-6202	Group Life Insurance	868.00	310.17	35.73%
01-53-6205	Social Security Contributions	45,953.00	17,484.11	38.05%
01-53-6206	IMRF Contributions	39,476.00	15,604.50	39.53%
01-53-6208	Training, Memberships, & Conferences	6,250.00	1,350.75	21.61%
01-53-6209	Uniform Allowance	2,750.00	-	0.00%
01-53-6301	Legal Services	250.00	544.00	217.60%
01-53-6303	Engineering Services	500.00	319.00	63.80%
01-53-6306	Medical Services	925.00	-	0.00%
01-53-6309	Other Professional Services	35,876.00	2,534.68	7.07%
01-53-6402	Rentals	2,650.00	426.78	16.10%
01-53-6403	Repair & Maintenance - Equipment	22,200.00	3,374.38	15.20%
01-53-6405	Repair & Maintenance - ROW	80,940.00	26,575.61	32.83%
01-53-6406	Repair & Maintenance - Buildings	21,805.00	12,216.04	56.02%
01-53-6407	Repair & Maintenance - Vehicles	20,000.00	840.00	4.20%
01-53-6500	General Equipment	1,500.00	-	0.00%
01-53-6501	Postage & Delivery	500.00	31.20	6.24%
01-53-6502	Telecommunications	415.00	79.68	19.20%
01-53-6504	Printing	1,100.00	288.95	26.27%
01-53-6507	Mileage Reimbursement	150.00	69.90	46.60%
01-53-6508	Receptions & Entertainment	1,000.00	631.71	63.17%
01-53-6510	Natural Gas	-	166.81	N/A
01-53-6511	Electricity	50,290.00	19,733.88	39.24%
01-53-6516	Employee Activities	500.00	203.00	40.60%
01-53-6522	IRMA Expense Account	-	2,994.57	N/A
01-53-6601	Fuels & Lubricants	32,500.00	14,459.64	44.49%
01-53-6602	Custodial Supplies	2,000.00	433.10	21.66%
01-53-6603	Specialized Supplies	19,750.00	1,920.42	9.72%
01-53-6604	Safety Supplies	2,950.00	484.19	16.41%
01-53-6606	Landscaping Supplies	167,250.00	8,575.49	5.13%
01-53-6609	Roadway Maintenance Supplies	11,000.00	7,191.00	65.37%
01-53-6610	Traffic Control Supplies	89,000.00	5,509.23	6.19%
01-53-6611	Building Materials & Supplies	2,250.00	2,621.52	116.51%
01-53-6612	Equipment Maintenance Supplies	8,500.00	6,241.61	73.43%
01-53-6613	General Office Supplies	500.00	21.49	4.30%
01-53-6617	Vehicle Maintenance Supplies	30,000.00	1,267.57	4.23%
01-53-7010	Transfer to Equipment Repl. Fund	258,000.00	129,000.00	50.00%
Total Public Works - Streets		**1,639,941.00**	**563,794.19**	**34.38%**

Community Development		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
01-55-6101	Salaries - Full-Time	444,866.00	235,310.43	52.89%

01-55-6104	Salaries - Part-Time	16,189.00	10,615.11	65.57%
01-55-6201	Medical/Dental Insurance	85,050.00	37,173.72	43.71%
01-55-6202	Group Life Insurance	570.00	333.50	58.51%
01-55-6205	Social Security Contributions	35,271.00	18,367.52	52.08%
01-55-6206	IMRF Contributions	30,299.00	15,598.05	51.48%
01-55-6208	Training, Memberships, & Conferences	7,408.00	527.50	7.12%
01-55-6209	Uniform Allowance	700.00	177.50	25.36%
01-55-6301	Legal Services	42,000.00	67,135.80	159.85%
01-55-6303	Engineering Services	322,060.00	222,637.00	69.13%
01-55-6306	Medical Services	200.00	326.00	163.00%
01-55-6309	Other Professional Services	111,690.00	35,268.18	31.58%
01-55-6402	Rentals	656.00	431.36	65.76%
01-55-6403	Repair & Maintenance - Equipment	1,500.00	-	0.00%
01-55-6407	Repair & Maintenance - Vehicles	2,000.00	1,659.79	82.99%
01-55-6500	General Equipment	400.00	391.76	97.94%
01-55-6501	Postage & Delivery	400.00	164.90	41.23%
01-55-6502	Telecommunications	437.00	159.36	36.47%
01-55-6503	Publishing	1,000.00	1,009.70	100.97%
01-55-6504	Printing	1,000.00	345.83	34.58%
01-55-6507	Mileage Reimbursement	60.00	-	0.00%
01-55-6508	Receptions & Entertainment	200.00	175.13	87.57%
01-55-6509	Recruitment	100.00	-	0.00%
01-55-6601	Fuels & Lubricants	1,300.00	1,051.46	80.88%
01-55-6603	Specialized Supplies	-	20.02	N/A
01-55-6604	Safety Supplies	-	17.08	N/A
01-55-6608	Subscriptions, Books & Publications	500.00	-	0.00%
01-55-6613	General Office Supplies	1,000.00	627.56	62.76%
01-55-7010	Transfer to Equipment Repl. Fund	3,500.00	1,750.02	50.00%
Total Community Development		**1,110,356.00**	**651,274.28**	**58.65%**

Finance Department		**FY2026-2027 Budget**	**FY2026-2027 Activity**	**% Budget Used**
01-56-6101	Salaries - Full-Time	118,646.00	67,799.61	57.14%
01-56-6104	Salaries - Part-Time	10,825.00	5,878.18	54.30%
01-56-6201	Medical/Dental Insurance	10,710.00	6,652.36	62.11%
01-56-6202	Group Life Insurance	149.00	80.66	54.13%
01-56-6205	Social Security Contributions	9,574.00	4,884.41	51.02%
01-56-6206	IMRF Contributions	10,176.00	4,774.46	46.92%
01-56-6208	Training, Memberships, & Conferences	3,443.00	1,405.51	40.82%
01-56-6209	Uniform Allowance	250.00	222.68	89.07%
01-56-6301	Legal Services	1,250.00	-	0.00%
01-56-6302	Audit Services	27,655.00	19,790.00	71.56%
01-56-6306	Medical Services	75.00	36.75	49.00%
01-56-6307	I.T. Services	16,551.00	-	0.00%
01-56-6309	Other Professional Services	3,930.00	1,181.46	30.06%
01-56-6402	Rentals	875.00	426.84	48.78%
01-56-6501	Postage & Delivery	1,050.00	396.30	37.74%

01-56-6502	Telecommunications	160.00	79.68	49.80%
01-56-6503	Publishing	490.00	-	0.00%
01-56-6504	Printing	1,325.00	693.72	52.36%
01-56-6507	Mileage Reimbursement	-	3.25	N/A
01-56-6508	Receptions & Entertainment	-	399.48	N/A
01-56-6509	Recruitment	-	62.50	N/A
01-56-6601	Fuels & Lubricants	-	21.04	N/A
01-56-6613	General Office Supplies	1,500.00	378.82	25.25%
01-56-6910	Miscellaneous Expense	-	238.40	N/A
Total Finance Department		**218,634.00**	**115,406.11**	**52.79%**

Boards & Commissions		**FY2026-2027 Budget**	**FY2026-2027 Activity**	**% Budget Used**
01-57-6104	Salaries - Part-Time	46,100.00	23,050.00	50.00%
01-57-6205	Social Security Contributions	3,527.00	1,763.32	49.99%
01-57-6208	Training, Memberships, & Conferences	11,046.00	5,449.00	49.33%
01-57-6209	Uniform Allowance	1,000.00	365.34	36.53%
01-57-6309	Other Professional Services	5,000.00	-	0.00%
01-57-6501	Postage & Delivery	500.00	-	0.00%
01-57-6504	Printing	425.00	151.24	35.59%
01-57-6508	Receptions & Entertainment	750.00	-	0.00%
01-57-6515	Public Relations	31,450.00	7,174.19	22.81%
01-57-6516	Employee Activities	3,500.00	-	0.00%
01-57-6517	Plan Commission	5,375.00	-	0.00%
01-57-6520	Police Commission	4,625.00	-	0.00%
01-57-6521	Marketing	4,650.00	765.00	16.45%
01-57-6613	General Office Supplies	150.00	-	0.00%
01-57-9003	Interfund Transfer Expense	200,000.00	100,000.02	50.00%
Total Boards & Commissions		**318,098.00**	**138,718.11**	**43.61%**

Total General Fund Expenditures	**7,938,081.00**	**3,822,047.17**	**48.15%**
Total General Fund YTD Surplus/(Deficit)	**30,120.00**	**1,623,350.91**	

GENERAL CAPITAL PROJECTS FUND REVENUE		**FY2026-2027 Budget**	**FY2026-2027 Activity**	**% Budget Used**
30-00-3811	Interest Income - Investments	31,423.00	66,583.89	211.90%
30-00-3820	Rental Income	49,705.00	25,094.70	50.49%
30-00-3920	Proceeds - Capital Asset Sale	115,385.00	264,933.18	229.61%
30-00-3990	Interfund Transfer Income	676,500.00	338,250.06	50.00%
Total General Capital Projects Fund Revenue		**873,013.00**	**694,861.83**	**79.59%**

Administration		**FY2026-2027 Budget**	**FY2026-2027 Activity**	**% Budget Used**
30-50-6913	Rental/Lease Expense	53,131.00	29,188.10	54.94%
Total Administration		**53,131.00**	**29,188.10**	**54.94%**

Police Department		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
30-51-6304	Architectural Services	114,328.00	42,551.24	37.22%
30-51-6913	Rental/Lease Expense	30,000.00	25,000.00	83.33%
30-51-7003	Building Improvements	3,285,483.00	1,658,437.32	50.48%
30-51-7006	Vehicles	316,323.00	168,568.68	53.29%
Total Police Department		**3,746,134.00**	**1,894,557.24**	**50.57%**

Public Works - Streets		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
30-53-7003	Building Improvements	100,000.00	-	0.00%
30-53-7006	Vehicles	332,520.00	-	0.00%
Total Public Works - Streets		**432,520.00**	**-**	**0.00%**

Community Development		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
30-53-7006	Vehicles	50,000.00	-	0.00%
Total Public Works - Streets		**50,000.00**	**-**	**0.00%**

Total Capital Projects Fund YTD Surplus/(Deficit)	**(3,408,772.00)**	**(1,228,883.51)**

TIF #1 AIRPARK INDUSTRIAL FUND REVENUE		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
32-00-3810	Interest Income	-	4,935.21	N/A
Total TIF District #1 Revenue		**-**	**4,935.21**	**#DIV/0!**

Economic Development		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
32-52-6900	Redevelopment Agreements	760,393.00	-	0.00%
Total Economic Development		**760,393.00**	**-**	**0.00%**

Community Development		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
32-55-6301	Legal Services	2,100.00	144.00	6.86%
32-55-6302	Audit Services	350.00	-	0.00%
Total Commun		**2,450.00**	**144.00**	**5.88%**

Total TIF District #1 YTD Surplus/(Deficit)	**(762,843.00)**	**4,791.21**

TIF #2 AIRPORT FUND REVENUE		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
33-00-3110	Property Tax - Corporate	368,195.00	190,917.63	51.85%
33-00-3810	Interest Income	5,000.00	5,121.00	102.42%
Total TIF District #2 Revenue		**373,195.00**	**196,038.63**	**52.53%**

Economic Development		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
33-52-6208	Training, Memberships, & Conferences	1,005.00	971.70	96.69%
33-52-6301	Legal Services	245.00	-	0.00%
33-52-6302	Audit Services	360.00	-	0.00%
33-52-9003	Interfund Transfer Expense	13,132.00	6,565.98	50.00%
Total Economic Development		**14,742.00**	**7,537.68**	**51.13%**

Total TIF District #2 YTD Surplus/(Deficit)	**358,453.00**	**188,500.95**

TIF #3 I-88 & IL-47 FUND REVENUE		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
34-00-3110	Property Tax - Corporate	5,000.00	7,335.94	146.72%
34-00-3810	Interest Income	15.00	9.94	66.27%
Total TIF District #3 Revenue		**5,015.00**	**7,345.88**	**100.00%**

Administration		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
34-50-6301	Legal Services	10,500.00	12,765.00	121.57%
34-50-6309	Other Professional Services	500.00	8,705.40	1741.08%
34-52-9003	Interfund Transfer Expense	-	6,565.98	N/A
Total Administration		**11,000.00**	**28,036.38**	**254.88%**

Community Development		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
34-55-6303	Engineering Services	-	3,332.00	N/A
34-55-6501	Postage & Delivery	13,432.00	158.34	1.18%
Total TIF District #3 Expenditures		**13,432.00**	**3,490.34**	**N/A**

Total TIF District #3 YTD Surplus/(Deficit)	**(19,417.00)**	**(24,180.84)**

CAPITAL INFRASTRUCTURE FUND REVENUE		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
35-00-3430	Motor Fuel Tax	415,097.00	215,900.75	52.01%
35-00-3435	Road Maintenance Fees	275,427.00	141,324.64	51.31%
35-00-3440	Grants	2,410,980.00	101,387.38	4.21%
35-00-3450	State Sales Tax	1,350,000.00	701,102.51	51.93%
35-00-3761	Reimbursement	10,109.00	15,163.95	150.00%
35-00-3810	Interest Income	2,500.00	7,334.59	293.38%
35-00-3811	Interest Income - Investments	-	23,997.24	N/A
35-00-3855	Road Impact Fee	255,687.00	523,530.41	204.75%
Total Capital Infrastructure Revenue		**4,719,800.00**	**1,729,741.47**	**36.65%**

Administration/MFT		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
35-50-6303	Engineering Services	50,000.00	0.00	0.00%

Total Administration/MFT		**50,000.00**	**-**	**0.00%**

Public Works - Streets		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
35-53-6303	Engineering Services	368,690.00	75,488.49	20.47%
35-53-6615	Snow & Ice Control Supplies	205,000.00	0.00	0.00%
35-53-7008	Streets/ROW Improvements	3,662,565.00	261,683.26	7.14%
Total Public Works - Streets		**4,236,255.00**	**337,171.75**	**7.96%**

Total Capital Infrastructure YTD Surplus/(Deficit)	**433,545.00**	**1,392,569.72**	

SSA # 10 FUND REVENUE		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
47-00-3110	Property Tax - Corporate	20,000.00	20,262.62	101.31%
47-00-3810	Interest Income	0.00	91.45	N/A
Total SSA #10 Revenue		**20,000.00**	**20,354.07**	**101.77%**

Community Development		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
47-55-6309	Other Professional Services	9,500.00	3,014.00	31.73%
Total Community Development		**9,500.00**	**3,014.00**	**31.73%**

Total SSA #10 Fund YTD Surplus/(Deficit)	**10,500.00**	**17,340.07**	

COLLEGE CORNER BUSINESS DISTRICT REVENUE		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
48-00-3449	State Sales Tax Rebate	(40,000.00)	(6,319.55)	15.80%
48-00-3450	State Sales Tax	42,500.00	21,205.00	49.89%
48-00-3810	Interest Income	80.00	186.75	233.44%
Total College Corner Business District Revenue		**2,580.00**	**15,072.20**	**584.19%**

WATER & SEWER FUND REVENUE		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
50-00-3440	Grants	0.00	2,166.40	N/A
50-00-3530	Water Penalties	22,279.00	11,267.45	50.57%
50-00-3540	Sewer Penalties	20,697.00	9,950.15	48.08%
50-00-3610	Water Sales	2,266,865.00	1,188,013.63	52.41%
50-00-3620	Sewer Sales	2,069,717.00	1,085,225.23	52.43%
50-00-3670	Meter Sales	95,712.00	58,298.00	60.91%
50-00-3792	Sewer - Other Charges	13,270.00	6,690.00	50.41%
50-00-3890	Miscellaneous Income	13,855.00	66,052.47	476.74%
Total Water & Sewer Fund Revenue		**4,502,395.00**	**2,427,663.33**	**53.92%**

I.T. Services		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used

50-49-6307	I.T. Services	70,578.00	28,062.79	39.76%
50-49-6502	Telecommunications	38,835.00	18,161.84	46.77%
Total I.T. Services		**109,413.00**	**46,224.63**	**42.25%**

Administration		**FY2026-2027 Budget**	**FY2026-2027 Activity**	**% Budget Used**
50-50-6101	Salaries - Full-Time	248,800.00	108,574.12	43.64%
50-50-6104	Salaries - Part-Time	72,562.00	26,749.16	36.86%
50-50-6201	Medical/Dental Insurance	39,990.00	13,114.54	32.79%
50-50-6202	Group Life Insurance	225.00	114.84	51.04%
50-50-6205	Social Security Contributions	17,098.00	9,128.05	53.39%
50-50-6206	IMRF Contributions	14,729.00	8,768.74	59.53%
50-50-6208	Training, Memberships, & Conferences	10,943.00	2,396.09	21.90%
50-50-6301	Legal Services	1,050.00	0.00	0.00%
50-50-6302	Audit Services	13,715.00	12,850.00	93.69%
50-50-6306	Medical Services	0.00	110.25	N/A
50-50-6307	I.T. Services	16,551.00	0.00	0.00%
50-50-6309	Other Professional Services	71,355.00	41,786.83	58.56%
50-50-6402	Rentals	910.00	442.59	48.64%
50-50-6501	Postage & Delivery	17,650.00	9,149.98	51.84%
50-50-6502	Telecommunications	3,505.00	53.12	1.52%
50-50-6503	Publishing	500.00	105.80	21.16%
50-50-6504	Printing	1,325.00	291.46	22.00%
50-50-6507	Mileage Reimbursement	45.00	0.00	0.00%
50-50-6508	Receptions & Entertainment	0.00	419.37	N/A
50-50-6509	Recruitment	150.00	187.50	125.00%
50-50-6514	Insurance Premiums	135,425.00	0.00	0.00%
50-50-6518	Bad Debt Expense	450.00	0.00	0.00%
50-50-6608	Subscriptions, Books & Publications	0.00	21.03	N/A
50-50-6613	General Office Supplies	0.00	43.75	N/A
50-50-7010	Transfer to Equipment Repl. Fund	1,650.00	374.66	22.71%
50-50-7011	Transfer to Infrastructure Repl. Fund	501,144.00	250,572.00	50.00%
50-50-8002	Debt - Principal	887,000.00	443,500.02	50.00%
50-50-8003	Debt - Interest	200,000.00	0.00	0.00%
50-50-8004	Fiscal Agent Fees	20,200.00	0.00	0.00%
Total Administ		**2,276,972.00**	**928,753.90**	**40.79%**

P.W. Administration		**FY2026-2027 Budget**	**FY2026-2027 Activity**	**% Budget Used**
50-59-6101	Salaries - Full-Time	739,943.00	352,991.53	47.71%
50-59-6102	Salaries - Overtime	40,000.00	26,003.90	65.01%
50-59-6104	Salaries - Part-Time	16,065.00	8,336.33	51.89%
50-59-6201	Medical/Dental Insurance	93,350.00	40,847.16	43.76%
50-59-6202	Group Life Insurance	1,100.00	448.83	40.80%
50-59-6205	Social Security Contributions	60,895.00	28,696.53	47.12%
50-59-6206	IMRF Contributions	52,289.00	25,099.05	48.00%
50-59-6208	Training, Memberships, & Conferences	10,600.00	7,849.01	74.05%

50-59-6209	Uniform Allowance	4,000.00	231.57	5.79%
50-59-6301	Legal Services	1,000.00	0.00	0.00%
50-59-6303	Engineering Services	2,500.00	1,376.50	55.06%
50-59-6306	Medical Services	780.00	136.00	17.44%
50-59-6309	Other Professional Services	8,245.00	2,855.60	34.63%
50-59-6312	JULIE Services	6,000.00	0.00	0.00%
50-59-6313	SCADA Services	20,000.00	2,455.99	12.28%
50-59-6402	Rentals	806.00	442.65	54.92%
50-59-6403	Repair & Maintenance - Equipment	7,150.00	1,695.58	23.71%
50-59-6406	Repair & Maintenance - Buildings	11,825.00	10,359.54	87.61%
50-59-6407	Repair & Maintenance - Vehicles	20,000.00	3,641.67	18.21%
50-59-6500	General Equipment	3,500.00	0.00	0.00%
50-59-6501	Postage & Delivery	400.00	76.02	19.01%
50-59-6502	Telecommunications	910.00	295.74	32.50%
50-59-6504	Printing	555.00	181.41	32.69%
50-59-6507	Mileage Reimbursement	200.00	113.96	56.98%
50-59-6508	Receptions & Entertainment	1,750.00	626.87	35.82%
50-59-6509	Recruitment	350.00	0.00	0.00%
50-59-6512	Water & Sewer	2,210.00	1,202.75	54.42%
50-59-6516	Employee Activities	500.00	163.39	32.68%
50-59-6601	Fuels & Lubricants	46,500.00	17,864.87	38.42%
50-59-6602	Custodial Supplies	1,500.00	489.75	32.65%
50-59-6603	Specialized Supplies	18,000.00	4,120.24	22.89%
50-59-6604	Safety Supplies	4,200.00	624.21	14.86%
50-59-6611	Building Materials & Supplies	3,000.00	163.57	5.45%
50-59-6612	Equipment Maintenance Supplies	5,000.00	4,246.43	84.93%
50-59-6613	General Office Supplies	1,800.00	83.50	4.64%
50-59-6617	Vehicle Maintenance Supplies	15,000.00	1,231.58	8.21%
Total P.W. Administration		**1,201,923.00**	**544,951.73**	**45.34%**

Water Operations		**FY2026-2027 Budget**	**FY2026-2027 Activity**	**% Budget Used**
50-60-6309	Other Professional Services	116,753.00	44,267.00	37.92%
50-60-6311	IEPA Water Sampling	25,000.00	9,798.00	39.19%
50-60-6402	Rentals	1,800.00	238.81	13.27%
50-60-6403	Repair & Maintenance - Equipment	13,500.00	6,167.50	45.69%
50-60-6406	Repair & Maintenance - Buildings	26,000.00	15,181.44	58.39%
50-60-6510	Natural Gas	2,400.00	1,775.05	73.96%
50-60-6511	Electricity	275,000.00	63,235.89	22.99%
50-60-6518	Bad Debt Expense	1,000.00	(5.00)	-0.50%
50-60-6603	Specialized Supplies	142,500.00	140,990.83	98.94%
50-60-6606	Landscaping Supplies	3,500.00	216.00	6.17%
50-60-6607	Chemicals & Lab Supplies	200,000.00	91,448.62	45.72%
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	1,060.62	212.12%
Total Water Operations		**811,953.00**	**374,374.76**	**46.11%**

Sewer Operations		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
50-65-6309	Other Professional Services	25,500.00	3,777.00	14.81%
50-65-6402	Rentals	1,500.00	0.00	0.00%
50-65-6403	Repair & Maintenance - Equipment	14,000.00	4,163.36	29.74%
50-65-6406	Repair & Maintenance - Buildings	500.00	0.00	0.00%
50-65-6510	Natural Gas	7,500.00	1,688.70	22.52%
50-65-6511	Electricity	13,500.00	4,594.38	34.03%
50-65-6518	Bad Debt Expense	500.00	0.00	0.00%
506-65-6522	IRMA Expense	0.00	4,912.44	N/A
50-65-6603	Specialized Supplies	8,000.00	1,633.29	20.42%
50-65-6607	Chemicals & Lab Supplies	1,000.00	0.00	0.00%
50-65-6611	Building Materials & Supplies	1,800.00	0.00	0.00%
50-65-6612	Equipment Maintenance Supplies	2,300.00	2,012.44	87.50%
Total Sewer Operations		**76,100.00**	**22,781.61**	**29.94%**
Total Water & Sewer Fund Expenditures		**4,476,361.00**	**1,917,086.63**	**42.83%**
Total Water & Sewer Fund YTD Surplus/(Deficit)		**26,034.00**	**510,576.70**	

WATER & SEWER CAPITAL FUND REVENUE		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
51-00-3655	Water/Sewer Capital Fee	173,387.00	409,080.53	235.93%
51-00-3761	Reimbursement	70,496.00	35,248.04	50.00%
51-00-3811	Interest Income - Investments	55,502.00	4,360.32	7.86%
51-00-3990	Interfund Transfer Income	1,137,572.00	694,072.02	61.01%
Total Water & Sewer Capital Revenue		**1,436,957.00**	**1,142,760.91**	**79.53%**

Water & Sewer Capital		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
51-71-6303	Engineering Services	346,000.00	28,203.90	8.15%
51-71-6305	Financial Services	14,000.00	0.00	0.00%
51-71-7003	Building Improvements	100,000.00	0.00	0.00%
51-71-7006	Vehicles	430,500.00	0.00	0.00%
51-71-7008	Streets/ROW Improvements	702,000.00	0.00	0.00%
Total Water & Sewer Capital		**1,592,500.00**	**28,203.90**	**1.77%**
Total Water & Sewer Capital YTD Surplus/(Deficit)		**(155,543.00)**	**1,114,557.01**	

REFUSE FUND REVENUE		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
57-00-3650	Refuse Penalties	9,030.00	4,406.42	48.80%
57-00-3690	Refuse Charges	903,032.00	452,663.53	50.13%
Total Refuse Fund Revenue		**912,062.00**	**457,069.95**	**50.11%**

Administration		FY2026-2027 Budget	FY2026-2027 Activity	% Budget Used
57-50-6513	Refuse & Recycling Collection	866,398.00	360,060.09	41.56%
57-50-6518	Bad Debt Expense	450.00	0.00	0.00%
57-50-9003	Interfund Transfer Expense	40,000.00	19,999.98	50.00%
Total Administration		**906,848.00**	**380,060.07**	**41.91%**

Total Refuse Fund YTD Surplus/(Deficit)	**5,214.00**	**77,009.88**