VILLAGE OF SUGAR GROVE
BOARD REPORT

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES

FROM: PAT CHAMBERLIN, FINANCE DIRECTOR

SUBJECT: MONTHLY TREASURER'S REPORT

AGENDA: AUGUST 16, 2016 REGULAR BOARD MEETING

DATE: AUGUST 11, 2016

ISSUE

Should the Village Board approve the July 2016 monthly Treasurer's report.

DISCUSSION

The Summarized Revenue & Expense Reports are attached (pages 1 – 9). In addition, the Detailed Revenue & Expense Reports are attached immediately following the Summarized Reports (pages 10– 32). At July 31, 2016 we are through 3 months of the year (25.0%).

The General Fund revenues and expenditures are at 35.0% and 21.3%, respectively. The main reason for the revenues being higher than budgeted is the timing of the receipt of property taxes. The expenditures are low due to expenditures being attributable to the prior fiscal year, for which journal entries have already been made. The following expenditures have budget or actual amounts over $5,000 and are higher than budget by 10% or more:

		Budget	Actual	% Spent	
01-51-6309	Other Professional Svc	12,988	6,445	49.7%	A
01-53-6105	Salaries – Seasonal	9,880	3,965	40.2%	B
01-53-6309	Other Professional Svc	13,475	5,288	39.3%	C
01-53-6603	Specialized Supplies	5,500	7,180	130.5%	D
01-56-6307	I.S Services	7,638	6,428	84.2%	E
01-57-6208	Training & Memberships	8,864	4,224	47.9%	F

A Pol – This is due to the timing of the payment for Lexipol manual and training updates. These are budgeted items and the account is not expected to exceed budget.

B Str – This is a seasonal expense for additional laborers and is not expected to exceed budget.

C Str – This is due to the timing of seasonal budgeted expenses related to Mallard Point. The account will continue to be monitored.

D Str – This is due to the timing of the payment for Mosquito Abatement; this is a budgeted item. This account is not expected to exceed budget.

E Fin – This is due to the timing of the payment for the Village's financial software package; this is a budgeted item. This account is not expected to exceed budget.

F Bd – This is due to the timing of payments for Metro West membership. This is a budgeted item. The account will continue to be monitored.

Please note that engineering invoices are paid approximately 2 months after services are provided. Thus, engineering service accounts in the General Fund, Infrastructure Fund, and Waterworks and Sewerage Fund will reflect a 2 month lag.

The General Capital Projects Fund revenues are at 29.4% and expenditures are at 20.5%. The expenditures are low due to projects not starting yet this year.

The Industrial TIF #1 Fund revenues are at 49.3% and expenditures are at 8,789.7%. Expenditures are high due to the Dugan Rd North project.

The Industrial TIF #2 Fund revenues are at 42.5% and expenditures are at 0.0%. The expenditures are low due to projects not started yet this year.

The Infrastructure Capital Projects Fund revenues are at 5.7% and expenditures are 12.2%. Revenues are low due to the timing of grant receipts. Expenditures are low due to expenditures categorized as prior fiscal year expenditures, for which journal entries have already been made.

The Debt Service Fund revenues are at 25.0% and the expenditures are at 10.3%. The expenditures are low due to the timing of debt payments throughout the year.

The Sugar Grove SSA #10 Fund revenues are at 57.8% and expenditures are at 1.6%. Revenues, collected via property tax payments, will be forthcoming. The expenditures are low due to projects not starting yet this year.

The Waterworks and Sewerage Fund operating revenues and operating expenses are at 26.3% and 26.7%, respectively. The capital revenues and expenses are at 28.8% and 6.8%, respectively. The main reason for the expenses being high is the timing of debt payments throughout the year. The following expenses have budget or actual amounts over $5,000 and are higher than budget by 10% or more:

		Budget	Actual	% Spent	
50-50-6307	I.S Services	10,702	6,914	64.7%	G
50-50-8002	Debt – Principal	688,975	348,608	50.6%	H
50-50-8003	Debt – Interest	118,774	44,260	37.3%	I
50-59-6406	Repair, Maint., Svc-Bldg	11,194	5,068	45.3%	J
50-60-6403	Repair, Maint., Svc-Eqmt	12,100	7,285	60.3%	K
50-60-6603	Specialized Supplies	440,194	228,536	52.0%	L

50-71-8002	Debt – Principal	50,000	50,000	100.0%	M
50-71-8003	Debt – Interest	91,625	46,313	50.6%	N

G Adm – This is due to the timing of the payment for the Village's financial software package; this is a budgeted item. This account is not expected to exceed budget.

H Adm – This is high due to the timing of debt payments throughout the year and will not exceed budget.

I Adm – This is high due to the timing of debt payments throughout the year and will not exceed budget.

J PW – This is due to the timing of facility exterior maintenance and fire extinguisher maintenance. This account is not expected to exceed budget.

K Water Op. – Costs are related to unexpected repairs at Well 10. This account will continue to be monitored.

L Water Op. – Costs are related to the water system upgrade. This account reflects expenditures for 1,000 water meters scheduled for replacement this fiscal year. This is a budgeted expense and the account will continue to be monitored.

M Water Cap. – This is high due to the timing of debt payments throughout the year and will not exceed budget

N Water Cap. – This is high due to the timing of debt payments throughout the year and will not exceed budget.

The Refuse Fund revenues and expenses are at 25.0% and 15.9%, respectively. The expenses are below expectations due to the timing of payments being made to Waste Management.

Staff projected and included 24 residential and 4 commercial permits in the fiscal year 2016 – 2017 Budget approved by the Village Board, which we will track throughout the fiscal year and report on. As of August 12, 2016, 8 of the residential and 1 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:

		Budget	Actual	% Earned
01-00-3310	Building Permits	59,865	28,705	48.0%
01-00-3320	Cert of Occupancy Fees	2,900	1,700	58.7%
01-00-3330	Plan Review Fees	3,677	1,791	48.7%
01-00-3340	Reinspection Fees	2,533	2,295	90.6%
01-00-3740	Zoning and Filing Fees	11,000	2,000	18.2%
01-00-3760	Review and Dev. Fees	123,700	27,675	22.4%
30-00-3850	Improvement Donations	131,016	47,132	36.0%
30-00-3852	Life Safety-Police	4,130	1,923	46.6%
30-00-3853	Life Safety-Streets	4,130	2,103	51.0%
35-00-3855	Road Impact Fee	39,220	9,949	25.4%
50-00-3310	Meter Reinspections	538	85	15.8%
50-00-3670	Meter Sales	18,400	4,188	22.8%
50-01-3651	Water Tap-On Fees	145,586	50,666	34.8%

50-01-3652	Sewer Tap-On Fees	20,515	8,613	42.0%
50-01-3791	Fire Suppr Tap-On Fee	11,602	0	0.0%

COST

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

RECOMMENDATION

That the Board approve the July 2016 monthly Treasurer's reports.

FOR FUND: GENERAL FUND
FOR 3 PERIODS ENDING JULY 31, 2016

DEPARTMENT DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES						
REVENUES	412,184.29	253,389.90	(38.5)	4,946,210.00	1,729,658.64	(65.0)
TOTAL REVENUES	412,184.29	253,389.90	(38.5)	4,946,210.00	1,729,658.64	(65.0)
EXPENSES						
INFORMATION TECHNOLOGY	3,178.75	687.34	78.3	38,145.00	14,629.52	61.6
ADMINISTRATION	31,735.56	22,531.79	29.0	380,826.00	70,127.23	81.5
POLICE	200,021.03	188,528.98	5.7	2,400,251.00	566,255.53	76.4
PUBLIC WORKS- STREET DIVISION	91,889.06	59,708.04	35.0	1,102,667.00	186,591.58	83.0
BUILDING MAINTENANCE	13,140.82	11,604.66	11.6	157,689.00	30,618.56	80.5
COMMUNITY DEVELOPMENT	50,331.02	48,740.39	3.1	603,971.00	121,786.86	79.8
FINANCE	14,201.59	10,132.81	28.6	170,418.00	40,196.09	76.4
BOARD AND COMMISSIONS	7,343.63	14,292.95	(94.6)	88,123.00	20,574.44	76.6
TOTAL EXPENSES	411,841.46	356,226.96	13.5	4,942,090.00	1,050,779.81	78.7
TOTAL FUND REVENUES	412,184.29	253,389.90	(38.5)	4,946,210.00	1,729,658.64	(65.0)
TOTAL FUND EXPENSES	411,841.46	356,226.96	13.5	4,942,090.00	1,050,779.81	78.7
SURPLUS (DEFICIT)	342.83	(102,837.06)	(96.5)	4,120.00	678,878.83	6377.6

FOR FUND: GENERAL CAPITAL PROJECTS FUND
FOR 3 PERIODS ENDING JULY 31, 2016

DEPARTMENT DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES						
REVENUES	38,798.11	52,802.25	36.0	465,577.00	136,863.78	(70.6)
TOTAL REVENUES	38,798.11	52,802.25	36.0	465,577.00	136,863.78	(70.6)
EXPENSES						
ADMINSTRATION	0.00	0.00	0.0	0.00	0.00	0.0
POLICE	17,935.76	9,214.42	48.6	215,229.00	30,341.26	85.9
PUBLIC WORKS STREETS	416.67	0.00	100.0	5,000.00	142.00	97.1
BUILDING MAINTENANCE	0.00	0.00	0.0	0.00	0.00	0.0
COMMUNITY DEVELOPMENT	0.00	0.00	0.0	0.00	0.00	0.0
FINANCE	17,916.67	13,017.00	27.3	215,000.00	58,511.50	72.7
TOTAL EXPENSES	36,269.10	22,231.42	38.7	435,229.00	88,994.76	79.5
TOTAL FUND REVENUES	38,798.11	52,802.25	36.0	465,577.00	136,863.78	(70.6)
TOTAL FUND EXPENSES	36,269.10	22,231.42	38.7	435,229.00	88,994.76	79.5
SURPLUS (DEFICIT)	2,529.01	30,570.83	1108.8	30,348.00	47,869.02	57.7

FOR FUND: INDUSTRIAL TIF #1 FUND
FOR 3 PERIODS ENDING JULY 31, 2016

DEPARTMENT DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES						
REVENUES	6,729.50	30,878.88	358.8	80,754.00	39,777.86	(50.7)
TOTAL REVENUES	6,729.50	30,878.88	358.8	80,754.00	39,777.86	(50.7)
EXPENSES						
PUBLIC WORKS STREETS	0.00	24,171.68	100.0	0.00	24,171.68	100.0
COMMUNITY DEVELOPMENT	22.92	0.00	100.0	275.00	0.00	100.0
TOTAL EXPENSES	22.92	24,171.68	(5361.0)	275.00	24,171.68	(8689.7)
TOTAL FUND REVENUES	6,729.50	30,878.88	358.8	80,754.00	39,777.86	(50.7)
TOTAL FUND EXPENSES	22.92	24,171.68	(5361.0)	275.00	24,171.68	(8689.7)
SURPLUS (DEFICIT)	6,706.58	6,707.20	0.0	80,479.00	15,606.18	(80.6)

FOR FUND: INDUSTRIAL TIF #2 FUND
FOR 3 PERIODS ENDING JULY 31, 2016

DEPARTMENT DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES						
REVENUES	1,628.50	0.00	100.0	19,542.00	30,780.13	57.5
TOTAL REVENUES	1,628.50	0.00	100.0	19,542.00	30,780.13	57.5
EXPENSES						
COMMUNITY DEVELOPMENT	2,027.09	0.00	100.0	24,325.00	0.00	100.0
TOTAL EXPENSES	2,027.09	0.00	100.0	24,325.00	0.00	100.0
TOTAL FUND REVENUES	1,628.50	0.00	100.0	19,542.00	30,780.13	57.5
TOTAL FUND EXPENSES	2,027.09	0.00	100.0	24,325.00	0.00	100.0
SURPLUS (DEFICIT)	(398.59)	0.00	100.0	(4,783.00)	30,780.13	(743.5)

FOR FUND: INFRASTRUCTURE CAP PROJ FUND
FOR 3 PERIODS ENDING JULY 31, 2016

DEPARTMENT DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES						
REVENUES	294,472.27	44,803.06	(84.7)	3,533,667.00	198,749.51	(94.3)
TOTAL REVENUES	294,472.27	44,803.06	(84.7)	3,533,667.00	198,749.51	(94.3)
EXPENSES						
MOTOR FUEL TAX	19,733.09	264,904.40	(1242.4)	236,797.00	264,904.40	(11.8)
STREETS DIVISION	513,875.51	431,029.11	16.1	6,166,506.00	514,975.16	91.6
BUILDING & ZONING	0.00	467.50	100.0	0.00	467.50	100.0
TOTAL EXPENSES	533,608.60	696,401.01	(30.5)	6,403,303.00	780,347.06	87.8
TOTAL FUND REVENUES	294,472.27	44,803.06	(84.7)	3,533,667.00	198,749.51	(94.3)
TOTAL FUND EXPENSES	533,608.60	696,401.01	(30.5)	6,403,303.00	780,347.06	87.8
SURPLUS (DEFICIT)	(239,136.33)	(651,597.95)	172.4	(2,869,636.00)	(581,597.55)	(79.7)

FOR FUND: DEBT SERVICE FUND
FOR 3 PERIODS ENDING JULY 31, 2016

DEPARTMENT DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES						
REVENUES	76,764.59	76,753.64	0.0	921,175.00	230,232.01	(75.0)
TOTAL REVENUES	76,764.59	76,753.64	0.0	921,175.00	230,232.01	(75.0)
EXPENSES						
ADMINISTRATION	76,659.85	26,170.00	65.8	919,918.00	94,501.25	89.7
TOTAL EXPENSES	76,659.85	26,170.00	65.8	919,918.00	94,501.25	89.7
TOTAL FUND REVENUES	76,764.59	76,753.64	0.0	921,175.00	230,232.01	(75.0)
TOTAL FUND EXPENSES	76,659.85	26,170.00	65.8	919,918.00	94,501.25	89.7
SURPLUS (DEFICIT)	104.74	50,583.64	8194.4	1,257.00	135,730.76	697.9

FOR FUND: SUGAR GROVE CENTER SSA #10
FOR 3 PERIODS ENDING JULY 31, 2016

DEPARTMENT DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES						
REVENUES	2,075.59	1.71	(99.9)	24,907.00	14,394.97	(42.2)
TOTAL REVENUES	2,075.59	1.71	(99.9)	24,907.00	14,394.97	(42.2)
EXPENSES						
COMMUNITY DEVELOPMENT	1,974.17	0.00	100.0	23,690.00	376.00	98.4
TOTAL EXPENSES	1,974.17	0.00	100.0	23,690.00	376.00	98.4
TOTAL FUND REVENUES	2,075.59	1.71	(99.9)	24,907.00	14,394.97	(42.2)
TOTAL FUND EXPENSES	1,974.17	0.00	100.0	23,690.00	376.00	98.4
SURPLUS (DEFICIT)	101.42	1.71	(98.3)	1,217.00	14,018.97	1051.9

FOR FUND: WATERWORKS & SEWERAGE FUND
FOR 3 PERIODS ENDING JULY 31, 2016

DEPARTMENT DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES						
OPERATING REVENUES	286,135.53	310,304.93	8.4	3,433,626.00	900,547.33	(73.7)
CAPITAL REVENUES	32,656.02	49,637.42	52.0	391,872.00	112,821.38	(71.2)
TOTAL REVENUES	318,791.55	359,942.35	12.9	3,825,498.00	1,013,368.71	(73.5)
EXPENSES						
INFORMATION TECHNOLOGY	4,937.09	767.50	84.4	59,245.00	13,038.82	77.9
ADMINISTRATION	143,939.11	63,694.90	55.7	1,727,268.00	589,134.43	65.8
PW ADMINISTRATION	70,413.79	52,268.00	25.7	844,964.00	154,351.86	81.7
WATER OPERATIONS	99,933.89	29,202.56	70.7	1,199,206.00	284,580.95	76.2
SEWER OPERATIONS	7,083.46	2,476.80	65.0	85,001.00	4,150.99	95.1
WATER CAPITAL	226,654.93	72,270.00	68.1	2,719,859.00	193,877.01	92.8
SEWER CAPITAL	10,833.34	0.00	100.0	130,000.00	0.00	100.0
TOTAL EXPENSES	563,795.61	220,679.76	60.8	6,765,543.00	1,239,134.06	81.6
TOTAL FUND REVENUES	318,791.55	359,942.35	12.9	3,825,498.00	1,013,368.71	(73.5)
TOTAL FUND EXPENSES	563,795.61	220,679.76	60.8	6,765,543.00	1,239,134.06	81.6
SURPLUS (DEFICIT)	(245,004.06)	139,262.59	(156.8)	(2,940,045.00)	(225,765.35)	(92.3)

FOR FUND: REFUSE FUND
FOR 3 PERIODS ENDING JULY 31, 2016

DEPARTMENT DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES						
REVENUES	75,598.02	76,248.95	0.8	907,176.00	226,168.82	(75.0)
TOTAL REVENUES	75,598.02	76,248.95	0.8	907,176.00	226,168.82	(75.0)
EXPENSES						
ADMINISTRATION	77,454.01	71,976.17	7.0	929,448.00	147,343.51	84.1
TOTAL EXPENSES	77,454.01	71,976.17	7.0	929,448.00	147,343.51	84.1
TOTAL FUND REVENUES	75,598.02	76,248.95	0.8	907,176.00	226,168.82	(75.0)
TOTAL FUND EXPENSES	77,454.01	71,976.17	7.0	929,448.00	147,343.51	84.1
SURPLUS (DEFICIT)	(1,855.99)	4,272.78	(330.2)	(22,272.00)	78,825.31	(453.9)

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
REVENUES							
01-00-3110	PROPERTY TAX - CORPORATE	60,225.00	16,430.53	(72.7)	722,700.00	388,602.12	(46.2)
01-00-3111	PROPERTY TAX - AUDIT	1,072.50	254.48	(76.2)	12,870.00	6,018.63	(53.2)
01-00-3112	PROPERTY TAX - LIABILITY INSUR	3,712.50	1,217.10	(67.2)	44,550.00	28,786.14	(35.3)
01-00-3113	PROPERTY TAX - I.M.R.F.	3,300.00	984.77	(70.1)	39,600.00	23,291.13	(41.1)
01-00-3114	PROPERTY TAX - SOCIAL SECURITY	16,087.50	3,762.06	(76.6)	193,050.00	88,977.31	(53.9)
01-00-3115	PROPERTY TAX - STREET LIGHTING	4,537.50	1,327.80	(70.7)	54,450.00	31,404.19	(42.3)
01-00-3150	PROPERTY TAX - POLICE	11,550.00	4,204.67	(63.6)	138,600.00	99,445.40	(28.2)
01-00-3151	PROPERTY TAX - POLICE PENSION	30,375.17	6,903.92	(77.2)	364,502.00	163,286.06	(55.2)
01-00-3162	UTILITY TAX - ELECTRICITY	23,750.00	22,526.92	(5.1)	285,000.00	58,381.61	(79.5)
01-00-3163	UTILITY TAX - NATURAL GAS	9,791.67	3,911.46	(60.0)	117,500.00	18,394.02	(84.3)
01-00-3164	UTILITY TAX - TELECOMMUNICTION	19,583.34	18,556.90	(5.2)	235,000.00	56,876.82	(75.8)
01-00-3210	LIQUOR LICENSE	1,616.67	0.00	100.0	19,400.00	100.00	(99.4)
01-00-3250	FRANCHISE AGREEMENT	5,666.67	3,190.38	(43.7)	68,000.00	20,988.71	(69.1)
01-00-3291	CONTRACTORS LICENSE	3,125.00	4,800.00	53.6	37,500.00	12,000.00	(68.0)
01-00-3310	BUILDING PERMITS	4,988.75	10,509.00	110.6	59,865.00	28,705.00	(52.0)
01-00-3320	CERTIFICATE OF OCCUPANCY FEES	241.67	615.00	154.4	2,900.00	1,700.00	(41.3)
01-00-3330	PLAN REVIEW FEES	306.42	618.40	101.8	3,677.00	1,790.60	(51.3)
01-00-3340	REINSPECTION FEES	211.09	1,445.00	584.5	2,533.00	2,295.00	(9.4)
01-00-3350	TRANSITION FEES	0.00	0.00	0.0	0.00	0.00	0.0
01-00-3380	TOWING FEES	2,916.67	4,500.00	54.2	35,000.00	14,000.00	(60.0)
01-00-3390	OTHER LICENSES,PERMITS & FEES	163.34	265.00	62.2	1,960.00	1,360.00	(30.6)
01-00-3410	STATE INCOME TAX	76,474.50	0.00	100.0	917,694.00	266,053.66	(71.0)
01-00-3420	REPLACEMENT TAX	166.67	350.41	110.2	2,000.00	672.75	(66.3)
01-00-3440	GRANTS	91.67	0.00	100.0	1,100.00	0.00	100.0
01-00-3449	STATE SALES TAX REBATE	(1,416.67)	0.00	100.0	(17,000.00)	0.00	100.0
01-00-3450	STATE SALES TAX	68,500.00	64,054.97	(6.4)	822,000.00	198,683.62	(75.8)
01-00-3451	STATE USE TAX	17,619.17	17,698.36	0.4	211,430.00	51,332.16	(75.7)
01-00-3453	STATE GAMES LICENSES	1,416.67	3,371.89	138.0	17,000.00	4,911.10	(71.1)
01-00-3460	ROAD & BRIDGE TAX	3,085.84	1,080.66	(64.9)	37,030.00	21,817.97	(41.0)
01-00-3510	COURT FINES	6,666.67	7,227.44	8.4	80,000.00	23,662.60	(70.4)
01-00-3520	FORFEITURES	83.34	0.00	100.0	1,000.00	0.00	100.0
01-00-3590	OTHER FINES	4,583.34	8,944.25	95.1	55,000.00	18,744.25	(65.9)
01-00-3740	ZONING & FILING FEES	916.67	2,000.00	118.1	11,000.00	2,000.00	(81.8)
01-00-3760	REVIEW & DEVELOPMENT FEES	10,308.34	12,268.08	19.0	123,700.00	27,675.08	(77.6)
01-00-3761	REIMBURSEMENT	4,925.00	2,001.75	(59.3)	59,100.00	10,182.90	(82.7)
01-00-3790	CHARGES FOR POLICE SERVICES	833.34	10,000.00	1099.9	10,000.00	10,000.00	0.0
01-00-3791	OTHER CHARGES FOR SERVICES	161.67	225.43	39.4	1,940.00	740.79	(61.8)
01-00-3810	INTEREST INCOME	1,101.59	169.05	(84.6)	13,219.00	352.71	(97.3)
01-00-3811	INTEREST INCOME - CD	0.00	884.52	100.0	0.00	2,527.88	100.0
01-00-3817	INTEREST INCOME - MUNI BONDS	0.00	28.03	100.0	0.00	(384.08)	100.0
01-00-3818	INTEREST INCOME - US AGENCY	0.00	0.00	0.0	0.00	0.00	0.0
01-00-3820	RENTAL INCOME	2,353.34	6,020.00	155.8	28,240.00	10,520.00	(62.7)
01-00-3830	DONATIONS	0.00	0.00	0.0	0.00	0.00	0.0

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
REVENUES							
01-00-3840	MAP/PLAN/CODE CHARGES	8.34	0.00	100.0	100.00	0.00	100.0
01-00-3878	GAIN (LOSS) - AGENCY REALIZED	0.00	0.00	0.0	0.00	0.00	0.0
01-00-3879	GAIN (LOSS) - AGENCY UNREAL	0.00	0.00	0.0	0.00	0.00	0.0
01-00-3880	GAIN (LOSS) - MUNI BOND REAL	0.00	0.00	0.0	0.00	637.50	100.0
01-00-3881	GAIN (LOSS) - MUNI BOND UNREAL	0.00	0.00	0.0	0.00	0.00	0.0
01-00-3888	GAIN (LOSS) - IMET	0.00	0.00	0.0	0.00	0.00	0.0
01-00-3890	MISCELLANEOUS INCOME	41.67	0.00	100.0	500.00	0.00	100.0
01-00-3920	PROCEEDS-CAPITAL ASSET SALE	0.00	0.00	0.0	0.00	0.00	0.0
01-00-3990	INTERFUND OPERATING TRANSFER	11,041.67	11,041.67	0.0	132,500.00	33,125.01	(75.0)
TOTAL REVENUES: REVENUES		412,184.29	253,389.90	(38.5)	4,946,210.00	1,729,658.64	(65.0)
INFORMATION TECHNOLOGY							
EXPENSES							
01-49-6307	I.S. SERVICES	3,041.25	687.34	77.4	36,495.00	14,354.52	60.6
01-49-6502	TELECOMMUNICATIONS	137.50	0.00	100.0	1,650.00	275.00	83.3
01-49-6613	GENERAL OFFICE SUPPLIES	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: INFORMATION TECHNOLOGY		3,178.75	687.34	78.3	38,145.00	14,629.52	61.6
ADMINISTRATION							
EXPENSES							
01-50-6101	SALARIES - REGULAR	16,779.92	15,498.21	7.6	201,359.00	46,286.73	77.0
01-50-6201	MEDICAL/DENTAL INSURANCE	3,011.67	2,928.62	2.7	36,140.00	8,785.86	75.6
01-50-6202	GROUP LIFE INSURANCE	13.17	13.20	(0.2)	158.00	39.60	74.9
01-50-6204	UNEMPLOYMENT COMPENSATION	16.75	0.00	100.0	201.00	0.00	100.0
01-50-6205	SOCIAL SECURITY CONTRIBUTIONS	1,052.92	1,097.33	(4.2)	12,635.00	3,276.14	74.0
01-50-6206	IMRF CONTRIBUTIONS	1,592.42	1,470.79	7.6	19,109.00	4,392.67	77.0
01-50-6208	TRAINING & MEMBERSHIPS	399.17	157.68	60.5	4,790.00	1,885.33	60.6
01-50-6209	UNIFORM ALLOWANCE	8.34	0.00	100.0	100.00	0.00	100.0
01-50-6301	LEGAL SERVICES	1,104.67	1,014.76	8.1	13,256.00	1,944.76	85.3
01-50-6306	MEDICAL SERVICES	8.25	0.00	100.0	99.00	0.00	100.0
01-50-6307	I. S. SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
01-50-6309	OTHER PROFESSIONAL SERVICES	12.50	12.50	0.0	150.00	25.00	83.3
01-50-6402	RENTAL	127.92	127.82	0.0	1,535.00	381.86	75.1
01-50-6403	REPAIR & MAINT. SERV-EQUIPMENT	10.00	1.82	81.8	120.00	451.28	(276.0)
01-50-6501	POSTAGE & DELIVERY	1.67	0.00	100.0	20.00	0.00	100.0
01-50-6502	TELECOMMUNICATIONS	159.34	88.58	44.4	1,912.00	418.40	78.1
01-50-6503	PUBLISHING	0.00	0.00	0.0	0.00	0.00	0.0
01-50-6504	PRINTING	0.00	0.00	0.0	0.00	0.00	0.0
01-50-6507	MILEAGE REIMBURSEMENT	206.25	180.26	12.6	2,475.00	667.73	73.0

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
ADMINISTRATION							
EXPENSES							
01-50-6508	RECEPTIONS & ENTERTAINMENT	0.00	0.00	0.0	0.00	0.00	0.0
01-50-6509	RECRUITMENT	0.00	0.00	0.0	0.00	0.00	0.0
01-50-6514	INSURANCE PREMIUMS	7,101.42	676.08	90.4	85,217.00	676.08	99.2
01-50-6603	SPECIALIZED SUPPLIES	0.00	0.00	0.0	0.00	0.00	0.0
01-50-6604	SAFETY SUPPLIES	0.00	0.00	0.0	0.00	0.00	0.0
01-50-6608	BOOKS & PUBLICATIONS	95.84	(780.00)	913.8	1,150.00	804.00	30.0
01-50-6613	GENERAL OFFICE SUPPLIES	33.34	44.14	(32.3)	400.00	91.79	77.0
01-50-7510	DEPRECIATION EXPENSE - ADMIN	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: ADMINISTRATION		31,735.56	22,531.79	29.0	380,826.00	70,127.23	81.5
POLICE							
EXPENSES							
01-51-6101	SALARIES - REGULAR	75,769.25	87,960.82	(16.0)	909,231.00	228,099.61	74.9
01-51-6102	SALARIES - OVERTIME	11,280.17	12,040.38	(6.7)	135,362.00	37,707.98	72.1
01-51-6104	SALARIES - PART-TIME	19,676.92	17,938.54	8.8	236,123.00	55,537.48	76.4
01-51-6105	SALARIES - SEASONAL	0.00	0.00	0.0	0.00	0.00	0.0
01-51-6106	POLICE PENSION	27,497.84	27,497.83	0.0	329,974.00	82,493.49	75.0
01-51-6201	MEDICAL/DENTAL INSURANCE	13,494.17	8,440.06	37.4	161,930.00	35,124.88	78.3
01-51-6202	GROUP LIFE INSURANCE	88.00	80.00	9.0	1,056.00	184.00	82.5
01-51-6204	UNEMPLOYMENT CONTRIBUTIONS	87.09	0.00	100.0	1,045.00	0.00	100.0
01-51-6205	SOCIAL SECURITY CONTRIBUTIONS	8,164.59	8,742.20	(7.0)	97,975.00	23,548.63	75.9
01-51-6206	IMRF CONTRIBUTIONS	0.00	0.00	0.0	0.00	0.00	0.0
01-51-6208	TRAINING & MEMBERSHIPS	807.92	224.00	72.2	9,695.00	1,984.00	79.5
01-51-6209	UNIFORM ALLOWANCE	1,519.17	0.00	100.0	18,230.00	1,819.92	90.0
01-51-6301	LEGAL SERVICES	6,533.34	9,059.42	(38.6)	78,400.00	11,059.42	85.8
01-51-6306	MEDICAL SERVICES	192.59	0.00	100.0	2,311.00	0.00	100.0
01-51-6307	I. S. SERVICES	1,150.92	620.16	46.1	13,811.00	1,223.88	91.1
01-51-6309	OTHER PROFESSIONAL SERVICES	1,082.34	122.50	88.6	12,988.00	6,445.00	50.3
01-51-6402	RENTAL	97.34	97.33	0.0	1,168.00	288.79	75.2
01-51-6403	REPAIR & MAINT. SERV-EQUIPMENT	1,375.84	260.41	81.0	16,510.00	1,687.66	89.7
01-51-6407	REPAIR & MAINT. SERV-VEHICLES	2,500.00	968.70	61.2	30,000.00	7,375.12	75.4
01-51-6500	GENERAL EQUIPMENT	1,580.92	0.00	100.0	18,971.00	0.00	100.0
01-51-6501	POSTAGE & DELIVERY	120.42	90.00	25.2	1,445.00	113.46	92.1
01-51-6502	TELECOMMUNICATIONS	14,625.34	711.25	95.1	175,504.00	37,030.82	78.9
01-51-6504	PRINTING	197.92	550.40	(178.0)	2,375.00	550.40	76.8
01-51-6507	MILEAGE REIMBURSEMENT	0.00	0.00	0.0	0.00	0.00	0.0
01-51-6508	RECEPTIONS & ENTERTAINMENT	12.50	123.62	(888.9)	150.00	123.62	17.5
01-51-6509	RECRUITMENT	0.00	15.00	100.0	0.00	15.00	100.0
01-51-6601	FUELS & LUBRICANTS	2,755.84	3,858.23	(40.0)	33,070.00	6,957.63	78.9
01-51-6603	SPECIALIZED SUPPLIES	1,435.42	1,507.15	(5.0)	17,225.00	4,266.15	75.2
01-51-6604	SAFETY SUPPLIES	158.34	0.00	100.0	1,900.00	0.00	100.0

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
POLICE							
EXPENSES							
01-51-6608	BOOKS & PUBLICATIONS	33.34	0.00	100.0	400.00	0.00	100.0
01-51-6613	GENERAL OFFICE SUPPLIES	250.00	212.48	15.0	3,000.00	298.09	90.0
01-51-6617	VEHICLES MAINT. SUPPLIES	125.00	0.00	100.0	1,500.00	95.00	93.6
01-51-7010	TFR TO EQUIP. REPLACE FUND	7,408.50	7,408.50	0.0	88,902.00	22,225.50	75.0
01-51-7510	DEPRECIATION EXPENSE - POLICE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: POLICE		200,021.03	188,528.98	5.7	2,400,251.00	566,255.53	76.4
PUBLIC WORKS- STREET DIVISION							
EXPENSES							
01-53-6101	SALARIES - REGULAR	23,259.42	18,678.63	19.6	279,113.00	55,981.36	79.9
01-53-6102	SALARIES - OVERTIME	1,422.09	252.47	82.2	17,065.00	2,285.86	86.6
01-53-6104	SALARIES - PART-TIME	0.00	0.00	0.0	0.00	0.00	0.0
01-53-6105	SALARIES - SEASONAL	823.34	2,042.00	(148.0)	9,880.00	3,964.75	59.8
01-53-6201	MEDICAL/DENTAL INSURANCE	4,282.67	3,163.18	26.1	51,392.00	9,489.54	81.5
01-53-6202	GROUP LIFE INSURANCE	38.42	32.00	16.7	461.00	80.00	82.6
01-53-6204	UNEMPLOYMENT COMPENSATION	631.34	0.00	100.0	7,576.00	0.00	100.0
01-53-6205	SOCIAL SECURITY CONTRIBUTIONS	1,919.42	1,565.55	18.4	23,033.00	4,644.03	79.8
01-53-6206	IMRF CONTRIBUTIONS	2,342.25	1,795.82	23.3	28,107.00	5,519.91	80.3
01-53-6208	TRAINING & MEMBERSHIPS	337.50	0.00	100.0	4,050.00	155.50	96.1
01-53-6209	UNIFORM ALLOWANCE	104.17	0.00	100.0	1,250.00	0.00	100.0
01-53-6301	LEGAL SERVICES	83.34	2,438.00	(2825.3)	1,000.00	2,648.00	(164.8)
01-53-6303	ENGINEERING SERVICES	1,416.67	1,590.00	(12.2)	17,000.00	1,590.00	90.6
01-53-6306	MEDICAL SERVICES	37.25	110.00	(195.3)	447.00	110.00	75.3
01-53-6307	I.S. SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
01-53-6309	OTHER PROFESSIONAL SERVICES	1,122.92	(477.50)	142.5	13,475.00	5,287.50	60.7
01-53-6402	RENTAL	333.25	1,580.23	(374.1)	3,999.00	1,812.78	54.6
01-53-6403	REPAIR & MAINT. SERV-EQUIPMENT	1,141.42	1.43	99.8	13,697.00	1.43	99.9
01-53-6405	REPAIR & MAINT. SERV-ROW	5,218.67	7,352.00	(40.8)	62,624.00	14,002.00	77.6
01-53-6407	REPAIR & MAINT. SERV-VEHICLES	1,666.67	0.00	100.0	20,000.00	0.00	100.0
01-53-6500	GENERAL EQUIPMENT	50.00	0.00	100.0	600.00	0.00	100.0
01-53-6501	POSTAGE & DELIVERY	14.59	1.75	88.0	175.00	1.75	99.0
01-53-6502	TELECOMMUNICATIONS	264.84	100.76	61.9	3,178.00	507.43	84.0
01-53-6503	PUBLISHING	12.50	0.00	100.0	150.00	0.00	100.0
01-53-6504	PRINTING	16.67	0.00	100.0	200.00	0.00	100.0
01-53-6507	MILEAGE REIMBURSEMENT	6.25	0.00	100.0	75.00	0.00	100.0
01-53-6508	RECEPTIONS & ENTERTAINMENT	20.84	0.00	100.0	250.00	0.00	100.0
01-53-6509	RECRUITMENT	0.00	0.00	0.0	0.00	0.00	0.0
01-53-6511	ELECTRICITY	3,281.25	146.64	95.5	39,375.00	3,161.51	91.9
01-53-6516	EMPLOYEE ACTIVITIES	20.84	119.86	(475.1)	250.00	119.86	52.0
01-53-6601	FUELS & LUBRICANTS	1,596.34	1,453.10	8.9	19,156.00	2,863.59	85.0
01-53-6603	SPECIALIZED SUPPLIES	458.34	3,423.94	(647.0)	5,500.00	7,180.00	(30.5)

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
PUBLIC WORKS- STREET DIVISION							
EXPENSES							
01-53-6604	SAFETY SUPPLIES	75.00	119.42	(59.2)	900.00	322.24	64.2
01-53-6606	LANDSCAPING SUPPLIES	10,495.84	323.83	96.9	125,950.00	27,520.78	78.1
01-53-6608	BOOKS & PUBLICATIONS	12.50	0.00	100.0	150.00	0.00	100.0
01-53-6609	ROADWAY MAINTENANCE SUPPLIES	1,208.34	977.63	19.0	14,500.00	977.63	93.2
01-53-6610	TRAFFIC CONTROL SUPPLIES	1,333.34	841.83	36.8	16,000.00	841.83	94.7
01-53-6612	EQUIPMENT MAINTENANCE SUPPLIES	333.34	515.80	(54.7)	4,000.00	1,493.36	62.6
01-53-6613	GENERAL OFFICE SUPPLIES	50.00	0.00	100.0	600.00	38.71	93.5
01-53-6615	SNOW & ICE CONTROL SUPPLIES	13,891.92	0.00	100.0	166,703.00	0.00	100.0
01-53-6617	VEHICLE MAINT. SUPPLIES	1,458.34	452.50	68.9	17,500.00	668.72	96.1
01-53-7010	TFR TO EQUIP. REPLACE FUND	11,107.17	11,107.17	0.0	133,286.00	33,321.51	75.0
01-53-7510	DEPRECIATION EXPENSE - STREETS	0.00	0.00	0.0	0.00	0.00	0.0
01-53-9003	INTERFUND TRANSFER	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: PUBLIC WORKS- STREET DIVISION		91,889.06	59,708.04	35.0	1,102,667.00	186,591.58	83.0
BUILDING MAINTENANCE							
EXPENSES							
01-54-6101	SALARIES - REGULAR	5,728.84	4,587.79	19.9	68,746.00	13,750.19	80.0
01-54-6102	SALARIES - OVERTIME	348.42	92.81	73.3	4,181.00	697.59	83.3
01-54-6104	SALARIES - PART-TIME	0.00	0.00	0.0	0.00	0.00	0.0
01-54-6105	SALARIES - SEASONAL	0.00	0.00	0.0	0.00	0.00	0.0
01-54-6201	MEDICAL/DENTAL INSURANCE	1,038.84	762.01	26.6	12,466.00	2,286.03	81.6
01-54-6202	GROUP LIFE INSURANCE	9.59	8.00	16.5	115.00	24.00	79.1
01-54-6204	UNEMPLOYMENT COMPENSATION	157.75	0.00	100.0	1,893.00	0.00	100.0
01-54-6205	SOCIAL SECURITY CONTRIBUTIONS	461.42	351.16	23.9	5,537.00	1,084.55	80.4
01-54-6206	IMRF CONTRIBUTIONS	576.75	444.00	23.0	6,921.00	1,369.40	80.2
01-54-6208	TRAINING & MEMBERSHIPS	62.50	0.00	100.0	750.00	0.00	100.0
01-54-6209	UNIFORM ALLOWANCE	25.00	0.00	100.0	300.00	0.00	100.0
01-54-6301	LEGAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
01-54-6306	MEDICAL SERVICES	4.50	0.00	100.0	54.00	0.00	100.0
01-54-6402	RENTAL	79.09	6.11	92.2	949.00	16.71	98.2
01-54-6403	REPAIR & MAINT. SERV-EQUIPMENT	224.50	0.02	99.9	2,694.00	930.13	65.4
01-54-6406	REPAIR & MAINT. SERV-BUILDINGS	2,147.50	3,655.30	(70.2)	25,770.00	5,825.61	77.3
01-54-6407	REPAIR & MAINT. SERV-VEHICLES	12.50	0.00	100.0	150.00	0.00	100.0
01-54-6500	GENERAL EQUIPMENT	54.17	0.00	100.0	650.00	0.00	100.0
01-54-6502	TELECOMMUNICATIONS	132.00	37.96	71.2	1,584.00	322.32	79.6
01-54-6507	MILEAGE REIMBURSEMENT	0.00	0.00	0.0	0.00	0.00	0.0
01-54-6510	NATURAL GAS	0.00	0.00	0.0	0.00	0.00	0.0
01-54-6512	WATER & SEWER	365.42	160.59	56.0	4,385.00	468.79	89.3
01-54-6516	EMPLOYEE ACTIVITIES	0.00	0.00	0.0	0.00	0.00	0.0
01-54-6601	FUELS & LUBRICANTS	0.00	0.00	0.0	0.00	0.00	0.0
01-54-6602	CUSTODIAL SUPPLIES	375.00	0.00	100.0	4,500.00	302.45	93.2

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
BUILDING MAINTENANCE							
EXPENSES							
01-54-6603	SPECIALIZED SUPPLIES	108.34	37.98	64.9	1,300.00	37.98	97.0
01-54-6604	SAFETY SUPPLIES	37.50	0.00	100.0	450.00	202.81	54.9
01-54-6606	LANDSCAPING SUPPLIES	125.00	0.00	100.0	1,500.00	0.00	100.0
01-54-6608	BOOKS & PUBLICATIONS	16.67	0.00	100.0	200.00	0.00	100.0
01-54-6611	BUILDING MATERIALS & SUPPLIES	164.59	671.85	(308.2)	1,975.00	835.03	57.7
01-54-6613	GENERAL OFFICE SUPPLIES	12.50	0.00	100.0	150.00	0.00	100.0
01-54-6617	VEHICLE MAINT. SUPPLIES	83.34	0.00	100.0	1,000.00	97.73	90.2
01-54-7010	TRANS. TO EQUIP REPL. FUND	789.09	789.08	0.0	9,469.00	2,367.24	75.0
01-54-7510	DEPRECIATION EXP-BLDG MAINT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: BUILDING MAINTENANCE		13,140.82	11,604.66	11.6	157,689.00	30,618.56	80.5
COMMUNITY DEVELOPMENT							
EXPENSES							
01-55-6101	SALARIES - REGULAR	18,063.09	18,595.71	(2.9)	216,757.00	51,292.51	76.3
01-55-6102	SALARIES - OVERTIME	21.67	0.00	100.0	260.00	0.00	100.0
01-55-6104	SALARIES - PART-TIME	5,088.00	4,942.75	2.8	61,056.00	15,328.64	74.8
01-55-6201	MEDICAL/DENTAL INSURANCE	3,688.09	3,711.82	(0.6)	44,257.00	11,135.46	74.8
01-55-6202	GROUP LIFE INSURANCE	32.00	24.00	25.0	384.00	72.00	81.2
01-55-6204	UNEMPLOYMENT COMPENSATION	946.17	0.00	100.0	11,354.00	0.00	100.0
01-55-6205	SOCIAL SECURITY CONTRIBUTIONS	1,772.75	1,776.29	(0.2)	21,273.00	5,023.31	76.3
01-55-6206	IMRF CONTRIBUTIONS	1,716.25	1,764.74	(2.8)	20,595.00	4,867.68	76.3
01-55-6208	TRAINING & MEMBERSHIPS	283.75	0.00	100.0	3,405.00	320.00	90.6
01-55-6209	UNIFORM ALLOWANCE	33.34	0.00	100.0	400.00	0.00	100.0
01-55-6301	LEGAL SERVICES	4,500.00	7,680.00	(70.6)	54,000.00	11,172.50	79.3
01-55-6303	ENGINEERING SERVICES	6,762.50	0.00	100.0	81,150.00	0.00	100.0
01-55-6306	MEDICAL SERVICES	16.42	0.00	100.0	197.00	0.00	100.0
01-55-6307	I.S. SERVICES	29.17	0.00	100.0	350.00	0.00	100.0
01-55-6309	OTHER PROFESSIONAL SERVICES	5,754.17	9,546.15	(65.9)	69,050.00	20,033.76	70.9
01-55-6402	RENTAL	479.92	188.28	60.7	5,759.00	559.52	90.2
01-55-6403	REPAIR & MAINT. SERV-EQUIP	62.50	65.50	(4.8)	750.00	65.50	91.2
01-55-6407	REPAIR & MAINT. SERV-VEHICLES	125.00	0.00	100.0	1,500.00	0.00	100.0
01-55-6500	GENERAL EQUIPMENT	16.67	0.00	100.0	200.00	0.00	100.0
01-55-6501	POSTAGE & DELIVERY	33.34	0.41	98.7	400.00	0.41	99.9
01-55-6502	TELECOMMUNICATIONS	238.42	116.51	51.1	2,861.00	577.29	79.8
01-55-6503	PUBLISHING	108.34	0.00	100.0	1,300.00	300.15	76.9
01-55-6504	PRINTING	75.00	0.00	100.0	900.00	0.00	100.0
01-55-6507	MILEAGE REIMBURSEMENT	2.09	10.26	(390.9)	25.00	110.70	(342.8)
01-55-6508	RECEPTIONS & ENTERTAINMENT	66.67	0.00	100.0	800.00	0.00	100.0
01-55-6509	RECRUITMENT	0.00	0.00	0.0	0.00	0.00	0.0
01-55-6601	FUELS & LUBRICANTS	73.00	92.45	(26.6)	876.00	182.80	79.1
01-55-6603	SPECIALIZED SUPPLIES	8.34	0.00	100.0	100.00	0.00	100.0

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
COMMUNITY DEVELOPMENT							
EXPENSES							
01-55-6604	SAFETY SUPPLIES	8.34	0.00	100.0	100.00	0.00	100.0
01-55-6608	BOOKS & PUBLICATIONS	33.34	0.00	100.0	400.00	0.00	100.0
01-55-6613	GENERAL OFFICE SUPPLIES	83.34	16.19	80.5	1,000.00	116.64	88.3
01-55-7010	TRANS. TO EQUIP. REPL. FUND	209.34	209.33	0.0	2,512.00	627.99	75.0
01-55-7510	DEPRECIATION EXP - COM DEV	0.00	0.00	0.0	0.00	0.00	0.0
01-55-9004	CONTINGENCY	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES:	COMMUNITY DEVELOPMENT	50,331.02	48,740.39	3.1	603,971.00	121,786.86	79.8
FINANCE							
EXPENSES							
01-56-6101	SALARIES - REGULAR	7,371.84	6,690.40	9.2	88,462.00	20,034.43	77.3
01-56-6102	SALARIES-OVERTIME	659.75	0.00	100.0	7,917.00	0.00	100.0
01-56-6104	SALARIES-PART-TIME	0.00	334.60	100.0	0.00	1,333.83	100.0
01-56-6201	MEDICAL/DENTAL INSURANCE	1,330.67	1,331.93	0.0	15,968.00	3,995.79	74.9
01-56-6202	GROUP LIFE INSURANCE	8.00	8.00	0.0	96.00	24.00	75.0
01-56-6204	UNEMPLOYMENT COMPENSATION	7.34	0.00	100.0	88.00	0.00	100.0
01-56-6205	SOCIAL SECURITY CONTRIBUTIONS	614.42	515.33	16.1	7,373.00	1,568.42	78.7
01-56-6206	IMRF CONTRIBUTIONS	699.59	634.94	9.2	8,395.00	1,901.32	77.3
01-56-6208	TRAINING & MEMBERSHIPS	193.75	358.04	(84.7)	2,325.00	358.04	84.6
01-56-6209	UNIFORM ALLOWANCE	8.34	0.00	100.0	100.00	0.00	100.0
01-56-6301	LEGAL SERVICES	8.34	0.00	100.0	100.00	0.00	100.0
01-56-6302	AUDIT SERVICES	930.84	0.00	100.0	11,170.00	106.25	99.0
01-56-6305	FINANCIAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
01-56-6306	MEDICAL SERVICES	13.25	0.00	100.0	159.00	0.00	100.0
01-56-6307	I.S. SERVICES	636.50	0.00	100.0	7,638.00	6,428.41	15.8
01-56-6309	OTHER PROFESSIONAL SERVICES	1,241.59	79.67	93.5	14,899.00	464.20	96.8
01-56-6402	RENTAL	1.59	1.60	(0.6)	19.00	1.60	91.5
01-56-6403	REPAIR & MAINT. SERV-EQUIPMENT	41.67	17.49	58.0	500.00	17.49	96.5
01-56-6501	POSTAGE & DELIVERY	75.00	39.95	46.7	900.00	39.95	95.5
01-56-6502	TELECOMMUNICATIONS	127.00	78.61	38.1	1,524.00	409.53	73.1
01-56-6503	PUBLISHING	59.59	0.00	100.0	715.00	0.00	100.0
01-56-6504	PRINTING	68.34	0.00	100.0	820.00	309.98	62.2
01-56-6507	MILEAGE REIMBURSEMENT	3.34	0.00	100.0	40.00	0.00	100.0
01-56-6508	RECEPTIONS & ENTERTAINMENT	0.00	0.00	0.0	0.00	0.00	0.0
01-56-6509	RECRUITMENT	0.00	0.00	0.0	0.00	0.00	0.0
01-56-6601	FUELS & LUBRICANTS	5.00	0.00	100.0	60.00	18.23	69.6
01-56-6603	SPECIALIZED SUPPLIES	4.17	0.00	100.0	50.00	0.00	100.0
01-56-6608	BOOKS AND PUBLICATIONS	4.17	0.00	100.0	50.00	0.00	100.0
01-56-6613	GENERAL OFFICE SUPPLIES	87.50	42.25	51.7	1,050.00	101.70	90.3
01-56-6910	MISCELLANEOUS	0.00	0.00	0.0	0.00	3,082.92	100.0
TOTAL EXPENSES:	FINANCE	14,201.59	10,132.81	28.6	170,418.00	40,196.09	76.4

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
BOARD AND COMMISSIONS							
EXPENSES							
01-57-6104	SALARIES-PART-TIME	3,862.17	10,389.44	(169.0)	46,346.00	11,158.68	75.9
01-57-6205	SOCIAL SECURITY CONTRIBUTIONS	295.42	792.08	(168.1)	3,545.00	845.46	76.1
01-57-6206	IMRF CONTRIBUTIONS	39.59	36.50	7.8	475.00	109.49	76.9
01-57-6208	TRAINING & MEMBERSHIPS	738.67	404.15	45.2	8,864.00	4,244.15	52.1
01-57-6209	UNIFORM ALLOWANCE	66.67	0.00	100.0	800.00	0.00	100.0
01-57-6301	LEGAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
01-57-6303	ENGINEERING SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
01-57-6306	MEDICAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
01-57-6307	I.S. SERVICES	130.50	0.00	100.0	1,566.00	0.00	100.0
01-57-6309	OTHER PROFESSIONAL SERVICES	797.25	12.50	98.4	9,567.00	1,485.00	84.4
01-57-6403	REPAIR & MAINT. SERV-EQUIPMENT	41.67	52.91	(26.9)	500.00	52.91	89.4
01-57-6500	GENERAL EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
01-57-6501	POSTAGE & DELIVERY	4.17	0.42	89.9	50.00	0.42	99.1
01-57-6502	TELECOMMUNICATIONS	60.00	60.81	(1.3)	720.00	121.58	83.1
01-57-6503	PUBLISHING	12.50	0.00	100.0	150.00	0.00	100.0
01-57-6504	PRINTING	9.17	0.00	100.0	110.00	0.00	100.0
01-57-6507	MILEAGE REIMBURSEMENT	0.00	0.00	0.0	0.00	0.00	0.0
01-57-6508	RECEPTIONS & ENTERTAINMENT	91.67	0.00	100.0	1,100.00	0.00	100.0
01-57-6515	PUBLIC RELATIONS	671.25	2,500.00	(272.4)	8,055.00	2,512.61	68.8
01-57-6516	EMPLOYEE ACTIVITIES	33.34	0.00	100.0	400.00	0.00	100.0
01-57-6517	PLAN COMMISSION	187.50	0.00	100.0	2,250.00	0.00	100.0
01-57-6518	POLICE COMMISSION	260.42	0.00	100.0	3,125.00	0.00	100.0
01-57-6608	BOOKS & SUBSCRIPTIONS	0.00	0.00	0.0	0.00	0.00	0.0
01-57-6613	GENERAL OFFICE SUPPLIES	41.67	44.14	(5.9)	500.00	44.14	91.1
01-57-9003	INTERFUND TRANSFER	0.00	0.00	0.0	0.00	0.00	0.0
01-57-9004	CONTINGENCY	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: BOARD AND COMMISSIONS		7,343.63	14,292.95	(94.6)	88,123.00	20,574.44	76.6
TOTAL FUND REVENUES		412,184.29	253,389.90	(38.5)	4,946,210.00	1,729,658.64	(65.0)
TOTAL FUND EXPENSES		411,841.46	356,226.96	13.5	4,942,090.00	1,050,779.81	78.7
FUND SURPLUS (DEFICIT)		342.83	(102,837.06)	(96.5)	4,120.00	678,878.83	6377.6

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: GENERAL CAPITAL PROJECTS FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
REVENUES							
30-00-3440	GRANTS	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3510	COURT FINES	158.34	0.00	100.0	1,900.00	174.00	(90.8)
30-00-3520	FORFEITURE	0.00	3,001.00	100.0	0.00	3,001.00	100.0
30-00-3761	REIMBURSEMENTS	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3810	INTEREST INCOME	1,259.09	154.82	(87.7)	15,109.00	470.11	(96.8)
30-00-3811	INTEREST INCOME - CD	0.00	1,474.20	100.0	0.00	4,213.18	100.0
30-00-3817	INTEREST INCOME - MUNI BONDS	0.00	46.71	100.0	0.00	(640.14)	100.0
30-00-3818	INTEREST INCOME - US AGENCY	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3819	INTEREST INCOME - BND PROCEEDS	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3820	RENTAL INCOME	6,260.25	3,181.44	(49.1)	75,123.00	18,884.32	(74.8)
30-00-3850	IMPROVEMENT DONATIONS	10,918.00	23,120.00	111.7	131,016.00	47,131.57	(64.0)
30-00-3851	EMERGENCY WARNING DEVICE FEE	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3852	LIFE SAFETY POLICE	344.17	1,065.00	209.4	4,130.00	1,922.50	(53.4)
30-00-3853	LIFE SAFETY - STREETS	344.17	1,245.00	261.7	4,130.00	2,102.50	(49.0)
30-00-3856	COMMERCIAL FEE	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3878	GAIN (LOSS) - AGENCY REALIZED	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3879	GAIN (LOSS) - AGENCY UNREAL	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3880	GAIN (LOSS) - MUNI BOND REAL	0.00	0.00	0.0	0.00	1,062.50	100.0
30-00-3881	GAIN (LOSS) - MUNI BONDS UNREA	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3885	GAIN (LOSS) - REALIZED (BOND)	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3886	GAIN (LOSS) - UNREAL (BOND)	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3888	GAIN (LOSS) - IMET	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3890	MISC. INCOME	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3920	PROCEEDS - FIXED ASSET SALE	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3930	BOND PROCEEDS	0.00	0.00	0.0	0.00	0.00	0.0
30-00-3990	INTERFUND TRANSFER	19,514.09	19,514.08	0.0	234,169.00	58,542.24	(75.0)
TOTAL REVENUES: REVENUES		38,798.11	52,802.25	36.0	465,577.00	136,863.78	(70.6)
ADMINSTRATION							
EXPENSES							
30-50-6301	LEGAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
30-50-6303	ENGINEERING SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
30-50-6304	ARCHITECTURAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
30-50-6305	FINANCIAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
30-50-6309	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
30-50-7001	LAND PURCHASE	0.00	0.00	0.0	0.00	0.00	0.0
30-50-7002	VILLAGE BUILDINGS	0.00	0.00	0.0	0.00	0.00	0.0
30-50-7003	BUILDING IMPROVEMENTS	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: ADMINSTRATION		0.00	0.00	0.0	0.00	0.00	0.0

FUND: GENERAL CAPITAL PROJECTS FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
POLICE							
EXPENSES							
30-51-6301	LEGAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
30-51-6303	ENGINEERING SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
30-51-6304	ARCHITECTURAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
30-51-6307	I.S. SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
30-51-6309	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
30-51-7001	LAND ACQUISITION	0.00	0.00	0.0	0.00	0.00	0.0
30-51-7003	BUILDING IMPROVEMENTS	0.00	0.00	0.0	0.00	0.00	0.0
30-51-7006	AUTOMOTIVE EQUIPMENT	8,388.00	0.00	100.0	100,656.00	0.00	100.0
30-51-7007	OTHER EQUIPMENT & MACHINERY	333.34	0.00	100.0	4,000.00	2,698.00	32.5
30-51-9003	INTERFUND TRANSFER	9,214.42	9,214.42	0.0	110,573.00	27,643.26	75.0
TOTAL EXPENSES: POLICE		17,935.76	9,214.42	48.6	215,229.00	30,341.26	85.9
PUBLIC WORKS STREETS							
EXPENSES							
30-53-6301	LEGAL SERVICES	0.00	0.00	0.0	0.00	22.00	100.0
30-53-6303	ENGINEERING SERVICES	416.67	0.00	100.0	5,000.00	0.00	100.0
30-53-6309	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
30-53-6403	REPAIR & MAINT. SERV-EQUIPMNT	0.00	0.00	0.0	0.00	0.00	0.0
30-53-6501	POSTAGE	0.00	0.00	0.0	0.00	0.00	0.0
30-53-6503	ADVERTISING	0.00	0.00	0.0	0.00	0.00	0.0
30-53-7001	LAND ACQUISITION	0.00	0.00	0.0	0.00	0.00	0.0
30-53-7003	BUILDING IMPROVEMENTS	0.00	0.00	0.0	0.00	0.00	0.0
30-53-7006	AUTOMOTIVE EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
30-53-7007	OTHER EQUIPMENT & MACHINERY	0.00	0.00	0.0	0.00	0.00	0.0
30-53-7008	CAPITAL IMPROVEMENTS	0.00	0.00	0.0	0.00	120.00	100.0
30-53-9003	INTERFUND TRANSFER	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: PUBLIC WORKS STREETS		416.67	0.00	100.0	5,000.00	142.00	97.1
BUILDING MAINTENANCE							
EXPENSES							
30-54-7006	AUTOMOTIVE EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: BUILDING MAINTENANCE		0.00	0.00	0.0	0.00	0.00	0.0
COMMUNITY DEVELOPMENT							
EXPENSES							
30-55-7006	AUTOMOTIVE EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
30-55-7007	OTHER EQUIPMENT & MACHINERY	0.00	0.00	0.0	0.00	0.00	0.0

FUND: GENERAL CAPITAL PROJECTS FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
TOTAL EXPENSES:	COMMUNITY DEVELOPMENT	0.00	0.00	0.0	0.00	0.00	0.0
FINANCE							
EXPENSES							
30-56-6309	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.0	0.00	24,977.50	100.0
30-56-7007	OTHER EQUIPMENT & MACHINERY	10,416.67	5,517.00	47.0	125,000.00	11,034.00	91.1
30-56-9003	INTERFUND TRANSFER	7,500.00	7,500.00	0.0	90,000.00	22,500.00	75.0
TOTAL EXPENSES:	FINANCE	17,916.67	13,017.00	27.3	215,000.00	58,511.50	72.7
TOTAL FUND REVENUES		38,798.11	52,802.25	36.0	465,577.00	136,863.78	(70.6)
TOTAL FUND EXPENSES		36,269.10	22,231.42	38.7	435,229.00	88,994.76	79.5
FUND SURPLUS (DEFICIT)		2,529.01	30,570.83	1108.8	30,348.00	47,869.02	57.7

FUND: INDUSTRIAL TIF #1 FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
REVENUES							
32-00-3110	PROPERTY TAX - INCREMENT	6,729.50	26,326.43	291.2	80,754.00	35,225.41	(56.3)
32-00-3440	GRANTS	0.00	4,552.45	100.0	0.00	4,552.45	100.0
32-00-3810	INTEREST INCOME	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES: REVENUES		6,729.50	30,878.88	358.8	80,754.00	39,777.86	(50.7)
PUBLIC WORKS STREETS							
EXPENSES							
32-53-6301	LEGAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
32-53-6303	ENGINEERING SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
32-53-7008	STREETS/ROW IMPROVEMENTS	0.00	24,171.68	100.0	0.00	24,171.68	100.0
TOTAL EXPENSES: PUBLIC WORKS STREETS		0.00	24,171.68	100.0	0.00	24,171.68	100.0
COMMUNITY DEVELOPMENT							
EXPENSES							
32-55-6301	LEGAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
32-55-6302	AUDIT SERVICES	22.92	0.00	100.0	275.00	0.00	100.0
32-55-6303	ENGINEERING SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
32-55-6309	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
32-55-6403	REPAIR & MAINT. SERV-EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
32-55-6501	POSTAGE & DELIVERY	0.00	0.00	0.0	0.00	0.00	0.0
32-55-6503	PUBLISHING	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: COMMUNITY DEVELOPMENT		22.92	0.00	100.0	275.00	0.00	100.0
TOTAL FUND REVENUES		6,729.50	30,878.88	358.8	80,754.00	39,777.86	(50.7)
TOTAL FUND EXPENSES		22.92	24,171.68	(5361.0)	275.00	24,171.68	(8689.7)
FUND SURPLUS (DEFICIT)		6,706.58	6,707.20	0.0	80,479.00	15,606.18	(80.6)

FUND: INDUSTRIAL TIF #2 FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
REVENUES							
33-00-2580	TIF#2 DEFERRED REVENUES	0.00	0.00	0.0	0.00	19,748.10	100.0
33-00-3110	PROPERTY TAX - INCREMENT	1,628.50	0.00	100.0	19,542.00	11,032.03	(43.5)
33-00-3810	INTEREST INCOME	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES: REVENUES		1,628.50	0.00	100.0	19,542.00	30,780.13	57.5
COMMUNITY DEVELOPMENT							
EXPENSES							
33-55-6301	LEGAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
33-55-6302	AUDIT SERVICES	22.92	0.00	100.0	275.00	0.00	100.0
33-55-6303	ENGINEERING SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
33-55-6309	OTHER PROFESSIONAL SERVICES	2,004.17	0.00	100.0	24,050.00	0.00	100.0
33-55-6403	REPAIR & MAINT. SERV-EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
33-55-6501	POSTAGE & DELIVERY	0.00	0.00	0.0	0.00	0.00	0.0
33-55-6503	PUBLISHING	0.00	0.00	0.0	0.00	0.00	0.0
33-55-7003	BUILDING IMPROVEMENTS	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: COMMUNITY DEVELOPMENT		2,027.09	0.00	100.0	24,325.00	0.00	100.0
TOTAL FUND REVENUES		1,628.50	0.00	100.0	19,542.00	30,780.13	57.5
TOTAL FUND EXPENSES		2,027.09	0.00	100.0	24,325.00	0.00	100.0
FUND SURPLUS (DEFICIT)		(398.59)	0.00	100.0	(4,783.00)	30,780.13	(743.5)

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: INFRASTRUCTURE CAP PROJ FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
REVENUES							
35-00-3430	MOTOR FUEL TAX	21,118.50	0.00	100.0	253,422.00	40,810.69	(83.9)
35-00-3440	GRANTS	218,289.59	0.00	100.0	2,619,475.00	0.00	100.0
35-00-3450	LOCAL SALES TAX	43,920.84	40,823.94	(7.0)	527,050.00	127,533.78	(75.8)
35-00-3453	STATE GAMES LICENSES	0.00	0.00	0.0	0.00	0.00	0.0
35-00-3761	REIMBURSEMENT	0.00	0.00	0.0	0.00	4,746.15	100.0
35-00-3810	INTEREST INCOME	125.00	339.12	171.3	1,500.00	1,141.39	(23.9)
35-00-3819	INTEREST INCOME - BND PROCEEDS	0.00	0.00	0.0	0.00	0.00	0.0
35-00-3830	DONATIONS	0.00	0.00	0.0	0.00	0.00	0.0
35-00-3854	TRAFFIC PRE-EMPTION DONATIONS	0.00	0.00	0.0	0.00	0.00	0.0
35-00-3855	ROAD IMPACT FEE	3,268.34	3,640.00	11.3	39,220.00	9,948.50	(74.6)
35-00-3860	PUBLIC IMPROVEMENT FEE	7,750.00	0.00	100.0	93,000.00	14,569.00	(84.3)
35-00-3888	GAIN (LOSS) - IMET	0.00	0.00	0.0	0.00	0.00	0.0
35-00-3930	BOND PROCEEDS	0.00	0.00	0.0	0.00	0.00	0.0
35-00-3990	INTERFUND TRANSFER	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES: REVENUES		294,472.27	44,803.06	(84.7)	3,533,667.00	198,749.51	(94.3)
MOTOR FUEL TAX							
EXPENSES							
35-50-6303	ENGINEERING SERVICES	2,534.25	0.00	100.0	30,411.00	0.00	100.0
35-50-6305	FINANCIAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
35-50-6503	ADVERTISING	0.00	0.00	0.0	0.00	0.00	0.0
35-50-7008	STREETS/ROW IMPROVEMENTS	17,198.84	264,904.40	(1440.2)	206,386.00	264,904.40	(28.3)
35-50-9003	INTERFUND TRANSFER	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: MOTOR FUEL TAX		19,733.09	264,904.40	(1242.4)	236,797.00	264,904.40	(11.8)
STREETS DIVISION							
EXPENSES							
35-53-6301	LEGAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
35-53-6303	ENGINEERING SERVICES	103,679.42	10,544.97	89.8	1,244,153.00	10,544.97	99.1
35-53-6305	FINANCIAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
35-53-6309	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
35-53-6501	POSTAGE & DEVLIVERY	0.00	0.00	0.0	0.00	0.00	0.0
35-53-6503	ADVERTISING	0.00	0.00	0.0	0.00	0.00	0.0
35-53-7001	LAND ACQUISITION	0.00	0.00	0.0	0.00	0.00	0.0
35-53-7008	STREETS/ROW IMPROVEMENTS	369,524.50	379,812.56	(2.7)	4,434,294.00	382,415.45	91.3
35-53-9003	INTERFUND TRANSFER	40,671.59	40,671.58	0.0	488,059.00	122,014.74	75.0
TOTAL EXPENSES: STREETS DIVISION		513,875.51	431,029.11	16.1	6,166,506.00	514,975.16	91.6

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: INFRASTRUCTURE CAP PROJ FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
BUILDING & ZONING EXPENSES							
35-55-6301	LEGAL SERVICES	0.00	467.50	100.0	0.00	467.50	100.0
35-55-6303	ENGINEERING SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
35-55-6305	FINANCIAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
35-55-6309	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
35-55-6503	ADVERTISING	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: BUILDING & ZONING		0.00	467.50	100.0	0.00	467.50	100.0
TOTAL FUND REVENUES		294,472.27	44,803.06	(84.7)	3,533,667.00	198,749.51	(94.3)
TOTAL FUND EXPENSES		533,608.60	696,401.01	(30.5)	6,403,303.00	780,347.06	87.8
FUND SURPLUS (DEFICIT)		(239,136.33)	(651,597.95)	172.4	(2,869,636.00)	(581,597.55)	(79.7)

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: DEBT SERVICE FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
REVENUES							
41-00-3110	PROPERTY TAX VILLAGE HALL BOND	0.00	0.00	0.0	0.00	0.00	0.0
41-00-3810	INTEREST INCOME	85.25	39.31	(53.8)	1,023.00	89.02	(91.3)
41-00-3819	INTEREST - ACCRUED INT ON BDS	0.00	0.00	0.0	0.00	0.00	0.0
41-00-3888	GAIN (LOSS)- IMET UNREAL	0.00	0.00	0.0	0.00	0.00	0.0
41-00-3930	BOND PROCEEDS	0.00	0.00	0.0	0.00	0.00	0.0
41-00-3940	BOND PREMIUM	0.00	0.00	0.0	0.00	0.00	0.0
41-00-3990	INTERFUND OPERATING TRANSFER	76,679.34	76,714.33	0.0	920,152.00	230,142.99	(74.9)
TOTAL REVENUES: REVENUES		76,764.59	76,753.64	0.0	921,175.00	230,232.01	(75.0)
ADMINISTRATION							
EXPENSES							
41-50-6305	FINANCIAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
41-50-8002	DEBT -PRINCIPAL	60,833.34	0.00	100.0	730,000.00	0.00	100.0
41-50-8003	DEBT - INTEREST	15,716.92	25,970.00	(65.2)	188,603.00	94,301.25	50.0
41-50-8004	FISCAL AGENT FEES	109.59	200.00	(82.5)	1,315.00	200.00	84.7
41-50-8007	PAYMENT TO ESCROW AGENT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: ADMINISTRATION		76,659.85	26,170.00	65.8	919,918.00	94,501.25	89.7
TOTAL FUND REVENUES		76,764.59	76,753.64	0.0	921,175.00	230,232.01	(75.0)
TOTAL FUND EXPENSES		76,659.85	26,170.00	65.8	919,918.00	94,501.25	89.7
FUND SURPLUS (DEFICIT)		104.74	50,583.64	8194.4	1,257.00	135,730.76	697.9

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: SUGAR GROVE CENTER SSA #10

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
REVENUES							
47-00-3110	PROPERTY TAX - INCREMENT	2,075.59	0.00	100.0	24,907.00	14,390.97	(42.2)
47-00-3811	INTEREST INCOME	0.00	1.71	100.0	0.00	4.00	100.0
TOTAL REVENUES: REVENUES		2,075.59	1.71	(99.9)	24,907.00	14,394.97	(42.2)
COMMUNITY DEVELOPMENT							
EXPENSES							
47-55-6309	OTHER PROFESSIONAL SERVICES	1,974.17	0.00	100.0	23,690.00	376.00	98.4
TOTAL EXPENSES: COMMUNITY DEVELOPMENT		1,974.17	0.00	100.0	23,690.00	376.00	98.4
TOTAL FUND REVENUES		2,075.59	1.71	(99.9)	24,907.00	14,394.97	(42.2)
TOTAL FUND EXPENSES		1,974.17	0.00	100.0	23,690.00	376.00	98.4
FUND SURPLUS (DEFICIT)		101.42	1.71	(98.3)	1,217.00	14,018.97	1051.9

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: WATERWORKS & SEWERAGE FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
OPERATING REVENUES							
REVENUES							
50-00-3310	BLDNG PERMITS-METER REINSPCTNS	44.84	0.00	100.0	538.00	85.00	(84.2)
50-00-3530	WATER PENALTIES	2,525.50	2,898.18	14.7	30,306.00	8,581.19	(71.6)
50-00-3540	SEWER PENALTIES	2,287.50	2,700.43	18.0	27,450.00	7,905.67	(71.2)
50-00-3590	OTHER FINES	0.00	0.00	0.0	0.00	0.00	0.0
50-00-3610	WATER SALES	144,313.00	157,202.43	8.9	1,731,756.00	451,002.55	(73.9)
50-00-3620	SEWER SALES	130,714.34	141,539.13	8.2	1,568,572.00	408,272.93	(73.9)
50-00-3630	ADMINISTRATIVE FEE	0.00	(7.00)	100.0	0.00	(9.00)	100.0
50-00-3670	METER SALES	1,533.34	1,455.00	(5.1)	18,400.00	4,188.00	(77.2)
50-00-3761	REIMBURSEMENT	32.50	30.00	(7.6)	390.00	90.00	(76.9)
50-00-3791	WATER - OTHER CHARGES	0.00	0.00	0.0	0.00	0.00	0.0
50-00-3792	SEWER - OTHER CHARGES	977.67	0.00	100.0	11,732.00	1,951.00	(83.3)
50-00-3810	INTEREST INCOME	1,831.25	132.59	(92.7)	21,975.00	413.54	(98.1)
50-00-3811	INTEREST INCOME - CD	0.00	2,063.86	100.0	0.00	5,898.34	100.0
50-00-3817	INTEREST INCOME - MUNI BONDS	0.00	65.40	100.0	0.00	(896.18)	100.0
50-00-3818	INTEREST INCOME - US AGENCY	0.00	0.00	0.0	0.00	0.00	0.0
50-00-3819	INTEREST INCOME - BND PROCEEDS	0.00	25.73	100.0	0.00	70.20	100.0
50-00-3820	RENTAL INCOME	518.34	999.18	92.7	6,220.00	1,498.77	(75.9)
50-00-3830	DONATIONS	0.00	0.00	0.0	0.00	0.00	0.0
50-00-3878	GAIN (LOSS) - AGENCY REALIZED	0.00	0.00	0.0	0.00	0.00	0.0
50-00-3879	GAIN (LOSS) - AGENCY UNREAL	0.00	0.00	0.0	0.00	0.00	0.0
50-00-3880	GAIN (LOSS) - MUNI BONDS REAL	0.00	0.00	0.0	0.00	1,487.50	100.0
50-00-3881	GAIN (LOSS) - MUNI BOND UNREAL	0.00	0.00	0.0	0.00	0.00	0.0
50-00-3888	GAIN (LOSS) - IMET	0.00	0.00	0.0	0.00	0.00	0.0
50-00-3890	MISCELLANEOUS INCOME	1,357.25	1,200.00	(11.5)	16,287.00	10,007.82	(38.5)
50-00-3930	LOAN/BOND PROCEEDS	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES: OPERATING REVENUES		286,135.53	310,304.93	8.4	3,433,626.00	900,547.33	(73.7)
CAPITAL REVENUES							
REVENUES							
50-01-3651	WATER TAP-ON FEES	12,132.17	27,001.00	122.5	145,586.00	50,665.96	(65.2)
50-01-3652	SEWER TAP-ON FEES	1,709.59	4,789.00	180.1	20,515.00	8,613.16	(58.0)
50-01-3761	REIMBURSEMENT	0.00	0.00	0.0	0.00	0.00	0.0
50-01-3791	FIRE SUPPRESSION TAP-ON FEES	966.84	0.00	100.0	11,602.00	0.00	100.0
50-01-3930	LOAN/BOND PROCEEDS	0.00	0.00	0.0	0.00	0.00	0.0
50-01-3990	INTERFUND TRANSFER	17,847.42	17,847.42	0.0	214,169.00	53,542.26	(75.0)
TOTAL REVENUES: CAPITAL REVENUES		32,656.02	49,637.42	52.0	391,872.00	112,821.38	(71.2)
INFORMATION TECHNOLOGY							
EXPENSES							

FUND: WATERWORKS & SEWERAGE FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
INFORMATION TECHNOLOGY							
EXPENSES							
50-49-6307	I.S. SERVICES	4,799.59	767.50	84.0	57,595.00	12,763.82	77.8
50-49-6502	TELECOMMUNICATIONS	137.50	0.00	100.0	1,650.00	275.00	83.3
50-49-6613	GENERAL OFFICE SUPPLIES	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES:	INFORMATION TECHNOLOGY	4,937.09	767.50	84.4	59,245.00	13,038.82	77.9
ADMINISTRATION							
EXPENSES							
50-50-6101	SALARIES - REGULAR	10,161.75	9,253.50	8.9	121,941.00	27,695.93	77.2
50-50-6102	SALARIES - OVERTIME	0.00	0.00	0.0	0.00	0.00	0.0
50-50-6104	SALARIES-PART-TIME	2,017.75	1,340.24	33.5	24,213.00	4,667.95	80.7
50-50-6201	MEDICAL/DENTAL INSURANCE	1,919.00	1,903.62	0.8	23,028.00	5,710.88	75.2
50-50-6202	GROUP LIFE INSURANCE	10.84	10.80	0.3	130.00	32.40	75.0
50-50-6204	UNEMPLOYMENT COMPENSATION	10.17	0.00	100.0	122.00	0.00	100.0
50-50-6205	SOCIAL SECURITY CONTRIBUTIONS	906.09	772.56	14.7	10,873.00	2,362.22	78.2
50-50-6206	IMRF CONTRIBUTIONS	964.34	878.13	8.9	11,572.00	2,628.24	77.2
50-50-6208	TRAINING & MEMBERSHIPS	193.75	358.04	(84.7)	2,325.00	358.04	84.6
50-50-6301	LEGAL SERVICES	150.00	0.00	100.0	1,800.00	0.00	100.0
50-50-6302	AUDIT SERVICES	930.84	0.00	100.0	11,170.00	106.25	99.0
50-50-6305	FINANCIAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
50-50-6306	MEDICAL SERVICES	10.00	0.00	100.0	120.00	0.00	100.0
50-50-6307	I.S. SERVICES	891.84	243.84	72.6	10,702.00	6,914.44	35.3
50-50-6309	OTHER PROFESSIONAL SERVICES	1,756.00	1,752.69	0.1	21,072.00	5,171.97	75.4
50-50-6402	RENTAL	46.50	46.43	0.1	558.00	131.29	76.4
50-50-6403	REPAIR & MAINT. SERV-EQUIPMENT	97.09	35.40	63.5	1,165.00	349.40	70.0
50-50-6501	POSTAGE & DELIVERY	1,636.25	1,591.04	2.7	19,635.00	4,534.04	76.9
50-50-6502	TELECOMMUNICATIONS	163.00	53.63	67.1	1,956.00	350.19	82.1
50-50-6503	PUBLISHING	29.59	0.00	100.0	355.00	0.00	100.0
50-50-6504	PRINTING	68.34	0.00	100.0	820.00	309.98	62.2
50-50-6507	MILEAGE REIMBURSEMENT	32.09	20.03	37.5	385.00	74.20	80.7
50-50-6509	RECRUITMENT	0.00	0.00	0.0	0.00	0.00	0.0
50-50-6514	INSURANCE PREMIUMS	9,768.09	676.09	93.0	117,217.00	676.09	99.4
50-50-6518	BAD DEBT EXPENSE - PROC. FEE	0.00	0.00	0.0	0.00	0.00	0.0
50-50-6601	FUELS & LUBRICANTS	4.25	40.85	(861.1)	51.00	59.09	(15.8)
50-50-6603	SPECIALIZED SUPPLIES	0.00	0.00	0.0	0.00	0.00	0.0
50-50-6608	BOOKS & PUBLICATIONS	4.17	0.00	100.0	50.00	0.00	100.0
50-50-6613	GENERAL OFFICE SUPPLIES	108.34	42.26	60.9	1,300.00	106.85	91.7
50-50-7010	TRANSFER TO EQUIP. REPLACEMENT	11,597.42	11,597.42	0.0	139,169.00	34,792.26	75.0
50-50-7011	TRANSFER TO INFRA. REPLACEMENT	6,250.00	6,250.00	0.0	75,000.00	18,750.00	75.0
50-50-7510	DEPRECIATION EXPENSE	0.00	0.00	0.0	0.00	0.00	0.0
50-50-8002	DEBT - PRINCIPAL	57,414.59	0.00	100.0	688,975.00	348,608.07	49.4
50-50-8003	DEBT - INTEREST	9,897.84	0.00	100.0	118,774.00	44,259.66	62.7

FUND: WATERWORKS & SEWERAGE FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
ADMINISTRATION EXPENSES							
50-50-8004	FISCAL AGENT FEES	70.84	0.00	100.0	850.00	0.00	100.0
50-50-8005	AMORITIZATION-BOND ISSUE COSTS	0.00	0.00	0.0	0.00	0.00	0.0
50-50-9003	INTERFUND TRANSFERS	26,828.34	26,828.33	0.0	321,940.00	80,484.99	75.0
TOTAL EXPENSES: ADMINISTRATION		143,939.11	63,694.90	55.7	1,727,268.00	589,134.43	65.8
PW ADMINISTRATION EXPENSES							
50-59-6101	SALARIES - FULL-TIME	37,674.00	30,130.00	20.0	452,088.00	90,237.63	80.0
50-59-6102	SALARIES - OVERTIME	4,511.67	1,925.81	57.3	54,140.00	9,522.50	82.4
50-59-6104	SALARIES - PART-TIME	0.00	0.00	0.0	0.00	0.00	0.0
50-59-6105	SALARIES - SEASONAL	823.34	789.25	4.1	9,880.00	2,999.25	69.6
50-59-6201	MEDICAL/DENTAL INSURANCE	6,201.67	4,972.68	19.8	74,420.00	14,918.04	79.9
50-59-6202	GROUP LIFE INSURANCE	56.00	48.00	14.2	672.00	144.00	78.5
50-59-6204	UNEMPLOYMENT COMPENSATION	42.17	0.00	100.0	506.00	0.00	100.0
50-59-6205	SOCIAL SECURITY CONTRIBUTIONS	3,255.00	2,457.68	24.5	39,060.00	7,696.18	80.3
50-59-6206	IMRF CONTRIBUTIONS	4,003.42	3,042.10	24.0	48,041.00	9,463.59	80.3
50-59-6208	TRAINING & MEMBERSHIPS	633.34	0.00	100.0	7,600.00	628.92	91.7
50-59-6209	UNIFORM ALLOWANCE	170.84	0.00	100.0	2,050.00	0.00	100.0
50-59-6301	LEGAL SERVICES	25.00	660.00	(2540.0)	300.00	1,680.00	(460.0)
50-59-6303	ENGINEERING SERVICES	250.00	0.00	100.0	3,000.00	0.00	100.0
50-59-6306	MEDICAL SERVICES	64.92	0.00	100.0	779.00	0.00	100.0
50-59-6307	I.S. SERVICES	29.17	0.00	100.0	350.00	0.00	100.0
50-59-6309	OTHER PROFESSIONAL SERVICES	2,435.42	12.50	99.4	29,225.00	1,426.00	95.1
50-59-6312	JULIE SERVICES	262.50	0.00	100.0	3,150.00	0.00	100.0
50-59-6313	SCADA SERVICES	833.34	0.00	100.0	10,000.00	0.00	100.0
50-59-6402	RENTAL	65.59	37.13	43.3	787.00	106.07	86.5
50-59-6403	REPAIR & MAINT. SERV-EQUIPMENT	403.17	34.55	91.4	4,838.00	34.55	99.2
50-59-6406	REPAIR & MAINT. SERV-BUILDINGS	932.84	3,938.42	(322.2)	11,194.00	5,068.25	54.7
50-59-6407	REPAIR & MAINT SERV-VEHICLES	1,000.00	0.00	100.0	12,000.00	1,261.06	89.4
50-59-6500	GENERAL EQUIPMENT	500.00	0.00	100.0	6,000.00	0.00	100.0
50-59-6501	POSTAGE & DELIVERY	425.92	64.63	84.8	5,111.00	64.63	98.7
50-59-6502	TELECOMMUNICATIONS	662.25	301.30	54.5	7,947.00	1,344.07	83.0
50-59-6503	PUBLISHING	0.00	0.00	0.0	0.00	0.00	0.0
50-59-6504	PRINTING	250.00	0.00	100.0	3,000.00	0.00	100.0
50-59-6507	MILEAGE REIMBURSEMENT	4.17	0.00	100.0	50.00	0.00	100.0
50-59-6508	RECEPTIONS & ENTERTAINMENT	10.42	0.00	100.0	125.00	0.00	100.0
50-59-6509	RECRUITMENT	12.50	0.00	100.0	150.00	0.00	100.0
50-59-6510	NATURAL GAS	0.00	0.00	0.0	0.00	0.00	0.0
50-59-6512	WATER & SEWER	47.92	39.03	18.5	575.00	121.41	78.8
50-59-6515	PUBLIC RELATIONS	20.84	0.00	100.0	250.00	0.00	100.0
50-59-6516	EMPLOYEE ACTIVITIES	20.84	0.00	100.0	250.00	0.00	100.0

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: WATERWORKS & SEWERAGE FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
PW ADMINISTRATION							
EXPENSES							
50-59-6601	FUELS & LUBRICANTS	2,252.17	1,219.62	45.8	27,026.00	2,593.21	90.4
50-59-6602	CUSTODIAL SUPPLIES	250.00	38.55	84.5	3,000.00	341.00	88.6
50-59-6603	SPECIALIZED SUPPLIES/TOOLS	333.34	1,375.94	(312.7)	4,000.00	1,674.07	58.1
50-59-6604	SAFETY SUPPLIES	208.34	234.32	(12.4)	2,500.00	639.95	74.4
50-59-6608	BOOKS & PUBLICATIONS	83.34	0.00	100.0	1,000.00	0.00	100.0
50-59-6612	EQUIPMENT MAINTENANCE SUPPLIES	250.00	0.00	100.0	3,000.00	853.31	71.5
50-59-6613	GENERAL OFFICE SUPPLIES	75.00	120.18	(60.2)	900.00	199.32	77.8
50-59-6617	VEHICLE MAINT. SUPPLIES	1,333.34	826.31	38.0	16,000.00	1,334.85	91.6
50-59-7004	OFFICE EQUIPMENT & MACHINERY	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: PW ADMINISTRATION		70,413.79	52,268.00	25.7	844,964.00	154,351.86	81.7
WATER OPERATIONS							
EXPENSES							
50-60-6303	ENGINEERING SERVICES	2,083.34	0.00	100.0	25,000.00	0.00	100.0
50-60-6309	OTHER PROFESSIONAL SERVICES	28,416.67	225.00	99.2	341,000.00	225.00	99.9
50-60-6311	IEPA WATER SAMPLING	833.34	90.00	89.2	10,000.00	779.80	92.2
50-60-6402	RENTAL	207.92	0.00	100.0	2,495.00	0.00	100.0
50-60-6403	REPAIR & MAINT. SERV-EQUIPMENT	1,008.34	5,845.48	(479.7)	12,100.00	7,285.48	39.7
50-60-6406	REPAIR & MAINT. SERV-BUILDING	3,125.00	0.00	100.0	37,500.00	1,698.10	95.4
50-60-6510	NATURAL GAS	91.67	51.41	43.9	1,100.00	76.80	93.0
50-60-6511	ELECTRICITY	17,850.00	11,119.77	37.7	214,200.00	25,870.94	87.9
50-60-6518	BAD DEBT EXPENSE - WATER	32.59	1.00	96.9	391.00	1.00	99.7
50-60-6603	SPECIALIZED SUPPLIES	36,682.84	5,352.79	85.4	440,194.00	228,536.35	48.0
50-60-6606	LANDSCAPING SUPPLIES	250.00	0.00	100.0	3,000.00	125.95	95.8
50-60-6607	CHEMICALS & LAB SUPPLIES	8,973.00	5,417.23	39.6	107,676.00	18,337.22	82.9
50-60-6610	TRAFFIC CONTROL SUPPLIES	83.34	0.00	100.0	1,000.00	0.00	100.0
50-60-6611	BUILDING MATERIALS & SUPPLIES	229.17	288.00	(25.6)	2,750.00	328.43	88.0
50-60-6612	EQUIPMENT PARTS	66.67	811.88	(1117.7)	800.00	1,315.88	(64.4)
TOTAL EXPENSES: WATER OPERATIONS		99,933.89	29,202.56	70.7	1,199,206.00	284,580.95	76.2
SEWER OPERATIONS							
EXPENSES							
50-65-6309	OTHER PROFESSIONAL SERVICES	2,666.67	250.00	90.6	32,000.00	250.00	99.2
50-65-6402	RENTAL	94.34	0.00	100.0	1,132.00	0.00	100.0
50-65-6403	REPAIR & MAINT. SERV-EQUIPMENT	1,291.67	0.00	100.0	15,500.00	0.00	100.0
50-65-6406	REPAIR & MAINT. SERV-BUILDING	83.34	0.00	100.0	1,000.00	0.00	100.0
50-65-6510	NATURAL GAS	177.09	135.58	23.4	2,125.00	274.73	87.0
50-65-6511	ELECTRICITY	1,369.17	995.02	27.3	16,430.00	2,160.16	86.8
50-65-6518	BAD DEBT EXPENSE - SEWER	26.17	0.00	100.0	314.00	0.00	100.0

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: WATERWORKS & SEWERAGE FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
SEWER OPERATIONS							
EXPENSES							
50-65-6603	SPECIALIZED SUPPLIES/TOOLS	833.34	1,096.20	(31.5)	10,000.00	1,446.20	85.5
50-65-6607	CHEMICALS & LAB SUPPLIES	250.00	0.00	100.0	3,000.00	19.90	99.3
50-65-6611	BUILDING MATERIALS & SUPPLIES	41.67	0.00	100.0	500.00	0.00	100.0
50-65-6612	EQUIPMENT PARTS	250.00	0.00	100.0	3,000.00	0.00	100.0
TOTAL EXPENSES: SEWER OPERATIONS		7,083.46	2,476.80	65.0	85,001.00	4,150.99	95.1
WATER CAPITAL							
EXPENSES							
50-71-6301	LEGAL SERVICES	0.00	1,170.00	100.0	0.00	1,487.00	100.0
50-71-6303	ENGINEERING SERVICES	14,812.25	0.00	100.0	177,747.00	0.00	100.0
50-71-6305	FINANCIAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
50-71-6309	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
50-71-7001	LAND ACQUISITION	0.00	0.00	0.0	0.00	0.00	0.0
50-71-7003	BUILDING IMPROVEMENTS	0.00	0.00	0.0	0.00	0.00	0.0
50-71-7004	OFFICE MACHINERY & EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
50-71-7006	AUTOMOTIVE EQUIPMENT	7,666.67	0.00	100.0	92,000.00	0.00	100.0
50-71-7007	OTHER EQUIPMENT & MACHINERY	6,666.67	0.00	100.0	80,000.00	24,977.50	68.7
50-71-7011	WATER SYSTEM IMPROVEMENTS	185,707.25	71,100.00	61.7	2,228,487.00	71,100.00	96.8
50-71-8002	DEBT - PRINCIPAL	4,166.67	0.00	100.0	50,000.00	50,000.00	0.0
50-71-8003	DEBT - INTEREST	7,635.42	0.00	100.0	91,625.00	46,312.51	49.4
TOTAL EXPENSES: WATER CAPITAL		226,654.93	72,270.00	68.1	2,719,859.00	193,877.01	92.8
SEWER CAPITAL							
EXPENSES							
50-72-6303	ENGINEERING SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
50-72-6309	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
50-72-7001	LAND	0.00	0.00	0.0	0.00	0.00	0.0
50-72-7006	AUTOMOTIVE EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
50-72-7007	OTHER EQUIPMENT & MACHINERY	0.00	0.00	0.0	0.00	0.00	0.0
50-72-7012	SANITARY SEWER SYSTEM IMPROV.	10,833.34	0.00	100.0	130,000.00	0.00	100.0
50-72-8002	DEBT - PRINCIPAL	0.00	0.00	0.0	0.00	0.00	0.0
50-72-8003	DEBT - INTEREST	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: SEWER CAPITAL		10,833.34	0.00	100.0	130,000.00	0.00	100.0
TOTAL FUND REVENUES		318,791.55	359,942.35	12.9	3,825,498.00	1,013,368.71	(73.5)
TOTAL FUND EXPENSES		563,795.61	220,679.76	60.8	6,765,543.00	1,239,134.06	81.6
FUND SURPLUS (DEFICIT)		(245,004.06)	139,262.59	(156.8)	(2,940,045.00)	(225,765.35)	(92.3)

VILLAGE OF SUGAR GROVE
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 3 PERIODS ENDING JULY 31, 2016

FUND: REFUSE FUND

ACCOUNT NUMBER	DESCRIPTION	JULY BUDGET	JULY ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
REVENUES							
57-00-3650	REFUSE PENALTIES	1,336.59	1,368.46	2.3	16,039.00	4,281.88	(73.3)
57-00-3690	REFUSE CHARGES	74,255.59	74,874.72	0.8	891,067.00	221,870.78	(75.1)
57-00-3761	REIMBURSEMENT	0.00	0.00	0.0	0.00	0.00	0.0
57-00-3810	INTEREST INCOME	5.84	5.77	(1.2)	70.00	16.16	(76.9)
TOTAL REVENUES: REVENUES		75,598.02	76,248.95	0.8	907,176.00	226,168.82	(75.0)
ADMINISTRATION							
EXPENSES							
57-50-6513	REFUSE & RECYCLING COLLECTION	73,896.84	68,434.50	7.3	886,762.00	136,718.50	84.5
57-50-6518	BAD DEBT EXPENSE - GARBAGE	15.50	0.00	100.0	186.00	0.00	100.0
57-50-9003	INTERFUND TRANSFER	3,541.67	3,541.67	0.0	42,500.00	10,625.01	75.0
TOTAL EXPENSES: ADMINISTRATION		77,454.01	71,976.17	7.0	929,448.00	147,343.51	84.1
TOTAL FUND REVENUES		75,598.02	76,248.95	0.8	907,176.00	226,168.82	(75.0)
TOTAL FUND EXPENSES		77,454.01	71,976.17	7.0	929,448.00	147,343.51	84.1
FUND SURPLUS (DEFICIT)		(1,855.99)	4,272.78	(330.2)	(22,272.00)	78,825.31	(453.9)