



Treasurer's Summary Report for the Month of January 2026

REVENUE

Revenue is over budget \$117,684

Primary Revenue Drivers

Hotel Tax \$8,287 Under Budget
YTD Hotel Tax \$136,232 Over Budget

Sales Tax Oasis \$7,102 Over Budget
YTD Sales Tax Oasis \$74,802 Over Budget

Sales Tax Other \$85,846 Over Budget
YTD Sales Tax Other \$714,495 Over Budget

Sales Tax Grainger \$24,814 Over Budget
YTD Sakes Tax Grainger \$155,491 Over Budget

| | | | |
|----------------------------|----|-----------|--------------|
| Net Revenue to Budget | \$ | 117,684 | 31.31% Over |
| Net Revenue to Budget YTD | \$ | 1,422,105 | 42.04 % Over |
| Net Expenses to Budget | \$ | 142,479 | 38.35% Under |
| Net Expenses to Budget YTD | \$ | 392,237 | 11.73% Under |

EXPENDITURES

Expenditures are under budget by \$142,479

Primary Expense Drivers

General Government \$19,389 Under Budget
YTD General Government \$122,780 Under Budget

Public Service \$50,418 Under Budget
YTD Public Service \$489,745 Under Budget

Capital Projects \$30,204 Under Budget
YTD Capital Projects \$185,102 Under Budget

Tax Sharing \$42,468 Under Budget
YTD Tax Sharing \$405,392 Over Budget

| | |
|----------------------------|------------------|
| Net Revenue to Expense | \$260,163 Over |
| Net Revenue to Expense YTD | \$1,814,342 Over |

Village of Mettawa
Treasurer's Report as of January 31, 2026

Table of Contents

| | |
|--------------------------------|-----|
| Summary | |
| Title Sheet | |
| Table of Contents..... | |
| | |
| Funds on Deposit..... | 1 |
| | |
| General Fund | |
| General Fund Revenue..... | 2 |
| General Fund Expenditures..... | 3-4 |
| Revenue Graph..... | 5 |
| Expense Graph..... | 6 |

Funds on Deposit

| | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 |
|--------------------------------------|------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| General Commingled Accounts | | | | | | | | | |
| Illinois Funds 5219 | | | | | | | | | |
| Opening balance | \$ 15,366,119.86 | \$ 15,761,351.79 | \$ 15,633,579.70 | \$ 16,051,287.02 | \$ 16,487,826.74 | \$ 16,378,318.63 | \$ 16,820,549.55 | \$ 16,413,089.38 | \$ 16,521,645.84 |
| Deposit | \$ 336,614.86 | \$ 414,766.92 | \$ 357,715.04 | \$ 374,979.05 | \$ 381,207.57 | \$ 382,120.86 | \$ 386,228.44 | \$ 353,134.42 | \$ 398,848.36 |
| Withdrawal/Transfer | \$ - | \$ (600,000.00) | \$ - | \$ - | \$ (550,000.00) | \$ - | \$ (850,000.00) | \$ (300,000.00) | \$ - |
| Interest 3.78% | \$ 58,617.07 | \$ 57,460.99 | \$ 59,992.28 | \$ 61,560.67 | \$ 59,284.32 | \$ 60,110.06 | \$ 56,311.39 | \$ 55,422.04 | \$ 54,642.18 |
| Closing balance | \$ 15,761,351.79 | \$ 15,633,579.70 | \$ 16,051,287.02 | \$ 16,487,826.74 | \$ 16,378,318.63 | \$ 16,820,549.55 | \$ 16,413,089.38 | \$ 16,521,645.84 | \$ 16,975,136.38 |
| Motor Fuel Tax 5227 | | | | | | | | | |
| Opening balance | \$ 266,364.36 | \$ 269,295.70 | \$ 272,219.91 | \$ 275,237.58 | \$ 278,325.48 | \$ 281,572.22 | \$ 284,725.92 | \$ 287,717.96 | \$ 290,768.18 |
| Deposit | \$ 1,926.44 | \$ 1,937.51 | \$ 1,983.38 | \$ 2,044.58 | \$ 2,240.42 | \$ 2,131.96 | \$ 2,027.39 | \$ 2,080.12 | \$ 2,157.83 |
| Withdrawal | | | | | | | | | |
| Interest 3.78% | \$ 1,004.90 | \$ 986.70 | \$ 1,034.29 | \$ 1,043.32 | \$ 1,006.32 | \$ 1,021.74 | \$ 964.65 | \$ 970.10 | See note 1 |
| Closing balance | \$ 269,295.70 | \$ 272,219.91 | \$ 275,237.58 | \$ 278,325.48 | \$ 281,572.22 | \$ 284,725.92 | \$ 287,717.96 | \$ 290,768.18 | \$ 292,926.01 |
| MaxSafe Investment- Lake Forest 5664 | | | | | | | | | |
| Opening Balance | \$ 150,008.27 | \$ 50,566.50 | \$ 100,679.65 | \$ 940.04 | \$ 209.48 | \$ 400,693.63 | \$ 101,731.76 | \$ 302,910.23 | \$ 303,739.68 |
| Cleared Deposits | \$ 100,000.00 | \$ 800,000.00 | \$ - | \$ 100,000.00 | \$ 500,000.00 | \$ 100,000.00 | \$ 900,000.00 | \$ 300,000.00 | \$ - |
| Interest 3.92% | \$ 568.23 | \$ 679.65 | \$ 270.39 | \$ 209.48 | \$ 703.63 | \$ 1,048.13 | \$ 1,178.47 | \$ 829.45 | \$ 311.43 |
| Cleared Disbursements | \$ (200,010.00) | \$ (750,566.50) | \$ (100,010.00) | \$ (100,940.04) | \$ (100,219.48) | \$ (400,010.00) | \$ (700,000.00) | \$ (300,000.00) | \$ (303,739.68) |
| Closing Balance | \$ 50,566.50 | \$ 100,679.65 | \$ 940.04 | \$ 209.48 | \$ 400,693.63 | \$ 101,731.76 | \$ 302,910.23 | \$ 303,739.68 | \$ 311.43 |
| Lake Forest Bank & Trust 9088 | | | | | | | | | |
| Opening Balance | \$ 1,345,839.97 | \$ 1,360,173.90 | \$ 1,323,281.69 | \$ 1,352,462.35 | \$ 1,268,449.35 | \$ 1,375,763.15 | \$ 1,341,085.67 | \$ 1,338,085.09 | \$ 1,300,101.62 |
| Cleared Deposits | \$ 332,465.56 | \$ 1,553,799.30 | \$ 211,956.32 | \$ 244,897.56 | \$ 798,959.57 | \$ 500,979.89 | \$ 1,653,983.08 | \$ 682,500.91 | \$ 345,844.78 |
| Cleared Disbursements | \$ (318,131.63) | \$ (1,590,691.51) | \$ (182,775.66) | \$ (328,910.56) | \$ (691,645.77) | \$ (535,657.37) | \$ (1,656,983.66) | \$ (720,484.38) | \$ (508,515.36) |
| Closing Balance | \$ 1,360,173.90 | \$ 1,323,281.69 | \$ 1,352,462.35 | \$ 1,268,449.35 | \$ 1,375,763.15 | \$ 1,341,085.67 | \$ 1,338,085.09 | \$ 1,300,101.62 | \$ 1,137,431.04 |
| TOTAL ALL ACCOUNTS | | | | | | | | | |
| Opening month balance | \$ 17,128,332.46 | \$ 17,441,387.89 | \$ 17,329,760.95 | \$ 17,679,926.99 | \$ 18,034,811.05 | \$ 18,436,347.63 | \$ 18,548,092.90 | \$ 18,341,802.66 | \$ 18,416,255.32 |
| Closing month balance | \$ 17,441,387.89 | \$ 17,329,760.95 | \$ 17,679,926.99 | \$ 18,034,811.05 | \$ 18,436,347.63 | \$ 18,548,092.90 | \$ 18,341,802.66 | \$ 18,416,255.32 | \$ 18,405,804.86 |

General Fund Revenue

1000 - General Fund

| | Prior Period 2025 | Current Period Actual | Current Period Budget | Current Period Budget Variance | Prior Period YTD 2025 | Current Year Actual | YTD Budget - Original | % Budget Used | Total Budget - Original |
|-------------------------------|----------------------|--------------------------|--------------------------|-----------------------------------|--------------------------|------------------------|--------------------------|------------------|----------------------------|
| Operating Revenue | | | | | | | | | |
| Taxes | | | | | | | | | |
| Hotel Taxes | 34,463 | 33,380 | 41,667 | (8,287) | 464,835 | 511,232 | 375,000 | 102% | 500,000 |
| Illinois Income Tax | 9,740 | 10,145 | 7,932 | 2,213 | 70,227 | 74,117 | 71,384 | 78% | 95,178 |
| Illinois Use Tax | 987 | 423 | 1,730 | (1,307) | 13,692 | 3,706 | 15,568 | 18% | 20,757 |
| Motor Fuel Tax | 2,001 | 2,158 | - | 2,158 | 18,278 | 18,530 | - | 100% | - |
| Personal Property Replacement | 39 | 42 | 96 | (54) | 245 | 229 | 863 | 20% | 1,150 |
| Property Tax Levy | - | - | 11,250 | (11,250) | 170,056 | 171,902 | 101,250 | 127% | 135,000 |
| Real Estate Transfer Tax | 12,200 | - | 3,333 | (3,333) | 50,258 | 64,441 | 30,000 | 161% | 40,000 |
| Road & Bridge Tax Share | - | - | 3,042 | (3,042) | - | - | 27,375 | 0% | 36,500 |
| Sales Tax - Oasis | 34,402 | 30,435 | 23,333 | 7,102 | 310,996 | 284,802 | 210,000 | 102% | 280,000 |
| Sales Tax - Grainger | 110,219 | 108,147 | 83,333 | 24,814 | 862,576 | 905,491 | 750,000 | 91% | 1,000,000 |
| Sales Tax -Other | 209,532 | 234,179 | 148,333 | 85,846 | 1,936,528 | 2,049,495 | 1,335,000 | 115% | 1,780,000 |
| Cannabis Use Tax | 75 | 84 | 76 | 8 | 629 | 602 | 680 | 66% | 908 |
| Illinois Charitable Games Tax | - | - | 42 | (42) | - | - | 375 | 0% | 500 |
| Telecommunication Tax | 18,568 | 15,393 | 8,333 | 7,060 | 110,503 | 67,173 | 75,000 | 67% | 100,000 |
| Total Taxes | 432,226 | 434,386 | 332,500 | 101,886 | 4,008,823 | 4,151,720 | 2,992,495 | 104% | 3,989,993 |
| Licenses & Fees | | | | | | | | | |
| Building Permit Services | 25,674 | 4,225 | 12,500 | (8,275) | 236,714 | 99,069 | 112,500 | 66% | 150,000 |
| Cable Franchise Fees | - | - | 417 | (417) | 8,027 | 7,525 | 3,750 | 151% | 5,000 |
| Liquor License Fees | - | - | 713 | (713) | 13,550 | 8,500 | 6,413 | 99% | 8,550 |
| Zoning & Miscellaneous Permit | - | - | 417 | (417) | - | - | 3,750 | 0% | 5,000 |
| Total Licenses & Fees | 25,674 | 4,225 | 14,047 | (9,822) | 258,291 | 115,094 | 126,413 | 68% | 168,550 |
| Fines & Forfeitures | | | | | | | | | |
| Circuit Court Fees | - | - | - | - | 40 | 16 | - | 100% | - |
| Total Fines and Forfeitures | - | - | - | - | 40 | 16 | - | 100% | - |
| Investment Income | | | | | | | | | |
| Investment Income | 61,877 | 54,954 | 29,167 | 25,787 | 543,438 | 537,232 | 262,500 | 153% | 350,000 |
| Total Investment Income | 61,877 | 54,954 | 29,167 | 25,787 | 543,438 | 537,232 | 262,500 | 153% | 350,000 |
| Other Income | | | | | | | | | |
| Loan Funds | - | - | - | - | - | - | - | 0% | - |
| Miscellaneous Revenue | - | - | 167 | (167) | 950 | 950 | 1,500 | 48% | 2,000 |
| Total Other Income | - | - | 167 | (167) | 950 | 950 | 1,500 | 48% | 2,000 |
| Total Miscellaneous Revenue | 61,877 | 54,954 | 29,334 | 25,620 | 544,388 | 538,182 | 264,000 | 153% | 352,000 |
| Total Operating Revenue | 519,777 | 493,565 | 375,881 | 117,684 | 4,811,542 | 4,805,012 | 3,382,908 | 107% | 4,510,543 |
| Total Revenue | 519,777 | 493,565 | 375,881 | 117,684 | 4,811,542 | 4,805,012 | 3,382,908 | 107% | 4,510,543 |

General Fund Expenditures

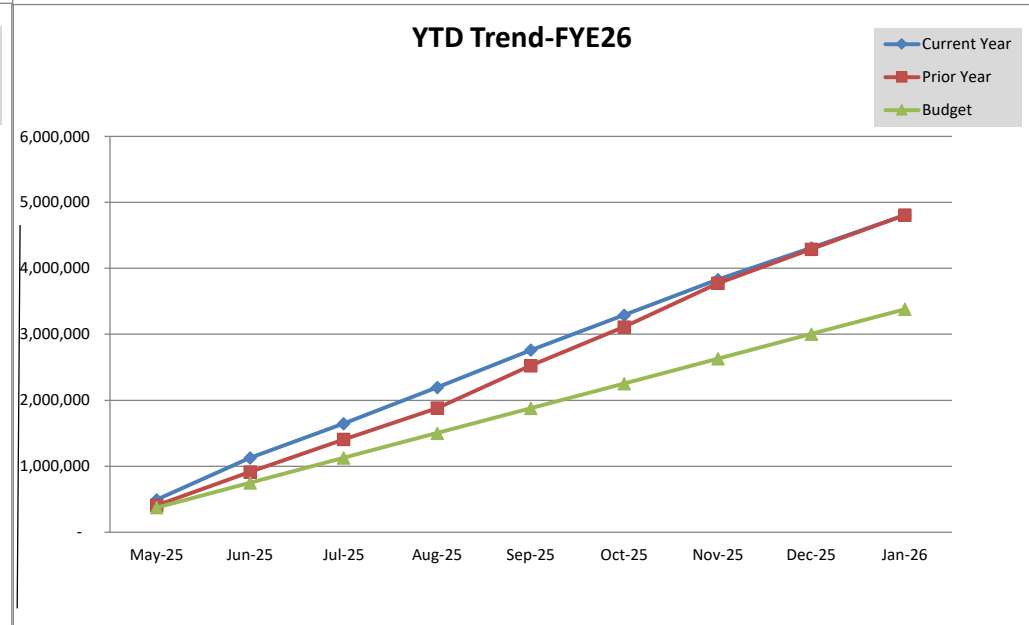
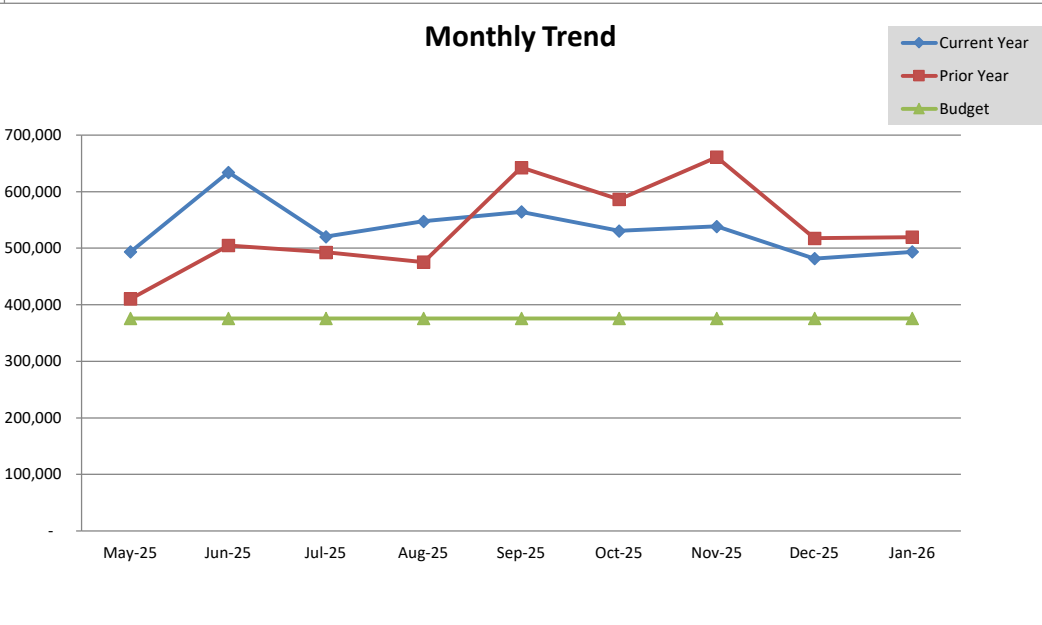
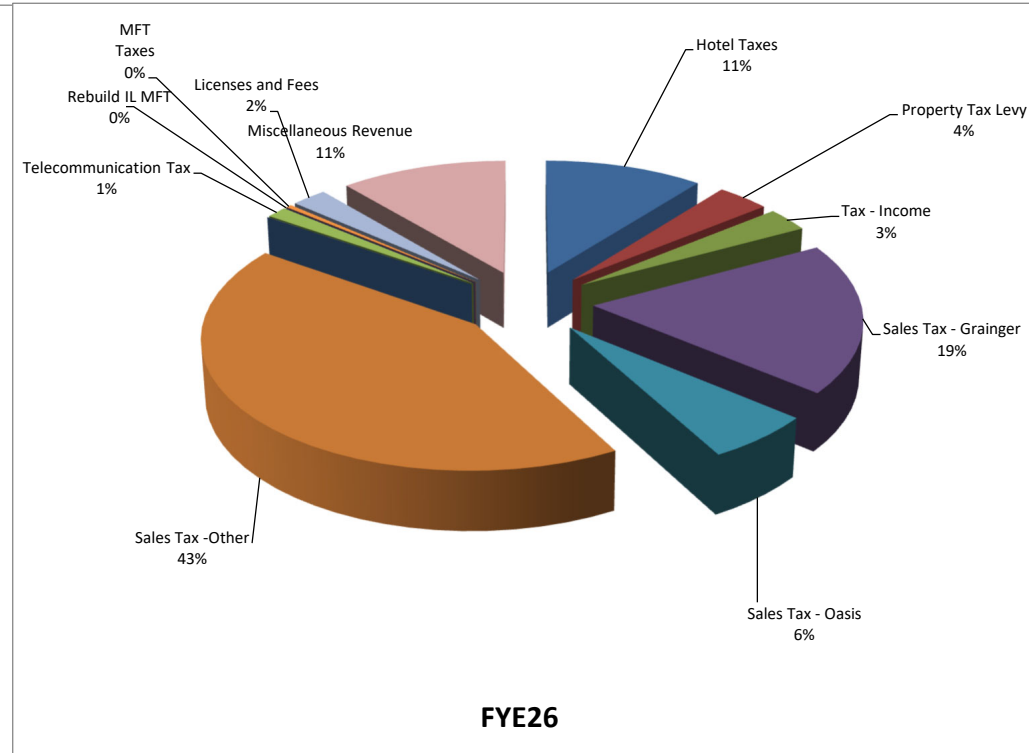
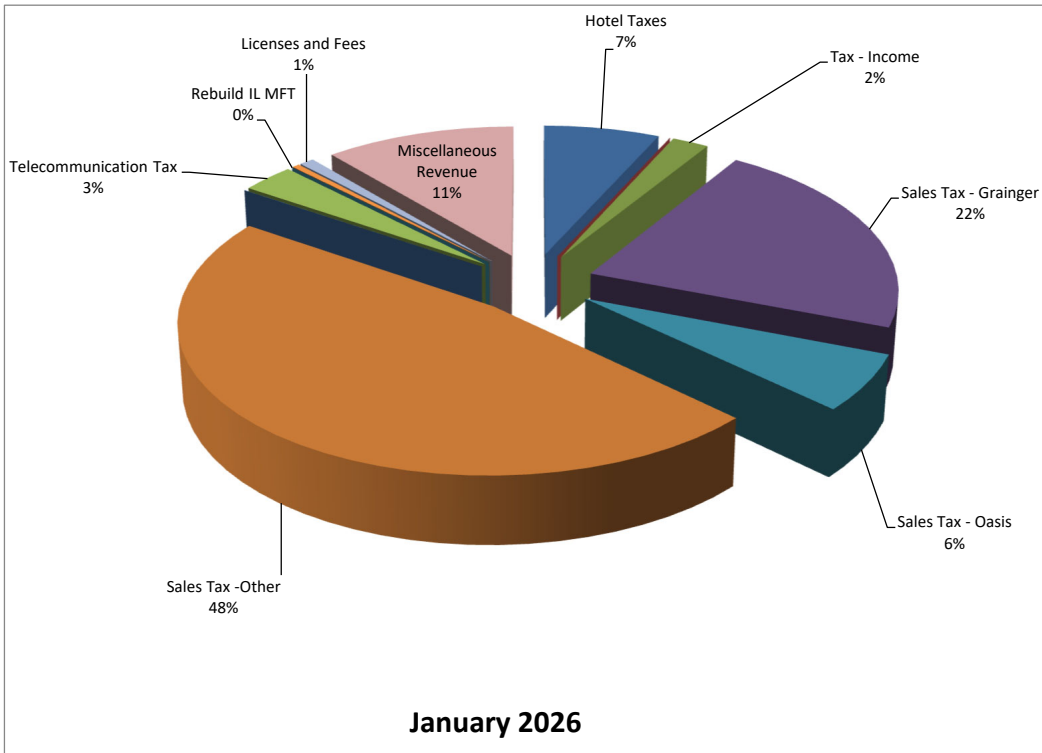
1000 - General Fund

| | Prior Period 2025 | Current Period Actual | Current Period | | Prior Period YTD 2025 | Current Year Actual | YTD Budget - Original | % Budget Used | Total Budget Original |
|---------------------------------|----------------------|--------------------------|--------------------------|--------------------|--------------------------|------------------------|--------------------------|------------------|--------------------------|
| | | | Current Period Budget | Budget Variance | | | | | |
| Expenditures | | | | | | | | | |
| Program Expenses | | | | | | | | | |
| General Government | | | | | | | | | |
| Auditing | - | - | 2,763 | (2,763) | 23,050 | 33,150 | 24,863 | 100% | 33,150 |
| Bank Fees | 441 | 409 | 250 | 159 | 1,245 | 3,348 | 2,250 | 112% | 3,000 |
| Consultants & Outside Services | 2,801 | 2,094 | 4,864 | (2,770) | 25,463 | 23,567 | 43,779 | 40% | 58,372 |
| Dues & Subscriptions | 151 | - | 98 | (98) | 1,031 | 519 | 885 | 44% | 1,180 |
| Financial & Accounting Services | 5,350 | 8,162 | 6,000 | 2,162 | 48,715 | 44,001 | 54,000 | 61% | 72,000 |
| Insurance & Bonds | 1,442 | 1,495 | 1,667 | (172) | 11,995 | 11,640 | 15,000 | 58% | 20,000 |
| Legal Expense | 7,775 | 9,233 | 13,333 | (4,100) | 78,520 | 88,049 | 120,000 | 55% | 160,000 |
| Maps & Surveys | - | - | 417 | (417) | - | 1,442 | 3,750 | 29% | 5,000 |
| Miscellaneous | 93 | 87 | 1,167 | (1,080) | 2,929 | 3,525 | 10,500 | 25% | 14,000 |
| Office Supplies | 858 | - | 833 | (833) | 6,291 | 3,092 | 7,500 | 31% | 10,000 |
| Planning Consultants | - | - | 2,833 | (2,833) | 2,575 | 22,694 | 25,500 | 67% | 34,000 |
| Postage & Copying | - | - | 42 | (42) | 637 | 670 | 375 | 134% | 500 |
| Printing & Publishing | - | - | 625 | (625) | 9,354 | 2,360 | 5,625 | 31% | 7,500 |
| Recording Fees | - | - | 83 | (83) | 50 | 282 | 750 | 28% | 1,000 |
| Scanning | 1,351 | 664 | 5,000 | (4,336) | 3,674 | 6,016 | 45,000 | 10% | 60,000 |
| Telephone | 225 | - | 267 | (267) | 2,115 | 1,922 | 2,400 | 60% | 3,200 |
| Village Administrator | 5,200 | 5,400 | 5,400 | - | 41,600 | 43,200 | 48,600 | 67% | 64,800 |
| Village Clerk | 4,498 | 5,525 | 5,400 | 125 | 40,754 | 45,178 | 48,600 | 70% | 64,800 |
| Village Office & Meeting Space | 1,298 | 1,100 | 2,516 | (1,416) | 16,807 | 24,589 | 22,647 | 81% | 30,196 |
| TOTAL GENERAL GOVERNMENT | 31,483 | 34,169 | 53,558 | (19,389) | 316,805 | 359,244 | 482,024 | 56% | 642,698 |

General Fund Expenditures

| 1000 - General Fund | | | | | | | | | |
|--------------------------------------|------------------|----------------|----------------|------------------|------------------|------------------|------------------|----------------|------------------|
| | Prior Period | Current | Current Period | Current Period | Prior Period | Current Year | YTD Budget - | % Budget | Total Budget - |
| | 2025 | Period Actual | Budget | Variance | YTD 2025 | Actual | Original | Used | Original |
| Expenditures | | | | | | | | | |
| Program Expenses | | | | | | | | | |
| Public Service | | | | | | | | | |
| Building Services | 17,000 | 18,000 | 18,000 | - | 136,000 | 144,000 | 162,000 | 67% | 216,000 |
| Building Permit Services | 6,652 | 930 | 4,167 | (3,237) | 52,391 | 23,834 | 37,500 | 48% | 50,000 |
| Disposal Services | 5,345 | 5,686 | 5,833 | (147) | 48,102 | 44,140 | 52,500 | 63% | 70,000 |
| Engineering Services | 15,588 | 11,926 | 8,333 | 3,593 | 84,542 | 106,784 | 75,000 | 107% | 100,000 |
| Miscellaneous | - | - | 4,167 | (4,167) | - | 700 | 37,500 | 1% | 50,000 |
| Mosquito Control | - | - | 2,917 | (2,917) | 34,890 | 12,879 | 26,250 | 37% | 35,000 |
| Police & Security | 29,204 | 25,315 | 23,208 | 2,107 | 133,668 | 124,105 | 208,875 | 45% | 278,500 |
| Road & Bridge Maintenance | 6,400 | 2,400 | 26,258 | (23,858) | 183,630 | 47,925 | 236,325 | 15% | 315,100 |
| Snow & Ice Control | 9,375 | 7,288 | 3,363 | 3,925 | 16,031 | 7,288 | 30,263 | 18% | 40,350 |
| Special Events | - | - | 1,250 | (1,250) | 12,443 | 16,038 | 11,250 | 107% | 15,000 |
| Village Property & Maintenance | 7,301 | - | 24,467 | (24,467) | 194,126 | 80,225 | 220,200 | 27% | 293,600 |
| TOTAL PUBLIC SERVICE | 96,865 | 71,545 | 121,963 | (50,418) | 895,823 | 607,918 | 1,097,663 | 42% | 1,463,550 |
| Revenue Sharing | | | | | | | | | |
| Hotel Tax Sharing | - | - | - | - | 81,111 | - | - | 0% | - |
| Property Tax Sharing | - | - | 70,833 | (70,833) | 750,000 | 850,000 | 637,500 | 100% | 850,000 |
| Sales Tax Sharing | 17,201 | 15,218 | 95,000 | (79,782) | 155,498 | 142,401 | 855,000 | 12% | 1,140,000 |
| Sales Tax Grainger | 110,219 | 108,147 | - | 108,147 | 305,509 | 905,491 | - | 0% | - |
| TOTAL TAX SHARE | 127,420 | 123,365 | 165,833 | (42,468) | 1,292,118 | 1,897,892 | 1,492,500 | 95% | 1,990,000 |
| Total Program Expenses | 255,768 | 229,079 | 341,354 | (112,275) | 2,504,746 | 2,865,054 | 3,072,187 | 70% | 4,096,248 |
| Miscellaneous | | | | | | | | | |
| Capital Projects | | | | | | | | | |
| Capital Asset | (36,000) | - | 30,204 | (30,204) | 17,000 | 86,737 | 271,839 | 24% | 362,452 |
| Total Capital Projects | (36,000) | - | 30,204 | (30,204) | 17,000 | 86,737 | 271,839 | 24% | 362,452 |
| Debt Service | 1,226,509 | - | - | - | 1,590,217 | - | - | 0% | - |
| Total Miscellaneous | 1,190,509 | - | 30,204 | (30,204) | 1,607,217 | 86,737 | 271,839 | 24% | 362,452 |
| Total Expenditures | 1,446,277 | 229,079 | 371,558 | (142,479) | 4,111,963 | 2,951,791 | 3,344,026 | 66% | 4,458,700 |
| Net Revenue Over Expenditures | (926,500) | 264,486 | 4,323 | 260,163 | 699,579 | 1,853,221 | 38,882 | 3574.7% | 51,843 |

Revenue - General Fund



Expense Graph - General Fund

