
**VILLAGE OF SUGAR GROVE
INTEROFFICE MEMORANDUM**

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES
FROM: MATT ANASTASIA, FINANCE DIRECTOR
SUBJECT: FISCAL YEAR 2022-2023 GENERAL FUND BUDGET, WORKSHOP #1, FEBRUARY 15, 2022
DATE: FEBRUARY 10, 2022
CC: BRENT EICHELBERGER, ALISON MURPHY, TONY SPECIALE, PAT ROLLINS AND WALTER MAGDZIARZ

First, I would like to thank everyone for their patience and hard work in completing this year's budget. At the first Budget Workshop on February 15, 2022, the fiscal year 2022-2023 Proposed General Fund Budget will be presented.

Throughout the budget process this year, we were able to incorporate all of the additional items discussed at the FY2021-2022 6-month budget update, as well as increase funding for some items in which have been not completed in the past due to budget restrictions. The proposed budget includes normal expected increases over the prior year, mainly focused within salaries, medical insurance, and Police Pension Fund contribution. The main focus for revenue projections were on-going revenues which have greatly increased in the past year, focusing on Income Tax, Sales Tax and Video Gaming revenues; as well as the continued reduction in revenue from Telecommunications tax and the newly reduced rental income from 140/160 Municipal Dr.

The latest Illinois Municipal League estimate for Municipal Shared Revenues from the Local Government Distributive Fund was released in the January 2022 edition of their magazine. Although there was an initial worry the Income Tax per capita number would significantly decrease for FY2021-2022 due to unemployment benefits running out for individuals laid off due to the pandemic, the income tax per capita actually increased. This increase was seen throughout the LGDF as a whole, as the per capita amount for MFY 2022 in October 2021 from \$212.40 to \$216.10 (3%) for MFY 2022 per capita estimate in January 2022. The State also eliminated a 5% discount they enacted for their fiscal year 2021.

As a small group for medical insurance, Village employees are individually rated depending upon factors such as age and experience. Individual premiums varied between an increase of 7.3% and 13.2%, with an 8.1% increase average based on enrollment data. Employee contributions were adjusted accordingly to try to keep the Village's portion of medical as constant as possible. In addition, for Plan Year 2022, the Village offered an opt-out program for employees. This program gave a per paycheck incentive to employees who did not take the Village's medical insurance as the net savings to the Village would be significant. They must prove they had insurance elsewhere that was not the exchange, to be eligible.

The initial draft budget for fiscal year 2022-2023 showed a General Fund **deficit** of over \$228,000. As presented to the Board, the fiscal year 2022-2023 General Fund budget reflects a surplus of \$93,064. This change was accomplished by evaluating the future of the Village Hall, as well as reviewing to verify all large expenses were correctly accounted for. An updated LGDF revenue estimate from the Illinois Municipal League was released just prior to the presentation of the Budget. As presented, expenses for fiscal year 2022-2023 are \$195,819 above the fiscal year 2021-2022 projected expenses. General Fund items that are within the presented budget:

- Replacement of 2 vacant Full-Time Police Officer positions;
- Implementation of a Façade Program;
- Additional transfer to the Capital Fund (30) for future Village Hall uses;
- Equipment Replacement Fund – Budgeted at 100% funding;
- I.T. Consultation – budget increase;
- Ace Hardware Sales Tax Rebate ended with fiscal year 2021-2022;
- 2020 census population data – the Federal Census Bureau has certified the new census population numbers at the end of 2021. The Village saw an increase of 281 in population, increasing from 8,997 to 9,278;
- Sales Tax revenues increased over the past year due to the new Illinois law on how sales tax is collected, thus increasing the Village portion on average 30%;
- Police Pension Contribution – the fiscal year 2022-2023 Police Pension Contribution decreased \$35,000 over the prior year for the State Mandated minimum to \$588,000. In the FY2022-2023 budget, Staff has budgeted for a total contribution amount of \$675,160 which is the EAN100% funding level per the Lauterbach & Amen (L&A) actuarial study.

Operating costs for all departments have stayed relatively the same from the prior year. Operating revenues have significantly increased, generally by on-going annual revenues, rather than 1-time revenues. The Village in the last 3 fiscal year have received some unusual revenue in the form of CARES Funding and ARPA Funding. These 3 payments will have totaled over \$1.9 million. These funds have been used to help mitigate the spread and combat the fight against COVID-19. These funds have freed up additional revenue within the General Fund. These funds are one-time and are not an on-going revenue source the Village should rely on. Between FY2020-2021 and FY2021-2022, the Village has been able to transfer an additional \$1,350,000 to the Capital Fund for future Village Hall and other Capital uses. The Village also anticipates to transfer an additional \$700,000 to the Capital Fund in FY2022-2023. Any additional surplus at the end of the year will be discussed by the Board and determined how it would like to be distributed throughout the Village for a multitude of different eligible projects.

The following items will be discussed and presented as a part of the proposed General Fund budget. Fee increases as presented were used in determining the budgeted amounts. If changed, they would affect the proposed budget in their respective funds.

- A) General Fund Budget Summary – This will include a brief overview of fiscal year 2021-2022 projected and fiscal year 2022-2023 proposed budget amounts.
- B) FY22-23 Staffing Levels
- C) FY22-23 Lot Projections
- D) Fees presented to be in the fiscal year 2022-2023 General Fund budget:
 - i. Zoning, Subdivision and Building Permit Fees and Other Charges – No Change

ii. Village-wide Permit Cap. Amount – No Change

Fiscal Year 2021-2022 General Fund (Fund 01)

Fiscal year 2021-2022 General Fund is projected to finish with a surplus of \$237,800 versus the budgeted surplus of \$22,183. Revenues are projected to be above budget by approximate \$1,358,856 (24.38%), while expenditures are expected to be over budget by \$1,158,239 (20.64%). Overall, fiscal year 2021-2022 was a good year for the Village, given the circumstances of the pandemic. The Equipment Replacement Fund was budgeted at a 50% funding rate, but after review of the year, we are expecting to fund at 100%. Large increases in revenue from Income Tax, Sales Tax and Video Gaming were the main revenue sources producing the large increase over the approved FY21-22 budget, all which were budgeted conservatively as we were still in the middle of the COVID-19 pandemic. There also was the one-time revenue source for the 1st tranche of ARPA Funds in the amount of \$672,803 in FY21-22.

Staff projected and included 10 residential and 5 commercial building permits in the fiscal year 2021-2022 budget approved by the Village Board. As of February 1, 2022, 3 of the residential and 1 of the commercial building permits have been issued. Home improvements continue to be strong and will likely increase before year-end.

The following are explanations of the major fiscal year 2021-2022 revenue differences in budget vs. projected:

- 1) Property Taxes – property taxes were collected at a higher rate than anticipated for tax year 2020 and some prior tax year outstanding amounts were collected;
- 2) Utility Taxes – telecommunication tax decreased \$36,363 due to the continued decrease usage of landlines and the switch of households using a cell phone as a home line instead of having a dedicated line;
- 3) Liquor Licenses – increased \$8,975 as the Village Board approved Liquor License fee back to the 100% charge, up from the 50% reduction in FY2020-2021;
- 4) Building Permits – increased \$81,145 from budgeted, largely due to the commercial permit issued for Deep Coat in the amount of \$64,946;
- 5) Towing Fees – decreased slightly by \$4,500 as a reduction in towable offenses have been issued;
- 6) State income tax – increased \$200,601 in the projected activity from the budgeted amount as the LGDF has greatly increased due to the economy, as well as many people back to work;
- 7) Grants – projected above budget by \$677,691 due to the Federal Government passing ARPA, where the Village will receive an estimated \$1,345,606 in two tranche payments over FY21-22 and FY22-23. The Village also received FEMA Funding applied for as reimbursement of COVID related expenses from the beginning of 2020;
- 8) State Sales Tax Rebate – the fiscal year 2021-2022 budget was over budgeted by \$2,000, with the Ace Sales Tax agreement expiring in FY21-22;
- 9) State Sales tax – increased by \$264,126 in fiscal year 2021-2022, the State of Illinois passed the “Level Playing Field” law, which changed how Sales Tax was collected from online and out-of-state vendors. This change is now destination based, rather than State based on paying Use Tax;

- 10) State Use Tax – is projected to have a \$50,310 decrease due to the new law in Illinois for collection of purchases made online and from out-of-state vendors, while sales tax continues to increase at a much higher rate than the amount of Use Tax lost;
- 11) State Games License – The Village is projecting a \$42,000 increase over budgeted amount due to increased usage of the video gaming machines, coupled with the increase in allowable terminals per establishment;
- 12) Court Fines/Other Fines – projecting a decrease of \$15,306 as the Police department has been cautious still with the on-going pandemic with the amount of traffic stops. This will pick up in FY22-23 as they will go back to normal enforcements;
- 13) Reimbursement – projected to come in well above budget by \$135,00 due to increased developer related projects, this also means an increase in the expense side for engineering and legal fees, as well as Next Site reimbursement from the EDC;
- 14) Cannabis Excise Tax – increased by \$5,800 as this is related directly to the amount of tax collected by the State, distributed on a per capita basis;

The following are explanations of the major fiscal year 2021-2022 expenditure differences:

- 1) All Departments – Medical Insurance (01-XX-6201) – medical insurance in all of the departments will be slightly under what was budgeted for the year. The insurance renewal came back at an average 8.1% increase for the Village, initially budgeted at a 10% increase;
- 2) All Departments – IMRF (01-XX-6206) – IMRF rate contribution was decreased by a total of 1.33% from calendar year 2021 to calendar year 2022 to a rate of 6.56%, however, it was budgeted for an increase to 8.25%;
- 3) Police and Public Works – Transfer to Equip. Replacement Fund (01-XX-7010) – budgeted at 50% but after projections were made, increased to be funded at 100% for FY2021-2022;
- 4) Administration – Medical Insurance (01-50-6201) – increased by \$7,725 due to an employee coming back on to the Village insurance at open enrollment that was previous on other insurance;
- 5) Administration – Legal Services (01-50-6301) – increased \$15,000 from budget due to additional meetings after the new Board was sworn in;
- 6) Police – Recruitment (01-51-6509) – increased \$3,100 as a Sergeant retired, leading to a Patrol Officer being promoted. This left 2 vacant positions in the Police Department, and the department did not have a valid hiring list;
- 7) Street – Snow & Ice Control Supplies (01-53-6615) – The Board approve the transfer of the Salt & Ice Control Supplies expenses from the General Fund to the Infrastructure Fund, this freed up money to move forward with the hiring of an Economic Development Director;
- 8) Streets – Interfund Transfer (01-53-9003) - \$75,000 for Blackberry Creek Bridge Phase II/III Engineering & Construction and Public Works Building Flooring Replacement;
- 9) Building Maintenance - Repair and Maintenance Services – Buildings (01-54-6406) – increased \$44,000 due to the Board approving some Village Hall remodel expenses including painting, carpet replacement, office furniture;
- 10) Community Development – Full-Time Salaries (01-55-6101) – the full-time salaries increased from the approval to hire an Economic Development Director;
- 11) Community Development – Legal Services (01-55-6301) – increased by \$30,000 due to developer related expenses increasing;

- 12) Community Development – Engineering Services (01-55-6303) – increased \$40,000 as a result of the increase in developer fees paid by the Village and reimbursed back by the Developers;
- 13) Community Development – Other Professional Services (01-55-6309) – increased \$92,000 mainly due to the additional planning services that were unbudgeted provided by Schoppe Design (\$30,290), as well as additional developer reimbursed expenses (\$48,500);
- 14) Boards & Commissions – Interfund Transfer Expense (01-57-9003) – additional projected surplus was transferred to the Capital Fund for Future Village Hall uses (\$750,000) and Village Hall/Police Department Parking Lot Fencing project (\$150,000) for a total of \$900,000.

ARPA Funding

On March 10, 2021, the American Rescue Plan (ARP) was passed by the U.S. House, after amendments were made by the Senate over the previous weekend. President Biden officially signed the legislation on March 11, 2021. The American Rescue Plan Act of 2021 creates new Coronavirus State and Local Fiscal Recovery Funds in the amount of \$1.9 trillion. The Village of Sugar Grove allocation totals \$1,344,216.34 in ARPA Funds. The State of Illinois and DCEO created a portal for submission of necessary information for your funds to be released that opened on July 22, 2021. The Village submitted the required information on July 27, 2021 and received e-mail notice our information was reviewed and verified on August 18, 2021. All funds in relation to the ARPA must be obligated by December 31, 2024 and spent by December 31, 2026.

There was a total of 37 Non-Entitlement Units that declined or did not respond to the ARPA Funds deadline for the funding opportunity. This totaled \$382,818.90 in funds not sent out. This money is reallocated to the NEU's that did respond. The Village received \$694.34 in additional first tranche funds.

Here are the know eligible uses for the ARPA Funds:

- Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare and certain public health and safety staff;
- Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries and the public sector;
- Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
- Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service to critical infrastructure sectors, and;
- Invest in water, sewer and broadband infrastructure – discussed prior to March 3, 2021 to be completed.

While these are the uses known, there are some restrictions explicitly prohibited in the usage of these funds:

- A prohibition against funding to directly or indirectly offset reductions in tax revenue due to a change in law from March 3, 2021, through the last day of the fiscal year in which the funds have been spent;
- A prohibition against making a deposit into a pension fund for the purpose of reducing an accrued, unfunded liability;

- Funding Debt Service;
- Funding legal settlements or judgements;
- Deposits to rainy day funds or financial reserves; and

On January 6, 2022 the Treasury published their Final Rule for uses of ARPA Funds. The Final Rule goes into effect on April 1, 2022. However, if you used funds prior to this date that are eligible under the Final Rule, but were not prior, the Treasury will not take any action towards your Government. As long as all expenses used with ARPA Funds are covered in the Final Rule, you are considered in compliance. There were a few key major changes/clarifications that were made in the Final Rule:

- There is now a \$10 million “standard allowance” for revenue loss. This is similar to on your tax return, governments can opt to use the standard allowance instead of going through the revenue loss calculation process. This applies to governments who received less than \$10 million in funding. Funds in this category can be spent on a wide variety of costs related to the provision of government services, including general administration, road construction and maintenance, public health and safety services, and more.
- Clarification that governments can spend funds on capital projects that are eligible under the “COVID-19 Public Health or Economic Response” category. This could include housing, childcare facilities, schools, hospitals, etc. but not things like roads and police stations.
- Rehiring of workers to pre-pandemic levels, the rule offers more flexibility in use cases, including hiring beyond the pre-pandemic baseline and providing retention incentives.
- Premium pay to essential workers, governments now have additional options for determining who is essential without being required to provide written justification.
- There is an expanded list of eligible broadband and water/sewer infrastructure projects, providing governments more flexibility in spending dollars on those projects.

The Village used the standard deduction and utilized the entire \$1.345 million towards Government Services. The Village should receive its 2nd tranche of ARPA Funds in August 2022.

The first periodic report due date is April 30, 2022. The first reporting period will cover eligible expenses through March 31, 2022. Subsequent reports must be reported to the Treasury by October 31st of each year.

Fiscal Year 2022-2023 General Fund (Fund 01)

Staff is proposing a surplus of \$93,064 for fiscal year 2022-2023. This proposed budget includes 100% funding of equipment replacement transfers throughout all departments, an increase in Police pension contributions to EAN100%, new Façade Program funding, Increased I.T. Consulting Services, Mallard Point Prescribed Burn and Herbicide, New Economic Development Department (Director and P/T Assistant) and filling of the two vacant Police Positions, one which was vacant for 3 years. Total revenues are expected to increase from fiscal year 2021-2022 projected actuals, and increasing 25.30% from fiscal year 2021-2022 approved budgeted. The included increases are on-going revenues from State Income Tax, State Sales Tax and Video Gaming, as well as one-time revenue from ARPA Funding. Expenditures are expected to increase from the fiscal year 2021-2022 projected actual and increase 24.13% from the fiscal year 2021-2022 approved budget.

Revenues (01-00-3XXX)

Fiscal year 2022-2023 revenues are estimated to increase by approximately \$1,424,939 from fiscal year 2021-2022 budget. Significant changes include the following:

- 1) Utility Taxes (3163) – Telecommunication tax has continued to decline over the last few years;
- 2) Liquor Licenses (3210) – Board approved Liquor License fees back to the normal 100% fee for the upcoming year;
- 3) Building Permits (3310) – remained consistent with new home permits, staff is projecting 36 residential (10 are pre-paid in Settlers Ridge) and 4 commercial permits for the year;
- 4) Other Licenses, Permits, & Fees (3390) – there is a slight increase as the Board approved the Video Gaming Terminal Fee at \$250 per terminal. There are currently 23 terminals in the Village, resulting in a \$5,750 new revenue for the Village;
- 5) State Income Tax (3410) – increase by \$205,009 with the increase in employment, as well as new census numbers. This revenue source is considered to be an on-going annual revenue increase for future budget purposes;
- 6) Grants (3440) – increased by \$692,325 over the prior year budget due to ARPA Funding approval, increasing Grants for a one-time revenue source for FY21-22 and FY22-23;
- 7) State Sales Tax Rebate (3449) – decrease by \$4,000 due to Ace Hardware rebate being completed;
- 8) State Use Tax (3451) - increase by \$100,000 over prior year budget due to the implementation of new legislation collecting use tax on purchases outside of the State, collections continue to increase;
- 9) State Sales Tax (3450) – the Village saw a substantial increase in FY21-22 in Sales Tax collections contributed directly to the new law passed called “Level Playing Field”, which changed how sales tax was collected from online and out-of-state vendors. Sales Tax is now collected at the point of destination for the goods, rather than out of state and paid through Use Tax. FY22-23 will see an increase of \$319,257 for Sales Tax, roughly a 30% average increase monthly. This revenue is considered on-going for future budget purposes, as well as this budget is based on current businesses, no projections on new businesses opening;
- 10) State Use Tax (3451) – due to the change in Sales Tax collections, Use Tax will see a decline in collections. FY22-23 will see a decrease of \$62,355 in Use Tax, which is a much less decrease than the increase the Village has seen in Sales Tax collections;
- 11) State Games Licenses (3453) – increased to above pre-pandemic collection numbers, with almost a 50% increase in FY22-23 than previous year, or a total of \$45,000;
- 12) Reimbursement (3761) – increased in budgeted amount by \$128,00 due to expectations of developer related expenses being high. This also includes reimbursement for Next Site, and 30% TIF reimbursement for the Economic Development Director salary;
- 13) Cannabis Excise Tax (3793) – new revenue which is received from the monies collected by the State and remitted through LGDF, estimates are based on IML projections which has more than doubled over the previous year;
- 14) Rental Income (3820) – budgeted to decrease significantly by \$49,000, with the assumption the Village will sell the 140/160 Municipal buildings and only have rental income for 3-months from the properties.

The Zoning, Subdivision and Building Permit Fees and Other Charges and New Home Permit Fee Cap (\$17,850) is being presented to remain the same for FY2022-2023.

Expenditures (01-XX-XXXX)

Fiscal year 2022-2023 expenditures are estimated to increase by approximately \$195,819 from the fiscal year 2021-2022 estimated actual. Significant changes include:

Personnel

The total number of Full-Time Equivalent employees will increase by 3.5 FTE from the FY21-22 Staffing levels. The Board approved the creation of an Economic Development Department which includes an Economic Development Director (1) and Office Assistant (0.5). The Board also approved the replacement of the open patrol position due to the Sergeant promotion, as well as filling the patrol position (1) that has been vacant for 3 years. In the proposed Water Department budget, there is the addition of a new laborer position (1). This is all reflected in the accompanying staffing level worksheet. Non-represented employees are budgeted to receive a combination cost of living increase of 5% established from the CPI-U max the Village will receive from PTELL under the Tax cap, as CPI-U for 2021 was 7%, as well as a performance/step increase established from a comparable community salary survey assuming they receive a satisfactory or above performance evaluation. For the represented employees, the Patrol Officers will be receiving a 2.75% increase and required step increases, while the sergeants are receiving 2.90% (only 1 sergeant is eligible for step increases). Health insurance premiums are budgeted at an 8% increase for 2023 based on 2022's renewal, with the cost share between the Village and employees staying the same.

Pensions

Non-Police pensions through IMRF are funded at 106.67%. The Village will contribute the required amount. Police Pension is currently 34.19% funded. This is due to the relatively young age of the fund, high level of current benefits provided for its size, and the decrease in assumed rate of return approved by the Police Pension Board from 7% to 6%. The Village has made its full mandated contribution every year, and in many years contributed additional funds. The state mandated contribution is \$588,000 (projected unit credit 90%) for FY22-23, however, the Village is funding at \$675,160 (Entry Age Normal 100%) derived from Lauterbach & Amen's Actuarial calculation.

Vehicles & Equipment

The replacement schedule was looked at in-depth to determine if the vehicles and equipment to be replaced were able to be kept any additional years. In instances where they were, the replacement schedules were adjusted to reflect the new replacement year. All transfers to equipment replacement fund in each department were budgeted at 100%.

I.S. Services/Administration

- 1) I.S. Services (6307) increased by \$25,000 for additional consulting expenses anticipated with the changes to our I.T. consultant;
- 2) Legal Services (6301) increased by \$10,000 from the FY21-22 budget, as with the increase in development activity and due diligence needed from the Village, there are more legal fees being incurred in which are non-reimbursable from a developer;

- 3) Insurance Premiums (6514) for IRMA decreased for 2022 Premiums. The current invoice decreased by \$16,000 from 2021. The Village has a credit with IRMA based on overall cooperative performance. In trying to keep the Insurance Premiums stagnant year to year, the IRMA credit amount to be used is determined at the time we receive the annual renewal invoice. Annually we have received the same amount or more Interest/Investment Income credit into our reserve, as we have used as credits on our invoices. This is sustaining roughly a \$320,000+ reserve credit balance.

Police

- 1) Salaries – Regular (6101) – The represented patrol officers are receiving 2.75% plus applicable step increases, while the Sergeants are to receive 2.90% with 1 Sergeant eligible for step increases. This budget also includes the filling of the 3-year vacancy in the Patrol division;
- 2) Salaries – Overtime (6102) and Part-Time (6104) – hours are balanced to ensure that all patrol hours are either covered with overtime or part-time patrol officers. Part-time salaries also include the part-time Administrative Officer and part-time Office Assistant positions;
- 3) Police Pension (6106) – increased to reflect the additional cost of police pension of \$52,160 based on the L&A actuarial study completed for May 1, 2021 at EAN100% funding level; and
- 4) Specialized Supplies (6603) – increased by \$43,000 due to budgeting an additional portable speed sign (\$2,600), purchase (2) Village-owned Truck Scales (\$10,000) and year 1 purchase of the Village's Body Worn Cameras.

Economic Development

This is a newly created department which is staffed by an Economic Development Director and a part-time office assistant. As an initial budget, \$25,000 has been budgeted for departmental expenses, including but not limited to, training/memberships, other professional services, office supplies, etc. The total department budget for FY22-23 is \$171,917.

Streets

- 1) Other Professional Services (6309) – increased \$24,350 to include the Mallard Point prescribed burn and herbicide treatment. The prescribed burn (\$13,350) is to be done every 3 years, while the herbicide (\$11,000) is annually;
- 2) Repair & Maintenance Service – ROW (6405) – includes an additional \$5,000 for more sidewalk program work;
- 3) General Equipment (6500) – decreased by \$10,000 as the mower was replaced in FY21-22; and
- 4) Traffic Control Supplies (6610) – includes \$35,071 in expenses to continue the LED Streetlight conversion program to be completed with the Energy Civic Contribution revenue (\$24,000) and ComEd LED Program (\$11,071).

Building Maintenance

- 1) Repair & Maintenance Services - Buildings (6406) – decreased \$62,000 from the FY21-22 projections due to completing all of the Village Hall remodel items and the PW Building HVAC replacement.

Community Development

- 1) Other Professional Services (6309) – decreased significantly from the FY21-22 projections with the completion of the CMAP Comprehensive Plan Grant and Schoppe Design consultation completed;
- 2) Façade Program (6912) – addition of a newly created Façade Program for FY22-23 in the amount of \$50,000, this is only expensed if there are applicants who meet the requirements.

Finance

- 1) Audit Services (6302) – slightly increased as we are in the off year for GASB 74/75 Implementation but with the grant funds received, we are anticipating needing to complete a single audit in FY22-23 for FY21-22 funds.

Boards & Commissions

- 1) Public Relations (6515) – increased \$13,000 due to Corn Boil and Groovin’ in the Grove funding restarting (\$2,500 each), as well as a new expense for Main Street Holiday Decorations (\$7,500);
- 2) Interfund Transfer (9003) – budgeted for a transfer of \$700,000 to the Capital Fund (30) for Future Village Hall uses in FY22-23, this is in addition to a \$800,000 transfer in FY21-22 for Future Village Hall uses (\$650,000) and VH/PD Parking Lot Fencing (\$150,000).

Attachments

- 1) FY2022-2023 General Fund Summary Sheets
- 2) FY2022-2023 Lot Development Projections
- 3) FY2022-2023 FTE Staffing Levels
- 4) FY2022-2023 New Home Permit Fee Cap Resolution
- 5) FY2022-2023 Zoning, Subdivision and Building Permit Fees and Other Charges Resolution

Cost

There is no cost to discuss the Fiscal Year 2022-2023 proposed General Fund budget.

Recommendation

That the Board discuss the Fiscal Year 2022-2023 proposed General Fund budget and make recommendations to Staff.

Village of Sugar Grove
FY2022-2023 Budget
Fund 01 - General Fund
Fund Summary by Department

Description	FY2019-2020 Actual	FY2020-21 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Fund Balance, Beginning of Year	\$ 1,887,246	\$ 1,922,316	\$ 1,537,483	\$ 1,537,483	\$ 1,775,283
Revenues	\$ 5,386,197	\$ 6,172,495	\$ 5,633,024	\$ 7,006,880	\$ 7,057,963
Expenditures by Department					
49 - Information Technology	\$ 22,545	\$ 61,277	\$ 52,122	\$ 63,419	\$ 84,931
50 - Administration	323,660	280,405	320,506	339,297	366,213
51 - Police	2,655,994	2,756,412	2,863,828	3,012,833	3,186,680
52 - Economic Development	-	-	-	-	207,796
53 - Public Works - Streets Division	1,025,481	1,851,255	1,216,856	1,154,147	1,150,290
54 - Building Maintenance	172,011	234,142	180,158	226,267	164,046
55 - Community Development	607,227	616,146	698,414	908,059	813,895
56 - Finance	157,651	171,688	194,877	186,826	196,664
57 - Boards & Commission	73,709	552,154	84,080	878,232	794,384
Total Expenditures	\$ 5,038,278	\$ 6,523,479	\$ 5,610,841	\$ 6,769,080	\$ 6,964,899
New Change in Fund Balance	347,919	(350,984)	22,183	237,800	93,064
Fund Balance Adjustment for Unrest. FB	(312,849)	(33,849)			
Fund Balance, End of Year	\$ 1,922,316	\$ 1,537,483	\$ 1,559,666	\$ 1,775,283	\$ 1,868,347
General Fund Reserve	38.15%	23.57%	27.80%	26.23%	26.83%

Village of Sugar Grove
FY2022-2023 Budget
Fund 01 - General Fund
Department 00 - Revenues

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
01-00-3110	Property Tax - Corporate	\$ 695,839	\$ 735,038	\$ 717,255	\$ 756,173	\$ 813,958
01-00-3111	Property Tax - Audit	11,980	11,978	11,880	12,063	11,880
01-00-3112	Property Tax - Liability Insurance	39,943	39,921	39,600	40,215	29,700
01-00-3113	Property Tax - I.M.R.F.	44,936	44,912	44,550	45,248	44,550
01-00-3114	Property Tax - Social Security	177,243	177,134	175,725	178,456	175,725
01-00-3115	Property Tax - Street Lighting	54,919	54,897	54,450	55,295	54,450
01-00-3150	Property Tax - Police	149,783	149,712	148,500	132,002	148,500
01-00-3151	Property Tax - Police Pension	547,181	561,796	616,770	622,501	582,120
01-00-3162	Utility Tax - Electricity	276,137	284,087	285,908	280,861	284,890
01-00-3163	Utility Tax - Natural Gas	121,984	134,046	120,050	147,437	150,193
01-00-3164	Utility Tax - Telecommunication	150,151	119,361	134,239	97,876	98,146
01-00-3210	Liquor License	5,780	20,860	8,975	18,750	18,750
01-00-3250	Franchise Agreement	81,503	76,064	90,451	88,605	88,851
01-00-3291	Contractors License	41,609	42,913	45,000	45,000	45,000
01-00-3310	Building Permits	107,244	113,597	102,298	183,443	173,999
01-00-3320	Certificate Of Occupancy Fees	3,900	2,800	1,000	1,100	2,600
01-00-3330	Plan Review Fees	535	280	500	10,000	4,000
01-00-3340	Reinspection Fees	3,253	1,805	2,900	3,150	3,000
01-00-3380	Towing Fees	37,380	30,895	33,000	28,500	36,000
01-00-3390	Other Licenses,Permits & Fees	12,595	20,820	19,600	21,760	21,760
01-00-3410	State Income Tax	975,134	1,031,392	1,022,470	1,223,071	1,227,479
01-00-3420	Replacement Tax	2,382	2,246	1,560	3,400	1,600
01-00-3440	Grants	385	584,470	5,270	682,961	697,595
01-00-3449	State Sales Tax Rebate	(80,312)	(31,829)	(23,589)	(25,659)	(21,390)
01-00-3450	State Sales Tax	1,057,285	1,131,705	1,060,874	1,325,000	1,380,131
01-00-3451	State Use Tax	321,569	401,809	410,280	359,970	347,925
01-00-3453	State Games Licenses	60,865	48,319	45,790	87,500	90,454
01-00-3460	Road & Bridge Tax	25,148	20,225	21,000	18,174	18,000
01-00-3510	Court Fines	110,127	82,581	82,000	75,944	84,000
01-00-3515	Code Enforcement Fines	6,088	3,005	3,500	7,930	4,800
01-00-3590	Other Fines	47,564	22,524	31,250	22,000	22,000
01-00-3740	Zoning & Filing Fees	1,950	8,193	4,500	6,730	9,000
01-00-3760	Review & Development Fees	10,855	7,510	29,800	11,000	29,680
01-00-3761	Reimbursement	127,655	72,062	115,390	265,017	249,930
01-00-3765	Energy Civic Contributions	0	6,000	24,000	24,000	24,000
01-00-3790	Charges For Police Services	10,000	10,070	10,000	10,000	10,000
01-00-3791	Other Charges For Services	2,140	1,805	1,000	1,250	1,250
01-00-3793	Cannabis Excise Tax	1,472	7,354	8,782	14,507	18,092
01-00-3810	Interest Income	3,805	1,246	1,250	1,250	1,250
01-00-3811	Interest Income - Cd	24,473	22,897	14,500	14,000	14,000
01-00-3820	Rental Income	57,911	62,051	65,746	67,666	18,095
01-00-3830	Donations	0	0	0	460	0
01-00-3888	Gain (Loss) - Imet	3,293	(3,293)	0	524	0
01-00-3890	Miscellaneous Income	2,513	7,237	5,000	1,750	2,000
01-00-3990	Interfund Transfer Income	50,000	50,000	40,000	40,000	40,000

Total General Fund Revenues	\$ 5,386,197	\$ 6,172,495	\$ 5,633,024	\$ 7,006,880	\$ 7,057,963
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Village of Sugar Grove
FY2022-2023 Budget
Fund 01 - General Fund
Department 49 - Information Technology

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
01-49-6307	I.S. Services	\$ 21,091	\$ 59,233	\$ 48,127	\$ 59,424	\$ 79,118
01-49-6502	Telecommunications	1,454	2,044	3,995	3,995	5,813
Total Information Techonolgy Expenditures		\$ 22,545	\$ 61,277	\$ 52,122	\$ 63,419	\$ 84,931

Village of Sugar Grove
FY2022-2023 Budget
Fund 01 - General Fund
Department 50 - Administration

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
01-50-6101	Salaries - Regular	\$ 167,848	\$ 171,645	\$ 166,934	\$ 167,033	\$ 175,986
01-50-6104	Salaries - Part-Time	59,547	29,701	43,161	48,128	54,296
01-50-6201	Medical/Dental Insurance	14,744	-	-	7,725	22,389
01-50-6202	Group Life Insurance	89	102	118	108	106
01-50-6205	Social Security Contributions	14,402	11,940	13,249	13,600	14,453
01-50-6206	Imrf Contributions	13,754	15,243	16,053	15,249	14,692
01-50-6208	Training & Memberships	4,109	2,008	4,859	2,609	4,859
01-50-6209	Uniform Allowance	121	-	120	150	150
01-50-6301	Legal Services	22,518	33,039	15,000	30,000	25,000
01-50-6306	Medical Services	125	780	110	340	315
01-50-6309	Other Professional Services	1,085	1,441	9,275	1,400	935
01-50-6402	Rental	1,370	1,034	1,251	1,251	1,251
01-50-6403	Repair & Maint. Serv-Equipment	267	149	320	500	480
01-50-6501	Postage & Delivery	99	138	170	170	170
01-50-6502	Telecommunications	3,150	1,838	1,931	2,966	3,026
01-50-6504	Printing	-	-	-	13	50
01-50-6507	Mileage Reimbursement	25	-	50	50	50
01-50-6514	Insurance Premiums	18,552	9,473	45,400	45,400	45,400
01-50-6608	Books & Publications	1,566	1,743	1,855	1,855	1,855
01-50-6613	General Office Supplies	289	131	650	750	750
Total Administration Expenditures		\$ 323,660	\$ 280,405	\$ 320,506	\$ 339,297	\$ 366,213

Village of Sugar Grove
FY2022-2023 Budget
Fund 01 - General Fund
Department 51 - Police Department

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
01-51-6101	Salaries - Regular	\$ 981,350	\$ 1,024,828	\$ 1,052,444	\$ 988,250	\$ 1,122,709
01-51-6102	Salaries - Overtime	132,697	139,834	141,456	132,652	136,214
01-51-6104	Salaries - Part-Time	232,978	194,992	230,499	214,672	231,488
01-51-6106	Police Pension	547,974	562,879	623,000	623,000	675,160
01-51-6201	Medical/Dental Insurance	181,595	174,335	182,828	181,700	227,042
01-51-6202	Group Life Insurance	1,084	1,245	1,294	1,219	1,411
01-51-6205	Social Security Contributions	96,567	97,649	108,253	102,172	113,443
01-51-6208	Training & Memberships	11,325	8,727	14,400	13,000	14,810
01-51-6209	Uniform Allowance	15,594	19,584	22,930	22,930	22,930
01-51-6301	Legal Services	38,870	22,714	32,800	28,050	33,050
01-51-6306	Medical Services	1,684	910	2,598	2,318	2,318
01-51-6307	I.S. Services	32,773	18,173	39,010	39,930	41,605
01-51-6309	Other Professional Services	9,626	11,758	15,010	15,120	15,330
01-51-6402	Rental	1,044	794	1,320	1,320	1,320
01-51-6403	Repair & Maint. Serv-Equipment	11,239	11,073	13,480	13,480	13,480
01-51-6407	Repair & Maint. Serv-Vehicles	41,531	37,811	34,400	37,900	38,900
01-51-6500	General Equipment	13,589	35,096	11,650	11,650	12,950
01-51-6501	Postage & Delivery	1,861	1,118	1,620	1,065	1,290
01-51-6502	Telecommunications	154,590	174,644	183,103	182,978	184,419
01-51-6504	Printing	3,283	1,281	4,600	4,600	4,700
01-51-6507	Mileage Reimbursement	-	-	150	150	150
01-51-6508	Receptions & Entertainment	113	442	550	675	675
01-51-6509	Recruitment	-	-	-	3,100	4,600
01-51-6601	Fuels & Lubricants	51,060	37,925	43,500	43,500	43,500
01-51-6603	Specialized Supplies	10,991	30,951	24,630	24,630	67,123
01-51-6604	Safety Supplies	15,260	14,693	3,250	13,250	5,250
01-51-6608	Books & Publications	705	35	1,100	1,100	1,700
01-51-6613	General Office Supplies	3,415	4,678	5,800	5,800	6,250
01-51-6617	Vehicle Maint. Supplies	690	295	500	500	500
01-51-6618	Grants Related Expenses	100	-	800	800	-
01-51-7010	Transfer To Equip. Replacement Fund	62,406	127,948	66,853	301,322	162,363
Total Police Department Expenditures		\$ 2,655,994	\$ 2,756,412	\$ 2,863,828	\$ 3,012,833	\$ 3,186,680

Village of Sugar Grove
FY2022-2023 Budget
Fund 01 - General Fund
Department 52 - Economic Development

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
01-52-6101	Salaries - Regular	\$ -	\$ -	\$ -	\$ -	\$ 125,000
01-52-6104	Salaries - Part-Time	-	-	-	-	18,433
01-52-6201	Medical/Dental Insurance	-	-	-	-	18,545
01-52-6202	Group Life Insurance	-	-	-	-	235
01-52-6205	Social Security Contributions	-	-	-	-	10,973
01-52-6206	Imrf Contributions	-	-	-	-	9,620
01-52-6208	Training & Memberships	-	-	-	-	3,500
01-52-6209	Uniform Allowance	-	-	-	-	450
01-52-6306	Medical Services	-	-	-	-	290
01-52-6307	I.S. Services	-	-	-	-	2,000
01-52-6309	Other Professional Services	-	-	-	-	14,000
01-52-6501	Postage & Delivery	-	-	-	-	1,000
01-52-6504	Printing	-	-	-	-	500
01-52-6507	Mileage Reimbursement	-	-	-	-	500
01-52-6613	General Office Supplies	-	-	-	-	2,750
Total Economic Development Expenditures		\$ -	\$ -	\$ -	\$ -	\$ 207,796

Village of Sugar Grove
FY2022-2023 Budget
Fund 01 - General Fund
Department 53 - Public Works - Street Division

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
01-53-6101	Salaries - Regular	\$ 273,903	\$ 355,352	\$ 372,358	\$ 373,658	\$ 398,476
01-53-6102	Salaries - Overtime	5,861	23,581	25,577	25,577	27,398
01-53-6105	Salaries - Seasonal	9,912	4,875	12,986	13,985	14,984
01-53-6201	Medical/Dental Insurance	36,453	57,793	66,551	65,994	86,192
01-53-6202	Group Life Insurance	413	517	594	595	588
01-53-6204	Unemployment Compensation	-	21,131	-	-	-
01-53-6205	Social Security Contributions	21,195	27,927	31,334	31,380	33,726
01-53-6206	Imrf Contributions	19,284	26,890	31,875	29,730	28,562
01-53-6208	Training & Memberships	1,723	2,370	4,450	3,000	4,505
01-53-6209	Uniform Allowance	2,341	2,373	3,100	2,400	2,600
01-53-6301	Legal Services	3,185	1,197	2,000	2,000	2,000
01-53-6303	Engineering Services	34,730	27,791	24,150	17,500	12,500
01-53-6306	Medical Services	1,322	3,352	1,000	1,000	1,000
01-53-6309	Other Professional Services	4,810	7,908	5,425	6,325	30,775
01-53-6402	Rental	2,084	3,552	5,500	1,000	3,500
01-53-6403	Repair & Maint. Serv-Equipment	6,062	14,748	10,000	9,600	9,600
01-53-6405	Repair & Maint. Serv-Row	85,523	66,363	72,500	75,020	80,000
01-53-6407	Repair & Maint. Serv-Vehicles	17,065	32,444	25,000	23,500	23,500
01-53-6500	General Equipment	767	1,409	11,050	10,745	650
01-53-6501	Postage & Delivery	500	22	500	500	500
01-53-6502	Telecommunications	3,779	1,850	2,405	2,033	2,035
01-53-6504	Printing	30	-	-	-	-
01-53-6507	Mileage Reimbursement	38	140	-	100	100
01-53-6508	Receptions & Entertainment	151	508	400	400	400
01-53-6511	Electricity	38,540	41,951	31,825	45,370	45,450
01-53-6516	Employee Activities	-	-	250	250	250
01-53-6601	Fuels & Lubricants	24,431	18,574	26,900	26,900	29,800
01-53-6603	Specialized Supplies	7,424	8,634	10,250	6,000	6,000
01-53-6604	Safety Supplies	1,645	3,026	1,800	2,500	1,300
01-53-6606	Landscaping Supplies	42,194	43,958	25,100	25,929	39,140
01-53-6608	Books & Publications	295	-	50	-	-
01-53-6609	Roadway Maintenance Supplies	33,152	4,747	15,500	7,250	10,750
01-53-6610	Traffic Control Supplies	27,805	12,524	62,000	88,000	66,571
01-53-6612	Equipment Maintenance Supplies	10,177	19,949	8,500	8,500	8,500
01-53-6613	General Office Supplies	424	155	450	450	450
01-53-6615	Snow & Ice Control Supplies	213,402	140,814	225,000	-	-
01-53-6617	Vehicle Maint. Supplies	26,232	23,599	20,000	20,000	20,000
01-53-7010	Transfer To Equip. Replacement Fund	68,629	194,231	80,476	151,956	158,488
01-53-9003	Interfund Transfer Expense	-	655,000	-	75,000	-
Total Public Works - Streets Expenditures		\$ 1,025,481	\$ 1,851,255	\$ 1,216,856	\$ 1,154,147	\$ 1,150,290

Village of Sugar Grove
FY2022-2023 Budget
Fund 01 - General Fund
Department 54 - Building Maintenance

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
01-54-6101	Salaries - Regular	\$ 62,117	\$ 70,236	\$ 74,423	\$ 74,576	\$ 75,647
01-54-6102	Salaries - Overtime	1,557	5,895	6,394	6,394	6,850
01-54-6201	Medical/Dental Insurance	8,414	11,591	12,783	13,801	18,496
01-54-6202	Group Life Insurance	97	111	128	131	130
01-54-6205	Social Security Contributions	4,716	5,577	6,166	6,194	6,311
01-54-6206	Imrf Contributions	4,370	5,320	6,473	6,030	5,533
01-54-6208	Training & Memberships	-	100	375	50	250
01-54-6209	Uniform Allowance	628	513	600	600	600
01-54-6402	Rental	67	648	224	224	224
01-54-6403	Repair & Maint. Serv-Equipment	2,400	2,916	3,414	3,264	2,664
01-54-6406	Repair & Maint. Serv-Buildings	59,290	102,959	43,146	87,474	24,743
01-54-6407	Repair & Maint. Serv-Vehicles	-	37	250	-	-
01-54-6500	General Equipment	280	6,309	500	450	450
01-54-6502	Telecommunications	3,093	2,097	2,357	3,529	3,395
01-54-6512	Water & Sewer	3,872	3,732	3,000	2,900	3,228
01-54-6602	Custodial Supplies	2,596	3,556	3,100	2,600	2,600
01-54-6603	Specialized Supplies	1,925	580	2,000	3,500	1,525
01-54-6604	Safety Supplies	684	1,363	1,650	1,050	1,050
01-54-6606	Landscaping Supplies	-	606	8,500	7,200	6,000
01-54-6608	Books & Publications	130	-	-	-	-
01-54-6611	Building Materials & Supplies	14,364	9,042	3,025	5,000	2,750
01-54-6613	General Office Supplies	-	108	150	100	100
01-54-6617	Vehicle Maint. Supplies	1,411	846	1,500	1,200	1,500

Total Building Maintenance Expenditures	\$ 172,011	\$ 234,142	\$ 180,158	\$ 226,267	\$ 164,046
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Village of Sugar Grove
FY2022-2023 Budget
Fund 01 - General Fund
Department 55 - Community Development

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
01-55-6101	Salaries - Regular	\$ 285,430	\$ 306,345	\$ 331,111	\$ 361,526	\$ 341,603
01-55-6104	Salaries - Part-Time	43,349	15,474	23,435	21,389	24,606
01-55-6201	Medical/Dental Insurance	38,213	41,476	63,745	69,539	68,530
01-55-6202	Group Life Insurance	387	453	470	476	471
01-55-6205	Social Security Contributions	24,353	23,829	27,123	29,294	28,015
01-55-6206	Imrf Contributions	19,896	23,161	26,522	26,921	22,910
01-55-6208	Training & Memberships	4,310	3,765	4,495	2,900	3,245
01-55-6209	Uniform Allowance	36	146	600	600	450
01-55-6301	Legal Services	23,403	28,178	38,400	68,400	57,000
01-55-6303	Engineering Services	143,318	99,362	129,000	169,860	159,780
01-55-6306	Medical Services	304	2,325	675	675	675
01-55-6307	I.S. Services	-	-	200	200	200
01-55-6309	Other Professional Services	5,023	21,261	35,940	127,678	37,460
01-55-6402	Rental	2,020	1,533	2,548	2,530	2,530
01-55-6403	Repair & Maint. Serv-Equipment	780	503	550	650	700
01-55-6407	Repair & Maint. Serv-Vehicles	-	-	-	616	600
01-55-6500	General Equipment	-	-	-	9,120	-
01-55-6501	Postage & Delivery	356	238	300	280	360
01-55-6502	Telecommunications	6,160	3,464	3,774	3,774	3,774
01-55-6503	Publishing	689	1,942	1,550	3,000	3,360
01-55-6504	Printing	1,660	1,266	1,445	1,445	1,000
01-55-6507	Mileage Reimbursement	151	81	55	40	30
01-55-6508	Receptions & Entertainment	165	-	300	135	160
01-55-6509	Recruitment	-	-	-	1,000	-
01-55-6518	Bad Debt Expense	-	36,746	-	-	-
01-55-6601	Fuels & Lubricants	1,276	528	1,650	1,650	1,665
01-55-6603	Specialized Supplies	69	-	-	35	-
01-55-6604	Safety Supplies	166	-	-	-	-
01-55-6608	Books & Publications	235	114	230	230	535
01-55-6613	General Office Supplies	952	520	860	660	800
01-55-6912	Facade Program	-	-	-	-	50,000
01-55-7010	Transfer To Equip. Replacement Fund	4,526	3,436	3,436	3,436	3,436
Total Community Development Expenditures		\$ 607,227	\$ 616,146	\$ 698,414	\$ 908,059	\$ 813,895

Village of Sugar Grove
FY2022-2023 Budget
Fund 01 - General Fund
Department 56 - Finance Department

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
01-56-6101	Salaries - Regular	\$ 87,530	\$ 91,823	\$ 105,063	\$ 91,235	\$ 102,130
01-56-6104	Salaries - Part-Time	8,988	9,200	11,550	14,910	16,116
01-56-6201	Medical/Dental Insurance	13,043	13,439	14,314	15,248	11,507
01-56-6202	Group Life Insurance	99	114	118	110	118
01-56-6205	Social Security Contributions	7,088	7,466	8,921	8,120	9,046
01-56-6206	Imrf Contributions	6,753	7,675	9,341	7,904	7,930
01-56-6208	Training & Memberships	2,347	508	1,650	1,483	2,650
01-56-6209	Uniform Allowance	352	360	400	400	400
01-56-6301	Legal Services	60	1,323	500	2,000	2,000
01-56-6302	Audit Services	12,800	22,135	25,010	23,630	24,650
01-56-6306	Medical Services	415	130	440	540	540
01-56-6307	I.S. Services	8,629	8,119	8,475	8,491	9,085
01-56-6309	Other Professional Services	3,760	3,890	3,802	6,324	3,925
01-56-6402	Rental	20	23	22	22	22
01-56-6403	Repair & Maint. Serv-Equipment	351	320	325	400	500
01-56-6501	Postage & Delivery	1,062	959	1,000	1,000	1,000
01-56-6502	Telecommunications	2,891	1,796	1,836	2,771	2,840
01-56-6503	Publishing	389	910	730	713	730
01-56-6504	Printing	44	230	480	450	500
01-56-6507	Mileage Reimbursement	7	4	-	-	-
01-56-6509	Recruitment	-	-	-	250	125
01-56-6601	Fuels & Lubricants	-	11	-	75	100
01-56-6613	General Office Supplies	1,023	1,253	900	750	750

Total Finance Department Expenditures	\$ 157,651	\$ 171,688	\$ 194,877	\$ 186,826	\$ 196,664
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Village of Sugar Grove
FY2022-2023 Budget
Fund 01 - General Fund
Department 57 - Boards and Commissions

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
01-57-6104	Salaries - Part-Time	\$ 47,963	\$ 47,802	\$ 46,314	\$ 46,263	\$ 46,771
01-57-6205	Social Security Contributions	3,669	3,657	3,543	3,539	3,578
01-57-6208	Training & Memberships	6,330	6,071	9,010	8,605	9,685
01-57-6209	Uniform Allowance	251	-	1,000	1,000	500
01-57-6307	I.S. Services	1,566	1,566	1,566	1,645	-
01-57-6309	Other Professional Services	2,795	8,063	8,672	5,500	8,725
01-57-6403	Repair & Maint. Serv-Equipment	271	-	100	250	250
01-57-6501	Postage & Delivery	49	320	150	150	150
01-57-6502	Telecommunications	610	15	-	-	-
01-57-6503	Publishing	72	686	300	400	400
01-57-6504	Printing	12	-	500	680	300
01-57-6508	Receptions & Entertainment	2,289	1,559	1,700	2,325	1,800
01-57-6515	Public Relations	6,249	4,550	4,750	2,000	14,750
01-57-6516	Employee Activities	291	557	600	0	1,000
01-57-6517	Plan Commission	775	1,875	2,450	2,350	2,350
01-57-6520	Police Commission	150	375	3,175	3,175	3,775
01-57-6608	Books & Publications	-	-	-	100	100
01-57-6613	General Office Supplies	367	61	250	250	250
01-57-9003	Interfund Transfer Expense	-	475,000	-	800,000	700,000
Total Boards & Commissions Expenditures		\$ 73,709	\$ 552,157	\$ 84,080	\$ 878,232	\$ 794,384

Village of Sugar Grove Lot Development Projections

Revised 11/15/21

Subdivision	Units Remaining	Total Units	Dwelling Units Constructed												
			ACTUAL					PROJECTED							
			FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026		
ACTIVE															
Blackbette Hill Resub	6 of 6		0	0	0	0	0	0	0	0	0	0	1	0	0
Black Walnut Trails Units 1, 2, and 3	6 of 205		0	0	0	0	0	0	0	0	0	0	0	1	0
Black Walnut Trails Unit 5	1 of 6		0	0	1	0	1	0	0	0	0	0	1		
Black Walnut Trails Unit 7	14 of 120		2	0	0	4	0	0	1	0	1	0	1	0	1
Black Walnut Trails Unit 8	3 of 5		0	0	0	0	1	0	1	0	1	0	1	0	1
Hannaford Farm Unit 1	9 of 53		0	0	1	1	0	0	0	0	1	0	1	0	0
Hannaford Farm Unit 2	44 of 77		2	6	4	3	3	1	5	4	4	4	4	4	4
Lang's Subdivision	1 of 7		0	0	0	0	0	0	0	0	0	0	1		
Prairie Glen Unit 1 ^	5 of 91		0	0	1	2	9	0	0	0	0	1	1		
Settlers Ridge Unit 1A	44 of 123		0	7	5	1	0	0	3	4	14	18	13		
Settlers Ridge Unit 1A , duplexes	8 of 20		0	0	0	0	0	0	0	0	2	4	2		
Settlers Ridge Unit 1A , townhouses	18 of 40		0	0	0	0	0	0	0	0	4	5	9		
Settlers Ridge Unit 1B	55 of 108		0	10	10	10	2	1	0	26	24	20			
Windstone	3 of 140		0	0	0	0	0	0	0	0	1	0	1	0	0
Miscellaneous	1 of 1		0	0	0	0	0	1	0						
TOTAL ACTIVE	215	1,098	12	32	22	21	16	3	10	36	53	56	30		

DORMANT**													
Settler's Ridge North (Area 5 & 6)	83 of 83											6	18
Settler's Ridge North (less Units 1A & 1B, Area 5 & 6)	586 of 586												
Prairie Glen Unit 2 #	13 of 13										4	8	1
Prairie Glen remaining single-family	102 of 102											8	15
Prairie Glen multiple-family	48 of 48											10	10
Timber Crest (former Pulte) %	161 of 161										12	14	16
TOTAL DORMANT	993	993	0	0	0	0	0	0	0	0	16	46	60

PLANNED													
Settlers Ridge South (no formal plans submitted)	1,714 of 1,714												
Crown (no formal plans submitted)	150 of 150												
TOTAL PLANNED	1,864	1,864	0	0	0	0	0	0	0	0	0	0	0

TOTAL LOTS	3,072	3,955	12	32	22	21	16	3	10	36	89	102	90
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NOTES:

- All subdivisions in CUSD 302, unless otherwise noted
- * West Aurora SD 129
- ^ Active adult development
- ** Remaining unbuilt lots held by four different individuals
- # Final plat approved and recorded; no improvements constructed
- ** Preliminary plat approved
- % Final plat approved, not recorded; no improvements constructed

Village of Sugar Grove
Full Time Equivalent Staffing Levels
Fiscal Year 2022-23

	FY 06-07 Adopted	FY 18-19 Approved	FY 19-20 Approved	FY 20-21 Approved	FY 21-22 Approved	FY 22-23 Projected
Administration						
Administrator	1	1	1	1	1	1
P/T Senior Mgmt. Analyst	0	0.625	0.625	0.625	0.625	0
Assistant to the Administrator	1	0	0	0	0	0.625
Administrative Assistant/Deputy Clerk	1	0.475	0.475	0	0.375	0.375
Total	3	2.1	2.1	1.625	2	2
Finance						
Finance Director	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1
Finance Clerk - AP/PR	0.5	0.63	0.63	0.63	0.63	0.63
Accounts Payable Clerk	0.5	0	0	0	0	0
Finance Clerk - UB	1	0.63	0.63	0.63	0.63	0.63
Cashier	0.5	0	0	0	0	0
Total	4.5	3.26	3.26	3.26	3.26	3.26
Police						
Chief	1	1	1	1	1	1
Sergeant	4	3	3	3	3	3
Patrol Officer	12	8	8	7	7	8
Patrol Officer - PT	1	3.05	3.05	3.7	3.7	3.7
Administrative Officer - PT	0	0.6	0.6	0.6	0.6	0.6
Office Assistant - PT	1	1.5	1.5	2	2	2
Office Associate	0.5	0	0	0	0	0
Total	19.5	17.15	17.15	17.3	17.3	18.3
Community Development						
Director	0	0	0	0	1	1
Office Assistant	0	0	0	0	0	0.5
Total	0	0	0	0	1	1.5
Community Development						
Director	1	1	1	1	1	1
Planner	2	0	0	0	0	0
Engineering Tech	1	0	0	0	0	0
Planning & Zoning Administrator	0	1	1	1	1	1
Economic Development Director	0	0.5	0.5	0.375	0	1
Permit Clerk	2	1	1	1	1	1
Chief Building Inspector	1	0	0	0	0	0
Building Inspector	1.625	1	1	1	1	1
Plumbing Inspector (1 permit=15hrs/wk)	0.375	0.375	0.375	0.2	0.2	0.2
Code Enforcement Officer	0	0.48	0	0.15	0.15	0.15
Total	9	5.355	4.875	4.725	4.35	5.35
PW General						
PW Director	1	1	1	1	1	1
PW Deputy Director	0	0	0	1	1	1
Engineer	1	0	0	0	0	0
Mechanic	1	0	0	0	0	0
Office Assistant	1	1	1	1	1	1
Total	4	2	2	3	3	3
Utilities						
Supervisor	1	1	1	0	0	0
Foreperson	0	0	0	1	1	1
Water Operator	1	1	1	1	1	1
Laborer/M1	4	4	4	3	3	4
Seasonal Worker (1 @ 720 hours)	0.346	0.35	0.35	0.35	0.35	0.35
Total	6.346	6.35	6.35	5.35	5.35	6.35
Streets						
Supervisor	1	1	1	0	0	0
Foreperson	0	0	0	1	1	1
Laborer/M1	3	3	3	3	3	3
Seasonal Worker (2 @ 990 hours)	0.346	1	1	1	1	1
Total	4.346	5	5	5	5	5
Building Maintenance						
Laborer/M1	1.5	1	1	1	1	1
Custodian	0.5	0	0	0	0	0
Total	2	1	1	1	1	1
Total FTE's	52.692	42.215	41.735	41.260	42.260	45.760
Increase	27.1%	5.4%	-1.1%	-1.1%	2.4%	8.3%
Population	8,783	8,997	8,997	8,997	8,997	9,278
Employees per 1,000 residents	6.00	4.69	4.64	4.59	4.70	4.93



RESOLUTION NO. 20220405D

**RESOLUTION SETTING
ZONING, SUBDIVISION AND BUILDING PERMIT FEES
AND OTHER CHARGES**

Adopted by the Board of Trustees and President of the Village of Sugar Grove
this 5th day of April, 2022

Published in pamphlet form by authority of the
President and Board of Trustees of the Village of Sugar Grove, Illinois
this 5th day of April, 2022

RESOLUTION NO. 20220405D

**A RESOLUTION SETTING ZONING, SUBDIVISION AND BUILDING PERMIT FEES
AND OTHER CHARGES**

WHEREAS, the Village of Sugar Grove has in effect ordinances regulating zoning, subdivision and improvement of land, and building permits; and,

WHEREAS, said adopting ordinances provide by their respective terms that zoning, subdivision and building permit (including inspection and certificate of occupancy) fees and other charges shall be set by Resolution from time to time by the Board of Trustees.

NOW THEREFORE BE IT RESOLVED by the President and Board of Trustees that effective May 1, 2022 the Village of Sugar Grove zoning, subdivision and building permit fees and other charges shall be and they are hereby set as described in Exhibit A, attached hereto and made a part hereof by this reference.

REPEALER

All resolutions or portions thereof in conflict with this resolution are hereby repealed.

SEVERABILITY

Should any provision of this resolution be declared invalid by a court of competent jurisdiction, the remaining provisions will remain in full force and affect the same as if the invalid provision had not been a part of this resolution.

PASSED AND APPROVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois, this 5th day of April, 2022.

Jennifer Konen,
Village President

ATTEST: _____
Alison Murphy,
Village Clerk

	Aye	Nay	Absent	Abstain
Trustee Sean Herron	___	___	___	___
Trustee Matthew Bonnie	___	___	___	___
Trustee Michael Schomas	___	___	___	___
Trustee Heidi Lendi	___	___	___	___
Trustee James F. White	___	___	___	___
Trustee Ryan Walter	___	___	___	___

Exhibit A

SCHEDULE OF ZONING, SUBDIVISION, BUILDING PERMIT FEES AND OTHER LAND IMPROVEMENT CHARGES

A. ZONING & SUBDIVISION FILING FEES

1. Zoning Filing fees:

Annexation Petition:	\$ 1,025.00 +\$20 for each acre ^a
Preliminary Planned Unit Developments:	\$ 305.00 +\$20 for each acre ^a
Final Planned Unit Developments:	\$ 765.00 +\$20 for each acre ^a
Administrative Variance:	\$ 255.00
Standard Variance:	\$ 510.00
Rezoning Petition:	\$ 765.00
Special Use Petition:	\$ 765.00
Appeal:	\$ 765.00
Zoning Certificate:	\$ 255.00
Zoning Text Amendment:	\$ 765.00
Other Zoning Amendments:	\$ 765.00
Special Accessory Use:	\$ 255.00
Temporary Use Permit:	\$ 65.00 ^b

^a Any fraction of an acre less than one-half (1/2) or more shall be counted as one acre

^b Only those requiring Village Board approval by Ordinance

2. Subdivision Filing fees:

Pre-Concept Plan:	
Initial Filing:	\$ 765.00 +\$40 per acre
Subsequent filings for the same parcel by same petitioner:	\$ 1,530.00
Preliminary Plats:	\$ 305.00 +\$20 for each lot
Final Plat:	\$ 305.00 +\$20 for each lot

B. PLAN REVIEW AND INSPECTION COSTS ESCROW.

It shall be the obligation of any applicant to pay for all expenses incurred related to the processing of a request for land development and/or expansion, including, but not limited to, administrative expenses, professional consulting fees, reimbursement for staff time, recording, public hearing expenses (including re-hearings or re-publications and signage), and court reporter fees, which are incurred by the Village in processing and acting upon petitions for said requests. To that end, any person making such a request shall be required to submit an escrow deposit with the Village in accordance with the provisions set forth herein. The amount required for said deposit is based upon an estimate of expenses to be incurred and the applicant shall not be relieved of the obligation to pay any accrued fees in full if such fees exceed the escrow deposit amount.

1. Non-Transferrable

SCHEDULE OF ZONING, SUBDIVISION, BUILDING PERMIT FEES AND OTHER LAND IMPROVEMENT CHARGES

Escrow deposits shall be non-transferrable. Should the subject property be transferred or sold, the new owner and/or developer must establish a separate escrow account with the Village.

2. Escrow Deposit Required

a. Determination of Amount of Escrow Deposit

Beginning with the presentation of the concept plan, the owner/developer shall pay to the village, with submission of information for a proposed annexation, zoning action, planned development, site plan review, or subdivision, a plan review deposit which shall be credited toward the village's legal, engineering, professional staff, and other consultants as may be needed, fees and costs arising from the development up to and including final plan approval. The amount of the deposit shall be determined by the Village Administrator and shall not be less than \$7,500 or more than \$100,000.

b. Administration

The Village Administrator shall designate the means and measures for tracking staff time, the durational increments in which time should be tracked, and the hourly rate for charging staff time in a separate policy memo, which may be updated from time to time.

c. Other Fees

The required escrow deposit does not affect the amount of nor the manner of payment of other required Village fees, including, but not limited to building permit fees and connection fees.

3. Inspection Requirements

Any and all improvements made pursuant to the provisions of this Chapter shall be subject to inspection by the Village and/or its consultants. The applicant shall bear the cost of all inspections and testing, which shall be tracked and invoiced by the Village.

4. Escrow Account Refunds

Upon final review by the Village and the determination that all improvements have been satisfactorily completed in accordance with this Village Code of Ordinances and any other governing standards, any balance remaining at the completion of the Project will be refunded.

5. Additional Deposit Required

If the balance of an escrow account falls below fifty percent (50%) of the original deposit amount, the applicant shall receive notification from the Village on its monthly invoice and no additional processing or review of the request will take place until said balance is replenished to its original amount. No Certificate of Occupancy shall be issued until all other outstanding invoices have been paid.

C. Subdivision Construction Inspection Deposit.

In consideration of the expenses incurred by the village, both in professional and consulting fees (but not including material, material inspection costs or snowplowing), and in time expended by village

SCHEDULE OF ZONING, SUBDIVISION, BUILDING PERMIT FEES AND OTHER LAND IMPROVEMENT CHARGES

employees inspecting subdivision improvements and administering the subdivision process after final plan approval, the subdivider shall pay to the village a deposit equal to three and one-half percent (3.5%) of the estimated cost (as approved by the village) of construction of the land improvements in the phase of the subdivision being constructed. Such deposit shall be paid prior to the recording of the final plat. Reimbursement to the village for expenses incurred prior to final plan approval shall follow the procedure in subsection B of this section.

The Village shall document its costs and draw upon the deposit until the deposit reaches fifty-percent (50%) or less of the initial deposit. The subdivider shall replenish the deposit at or before the fifty-percent (50%) level is reached. If the escrow account shall go below fifty-percent (50%) of the initial deposit at any time, the village shall cease any work on the project, including, but not limited to: consultant reviews, staff reviews, processing of applications or plans, issuance of building permits, inspection of improvements or building construction. Said escrow threshold may be increased or decreased by the village based on billing trends for the project. Fees that are not paid within thirty (30) days after the date they become due and payable shall bear interest at the rate of eighteen-percent (18%) per annum and there shall be no further obligation on the part of the village to continue any work or progress on any project on which such fees are not paid.

If excess funds are in the escrow account after acceptance of the improvements by the village and the expiration of the warranty period for said improvements and after all outstanding bills have been paid, the excess funds shall be refunded to the subdivider without interest. Any shortage shall be billed to the subdivider and paid in accordance with the preceding paragraph.

D. BUILDING PERMIT FEES

1. Type 1 Permits

Type 1 permit fees shown below do not include the cost of engineering and other consultant services which may be needed during the review of the application or inspections during or after construction, the cost of which will be added to final cost of the permit. **Non-Residential Building Permits will include a flat fee for Engineering Review Service, any additional costs above the fee will be added to the final building permit cost.** For purposes of calculating the fee, the overall area of each floor, including basement area, crawl space and garage floor space, shall be included.

RESIDENTIAL

Addition, residential	\$0.31 per square foot, \$630 minimum
Basement finish	\$0.31 per square foot, \$180 minimum
Basement finish, with plumbing	\$0.31 per square foot, \$450 minimum
Fire restoration, residential	\$0.31 per square foot, \$355 minimum
New residential, attached single-family	\$0.31 per square foot, \$1,135 minimum

SCHEDULE OF ZONING, SUBDIVISION, BUILDING PERMIT FEES AND OTHER LAND IMPROVEMENT CHARGES

New residential, detached single-family \$0.31 per square foot, \$1,135 minimum

New residential, multiple-family \$0.31 per square foot, \$1,685 minimum

Engineering review fee

Single-family dwelling \$ 490

Multiple family building, 8 units or less . . . \$ 1,735

Multiple family building, 9-40 units \$ 4,135

Multiple family building, 41-80 units \$ 7,760

Multiple family building, 81 or more units . \$ 11,230

NON-RESIDENTIAL

Addition, non-residential \$0.50 per square foot¹, \$630 minimum

Fire restoration, non-residential \$0.50 per square foot, \$355 minimum

New non-residential \$0.50 per square foot¹ \$1,380 minimum

Non-residential, build-out \$0.50 per square foot, \$690 minimum

Engineering review fee

Non-residential less than 1 acre \$ 1,735

Non-residential 1 to less than 5 acres . . \$ 4,135

Non-residential 5 to less than 10 acres \$ 7,760

Non-residential 10 acres or more \$ 11,230

OTHER

Deck \$0.31 per square foot, \$230 minimum

Garage \$0.31 per square foot, \$230 minimum

Gazebo \$0.31 per square foot, \$230 minimum

Screened porch, three-season room . . . \$0.31 per square foot, \$630 minimum

Square footage calculations shall be rounded up for any fraction of a square foot

¹Add Life Safety fee of \$25 for each new parking space

SCHEDULE OF ZONING, SUBDIVISION, BUILDING PERMIT FEES AND OTHER LAND IMPROVEMENT CHARGES

2. Type 2 Permits

Type 2 permit fees shown below do not include the cost of engineering and other consultant services which may be needed during the review of the application or inspections during or after construction, the cost of which will be added to final cost of the permit.

ANTENNAE

Antenna, excluding cell tower	\$ 135
Cell tower	\$ 510

YARD IMPROVEMENTS

Artificial ponds/water gardens	\$ 245
Fence	\$ 150
Lawn sprinkler system	\$ 175
Lawn sprinkler RPZ Relocation, Or annual Reinstall.	\$ 95
Pergola	\$ 160
Sheds	\$ 155
Swimming pools	\$ 245
Swimming pool, in-ground	\$ 460
Other accessory structures	\$ 135

EXTERIOR BUILDING IMPROVEMENTS

Gutter & downspouts	\$ 95
Other exterior remodeling	\$ 125
Re-roof/new roof	\$ 95
Residing	\$ 125
Sump line	\$ 95
Window or door replacement	\$ 95

BUILDING CLIMATE

Gas line	\$ 215
HVAC, water heater,	

SCHEDULE OF ZONING, SUBDIVISION, BUILDING PERMIT FEES AND OTHER LAND IMPROVEMENT CHARGES

AC, furnace replacement	\$ 125
HVAC, water heater, AC, furnace replacement, non-residential . .	\$ 225
Radon	\$ 135

INTERIOR BUILDING IMPROVEMENTS

Elevator, lifts	\$ 355
Remodeling, residential	\$ 165
Basement Finish	\$ 165
Remodeling, non-residential	\$ 420
Remodeling, residential, including plumbing	\$ 450
Basement Finish, including plumbing . .	\$ 450
Remodeling, non-residential, including plumbing	\$ 630
Spa, hot tub	\$ 245

HARD/FLAT SURFACES

Concrete slab	\$ 125
Decorative brick pavers	\$ 125 ¹
Driveway	\$ 125
Driveway, with curb and/or public walk . .	\$ 185
Masonry mailboxes	\$ 125 ²
Parking lot, new or expansion ³	\$ 320
Parking lot striping or resurface ³	\$ 125
Patio	\$ 125
Service walks	\$ 125
Public walks	\$ 125
Driveway Curb Cuts.	\$ 95

DEMOLITION & MOVING STRUCTURES

SCHEDULE OF ZONING, SUBDIVISION, BUILDING PERMIT FEES AND OTHER LAND IMPROVEMENT CHARGES

Demolition \$ 155

Demolition, with utilities \$ 265

Moving or raising a structure \$ 125

SIGNS

Sign \$ 165

Temporary sign \$ 45

GENERAL

Electrical \$ 125

Commercial Lighting System

Conversion to LED \$ 250

Plumbing \$ 255

Foundation, site work only \$ 355

Generator \$ 125

Temporary trailer \$ 125

Utility connection (water/sewer) \$ 95

¹Storage sheds are up to 200 square feet in area;
garages are greater than 200 square feet in area

²Add \$140 for recording required deed restriction

³Add \$140 for recording required release

⁴Excluding one- and two-family dwellings

3. Occupancy permits:

Each Certificate of Occupancy, Temporary, Final or
Change of Use for new residential, non-residential,
or additional square footage \$

100.00, plus any unpaid balances due
the Village for engineer,
consultant and other charges

**SCHEDULE OF ZONING, SUBDIVISION, BUILDING PERMIT FEES AND
OTHER LAND IMPROVEMENT CHARGES**

E. OTHER FEES & CHARGES

1. Water Meters:

Water meters for each residential unit and non-residential building will be assessed on an individual basis and charged by the size of the meter approved. The amount charged for each meter size is listed below:

¾-inch meter	\$ 495.00
1 ½ -inch meter	\$ 1,005.00
2-inch meter	\$ 1,150.00
3-inch meter	\$ 2,210.00
4-inch meter	\$ 3,779.00
6-inch meter	\$ 5,910.00

2. Inspections

During construction or remodeling work, inspections of the work performed shall be made on a periodic basis to inspect the various components of the construction. In the event that the building official and/or his or her assignee determines, after a requested inspection, that the work fails to meet the requirements imposed by Village Ordinances or State Statutes and a second inspection of the same work is required an \$ 90.00 re-inspection fee will be charged. The reinspection fee will be collected before the next regular inspection or re-inspection will be allowed.

3. Fee Waiver

If construction, alteration or addition is being made for any public governmental body; there shall be no fee for permit, other than Village out-of-pocket costs and charges by outside agencies or consultants for reviews and/or inspections.

4. Structures Differ

When a permit is issued but the structure for which the permit is issued is not the same as the permitted structure, the applicant shall pay an additional \$ 175.00.

5. Final Inspections/Occupancy

Final inspection of any component or property is not a basis for occupancy of any home, unit, building or structure. Occupancy will not be allowed until the Village issues a certificate of occupancy after review of all prior inspection reports and inspection of the property for purpose of issuance of such certificate of occupancy permit and all required village fees are paid.

6. Reservation of Rights

The Village reserves the right to retain services for independent consultants, when it is deemed necessary, for plan review, inspections or consultation. All costs and fees associated with the

SCHEDULE OF ZONING, SUBDIVISION, BUILDING PERMIT FEES AND OTHER LAND IMPROVEMENT CHARGES

performance of special professional inspections or professional plan review or consultation shall be borne by the permit applicant at the time of permit issuance or prior to the issuance of the certificate of occupancy for any inspection or consultant services incurred.

7. Fines and Penalties

A. Permit Not Issued/Applied For (a/k/a Work Without a Permit)

Where work for which a permit is required by Title 11 (Zoning Ordinance) or Title 9 (Building Code), is started or proceeded with, prior to obtaining said permit, by one who knows or should have known the requirement for said permit, a penalty shall be assessed to the person(s) performing such work as follows:

	Resident	Contractor
1st offense:	\$130.00	\$250.00
2nd offense:	\$250.00	\$500.00
3rd offense:	\$375.00	\$750.00

The penalty is in addition to the required building permit fee. The payment of such penalty shall not relieve any persons from fully complying with the requirements of the building code and zoning ordinance in the execution of the work, nor from any other penalties prescribed therein.

2. Zoning Violations

Any person who violates, disobeys, omits, neglects or refuses to comply with, or who resists the enforcement of any of the provisions of Title 11 (Zoning Ordinance) shall, upon conviction, be fined not less than twenty five dollars (\$25.00), nor more than seven hundred fifty dollars (\$750.00) for each offense for each day the violation exists.

E. Village Staff Hourly Rates

When reimbursement for Village staff time is required the following rates shall be applied:

Administration	\$ 80.00
Public Works	\$ 70.00
Police	\$ 70.00
Community Development	\$ 70.00



RESOLUTION NO.20220405E

A Resolution Authorizing a the Village's New Home Fee

WHEREAS, the Village of Sugar Grove ("Village") is not a home rule municipality within Article VII, Section 6A of the Illinois Constitution, and accordingly, acts pursuant to the powers granted to it under 65 ILCS 5/1-1 *et seq.*; and,

WHEREAS, the Village has in effect ordinances regulating zoning, subdivision, improvement of land, and building permits, which include provisions for applicable fees related thereto; and,

WHEREAS, the Village also has entered into a number of annexation agreements, each of which establishes a schedule of fees for certain types of development and permitting; and,

WHEREAS, the Board of Trustees recognizes that since the inception of each respective fee schedule, external conditions have changed in such a manner that necessitates greater consistency and equity in the application of certain building and permitting fees in order to encourage development throughout the Village; and,

WHEREAS, accordingly, the Board of Trustees finds it necessary and proper to establish a maximum cap on its new home fee from the effective date of this Resolution through April 30, 2023.

NOW THEREFORE BE IT RESOLVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois, as follows:

MAXIMUM FEE IMPOSED FOR NEW HOME

A maximum fee shall be established for the construction of new homes as follows:

1. The Village's new home fee shall not exceed \$17,850.00 for any single permit.
2. The aforementioned cap on the Village's new home fee shall remain in effect through April 30, 2023.
3. Properties subject to fees established by annexation agreement shall petition the Board of Trustees for a lot-by-lot amendment to any such agreement in accordance with the procedure set forth in said agreement to seek the relief established by this Resolution. Notwithstanding the foregoing, the fee cap set forth in this Resolution shall not be construed to encompass or replace additional financial obligations otherwise existing which may be specific to a property.

REPEALER

All resolutions or portions thereof in conflict with this Resolution are hereby repealed.

SEVERABILITY

Should any provision of this Resolution be declared invalid by a court of competent jurisdiction, the remaining provisions will remain in full force and effect the same as if the invalid portion had not been a part of this Resolution.

PASSED AND APPROVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois, this 5th day of April 2022.

ATTEST:

Jennifer Konen,
President of the Board of Trustees

Alison Murphy,
Village Clerk

	Aye	Nay	Absent	Abstain
Trustee Sean Herron	___	___	___	___
Trustee Matthew Bonnie	___	___	___	___
Trustee Michael Schomas	___	___	___	___
Trustee Heidi Lendi	___	___	___	___
Trustee James F. White	___	___	___	___
Trustee Ryan Walter	___	___	___	___