
**VILLAGE OF SUGAR GROVE
INTEROFFICE MEMORANDUM**

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES
FROM: MATT ANASTASIA, FINANCE DIRECTOR
SUBJECT: FISCAL YEAR 2022-2023 BUDGET, WORKSHOP #2, MARCH 1, 2022
DATE: FEBRUARY 25, 2022
CC: BRENT EICHELBERGER, ALISON MURPHY, TONY SPECIALE, PAT ROLLINS AND WALTER MAGDZIARZ

At the first Budget Workshop on February 15, 2022, the FY2022-2023 Proposed General Fund Budget was presented. There were still some items to finish up the General Fund discussion: an update on the current Lot Projections for FY22-23, Economic Development Department budget, the Body-Worn Camera Storage needs and the discussion regarding Staff Compensation.

FY22-23 Lot Projections

The discussion around lot projections for FY22-23 initiated more research into the average cost for a building permit, how many permits Staff believes will be pulled, and how this affects the General Fund revenues overall. Currently, the budget has an average building permit cost of \$1,736 for Single Family Detached. It has been multiple years since a permit was pulled in Settlers' Ridge, however, the last permit pulled was for the spec. home by Ryan Homes totaling \$1,240 for the permit itself. The average permit cost pulled for Hannaford Farms since 05/1/2020 was \$1,589. Therefore, we will update the building permit revenues to reflect \$1,240 for Settlers' Ridge Permits, \$1,589 for Hannaford permits, and the average \$1,415 for all other permits within the Village.

In reviewing the Settlers' Ridge permit numbers, the prepaid lots do not have any affect on the General Fund revenues. The prepaid lots are only prepaid for impact fees, building permit fees would still be required for payment. After reviewing the anticipate permit numbers, we believe there will be 30 Settlers' Ridge permits, 2 Hannaford and 1 Other permits throughout the Village. This results in a new revenue number of \$41,793 for new home building permits, in comparison to the \$62,496 presented in the initial budget resulting in a decrease of \$20,703 in revenue.

Economic Development Department Budget

Discussions regarding the hiring of the Economic Development Director are on-going and productive, and establishing a new Economic Development Department is being presented for FY22-23. The budget

numbers have been updated to reflect the most up-to-date budget numbers for the department as a whole. The department has increased \$10,054 to a total of \$217,850.

Body-Work Camera – Data Storage

After reviewing the proposal for the Body-Worn Camera's, the proposal received and, in the budget, included data storage and licenses. However, there was an additional expense it did not include, the video redaction software. This was added to the budget in the amount of \$12,900. There was a slight adjustment to the Grant Revenue for the remaining portion left on the total \$22,000 BWC Grant the Village received.

One other item updated was the Taser Program proposal, this was budgeted initially at \$7,500 but needed to be increased to \$8,900 for FY22-23.

The overall impact to the General Fund is an increase of \$11,822.00.

Staff Compensation

Additional discussion is required to determine the staff compensation plan for FY22-23 and for the Board to direct Staff on how to proceed with the budget.

At the present moment, the General Fund now is projected to have a surplus of **\$50,485** for FY22-23, this does not include any changes from the initial Staff Compensation presented in the Budget Workshop #1 memo.

Budget Workshop #2 - All Other Funds

During the remainder of Budget Workshop #2, we will discuss the remaining Funds within the proposed budget. The following items will be presented as a part of the proposed budget. Any fees as presented were used in determining the budgeted amounts. If changed, they would affect the proposed budget in their respective funds.

- A) All Other Funds Budget Summary – This will include a brief overview of fiscal year 2021-2022 projected and fiscal year 2022-2023 proposed budget amounts.
- B) Waterworks and Sewerage Fund Budget Summary – This will include a brief overview of fiscal year 2021-2022 projected and fiscal year 2022-2023 proposed budget amounts.
- C) Fees presented in the fiscal year 2022-2023 budget:
 - i. Water/Sewer Rates
 - ii. Road Maintenance Fees
 - iii. Refuse Rates

General Capital Projects Fund (Fund 30)

Fiscal Year 2021-2022 Revenues

Revenues are projected to be \$1,148,011 higher than what was budgeted for the year. This increase was due to the increase in funding the Equipment Replacement Fund to 100% (increase of roughly \$305,949),

originally budgeted at 50%. As well as the transfer being completed to fund the fencing in of the PD/VH Parking Lot (\$150,000), PW Building Flooring Replacement (\$25,000) in the FY22-23 budget and future Village Hall uses transfer (\$650,000).

Fiscal Year 2021-2022 Expenditures

Expenditures are projected to be above below budget for the year by \$30,000, as there was an additional purchase of Police Squad car due to an accident totaling the squad.

Fiscal Year 2022-2023 Revenues

Revenues are expected to increase by roughly \$534,780 due to the budgeting of the Equipment Replacement Fund at 100%, a transfer being made from the General Fund for future projects of \$700,000 and the sales of the 140/160 Municipal buildings for \$800,000.

Fiscal Year 2022-2023 Expenditures

Five vehicles are scheduled for replacement.

- **Police Department** -
 - 2016 Ford SUV – Patrol - \$73,863
 - 2017 For SUV – Patrol - \$73,863
 - 2013 Ford Sedan – Investigations - \$73,863
- **Street Department** –
 - #13 2007 F-350 4x4 Utility Truck - \$85,780
 - #327 Patch Trailer - \$46,000

There are two additional expenses for the FY2022-2023 budget, first is \$150,000 for the PD/VH Parking Lot Fencing, which was transferred from the General Fund surplus for FY21-22. There is one other expense, the replacement of the PW Building Flooring for \$25,000, also transferred from the General Fund in FY21-22.

Industrial Tax Increment Financing District #1 (Fund 32)

Fiscal Year 2021-2022 Revenues and Expenditures

Revenues are above the budgeted amount by \$79,842, this also includes the \$50,000 TIF #1 declaration of surplus in the year which was a reduction of revenue, however it should be an expense. There was two major expenditure in fiscal year 2021-2022 for the Sanitary Sewer Extension Study in the amount of \$11,776.

Fiscal Year 2022-2023 Revenues and Expenditures

Revenues were budgeted at a 2% increase over the prior year actual collections for the TIF. A declaration of surplus to the taxing districts in the amount of \$50,000 is again budgeted for in FY2022-2023. In the fiscal year 2022-2023 there is a total of \$5,000 added for any type of professional services needed throughout the year, as well as \$5,000 for legal.

Industrial Tax Increment Financing District #2 (Fund 33)

Fiscal Year 2021-2022 Revenues and Expenditures

The revenues in the TIF are from property tax increment, which was budgeted to increase by 1%, came in \$14,000 above budgeted amount. Expenditures are a declaration of a surplus in the amount of \$150,000 from TIF #2 and expenses in relation to the Auditor's TIF compliance letter.

Fiscal Year 2022-2023 Revenues and Expenditures

Revenues in the TIF are estimated at a 2% increase over the prior year projections to anticipate another positive increase in the EAV over the base value. The expenditures include \$80,000 for the preliminary engineering costs for the Utility Line Burial under Rt. 47, as well as a \$50,000 surplus in FY22-23.

Infrastructure Capital Projects Fund (Fund 35)

Fiscal Year 2021-2022 Revenues

The revenues are projected to come in above budget by \$214,596 due to a large increase in collections from the Non-Home Rule Sales Taxes. Below are the grants that were budgeted in fiscal year 2021-2022:

- IL-47 and Bliss Road Phase 3 Construction.
- Gordon Rd. Corridor Study

An additional revenue in FY2021-2022, is a \$50,000 transfer from the FY21-22 General Fund surplus for future use as the Village portion of the Blackberry Creek Pedestrian/Bike Bridge Phase II/III.

Fiscal Year 2021-2022 Expenditures

The expenditures are projected to be above budget by \$89,280 due to the construction and engineering for all road projects, as well as salt & ice control supplies being purchased in the Infrastructure Fund per Board approval, instead of the General Fund.

Fiscal Year 2022-2023 Revenues

The proposed fiscal year 2022-2023 budget has the monthly Road Maintenance Fee amount staying the same with no increase at \$6.48 per month. The Fee was last raised in FY2019-2020. A 3% increase would raise the monthly fee \$0.19 to \$6.67 and provide \$7,903 in annual revenue for road improvements.

Revenues are budgeted higher than the projected actuals of fiscal year 2021-2022 due to a non increase in Non-Home Rule Sales Tax budgeted amount increased by \$325,900 over the fiscal year 2021-2022 budget due to the "Level Playing Field" Act. There was also an increase in Public Improvement fees to be paid from the FY23 lot projections.

Fiscal Year 2022-2023 Expenditures

Expenditures are budgeted \$546,200 above estimated actuals of fiscal year 2021-2022. All projects in fiscal year 2022-2023 have a dedicated funding source of MFT Funds from the State, Grants, Road Maintenance Fee, or Non-Home Rule Sales Tax. Below are the scheduled projects for fiscal year 2022-2023:

- Engineering & Construction US-30/Municipal Dr Crosswalk - \$144,760

- Road Program Engineering – \$153,065
- Road Program Construction - \$598,716
- Bridge Evaluations Engineering - \$5,000
- Bridge Engineering - \$7,300
- Hannaford Farm Top Soil - \$85,000
- Gordon Rd. Median Maintenance - \$5,500.
- Safe Routes to School - \$67,600
- Blackberry Creek Pedestrian/Bike Bridge - \$127,306
- Norris Rd. Design Engineering - \$65,000

The remaining revenues from the NHRST collections are used to pay the debt service payments for the 2013A Bonds and Snow/Ice Control Supplies.

Debt Service Fund (Fund 41)

This fund pays the debt service payments on the 2013A Building Program refunding bond. Revenues to cover the bonds are received from a transfer from Waterworks and Sewerage Fund, Infrastructure Capital Projects Fund (NHRST) and General Capital Projects Fund. The 2013A bond expires in FY2025-2026, the final payment being made in December 2025.

SSA#10 Sugar Grove Center (Fund 47)

This fund was established to maintain the area near Jewel. The taxes collected are used for Storm Water and Detention Basin Maintenance. Due to the reduction in work needed in the area, the Village did not levy taxes for Tax Year 2021, collected in 2022, for SSA#10. The fund balance in the account will be reduced until we need to levy taxes again, which is projected to be in FY2025-2026.

Waterworks and Sewerage Fund (Fund 50)

Fiscal year 2021-2022 is projected to have a surplus of \$314,941 and fiscal year 2022-2023 proposed budget is to have a surplus of \$18,075. The proposed Water and Sewer rates for FY2022-2023 is a **decrease** of 3%. The 3-year plan approved by the Utility Rate Committee was 3% increases annually, in the first two years of the plan we have had a 0% increase, a 3% decrease and a proposed 3% decrease. With the increased water usages in the past fiscal year, as well as the accuracy of the new water meters, revenues came in higher than anticipated. At the end of the fiscal year 2021-2022 the recommended fund balance is \$982,347 and the projected fund balance with the projected actuals will be \$1,753,581, \$771,234 above the 25% fund balance reserve policy. The excess fund balance is expected to partially fund needed system improvements that are planned over the next few years.

Fiscal Year 2021-2022 Revenues (50-0X-XXXX)

Revenues are estimated to come in \$29,314 (0.68%) below the approved budget for the year. With the continuous efforts of the Utility department to push water conservation, while helping residents find leaks

quicker, the water usage for the Village has begun to level out. We have been successful in working with residents to get their past due balances caught up to get our receivable to a reasonable amount.

Fiscal Year 2021-2022 Expenditures (50-XX-XXXX)

Expenditures are estimated to be \$265,962 (6.36%) below the approved budget for the fiscal year. The projected actuals include a \$1,000,000 transfer to the Water Capital Fund to fund the Phase II/III Engineering & Construction of the remaining Dugan Woods Water Main Phase I project budgeted for FY2022-2023, as well as \$25,000 for PW Building Flooring replacement.

Fiscal Year 2022-2023 Revenues (50-0X-XXXX)

The fiscal year 2022-2023 budgeted revenues reflect a decrease in water and sewer rates of 3%. The average usages were recalculated for residents and non-residents now that there is better data from the new meters, showing usage per account has begun to stabilize. Revenues are proposed to decrease by \$120,405 over fiscal year 2021-2022 estimated revenues. The major revenue decreases were within water and sewer sales due to the proposed rate decrease of 3% and the change in average account usage.

Fiscal Year 2022-2023 Expenditures (50-XX-XXXX)

Overall throughout the Water and Sewer budget, the salary amounts are budgeted with a COLA to match the average of the two union contracts and steps for eligible employees. A holding amount based upon the median actual for comparison communities was used for appointed full-time salaries. Actual compensation is expected to be determined following the discussions at the Budget Workshops.

Administration/I.S. Services

- 1) I.S. Services (50-49-6307) – increased \$36,000 mainly due to an increase in budget for our I.T. consulting services;
- 2) Insurance Premiums (6514) – decreased slightly by \$2,000 due to the decrease in the Village's 2022 premium from IRMA;
- 3) Transfer to Equipment Replacement (7010) – increased to \$170,719 which is full funding for the fiscal year;
- 4) Transfer to Infrastructure Fund (7011) – there is a decrease of \$175,000 from FY21-22 estimated actuals to the infrastructure replacement transfer; and
- 5) Debt – Principal/Interest (8002/8003) – decreased by \$213,625 as the 1998 IEPA Loan expired.

P.W. Administration

- 1) Salaries – Regular (6101) – increases due to the request for an additional full-time laborer position within the Utilities department; and
- 2) General Equipment (6500) – increased by \$25,000 with the replacement of the 2010 John Deere Gator, which will be added to the Equipment Replacement Schedule moving forward;

Water Operations

- 1) Other Professional Services (6309) – increased \$15,000 for year 1 of a Water Tower Cleaning program;
- 2) Repair & Maintenance – Buildings (6406) – decreased overall by \$8,000 but does include the replacement of the roof at Well #7 for \$9,000;
- 3) Electricity (6511) – was increased by \$9,000 due to electrical needs, however, other options for reduced energy costs are being reviewed by Staff.

Sewer Operations

- 1) Other Professional Services (6309) – decreased \$4,000 from FY21-22 projections due to the I&I testing in Windstone, Black Walnut and Bliss Woods subdivisions not being completed in FY21-22, this budget item was moved to the FY22-23 budget and costs were updated.

Water Capital

- 1) Engineering Services (6303) – increased by \$47,000 from prior years estimated actuals, the projects to be completed are the remainder on the Water Works System Needs Assessment and Sanitary Sewer System Needs Assessment;
- 2) Building Improvements (7003) – installation of security cameras at the wells and lift stations need to be completed to increase the safety of the locations, this totals \$85,000;
- 3) Automotive Equipment (7006) – is budgeted for \$97,500 to replace #14 2007 Ford F-350;
- 4) Other Equipment & Machinery (7007) – is budgeted for the replacement of #319 Sewer Easement Machine at \$35,322; and
- 5) Water System Improvements (7011) – increased from prior year by \$57,500 budgeting for some needed maintenance of the Blackberry Creek to Hanks Watermain, as well as \$80,000 to replace 3 high service pumps VFD's in Settlers Ridge.

Water Capital Fund (Fund 51)

The Water Capital Fund is a fund created to have a dedicated fund to transfer money for equipment replacement, vehicle replacement and infrastructure improvement projects separate from the Water Fund. The Water Capital Fund will designate and earmark these funds for those specific uses only.

Fiscal Year 2021-2022 Revenues & Expenditures

The revenues in this fund are on the transfers from the Water & Sewer Fund (50) for future Equipment/Vehicle Replacement and Infrastructure Improvement projects. There was a transfer this year of \$850,000 for infrastructure to include the Engineering & Construction of completing Phase 1 in the Dugan Woods water main project budgeted for FY22-23. The expenditures in FY2021-2022 were in relation to Phase I Engineering of Dugan Woods Water Main Project Phase 1, as well as \$37,345 for the Painting of the PW Building.

Fiscal Year 2022-2023 Revenues & Expenditures

Revenues are expected to decrease by \$125,111 as the transfer for infrastructure decreased by \$150,000 for future projects, while vehicle/equipment funding increased. There are a few expenses for the year in the Water Capital Fund for Phase II/II Engineering & Construction of Dugan Woods Water Main Project Phase 1 (\$983,000), Phase I Engineering of Dugan Woods Water Main Project Phase 2 (\$50,000), Public Works Building Flooring Replacement (\$25,000).

Refuse Fund (Fund 57)

Fiscal Year 2021-2022

Revenues are projected to come in slightly higher than budgeted by \$4,400, while expenses are expected to come in \$3,600 lower than budgeted, resulting in a surplus of \$7,835 for FY21-22.

Fiscal Year 2022-2023

The refuse fund has a fund reserve policy to have only a 12.5% reserve balance in the fund, therefore, to maintain the reserve, we are recommending a 3% increase which is what the monthly expense will increased by per the contract with D.C. Trash. The current rate being charged by D.C. Trash is \$19.40 per month and will increase to \$19.98 per month.

Police Pension Fund (Fund 80)

Fiscal Year 2021-2022

Revenues are projected to be below budget due to lower expected Interest and Investment Income and expenditures to be above what was budgeted for the fiscal year, due to the transfer of credit to another pension fund.

Fiscal Year 2022-2023

Revenues are expected to increase as a result of the increased contribution Entry Age Normal 100% funding level per the Lauterbach & Amen actuarial study as well as the expected increase in expected rate of return. The increase per the Actuarial Study is roughly \$52,000 for FY2022-2023.

Attachments

- 1) Updated FY22-23 General Fund Summary & Detail Sheets – Changed from Budget Workshop #1
- 2) Updated FY22-23 Lot Projections
- 3) All Other Funds Summary & Detail Sheets
- 4) Waterworks & Sewerage Summary & Detail Sheets
- 5) FY2022-2023 Water/Sewer Rates DRAFT Resolution
- 6) FY2022-2023 Refuse Rates DRAFT Resolution
- 7) FY2022-2023 Road Maintenance Fee DRAFT Resolution
- 8) FY2023-2028 Road Program Spreadsheet
- 9) Infrastructure Fund (35) Breakdown

Cost

There is no cost to discuss the Fiscal Year 2022-2023 All Other Funds proposed budget.

Recommendation

That the Board discuss the additional Fiscal Year 2022-2023 General Fund items and All Other Funds proposed 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	\$ 7,039,738
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	3,200,980
52 - Economic Development	-	-	-	-	217,850
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	\$ 6,989,253
New Change in Fund Balance	347,919	(350,984)	22,183	237,800	50,485
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	\$ 1,825,768
General Fund Reserve	38.15%	23.57%	27.80%	26.23%	26.12%

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	153,296
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	700,073
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	\$ 7,039,738
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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	\$ -	\$ -	\$ -	\$ -	\$ 139,500
01-52-6104	Salaries - Part-Time	-	-	-	-	18,433
01-52-6201	Medical/Dental Insurance	-	-	-	-	7,018
01-52-6202	Group Life Insurance	-	-	-	-	235
01-52-6205	Social Security Contributions	-	-	-	-	12,082
01-52-6206	Imrf Contributions	-	-	-	-	10,592
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	-	-	-	-	19,000
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		\$ -	\$ -	\$ -	\$ -	\$ 217,850

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	14,350
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	80,023
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	\$ 3,200,980

Village of Sugar Grove Lot Development Projections

Revised 02/16/22

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														
Blackberie Hill Resub	6	of	6	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	1	0
Black Walnut Trails Unit 5	1	of	6	0	0	1	0	1	0	0	0	1		
Black Walnut Trails Unit 7	14	of	120	2	0	0	4	0	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
Hannafor Farm Unit 1	9	of	53	0	0	1	1	0	0	0	1	0	1	0
Hannafor Farm Unit 2	44	of	77	2	6	4	3	3	1	1	1	2	2	4
Lang's Subdivision	1	of	7	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	1	1	
Settlers Ridge Unit 1A	44	of	123	0	7	5	1	0	0	3	4	8	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	4	26	24	0	
Windstone	3	of	140	0	0	0	0	0	0	0	1	0	1	0
Miscellaneous	1	of	1	0	0	0	0	0	1	0				
TOTAL ACTIVE	215		1,098	12	32	22	21	16	3	10	33	45	34	30

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Village of Sugar Grove
FY2022-2023 Budget
Fund 30 - General Capital Projects Fund
Fund Summary by Department

Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Fund Balance, Beginning of Year	\$ 1,925,403	\$ 1,936,835	\$ 2,621,535	\$ 2,621,535	\$ 3,407,332
Revenues	\$ 364,925	\$ 995,342	\$ 319,608	\$ 1,467,619	\$ 2,002,401
Expenditures by Department					
51 - Police	\$ 167,944	\$ 240,238	\$ 305,059	\$ 400,747	\$ 335,309
53 - Public Works - Streets	185,549	70,404	346,000	281,075	306,780
Total Expenditures	\$ 353,493	\$ 310,642	\$ 651,059	\$ 681,822	\$ 642,089
Net Change in Fund Balance	11,432	684,700	(331,451)	785,797	1,360,312
Fund Balance, End of Year	\$ 1,936,835	\$ 2,621,535	\$ 2,290,084	\$ 3,407,332	\$ 4,767,644

Village of Sugar Grove
FY2022-2023 Budget
Fund 30 - General Capital Projects Fund
Revenues & Expenditures

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Revenues						
30-00-3510	Court Fines	\$ 2,360	\$ 6,541	\$ 4,500	\$ 6,000	\$ 6,000
30-00-3520	Forfeitures	2,110	1,258	1,000	3,000	1,000
30-00-3761	Reimbursements	-	-	-	26,200	-
30-00-3811	Interest Income - Cd	40,392	37,785	30,000	9,000	9,000
30-00-3820	Rental Income	87,821	90,485	92,956	96,201	54,483
30-00-3850	Improvement Donations	89,781	44,223	33,637	36,954	92,931
30-00-3852	Life Safety - Police	200	150	250	1,025	4,100
30-00-3853	Life Safety - Streets	200	50	-	1,025	4,100
30-00-3920	Proceeds - Fixed Asset Sale	6,500	14,235	6,500	6,500	806,500
30-00-3990	Interfund Transfer	135,561	800,615	150,765	1,281,714	1,024,287
Total Capital Projects Revenue		\$ 364,925	\$ 995,342	\$ 319,608	\$ 1,467,619	\$ 2,002,401
Expenditures						
30-51-7006	Automotive Equipment	\$ 57,185	\$ 128,102	\$ 192,556	\$ 288,244	\$ 221,589
30-51-9003	Interfund Transfer Expense	110,759	112,136	112,503	112,503	113,720
30-53-6303	Engineering Services	3,313	-	7,500	-	-
30-53-7003	Building Improvements	-	-	50,000	37,345	175,000
30-53-7006	Automotive Equipment	182,236	70,404	280,000	243,730	85,780
30-53-7007	Other Equipment & Machinery	-	-	8,500	-	46,000
Total Capital Projects Expenditures		\$ 353,493	\$ 310,642	\$ 651,059	\$ 681,822	\$ 642,089
Net Surplus/(Deficit)		\$11,432	\$684,700	(\$331,451)	\$785,797	\$1,360,312

Village of Sugar Grove
FY2022-2023 Budget
Fund 30 - General Capital Projects Fund
Revenues

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
30-00-3510	Court Fines	\$ 2,360	\$ 6,541	\$ 4,500	\$ 6,000	\$ 6,000
30-00-3520	Forfeitures	2,110	1,258	1,000	3,000	1,000
30-00-3761	Reimbursements	-	-	-	26,200	-
30-00-3811	Interest Income - Cd	40,392	37,785	30,000	9,000	9,000
30-00-3820	Rental Income	87,821	90,485	92,956	96,201	54,483
30-00-3850	Improvement Donations	89,781	44,223	33,637	36,954	92,931
30-00-3852	Life Safety - Police	200	150	250	1,025	4,100
30-00-3853	Life Safety - Streets	200	50	0	1,025	4,100
30-00-3920	Proceeds - Fixed Asset Sale	6,500	14,235	6,500	6,500	806,500
30-00-3990	Interfund Transfer	135,561	800,615	150,765	1,281,714	1,024,287
Total Capital Projects Revenue		\$ 364,925	\$ 995,342	\$ 319,608	\$ 1,467,619	\$ 2,002,401

Village of Sugar Grove
FY2022-2023 Budget
Fund 30 - General Capital Projects Fund
Expenditures by Department

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Dept. 51 - Police Department						
30-51-7006	Automotive Equipment	\$ 57,185	\$ 128,102	\$ 192,556	\$ 288,244	\$ 221,589
30-51-9003	Interfund Transfer Expense	110,759	112,136	112,503	112,503	113,720
Total Police Department Expenditures		\$ 167,944	\$ 240,238	\$ 305,059	\$ 400,747	\$ 335,309
Dept. 53 - Public Works - Streets						
30-53-6303	Engineering Services	\$ 3,313	\$ -	\$ 7,500	\$ -	\$ -
30-53-7003	Building Improvements	-	-	50,000	37,345	175,000
30-53-7006	Automotive Equipment	182,236	70,404	280,000	243,730	85,780
30-53-7007	Other Equipment & Machinery	-	-	8,500	-	46,000
Total Public Works - Streets Expenditures		\$ 185,549	\$ 70,404	\$ 346,000	\$ 281,075	\$ 306,780
Total Capital Projects Fund Expenditures		\$ 353,493	\$ 310,642	\$ 651,059	\$ 681,822	\$ 642,089

Village of Sugar Grove
FY2022-2023 Budget
Fund 32 - Industrial Tax Increment Financing District #1
Fund Summary by Department

Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Fund Balance, Beginning of Year	\$ 218,527	\$ 366,735	\$ 649,431	\$ 649,431	\$ 1,008,982
Revenues	\$ 364,130	\$ 411,555	\$ 350,300	\$ 430,172	\$ 438,769
Expenditures by Department					
50 - Administration	\$ 1,951	\$ 850	\$ 2,000	\$ 1,500	\$ 2,000
53 - Public Works - Streets	73,510	18,133	5,000	13,776	5,000
55 - Community Development	140,461	109,876	10,325	55,345	55,370
Total Expenditures	\$ 215,922	\$ 128,859	\$ 17,325	\$ 70,621	\$ 62,370
Net Change in Fund Balance	148,208	282,696	332,975	359,551	376,399
Fund Balance, End of Year	\$ 366,735	\$ 649,431	\$ 982,406	\$ 1,008,982	\$ 1,385,381

Village of Sugar Grove
FY2022-2023 Budget
Fund 32 - Tax Increment Financing District #1
Revenues & Expenditures

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Revenues						
32-00-3110	Property Tax - Increment	\$ 363,972	\$ 411,232	\$ 350,000	\$ 429,842	\$ 438,439
32-00-3810	Interest Income	158	323	300	330	330
Total TIF District #1 Revenues		\$ 364,130	\$ 411,555	\$ 350,300	\$ 430,172	\$ 438,769
Expenditures						
32-50-6208	Training & Memberships	\$ 1,951	\$ 850	\$ 2,000	\$ 1,500	\$ 2,000
32-53-6301	Legal Services	-	-	-	2,000	5,000
32-53-6303	Engineering Services	3,532	18,133	5,000	11,776	-
32-53-7008	Streets/Row Improvements	69,978	-	-	-	-
32-55-6301	Legal Services	409	-	-	20	20
32-55-6302	Audit Services	300	313	325	325	350
32-55-6309	Other Professional Services	5	-	10,000	5,000	5,000
32-55-6501	Postage & Delivery	17	-	-	-	-
32-55-6900	Redevelopment Agreements	-	59,563	-	-	-
32-55-6910	Miscellaneous	-	50,000	-	-	-
32-55-6911	Tif Surplus	-	-	-	50,000	50,000
32-55-9003	Interfund Transfer Expense	139,730	-	-	-	-
Total TIF District #1 Expenditures		\$ 215,922	\$ 128,859	\$ 17,325	\$ 70,621	\$ 62,370
Net Surplus/(Deficit)		\$ 148,208	\$ 282,696	\$ 332,975	\$ 359,551	\$ 376,399

Village of Sugar Grove
FY2022-2023 Budget
Fund 33 - Industrial Tax Increment Financing District #2
Fund Summary by Department

Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Fund Balance, Beginning of Year	\$ (133,420)	\$ 43,466	\$ 168,392	\$ 168,392	\$ 156,262
Revenues	\$ 203,701	\$ 125,238	\$ 125,229	\$ 139,195	\$ 140,586
Expenditures by Department					
53 - Public Works - Streets	\$ -	\$ -	\$ -	\$ -	\$ 80,000
55 - Community Development	26,815	312	5,325	151,325	51,350
Total Expenditures	\$ 26,815	\$ 312	\$ 5,325	\$ 151,325	\$ 131,350
Net Change in Fund Balance	176,886	124,926	119,904	(12,130)	9,236
Fund Balance, End of Year	\$ 43,466	\$ 168,392	\$ 288,296	\$ 156,262	\$ 165,498

Village of Sugar Grove
FY2022-2023 Budget
Fund 33 - Tax Increment Financing District #2
Revenues & Expenditures

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Revenues						
33-00-3110	Property Tax - Increment	\$ 63,950	\$ 125,170	\$ 125,184	\$ 139,095	\$ 140,486
33-00-3810	Interest Income	21	68	45	100	100
33-00-3990	Interfund Transfer Income	139,730	-	-	-	-
Total TIF District #2 Revenues		\$ 203,701	\$ 125,238	\$ 125,229	\$ 139,195	\$ 140,586
Expenditures						
33-53-6303	Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ 80,000
33-55-6301	Legal Services	1,131	-	5,000	1,000	1,000
33-55-6302	Audit Services	300	313	325	325	350
33-55-6303	Engineering Services	313	-	-	-	-
33-55-6309	Other Professional Services	24,781	-	-	-	-
33-55-6501	Postage & Delivery	291	-	-	-	-
33-55-6911	Tif Surplus	-	-	-	150,000	50,000
Total TIF District #2 Expenditures		\$ 26,816	\$ 313	\$ 5,325	\$ 151,325	\$ 131,350
Net Surplis/(Deficit)		\$176,885	\$124,925	\$119,904	(\$12,130)	\$9,236

Village of Sugar Grove
FY2022-2023 Budget
Fund 35 - Capital Infrastructure Projects Fund
Fund Summary by Department

Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Fund Balance, Beginning of Year	\$ 3,172,935	\$ 2,874,678	\$ 3,031,570	\$ 3,031,570	\$ 3,563,702
Revenues	1,934,375	2,885,462	1,877,698	2,092,294	2,136,883
Expenditures by Department					
50 - Motor Fuel Tax	\$ 304,139	\$ 426,834	\$ 435,895	\$ 395,406	\$ 415,877
53 - Public Works - Streets	1,928,493	2,301,736	1,034,987	1,164,756	1,539,118
Total Capital Infrastructure Projects Expenditures	\$ 2,232,632	\$ 2,728,570	\$ 1,470,882	\$ 1,560,162	\$ 1,954,995
Net Change in Fund Balance	(\$298,257)	\$156,892	\$406,816	\$532,132	\$181,888
Fund Balance, End of Year	\$ 2,874,678	\$ 3,031,570	\$ 3,438,386	\$ 3,563,702	\$ 3,745,590

Village of Sugar Grove
FY2022-2023 Budget
Fund 35 - Infrastructure Capital Projects Fund
Revenues & Expenditures

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Revenues						
35-00-3430	Motor Fuel Tax	\$ 336,905	\$ 666,235	\$ 594,067	\$ 593,052	\$ 514,700
35-00-3435	Road Maintenance Fees	270,667	272,234	269,127	269,594	269,516
35-00-3440	Grants	-	246,337	264,686	177,686	254,382
35-00-3450	Local Sales Tax	665,314	735,097	649,820	966,085	975,746
35-00-3761	Reimbursement	562,148	184,211	25,273	5,055	25,273
35-00-3810	Interest Income	2,506	393	500	400	400
35-00-3855	Road Impact Fee	95,674	79,940	35,236	20,467	73,473
35-00-3860	Public Improvement Fee	1,161	46,015	38,989	9,357	23,393
35-00-3888	Gain (Loss) - Imet	-	-	-	598	-
35-00-3990	Interfund Transfer	-	655,000	-	50,000	-
Total Infrastructure Cap. Projects Revenues		\$ 1,934,375	\$ 2,885,462	\$ 1,877,698	\$ 2,092,294	\$ 2,136,883
Expenditures						
35-50-6303	Engineering Services	\$ 56,826	\$ 89,285	\$ -	\$ -	\$ -
35-50-7008	Streets/Row Improvements	247,313	337,549	435,895	395,406	415,877
35-53-6301	Legal Services	712	508	7,500	2,000	2,000
35-53-6303	Engineering Services	256,136	216,524	297,654	259,829	370,886
35-53-6518	Bad Debt Expense	40	21	40	250	500
35-53-6615	Snow & Ice Control Supplies	-	-	-	146,580	146,580
35-53-7008	Streets/Row Improvements	1,179,101	1,586,056	229,533	255,837	513,484
35-53-9003	Interfund Transfer Expense	492,504	498,627	500,260	500,260	505,668
Total Infrastructure Cap. Projects Expenditures		\$ 2,232,632	\$ 2,728,570	\$ 1,470,882	\$ 1,560,162	\$ 1,954,995
Net Surplus/(Deficit)		(\$298,257)	\$156,892	\$406,816	\$532,132	\$181,888

Village of Sugar Grove
FY2022-2023 Budget
Fund 35 - Infrastructure Capital Projects Fund
Revenues

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Revenues						
35-00-3430	Motor Fuel Tax	\$ 336,905	\$ 666,235	\$ 594,067	\$ 593,052	\$ 514,700
35-00-3435	Road Maintenance Fees	270,667	272,234	269,127	269,594	269,516
35-00-3440	Grants	-	246,337	264,686	177,686	254,382
35-00-3450	Local Sales Tax	665,314	735,097	649,820	966,085	975,746
35-00-3761	Reimbursement	562,148	184,211	25,273	5,055	25,273
35-00-3810	Interest Income	2,506	393	500	400	400
35-00-3855	Road Impact Fee	95,674	79,940	35,236	20,467	73,473
35-00-3860	Public Improvement Fee	1,161	46,015	38,989	9,357	23,393
35-00-3888	Gain (Loss) - Imet	-	-	-	598	-
35-00-3990	Interfund Transfer	-	655,000	-	50,000	-
Total Infrastructure Cap. Projects Revenues		\$ 1,934,375	\$ 2,885,462	\$ 1,877,698	\$ 2,092,294	\$ 2,136,883

Village of Sugar Grove
FY2022-2023 Budget
Fund 35 - Infrastructure Capital Projects Fund
Expenditures by Department

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
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Dept. 50 - Motor Fuel Tax

35-50-6303	Engineering Services	\$ 56,826	\$ 89,285	\$ -	\$ -	\$ -
35-50-7008	Streets/Row Improvements	247,313	337,549	435,895	395,406	415,877

Total Motor Fuel Tax Expenditures	\$ 304,139	\$ 426,834	\$ 435,895	\$ 395,406	\$ 415,877
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Dept. 53 - Public Works - Streets

35-53-6301	Legal Services	\$ 712	\$ 508	\$ 7,500	\$ 2,000	\$ 2,000
35-53-6303	Engineering Services	256,136	216,524	297,654	259,829	370,886
35-53-6518	Bad Debt Expense	40	21	40	250	500
35-53-6615	Snow & Ice Control Supplies	-	-	-	146,580	146,580
35-53-7008	Streets/Row Improvements	1,179,101	1,586,056	229,533	255,837	513,484
35-53-9003	Interfund Transfer Expense	492,504	498,627	500,260	500,260	505,668

Total Public Works - Streets	\$ 1,928,493	\$ 2,301,736	\$ 1,034,987	\$ 1,164,756	\$ 1,539,118
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Total Capital Projects Fund Expenditures	\$ 2,232,632	\$ 2,728,570	\$ 1,470,882	\$ 1,560,162	\$ 1,954,995
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Village of Sugar Grove
FY2022-2023 Budget
Fund 41 - Debt Service Fund
Fund Summary by Department

Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
<u>Fund Balance, Beginning of Year</u>	\$ 207,187	\$ 206,312	\$ 205,437	\$ 205,437	\$ 204,962
<u>Revenues</u>	\$ 926,603	\$ 932,853	\$ 612,763	\$ 612,763	\$ 619,388
<u>Expenditures by Department</u>					
Dept. 50 - Administration	\$ 927,478	\$ 933,728	\$ 613,236	\$ 613,238	\$ 619,863
<u>Total Expenditures</u>	\$ 927,478	\$ 933,728	\$ 613,236	\$ 613,238	\$ 619,863
Net Change in Fund Balance	(\$875)	(\$875)	(\$473)	(\$475)	(\$475)
<u>Fund Balance, End of Year</u>	\$206,312	\$205,437	\$204,964	\$204,962	\$204,487

Village of Sugar Grove
FY2022-2023 Budget
Fund 41 - Debt Service Fund
Revenues & Expenditures

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
<u>Revenues</u>						
41-00-3990	Interfund Transfer Income	\$ 926,603	\$ 932,853	\$ 612,763	\$ 612,763	\$ 619,388
Total Debt Service Revenues		\$ 926,603	\$ 932,853	\$ 612,763	\$ 612,763	\$ 619,388
<u>Expenditures</u>						
41-50-8002	Debt - Principal	\$ 800,000	\$ 830,000	\$ 535,000	\$ 535,000	\$ 555,000
41-50-8003	Debt - Interest	126,603	102,853	77,761	77,763	64,388
41-50-8004	Fiscal Agent Fees	875	875	475	475	475
Total Debt Service Expenditures		\$ 927,478	\$ 933,728	\$ 613,236	\$ 613,238	\$ 619,863
Net Surplus/(Deficit)		(\$875)	(\$875)	(\$473)	(\$475)	(\$475)

Village of Sugar Grove
FY2022-2023 Budget
Fund 47 - Sugar Grove Center SSA #10
Fund Summary by Department

Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Fund Balance, Beginning of Year	\$ 48,132	\$ 43,630	\$ 36,200	\$ 36,200	\$ 28,215
Revenues	23	20	20	15	15
Expenditures by Department					
Dept. 55 - Community Development	\$ 4,525	\$ 7,450	\$ 8,000	\$ 8,000	\$ 9,000
Total Expenditures	\$ 4,525	\$ 7,450	\$ 8,000	\$ 8,000	\$ 9,000
Net Change in Fund Balance	(\$4,502)	(\$7,430)	(\$7,980)	(\$7,985)	(\$8,985)
Fund Balance, End of Year	\$ 43,630	\$ 36,200	\$ 28,220	\$ 28,215	\$ 19,230

Village of Sugar Grove
FY2022-2023 Budget
Fund 47 - Sugar Grove Center SSA #10
Revenues & Expenditures

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
<u>Revenues</u>						
47-00-3810	Interest Income	\$ 23	\$ 20	\$ 20	\$ 15	\$ 15
Total Sugar Grove Center #10 Revenues		\$ 23	\$ 20	\$ 20	\$ 15	\$ 15
<u>Expenditures</u>						
47-55-6309	Other Professional Services	4,525	7,450	8,000	8,000	9,000
Total Sugar Grove Center #10 Expenditures		\$ 4,525	\$ 7,450	\$ 8,000	\$ 8,000	\$ 9,000
Net Surplus/(Deficit)		(\$4,502)	(\$7,430)	(\$7,980)	(\$7,985)	(\$8,985)

Village of Sugar Grove
FY2022-2023 Budget
Fund 50 - Waterworks & Sewerage Fund
Fund Summary by Department

Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Fund Balance, Beginning of Year	\$ 701,789	\$ 661,575	\$ 1,453,465	\$ 1,453,465	\$ 1,768,406
Revenues					
Operating Revenues	\$ 4,254,652	\$ 4,530,662	\$ 4,230,907	\$ 4,189,957	\$ 4,079,015
Capital Revenues	56,388	55,242	27,911	39,547	30,084
Total Revenues	\$ 4,311,040	\$ 4,585,904	\$ 4,258,818	\$ 4,229,504	\$ 4,109,099
Expenditures by Department					
49 - Information Services	\$ 19,113	\$ 31,561	\$ 38,479	\$ 49,187	\$ 85,517
50 - Administration	1,799,712	2,044,299	2,151,065	2,135,029	1,846,495
59 - P.W. Administration	918,094	871,753	883,485	874,315	1,014,489
60 - Water Operations	446,903	471,232	552,915	521,149	536,339
65 - Sewer Operations	66,443	65,366	128,375	103,134	100,134
71 - Water Capital	43,072	174,203	426,206	231,749	508,050
Total Expenditures	\$ 3,293,337	\$ 3,658,414	\$ 4,180,525	\$ 3,914,563	\$ 4,091,024
Net Change in Fund Balance	\$ 1,017,703	\$ 927,490	\$ 78,293	\$ 314,941	\$ 18,075
<i>Fund Balance Adjustment for Unrest. FB</i>	<i>(\$1,057,917)</i>	<i>(\$135,600)</i>			
Unrestricted Fund Balance, End of Year*	\$ 661,575	\$ 1,453,465	\$ 1,531,758	\$ 1,768,406	\$ 1,786,481

Village of Sugar Grove
FY2022-2023 Budget
Fund 50 - Waterworks & Sewerage Fund
Revenues

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Operating Revenues						
50-00-3530	Water Penalties	\$ 24,560	\$ 23,601	\$ 22,000	\$ 32,446	\$ 31,498
50-00-3540	Sewer Penalties	22,498	21,332	20,500	28,596	27,739
50-00-3610	Water Sales	2,141,024	2,288,838	2,156,629	2,163,055	2,099,657
50-00-3620	Sewer Sales	1,954,380	2,112,509	1,954,488	1,906,411	1,849,286
50-00-3670	Meter Sales	12,478	8,405	12,325	12,325	23,720
50-00-3761	Reimbursement	910	390	390	390	390
50-00-3792	Sewer - Other Charges	20,132	-	12,045	12,057	12,054
50-00-3810	Interest Income	7	14	20	20	20
50-00-3811	Interest Income - Cd	57,501	53,803	35,000	17,500	17,500
50-00-3820	Rental Income	-	-	500	-	-
50-00-3888	Gain (Loss) - IMET	-	-	-	6	-
50-00-3890	Miscellaneous Income	21,162	13,251	17,010	17,151	17,151
50-00-3920	Proceeds - Capital Asset Sale	-	8,519	-	-	-
Total Operating Revenues		\$ 4,254,652	\$ 4,530,662	\$ 4,230,907	\$ 4,189,957	\$ 4,079,015
Capital Revenues						
50-01-3651	Water Tap-On Fees	50,067	50,258	27,004	34,954	22,657
50-01-3652	Sewer Tap-On Fees	6,321	4,984	907	1,692	4,526
50-01-3791	Fire Suppression Tap-On Fees	-	-	-	2,901	2,901
Total Capital Revenues		\$ 56,388	\$ 55,242	\$ 27,911	\$ 39,547	\$ 30,084
Total Waterworks & Sewerage Revenues		\$ 4,311,040	\$ 4,585,904	\$ 4,258,818	\$ 4,229,504	\$ 4,109,099

Village of Sugar Grove
FY2022-2023 Budget
Fund 50 - Waterworks & Sewerage 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	\$ 17,984	\$ 29,517	\$ 34,484	\$ 45,192	\$ 81,372
01-49-6502	Telecommunications	1,129	2,044	3,995	3,995	4,145
Total Information Technology Expenditures		\$ 19,113	\$ 31,561	\$ 38,479	\$ 49,187	\$ 85,517

Village of Sugar Grove
FY2022-2023 Budget
Fund 50 - Waterworks & Sewerage 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
50-50-6101	Salaries - Regular	\$ 108,798	\$ 112,249	\$ 134,522	\$ 120,888	\$ 133,187
50-50-6104	Salaries - Part-Time	46,244	40,093	48,905	31,499	60,150
50-50-6201	Medical/Dental Insurance	14,542	13,412	14,314	19,548	15,458
50-50-6202	Group Life Insurance	108	124	130	121	129
50-50-6203	Opeb Pension Expense	153,904	(237,683)	-	-	-
50-50-6205	Social Security Contributions	11,263	10,904	13,737	11,237	14,232
50-50-6206	Imrf Contributions	16,906	11,388	14,435	11,089	12,716
50-50-6208	Training & Memberships	4,296	383	3,375	1,008	6,375
50-50-6210	Imrf Pension Expense	-	(107,661)	-	-	-
50-50-6301	Legal Services	-	-	500	500	500
50-50-6302	Audit Services	12,800	11,425	13,950	12,630	13,350
50-50-6307	I.S. Services	8,629	8,119	8,474	8,491	9,085
50-50-6309	Other Professional Services	26,191	27,315	29,228	30,411	32,021
50-50-6402	Rental	504	400	474	474	379
50-50-6403	Repair & Maint. Serv-Equipment	263	226	350	200	200
50-50-6501	Postage & Delivery	19,007	19,224	21,000	19,500	19,975
50-50-6502	Telecommunications	3,463	3,400	2,975	8,007	8,011
50-50-6503	Publishing	-	521	530	313	330
50-50-6504	Printing	-	-	480	480	500
50-50-6507	Mileage Reimbursement	9	4	25	25	25
50-50-6509	Recruitment	-	-	-	125	125
50-50-6514	Insurance Premiums	78,099	80,558	104,084	102,443	102,443
50-50-6518	Bad Debt Expense	-	217	100	4,000	4,000
50-50-6601	Fuels & Lubricants	-	11	-	-	-
50-50-6613	General Office Supplies	448	732	850	750	750
50-50-7010	Transfer To Equip. Replacement Fund	120,172	110,872	133,167	120,830	170,719
50-50-7011	Transfer To Infra. Replacement	-	775,000	975,000	1,000,000	825,000
50-50-7510	Depreciation Expense	758,618	766,287	-	-	-
50-50-8002	Debt - Principal	-	-	565,275	565,275	364,912
50-50-8003	Debt - Interest	91,633	74,214	64,710	64,710	51,448
50-50-8004	Fiscal Agent Fees	475	475	475	475	475
50-50-9003	Interfund Transfer Expense	323,340	322,090	-	-	-
Total Administration Expenditures		\$ 1,799,712	\$ 2,044,299	\$ 2,151,065	\$ 2,135,029	\$ 1,846,495

Village of Sugar Grove
FY2022-2023 Budget
Fund 50 - Waterworks & Sewerage Fund
Department 59 - P.W. Administration

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
50-59-6101	Salaries - Regular	\$ 525,327	\$ 497,782	\$ 505,198	\$ 506,642	\$ 565,274
50-59-6102	Salaries - Overtime	40,547	34,493	47,196	47,196	57,236
50-59-6105	Salaries - Seasonal	3,779	3,193	9,363	9,363	9,363
50-59-6201	Medical/Dental Insurance	78,428	63,586	65,014	59,422	90,585
50-59-6202	Group Life Insurance	872	779	775	811	930
50-59-6205	Social Security Contributions	41,670	38,732	42,806	42,827	48,338
50-59-6206	Imrf Contributions	39,579	39,737	44,247	41,243	41,749
50-59-6208	Training & Memberships	3,035	3,782	8,800	5,500	7,300
50-59-6209	Uniform Allowance	3,358	3,625	3,800	3,700	3,950
50-59-6301	Legal Services	32	140	2,500	2,500	2,500
50-59-6303	Engineering Services	-	1,666	500	2,200	2,500
50-59-6306	Medical Services	718	1,785	1,500	1,500	1,500
50-59-6309	Other Professional Services	5,775	5,921	6,225	4,725	4,725
50-59-6312	Julie Services	8,727	5,144	6,000	3,200	4,000
50-59-6313	Scada Services	4,253	7,353	15,000	14,000	15,000
50-59-6402	Rental	981	317	412	412	412
50-59-6403	Repair & Maint. Serv-Equipment	10,478	4,357	3,850	3,850	4,350
50-59-6406	Repair & Maint. Serv-Buildings	23,124	51,514	13,554	16,000	9,833
50-59-6407	Repair & Maint. Serv-Vehicles	18,340	9,387	20,000	20,000	20,000
50-59-6500	General Equipment	38,904	21,641	10,500	10,302	34,000
50-59-6501	Postage & Delivery	249	456	500	450	500
50-59-6502	Telecommunications	11,638	11,010	10,745	13,172	13,209
50-59-6504	Printing	13	320	300	100	100
50-59-6507	Mileage Reimbursement	91	128	125	125	125
50-59-6508	Receptions & Entertainment	151	398	325	325	350
50-59-6512	Water & Sewer	1,359	1,199	1,000	1,000	960
50-59-6516	Employee Activities	169	-	-	250	250
50-59-6601	Fuels & Lubricants	25,809	26,339	29,500	29,500	29,500
50-59-6602	Custodial Supplies	1,144	804	1,700	1,500	1,500
50-59-6603	Specialized Supplies	6,544	5,769	8,000	8,000	8,000
50-59-6604	Safety Supplies	6,652	6,972	2,500	4,000	2,450
50-59-6608	Books & Publications	261	-	50	-	-
50-59-6611	Building Materials & Supplies	260	3,817	-	-	3,000
50-59-6612	Equipment Maintenance Supplies	1,661	5,703	4,500	3,500	4,500
50-59-6613	General Office Supplies	1,049	821	1,000	1,000	1,000
50-59-6617	Vehicle Maint. Supplies	13,117	13,083	16,000	16,000	25,500
Total P.W. Administration Expenditures		\$ 918,094	\$ 871,753	\$ 883,485	\$ 874,315	\$ 1,014,489

Village of Sugar Grove
FY2022-2023 Budget
Fund 50 - Waterworks & Sewerage Fund
Department 60 - Water Operations

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
50-60-6303	Engineering Services	\$ 669	\$ -	\$ -	\$ -	\$ -
50-60-6309	Other Professional Services	52,283	67,291	120,570	81,729	98,004
50-60-6311	Iepa Water Sampling	19,956	10,346	20,000	20,000	20,000
50-60-6402	Rental	1,304	1,337	2,700	2,700	2,700
50-60-6403	Repair & Maint. Serv-Equipment	13,172	2,510	11,300	11,000	11,000
50-60-6406	Repair & Maint. Serv-Buildings	14,565	9,206	36,490	32,615	24,230
50-60-6510	Natural Gas	1,210	1,348	1,500	1,500	1,500
50-60-6511	Electricity	204,168	190,776	168,000	180,000	189,000
50-60-6518	Bad Debt Expense	168	51	100	1,200	1,200
50-60-6603	Specialized Supplies	48,230	77,469	63,205	61,655	61,655
50-60-6606	Landscaping Supplies	2,073	3,310	8,000	8,200	6,500
50-60-6607	Chemicals & Lab Supplies	86,180	102,623	115,000	115,000	115,000
50-60-6610	Traffic Control Supplies	1,020	1,151	2,000	2,000	2,000
50-60-6611	Building Materials & Supplies	1,840	3,764	3,250	2,750	2,750
50-60-6612	Equipment Maintenance Supplies	65	50	800	800	800
Total Water Operations Expenditures		\$ 446,903	\$ 471,232	\$ 552,915	\$ 521,149	\$ 536,339

Village of Sugar Grove
FY2022-2023 Budget
Fund 50 - Waterworks & Sewerage Fund
Department 65 - Sewer Operations

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
50-65-6309	Other Professional Services	\$ 17,743	\$ 19,281	\$ 75,000	\$ 50,000	\$ 46,000
50-65-6402	Rental	692	712	1,250	1,234	1,234
50-65-6403	Repair & Maint. Serv-Equipment	16,587	5,502	15,500	15,500	15,500
50-65-6406	Repair & Maint. Serv-Buildings	256	350	750	500	500
50-65-6510	Natural Gas	2,708	3,159	3,300	3,400	3,400
50-65-6511	Electricity	17,476	14,647	15,000	16,500	17,000
50-65-6518	Bad Debt Expense	88	41	75	1,000	1,000
50-65-6603	Specialized Supplies	8,712	17,557	12,500	11,500	11,500
50-65-6607	Chemicals & Lab Supplies	425	888	1,000	1,000	1,000
50-65-6611	Building Materials & Supplies	404	959	1,000	500	1,000
50-65-6612	Equipment Maintenance Supplies	1,352	2,270	3,000	2,000	2,000
Total Sewer Operations Expenditures		\$ 66,443	\$ 65,366	\$ 128,375	\$ 103,134	\$ 100,134

Village of Sugar Grove
FY2022-2023 Budget
Fund 50 - Waterworks & Sewerage Fund
Department 71 - Water Capital

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
50-71-6303	Engineering Services	\$ 41,369	\$ 70,388	\$ 323,500	\$ 148,381	\$ 195,079
50-71-7003	Building Improvements	-	-	-	-	85,000
50-71-7006	Automotive Equipment	-	-	65,000	48,472	97,499
50-71-7007	Other Equipment & Machinery	-	-	-	-	35,322
50-71-7011	Water System Improvements	1,703	103,815	37,706	34,896	95,150
Total Water Capital Expenditures		\$ 43,072	\$ 174,203	\$ 426,206	\$ 231,749	\$ 508,050

Village of Sugar Grove
FY2022-2023 Budget
Fund 51 - Waterworks & Sewerage Capital Fund
Fund Summary by Department

Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Fund Balance, Beginning of Year	64004	\$ 184,176	\$ 1,070,048	\$ 1,070,048	\$ 1,977,593
Revenues	\$ 120,172	\$ 885,872	\$ 1,108,167	\$ 1,120,830	\$ 995,719
Expenditures by Department					
71 - Water Capital	\$ -	\$ -	\$ 275,000	\$ 213,285	\$ 1,058,000
Total Expenditures	\$ -	\$ -	\$ 275,000	\$ 213,285	\$ 1,058,000
Net Change in Fund Balance	\$120,172	\$885,872	\$833,167	\$907,545	(\$62,281)
Fund Balance, End of Year	\$ 184,176	\$ 1,070,048	\$ 1,903,215	\$ 1,977,593	\$ 1,915,312

Village of Sugar Grove
FY2022-2023 Budget
Fund 51 - Waterworks & Sewerage Capital Fund
Revenues & Expenditures

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Revenues						
51-00-3990	Interfund Transfer Income	\$ 120,172	\$ 885,872	\$ 1,108,167	\$ 1,120,830	\$ 995,719
Total Waterworks & Sewerage Cap. Revenues		\$ 120,172	\$ 885,872	\$ 1,108,167	\$ 1,120,830	\$ 995,719
Expenditures						
51-71-6303	Engineering Services	\$ -	\$ -	\$ 225,000	\$ 175,940	\$ 148,000
51-71-7003	Building Improvements	-	-	50,000	37,345	25,000
51-71-7008	Streets/ROW Improvements	-	-	-	-	885,000
Total Waterworks & Sewerage Cap. Expenditures		\$ -	\$ -	\$ 275,000	\$ 213,285	\$ 1,058,000
Net Surplus/(Deficit)		\$120,172	\$885,872	\$833,167	\$907,545	(\$62,281)

Village of Sugar Grove
FY2022-2023 Budget
Fund 57 - Refuse Fund
Fund Summary by Department

Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Fund Balance, Beginning of Year	\$ 96,855	\$ 88,091	\$ 80,548	\$ 80,548	\$ 88,383
Revenues	\$ 724,177	\$ 751,666	\$ 773,843	\$ 778,220	\$ 799,412
Expenditures by Department					
50 - Administration	\$ 732,941	\$ 759,209	\$ 773,915	\$ 770,385	\$ 792,140
Total Expenditures	\$ 732,941	\$ 759,209	\$ 773,915	\$ 770,385	\$ 792,140
Net Change in Fund Balance	(\$8,764)	(\$7,543)	(\$72)	\$7,835	\$7,272
Fund Balance, End of Year	\$ 88,091	\$ 80,548	\$ 80,476	\$ 88,383	\$ 95,655

Village of Sugar Grove
FY2022-2023 Budget
Fund 57 - Refuse Fund
Revenues & Expenditures

Account Number	Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Revenues						
57-00-3650	Refuse Penalties	\$ 7,107	\$ 6,554	\$ 7,000	\$ 9,600	\$ 11,800
57-00-3690	Refuse Charges	717,070	745,112	766,843	768,620	787,612
Total Refuse Revenues		\$ 724,177	\$ 751,666	\$ 773,843	\$ 778,220	\$ 799,412
Expenditures						
57-50-6513	Refuse & Recycling Collection	\$ 682,852	\$ 709,172	\$ 733,840	\$ 729,985	\$ 751,740
57-50-6518	Bad Debt Expense	89	37	75	400	400
57-50-9003	Interfund Transfer Expense	50,000	50,000	40,000	40,000	40,000
Total Refuse Expenditures		\$ 732,941	\$ 759,209	\$ 773,915	\$ 770,385	\$ 792,140
Net Surplus/(Deficit)		(\$8,764)	(\$7,543)	(\$72)	\$7,835	\$7,272

Village of Sugar Grove
FY2022-2023 Budget
Fund 80 - Police Pension Fund
Fund Summary by Department

Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Fund Balance, Beginning of Year	\$ 3,836,057	\$ 4,224,533	\$ 5,394,025	\$ 5,394,025	\$ 6,148,739
Revenues	\$ 798,696	\$ 1,522,377	\$ 1,453,761	\$ 1,299,055	\$ 1,359,893
Expenditures by Department					
Police Pension Fund	\$ 410,220	\$ 352,885	\$ 377,806	\$ 544,341	\$ 400,047
Total Expenditures	\$ 410,220	\$ 352,885	\$ 377,806	\$ 544,341	\$ 400,047
Net Change in Fund Balance	\$ 388,476	\$ 1,169,492	\$ 1,075,955	\$ 754,714	\$ 959,846
Fund Balance, End of Year	\$ 4,224,533	\$ 5,394,025	\$ 6,469,980	\$ 6,148,739	\$ 7,108,585

Village of Sugar Grove
FY2022-2023 Budget
Fund 80 - Police Pension Fund
Revenues

Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
Interest Income	\$ 154,350	\$ 858,630	\$ 728,358	\$ 575,165	\$ 580,917
Employer Pension Contribution	547,974	562,879	623,000	623,000	675,160
Employee Pension Contribution	96,372	100,868	102,403	100,890	103,816
Total Pension Fund Revenues	\$ 798,696	\$ 1,522,377	\$ 1,453,761	\$ 1,299,055	\$ 1,359,893

Village of Sugar Grove
FY2022-2023 Budget
Fund 80 - Police Pension Fund
Expenditures

Description	FY2019-2020 Actual	FY2020-2021 Actual	FY2021-2022 Approved Budget	FY2021-2022 Estimated Actual	FY2022-2023 Final Budget
<u>Pension Benefits & Refunds</u>					
Refund of Contributions	\$ 21,491	\$ -	\$ -	\$ 166,808	\$ -
Pension - Officer	118,005	121,545	120,342	162,762	179,698
Disability - Line of Duty	147,943	149,293	153,321	150,194	151,544
Disability - Not Line of Duty	79,056	46,970	48,043	44,171	45,145
Total Pension Benefits & Refunds	\$ 366,495	\$ 317,808	\$ 321,706	\$ 523,935	\$ 376,387
<u>Administration</u>					
Training & Memberships	\$ 4,861	\$ 2,720	\$ 5,200	\$ 2,000	\$ 5,200
Legal Services	14,981	14,564	12,500	3,500	3,500
Audit Services	7,475	-	-	-	-
Financial Services	9,918	7,940	29,000	9,610	9,610
Medical Services	2,580	2,118	4,500	2,250	2,250
Other Professional Services	3,213	6,967	4,100	2,200	2,200
Filing Fee	697	768	800	846	900
Postage & Delivery	-	-	-	-	-
Total Administration Expenditures	\$ 43,725	\$ 35,077	\$ 56,100	\$ 20,406	\$ 23,660
Total Police Pension Expenditures	\$ 410,220	\$ 352,885	\$ 377,806	\$ 544,341	\$ 400,047

**VILLAGE OF SUGAR GROVE
KANE COUNTY, ILLINOIS**

RESOLUTION NO. 20220405A

**RESOLUTION AMENDING CERTAIN WATER & SEWER RATES AND FEES
FOR THE VILLAGE OF SUGAR GROVE**

**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 Board of Trustees
Of the Village of Sugar Grove, Kane County, Illinois
This 5th day of April, 2022**

RESOLUTION NO. 20220405A

**RESOLUTION AMENDING CERTAIN WATER & SEWER RATES AND FEES
FOR THE VILLAGE OF SUGAR GROVE**

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

WHEREAS, the Village of Sugar Grove is not a home rule municipality within Article VII and therefore acts pursuant to the powers granted to it under 65 ILCS 5/11-129-1, et seq.; and

WHEREAS, the Village previously made water and sewer system improvements for the benefit of its customers; and

WHEREAS, these improvements were funded by loans made from the Illinois Environmental Protection Agency (IEPA); and

WHEREAS, the Village is required by the IEPA Loan to set water rates which are sufficient to pay the installments for the loan in a timely manner; and

WHEREAS, a committee composed of users of the system, both residents and non-residents, met and after consideration of all factors, made certain recommendations to the Board of Trustees regarding rates; and

WHEREAS, pursuant to the provisions of the code of ordinances of the Village of Sugar Grove, the Board of Trustees have determined that there is a need to amend the rates and fees for the Village water and sewer system.

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

RESOLVED, effective with the May 1, 2022, water and sewer bill, water and sewer charges and rates are hereby amended as follows:

(A) Village of Sugar Grove (resident)			
Customer Charge	Per Month Water		\$16.00
Customer Charge	Per Month Sewer		\$14.39
Water Rate (Usage)	Per 1,000 gallons		\$ 4.87
Sewer Rate (Usage)	Per 1,000 gallons		\$ 4.90
(B) County (non-resident)			
Customer Charge	Per Month Water		\$16.00
Customer Charge	Per Month Sewer		\$14.39
Water Rate (Usage)	Per 1,000 gallons		\$ 6.35
Sewer Rate (Usage)	Per 1,000 gallons		\$ 6.36

RESOLVED, utility accounts (water, sewer and refuse) that are delinquent as defined by the code of ordinances of the Village of Sugar Grove shall hereby be assessed:

Delinquent Accounts:	10% of current bill
NSF Charge:	\$35 per occurrence
Tag Fee:	\$35 per occurrence
Shut On/Off Fee:	
Within regular working hours	\$35.00 per occurrence
After regular working hours	\$75.00 per occurrence

RESOLVED, that all sections of previous Resolutions setting charges and rates in conflict herewith are hereby rescinded.

BE IT FURTHER RESOLVED that the Village will credit \$1.00 per month to those accounts who choose to utilize the direct debit form of payment due to the reduction in administrative time involved.

ADOPTED this 5th day of April, 2022 by the Corporate Authorities of the Village of Sugar Grove by roll call vote as follows:

	Ayes	Nays
Trustee Herron	_____	_____
Trustee Bonnie	_____	_____
Trustee Lendi	_____	_____
Trustee Walter	_____	_____
Trustee Schomas	_____	_____
Trustee White	_____	_____

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

Jennifer Konen
President of the Board of Trustees of the Village of Sugar Grove, Kane County, Illinois

ATTEST: _____
Alison Murphy, Village Clerk

**VILLAGE OF SUGAR GROVE
KANE COUNTY, ILLINOIS**

RESOLUTION NO. 20220405B

**RESOLUTION AMENDING REFUSE RATES FOR
THE VILLAGE OF SUGAR GROVE**

**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 Board of Trustees
Of the Village of Sugar Grove, Kane County, Illinois
This 5th day of April, 2022**

RESOLUTION NO. 20220405B

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

WHEREAS, Village Code 3-5-15: provides that the charges for garbage removal within the Village of Sugar Grove shall be set from time to time by the Board of Trustees of the Village of Sugar Grove by resolution of said Board of Trustees:

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

1. That the charge pursuant to the Village Code of Ordinances, 3-5-15: the fee for pickup of residential refuse shall be and hereby is set as follows:

\$19.98 per unit effective with the May 1, 2022 billing

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

Jennifer Konen
President of the Board of Trustees
Of the Village of Sugar Grove, Kane County, Illinois

	AYES	NAYS	ABSENT
Schomas	_____	_____	_____
Herron	_____	_____	_____
Lendi	_____	_____	_____
White	_____	_____	_____
Bonnie	_____	_____	_____
Walter	_____	_____	_____

Attest:

Alison Murphy, Clerk, Village of Sugar Grove

**VILLAGE OF SUGAR GROVE
KANE COUNTY, ILLINOIS**

RESOLUTION NO. 20220405C

**RESOLUTION SETTING VEHICLE USE FEE
(INFRASTRUCTURE MAINTENANCE) FOR
THE VILLAGE OF SUGAR GROVE**

**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 Board of Trustees
Of the Village of Sugar Grove, Kane County, Illinois
This 5th day of April, 2022**

RESOLUTION NO. 20220405C

**RESOLUTION SETTING VEHICLE USE FEE (INFRASTRUCTURE MAINTENANCE)
FOR THE VILLAGE OF SUGAR GROVE**

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

WHEREAS, Village Code 3-1: provides that the charges for a Vehicle Use Fee (Infrastructure Maintenance Fee) within the Village of Sugar Grove shall be set from time to time by the Board of Trustees of the Village of Sugar Grove by resolution of said Board of Trustees:

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

1. That the Vehicle Use Fee pursuant to the Village Code of Ordinances, 3-1F-1: for the purpose of Infrastructure Maintenance shall be and hereby is set as follows:

\$6.48 per unit effective with the May 1, 2022 billing

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

Jennifer Konen
President of the Board of Trustees
Of the Village of Sugar Grove, Kane County, Illinois

	AYES	NAYS	ABSENT
Trustee White	_____	_____	_____
Trustee Herron	_____	_____	_____
Trustee Lendi	_____	_____	_____
Trustee Bonnie	_____	_____	_____
Trustee Schomas	_____	_____	_____
Trustee Walter	_____	_____	_____

Attest:

Alison Murphy, Clerk, Village of Sugar Grove

Year 1 - Road Program 2022 - Fiscal Year 2022-2023		
Project Area	Type of Work	Cost
2022 Road Program	Construction Engineering	\$ 60,565
Denny Road	Resurfacing - Major M&R	\$ 85,564
Cobbler Lane/Court	Resurfacing - Major M&R	\$ 75,094
Rolling Oaks Subdivision	Resurfacing - Major M&R	\$ 240,302
Meadowridge Villas	Microsurfacing	\$ 159,540
Miscellaneous	Cracksealing/Patching	\$ 38,216
2023 Road Program	Design Engineering	\$ 85,000
Norris Road - STP	Design Engineering	\$ 65,000
		\$ 809,281
Revenue Source		
MFT Funds - Annual Allotment		\$ 415,877
Road Maintenance Fees		\$ 269,516
Non-Home Rule Sales Tax (Excess of Bond and Salt)		\$ 323,498
		\$ 1,008,891
Excess / (Deficit) Road Funds		\$ 199,610

Year 2 - Road Program 2023 - Fiscal Year 2023-2024		
Project Area	Type of Work	Cost
2023 Road Program	Construction Engineering	\$ 105,000
Windsor Pointe Subdivision	Resurfacing - Major M&R	\$ 1,210,000
Miscellaneous	Cracksealing/Patching	\$ 35,000
Norris Road - STP	Construction Engineering	\$ 90,000
Norris Road - STP	Resurfacing - Major M&R	\$ 710,000
2024 Road Program	Design Engineering	\$ 15,000
Main Street - STP	Design Engineering	\$ 45,000
		\$ 2,210,000
Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 420,036
MFT Funds - 1-Time Rebuild Illinois Capital Bill		\$ 592,954
Road Maintenance Fees		\$ 269,516
STP Grant Funds - Kane-Kendall Council of Mayors		\$ 600,000
Non-Home Rule Sales Tax (Excess of Bond and Salt)		\$ 248,113
Excess Road Funds - Previous Year		\$ 199,610
		\$ 2,330,229
Excess / (Deficit) Road Funds		\$ 120,229

Year 3 - Road Program 2024 - Fiscal Year 2024-2025		
Project Area	Type of Work	Cost
2024 Road Program	Construction Engineering	\$ 25,000
Municipal Dr. & Galena Blvd.	Microsurfacing	\$ 245,000
Miscellaneous	Cracksealing/Patching	\$ 30,000
Main Street - STP	Construction Engineering	\$ 65,000
Main Street - STP	Resurfacing - Major M&R	\$ 535,000
2025 Road Program	Design Engineering	\$ 72,000
Wheeler Road	Design Engineering	\$ 19,000
		\$ 991,000
Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 424,236
Road Maintenance Fees		\$ 269,516
STP Grant Funds - Kane Kendall Council of Mayors		\$ 450,000
Non-Home Rule Sales Tax (Excess of Bond and Salt)		\$ 258,461
Excess Road Funds - Previous Year		\$ 120,229
		\$ 1,522,442
Excess / (Deficit) Road Funds		\$ 531,442

Year 4 - Road Program 2025 - Fiscal Year 2025-2026		
Project Area	Type of Work	Cost
2025 Road Program	Construction Engineering	\$ 101,000
Windstone Subdivision	Resurfacing - Major M&R	\$ 1,175,000
Miscellaneous	Cracksealing/Patching	\$ 25,000
Wheeler Road	Construction Engineering	\$ 27,000
Wheeler Road	Resurfacing - Major M&R	\$ 380,000
2026 Road Program	Design Engineering	\$ 20,000
Merrill Road	Design Engineering	\$ 25,000
		\$ 1,753,000
Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 428,478
Road Maintenance Fees		\$ 269,516
Non-Home Rule Sales Tax (Excess of Bond and Salt)		\$ 248,834
Excess Road Funds - Previous Year		\$ 531,442
		\$ 1,478,270
Excess / (Deficit) Road Funds		\$ (274,730)

Year 5 - Road Program 2026 - Fiscal Year 2026-2027		
Project Area	Type of Work	Cost
Road Program 2026	Construction Engineering	\$ 30,000
Hannaford Farms Subdivision	Microsurfacing	\$ 325,000
Prairie Glen Subdivision	Microsurfacing	\$ 235,000
Miscellaneous	Cracksealing/Patching	\$ 20,000
Merrill Road	Construction Engineering	\$ 35,000
Merrill Road	Resurfacing - Major M&R	\$ 475,000
2027 Road Program	Design Engineering	
Hankes Road	Design Engineering	\$ 27,500
E. Prairie Street	Design Engineering	\$ 35,000
		\$ 1,182,500
Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 432,763
Road Maintenance Fees		\$ 269,516
Non-Home Rule Sales Tax (Excess of Salt)		\$ 784,386
Excess Road Funds - Previous Year		\$ (274,730)
		\$ 1,211,936
Excess / (Deficit) Road Funds		\$ 29,436

Year 6 - Road Program 2027 - Fiscal Year 2027-2028		
Project Area	Type of Work	Cost
Road Program 2027	Construction Engineering	\$ 30,000
Road Program 2027	Resurfacing - Major M&R	
Hankes Road	Construction Engineering	\$ 35,500
Hankes Road	Resurfacing - Major M&R	\$ 475,000
E. Prairie Street	Construction Engineering	\$ 48,000
E. Prairie Street	Resurfacing - Major M&R	\$ 650,000
2028 Road Program	Design Engineering	
		\$ 1,238,500
Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 437,091
Road Maintenance Fees		\$ 269,516
Non-Home Rule Sales Tax (Excess of Salt)		\$ 794,480
Excess Road Funds - Previous Year		\$ 29,436
		\$ 1,530,523
Excess / (Deficit) Road Funds		\$ 292,023
Average Annual Road Program		\$ 1,364,047

Capital Infrastructure Fund (35)

FYE2021 Fund Balance: **\$3,031,570**

Anticipated Activity

FY21-22 Anticipated Surplus \$534,132
FY22-23 Anticipated Deficit \$12,353

Dedicated Funds

Kimball Hill-Settlers' Ridge Settlement Remaining Funds (\$19,202)
MFT Restricted Funds (\$622,599)
Blackberry Creek Bike/Pedestrian Bridge (\$50,000)

Anticipated Unrestricted Fund Balance: **\$2,886,254**

Future Project Funds

FY24-25 Fay's Lane Bridge Phase I Engineering - Local (\$275,000)
FY25-26 Fay's Lane Bridge Replacement (\$2,000,000)
Park/47 Traffic Signal (\$650,000)

Anticipated Remaining Fund Balance: **(\$38,746)**

MFT Restricted Funds

MFT Rebuild IL Money \$494,131
FY22-23 Rebuild IL Money \$98,829
FY20-21 MFT Fund Balance \$29,639

Remaining MFT Funds **\$622,599**

<u>FY22-23 Projects</u>	<u>FY22-23 Expenses</u>	<u>FY22-23 Reimbursements</u>	<u>Fund Balance Net Effect</u>
US30/Municipal Crosswalk	\$ 144,760.00	\$ 100,000.00	\$ (44,760.00)
Safe Routes to School	\$ 67,600.00	\$ 24,000.00	\$ (43,600.00)
Blackberry Creek Bike/Ped. Bridge	\$ 127,306.00	\$ 120,941.00	\$ (6,365.00)
Hannaford Stock Pile	\$ 85,000.00	\$ 85,000.00	\$ -
Road Program	\$ 816,781.00	\$ 415,877.00	\$ (400,904.00)
Seal Coat Bike Paths	\$ 30,000.00	\$ -	\$ (30,000.00)
Gordon Rd. Median Maintenance	\$ 5,500.00	\$ -	\$ (5,500.00)
Bridge Evaluations/Work	\$ 12,300.00	\$ -	\$ (12,300.00)
47/Park Project	\$ 10,000.00	\$ -	\$ (10,000.00)

Landings Development - Utility Burial Fee

(\$30,000) In General Fund - Liability 01-00-2359 - 02/2008

State Funding
STP Grant Funding
STP Grant Funding
FILOD Fee Reimbursements
MFT Annual Allotment
Settler's Ridge Settlement in Fund Balance