VILLAGE OF SUGAR GROVE
BOARD REPORT

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES
FROM: MATT ANASTASIA, FINANCE DIRECTOR
SUBJECT: ORDINANACE: ADOPTING FISCAL YEAR 2021-2022 BUDGET
AGENDA: APRIL 5, 2022 REGULAR BOARD MEETING
DATE: APRIL 1, 2022

ISSUE

Shall the Village Board approve the Fiscal Year 2022-2023 Budget.

DISCUSSION

The Village Board held three budget workshops to review and discuss the budget. These workshops were held on February 15, 2022, March 1, 2022 and March 15, 2022 at the regularly scheduled Board meetings. The Public Hearing for the fiscal year 2022-2023 budget will be held on April 5, 2022 at 6 p.m. The Illinois Municipal Code, Section 8-2-9.4 states, “The annual budget shall be adopted by the corporate authorities before the beginning of the fiscal year to which it applies.” Therefore, the Budget must by passed and filed prior to May 1, 2022.

There were no items discussed at the Budget Workshop #3 that needed to be updated for the final FY22-23 budget.

Any further items for discussion and Board approval are able to be changed during the discussion on April 5, 2022 Board meeting. These changes would be included in the final budget to be filed with the County, after the Board approves the proposed FY22-23 budget with any changes to be made.

Staff recommends the Village Board discuss and approve the budget to meet the April 30, 2022 deadline.

Attached is the Budget Ordinance and related financial schedules, Certification of Budget Ordinance, and Certification of Estimated Revenues and related financial schedules are also attached.

COST

There are no costs associated with the adoption of the Budget Ordinance.

RECOMMENDATION

That the Village Board approve the Ordinance 20220405F Adopting the Fiscal Year 2022-2023 Budget for the Village of Sugar Grove, Illinois.

KANE COUNTY, ILLINOIS

ORDINANCE NO. 20220405F

An Ordinance Adopting the Fiscal Year 2022-2023 Budget for the Village of Sugar Grove, Illinois

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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

ORDINANCE NO. 20220405F
An Ordinance Adopting the Fiscal Year 2022-2023 Budget for the Village of Sugar Grove, Illinois

BE IT ORDAINED by the Board of Trustees of 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, Section 6A of the Illinois Constitution and, pursuant to the powers granted to it under 65 ILCS 5/1-1 et seq.; and,

WHEREAS, the Board of Trustees of the Village of Sugar Grove has adopted the "Budget Officer System" as provided in the Illinois Complied Statutes; and

WHEREAS, pursuant to the Ordinances of the Village of Sugar Grove and the Statutes of the State of Illinois made and provided, an annual budget shall be adopted by the Corporate Authorities of the Village of Sugar Grove in lieu of the passage of any appropriation ordinance; and

WHEREAS, the Board of Trustees of the Village of Sugar Grove has held all of the hearings and caused to be made all of the publications and notices required by law; and

WHEREAS, the Board of Trustees of the Village of Sugar Grove has reviewed the budget for fiscal 2022-2023 as presented by the Budget Officer; and

WHEREAS, the Board of Trustees of the Village of Sugar Grove believe the aforesaid budget proposed for fiscal 2022-2023 to be in the best interests of the Village of Sugar Grove;

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

SECTION ONE:

That the fiscal year 2022-2023 budget for the Village of Sugar Grove, Illinois, attached hereto and hereby made a part hereof as Exhibit A be and the same is hereby adopted and approved.

SECTION TWO:

That this Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

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.

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

	Aye	Nay	Absent
Trustee Herron	_____	_____	_____
Trustee Bonnie	_____	_____	_____
Trustee White	_____	_____	_____
Trustee Lendi	_____	_____	_____
Trustee Schomas	_____	_____	_____
Trustee Walter	_____	_____	_____

ATTEST:_______________________________________
Alison Murphy, Village Clerk, Village of Sugar Grove

CERTIFICATE

I, Alison Murphy, certify that I am the appointed Municipal Clerk of the Village of Sugar Grove, Kane County, Illinois.

I further certify that on the 5th day of April, 2022 the President and Board of Trustees of the Village of Sugar Grove passed and approved Ordinance No. 20220405F Entitled:

An Ordinance Adopting the Fiscal Year 2022-2023 Budget for the Village of Sugar Grove, Illinois

Which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 20220405F including the Ordinance and cover sheet thereof was prepared, and a copy of such Ordinance was posted in the Municipal building and on the Municipal website, commencing on the 18th day of March, 2022 and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Municipal Clerk.

Dated at Sugar Grove, Illinois this 5th day of April, 2022.

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Alison Murphy, Village Clerk

CERTIFICATE

I, Matt Anastasia, the chief fiscal officer of the VILLAGE OF SUGAR GROVE, do hereby certify that attached within is a true estimate of the revenues anticipated to be received by this government unit in the next fiscal year for all funds of the annual Village of Sugar Grove 2022-2023 budget.

Dated this 5th day of April, 2022.

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Matt Anastasia, Village Treasurer

ATTEST:

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Alison Murphy, Village Clerk

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	358,197
51 - Police	2,655,994	2,756,412	2,863,828	3,012,833	3,190,128
52 - Economic Development	-	-	-	-	228,418
53 - Public Works - Streets Division	1,025,481	1,851,255	1,216,856	1,154,147	1,139,841
54 - Building Maintenance	172,011	234,142	180,158	226,267	166,743
55 - Community Development	607,227	616,146	698,414	908,059	802,486
56 - Finance	157,651	171,688	194,877	186,826	195,690
57 - Boards & Commission	73,709	552,154	84,080	878,232	794,602
Total Expenditures	**$ 5,038,278**	**$ 6,523,479**	**$ 5,610,841**	**$ 6,769,080**	**$ 6,961,036**
New Change in Fund Balance	347,919	(350,984)	22,183	237,800	78,702
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**	**$ 1,853,985**
General Fund Reserve	***38.15%***	***23.57%***	***27.80%***	***26.23%***	***26.63%***

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 - Telecommuniction	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**

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	$ 169,519
01-50-6104	Salaries - Part-Time	59,547	29,701	43,161	48,128	53,404
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	14,290
01-50-6206	Imrf Contributions	13,754	15,243	16,053	15,249	14,198
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**	**$ 358,197**

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	$ 1,116,613
01-51-6102	Salaries - Overtime	132,697	139,834	141,456	132,652	135,306
01-51-6104	Salaries - Part-Time	232,978	194,992	230,499	214,672	228,059
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	113,024
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**	**$ 3,190,128**

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	$ -	$ -	$ -	$ -	$ 141,000
01-52-6104	Salaries - Part-Time	-	-	-	-	26,174
01-52-6201	Medical/Dental Insurance	-	-	-	-	7,018
01-52-6202	Group Life Insurance	-	-	-	-	235
01-52-6205	Social Security Contributions	-	-	-	-	12,789
01-52-6206	Imrf Contributions	-	-	-	-	11,212
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	**$ -**	**$ -**	**$ -**	**$ -**	**$ 228,418**

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	$ 390,111
01-53-6102	Salaries - Overtime	5,861	23,581	25,577	25,577	26,831
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	32,808
01-53-6206	Imrf Contributions	19,284	26,890	31,875	29,730	27,963
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**	**$ 1,139,841**

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	$ 78,148
01-54-6102	Salaries - Overtime	1,557	5,895	6,394	6,394	6,708
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	6,491
01-54-6206	Imrf Contributions	4,370	5,320	6,473	6,030	5,691
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**	**$ 166,743**

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	$ 332,105
01-55-6104	Salaries - Part-Time	43,349	15,474	23,435	21,389	24,097
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	27,250
01-55-6206	Imrf Contributions	19,896	23,161	26,522	26,921	22,273
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**	**$ 802,486**

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	$ 101,279
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	8,980
01-56-6206	Imrf Contributions	6,753	7,675	9,341	7,904	7,873
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**	**$ 195,690**

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	$ 46,974
01-57-6205	Social Security Contributions	3,669	3,657	3,543	3,539	3,593
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**	**$ 794,602**

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**
Expenditues						
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 Surplus/(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
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**
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**
	Total Capital Projects Fund Expenditures	**$ 2,232,632**	**$ 2,728,570**	**$ 1,470,882**	**$ 1,560,162**	**$ 1,954,995**

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
Fund Balance, Beginning of Year	**$ 207,187**	**$ 206,312**	**$ 205,437**	**$ 205,437**	**$ 204,962**
Revenues	**$ 926,603**	**$ 932,853**	**$ 612,763**	**$ 612,763**	**$ 619,388**
Expenditures by Department					
Dept. 50 - Administration	$ 927,478	$ 933,728	$ 613,236	$ 613,238	$ 619,863
Total Expenditures	**$ 927,478**	**$ 933,728**	**$ 613,236**	**$ 613,238**	**$ 619,863**
Net Change in Fund Balance	($875)	($875)	($473)	($475)	($475)
Fund Balance, End of Year	**$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
Revenues						
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**
Expenditures						
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
Revenues						
47-00-3810	Interest Income	$ 23	$ 20	$ 20	$ 15	$ 15
	Total Sugar Grove Center #10 Revenues	**$ 23**	**$ 20**	**$ 20**	**$ 15**	**$ 15**
Expenditures						
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	1,842,783
59 - P.W. Administration	918,094	871,753	883,485	874,315	1,019,431
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**	**$ 4,092,254**
Net Change in Fund Balance	$ 1,017,703	$ 927,490	$ 78,293	$ 314,941	$ 16,845
Fund Balance Adjustment for Unrest. FB	*($1,057,917)*	*($135,600)*			
Unrestricted Fund Balance, End of Year*	**$ 661,575**	**$ 1,453,465**	**$ 1,531,758**	**$ 1,768,406**	**$ 1,785,251**

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
50-49-6307	I.S. Services	$ 17,984	$ 29,517	$ 34,484	$ 45,192	$ 81,372
50-49-6502	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	$ 131,194
50-50-6104	Salaries - Part-Time	46,244	40,093	48,905	31,499	58,617
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	14,032
50-50-6206	Imrf Contributions	16,906	11,388	14,435	11,089	12,730
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**	**$ 1,842,783**

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	$ 571,009
50-59-6102	Salaries - Overtime	40,547	34,493	47,196	47,196	56,050
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	48,426
50-59-6206	Imrf Contributions	39,579	39,737	44,247	41,243	42,054
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**	**$ 1,019,431**

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
Pension Benefits & Refunds					
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**
Administration					
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**