
**VILLAGE OF SUGAR GROVE
BOARD REPORT**

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES
FROM: MATT ANASTASIA, FINANCE DIRECTOR
SUBJECT: MID-YEAR BUDGET UPDATE
AGENDA: DECEMBER 6, 2022, REGULAR BOARD MEETING
DATE: DECEMBER 2, 2022

ISSUE

Discussion of the mid-year budget update.

DISCUSSION

As of October 31, 2022, the Village was through the first half of the fiscal year. Staff has projected revenues and expenditures for the General Fund, the Capital Projects Fund, Infrastructure Capital Projects Fund, the two TIFs, Debt Service, Sugar Grove Center, the Waterworks and Sewerage Fund, the Waterworks & Sewerage Capital Fund and Refuse Fund through the end of fiscal year 2022-2023.

General Fund (01)

The General Fund revenues are expected to be higher than budget by approximately \$597,587. Expenditures are expected to be higher than budget by approximately \$200,864. This is projected to result in a surplus to the unrestricted fund balance by about \$475,425, as compared to the budget surplus of \$78,702. To understand the revenues better, here are a few items that are non-recurring revenues, unbudgeted, not to be used in future projections, totaling \$136,379:

- Property Tax Revenue - \$64,400 – majority due to TIF #1 surplus of \$1,000,000, resulting in an estimated \$60,000 in additional property tax revenue.
- Reimbursement - \$103,420 – This has a correlating expense in the Community Development Department for \$62,000 and \$41,420 is for the LIV Golf Tour Public Safety Services.
- Miscellaneous Income - \$22,000 – A fee-in-lieu of Stormwater was paid on a permit fee, this is income to the General Fund as Stormwater expenses are paid through the General Fund.

There were also revenues, that are considered recurring revenues, that exceed budget and are expected to continue into future budgets:

- Utility Tax – Gas – \$65,953 –We do believe natural gas prices will come down some from the current rates, but expect about half to continue as recurring revenue of about \$32,500.
- State Income Tax - \$219,000 – this number is from IML’s most recent projections. These include an increase in Corporate Income Tax collections and the strengthened Labor Market, however, they do anticipate this levelling off and decreasing for the Corporate Tax collections. IML projects a 15% reduction in CIT and uses a 3% rate increase for wages. These modifications and assumptions are used to calculate this, still, very positive increase in State Income Tax Collections.
- State Sales Tax - \$85,000 – Anticipated to continue to increase, this is due to some inflationary factors of price of goods, but majority is due to the increase in local sales tax collections from online internet purchases.

General Fund revenues exceeded the budgeted expectation immensely, as well as couple of revenues coming in under budget. Some revenue accounts are considered a recurring revenue source moving forward for budget purposes, those are State Income Tax, State Sales Tax, Utility Tax - Gas and Video Gaming.

General Fund Revenues:

1. **Property Tax (Accounts 3110-3151)** will be estimated at \$64,400 over budget, mainly due to the \$1,000,000 TIF #1 surplus declared, of which roughly \$60,000 will come back to the Village.
2. **Utility Tax - Gas (Account 3163)** is anticipated to be above budget by a total of \$65,900 due to inflationary natural gas costs, this is anticipated to move forward with half as continued revenues in future budgets;
3. **Building Permits (Account 3310)** is expected to be below budget by \$16,750, attributed to a decrease in overall miscellaneous permits applied for;
4. **State Income Tax (Account 3410)** is anticipated to be above budget by \$219,000, the estimates used are from the most recent IML Shared Revenue projections as of September 2022. IML saw an increase in Corporate Income Tax (CIT) collected due to the change in law for tax. It is expected for this to slow down and decrease 15% in the future years, with IML estimating wage rates increasing 3% overall. With these assumptions, this is how the new per capita amount was determined of \$156.00;
5. **State Sales Tax (Account 3450)** receipts are expected to be \$85,000 higher than budget. The “Level Playing Field” act that went into effect January 2021 is really seeing substantial benefits to smaller communities as a whole. The collection of Sales Tax at the delivery point, rather than to the State as a Use Tax has increase Sales Tax collections, as Use Tax is a per capita payment and sales tax is a direct payment to the municipality;

6. **Police Forfeiture (Account 3520)** is a new revenue account this year. Revenues in this account are from police activities that result in State or Federal Forfeiture funds back to the Village. These funds must be used for a dedicated, specific purpose and will show on the Audit going forward as a restricted fund. In future budgets, the expenses may not have a correlating revenue source as it could be in the Fund Balance;
7. **Reimbursement (Account 3761)** is projected to come in over budget by \$61,850, since this is a reimbursement account mainly made up of expenses billed to developers, this means the expenses relating to this account are also higher. There was also the LIV Golf Tour Public Safety reimbursement of \$41,420.
8. **Interest Income (Account 3810)** is seeing a significant increase due to the increased interest rates at the bank with the economy.

Expenditures are projected to come in over budget by an estimated \$200,864, but these are largely due to non-recurring expenditures within the fiscal year. These expenses are not considered to be recurring into future budgets:

- 601 Heartland Improvements - \$12,000 – Monument Sign Update & Entrance Door signage updates.
- 160 S. Municipal Administration/Finance Office Relocation Costs - \$90,000
- 160 S. Municipal Administration/Finance Office Lease - \$17,000 – this is going to be paid for going forward in the Capital Fund (30), with monies already transferred for future VH purposes.

General Fund Expenditures:

1. Budget wide –
 - a. **Medical/Dental (Account 6201)** expenses for the year were budgeted at an anticipated 8% increase, but actual increase was only 2.4% overall;
 - b. **IMRF (Account 6206)** Rate increase due to the change in rate of return was anticipated to go to 7.00% within the budget, the actual rate for 2023 is 4.94%.
 - c. **The Equipment Replacement Fund (Account 7010)** was funded at 100% throughout the General Fund. Each departments replacement schedule was updated to reflect current pricing and anticipated year of replacement.
2. Information Technology (49) –
 - a. **I.S. Services (Account 6307)** is over budget due to an increase in Monthly Maintenance with the additional work needed to have overlap to bring on the new I.T. Services provider for the Village, as well as replacement of our Aruba Access Points and Switch.
3. Administration (50) – No major change from budget to projections for FY22-23.
4. Police Department (51) –
 - a. **Salaries - Regular (Account 6101)** is projected \$41,936 under budget due to turnover and the open patrol position.

- b. **Salaries – Overtime (Account 6102)** is expected to be \$41,767 over budget to cover the open patrol shifts, as well as the additional expense for the LIV Golf Tour event, which has an off-setting revenue.
 - c. **Salaries – Part-Time (Account 6103)** are projected lower to budget by \$15,827, this is believed to be due to not as many days off (Vacation and Personal) by the full-time, thus having less shifts to be filled by the Part-Time Officers.
 - d. **Telecommunications (Account 6502)** is anticipated to be over budget \$30,000 due to an increase in AT&T costs for expired contracts which our IT Consultant was working on getting. We are hoping to see some credits back for these, however, this is unknown at the time, therefore, budgeting for the full amount.
 - e. **Fuels & Lubricants (Account 6601)** will be over budget by \$21,500 as gas prices have been high but are slowly starting to decline.
- 5. **Economic Development (52)** – This is the first year of the department, each account was estimated when budget at the beginning of the year prior to hiring the Director. The new accounts are being utilized as they should, overall the department will be under budget by \$3,846.
- 6. **Public Works (53)** –
 - a. **Repair & Maintenance Services – ROW (Account 6405)** will be over budget by \$3,000 due to additional hazardous tree removal in the ROW
 - b. **Traffic Control Supplies (Account 6610)** will be over budget by roughly \$25,000, as there were some light poles hit in accidents needing to be replaced, there is an offsetting revenue for these from IRMA.
- 7. **Building Maintenance (54)** –
 - a. **Repair & Maintenance Services – Buildings (Account 6406)** will be over budget by \$102,000 due to the expense to move Administration & Finance Offices to the newly leased 160 S. Municipal Building (\$90,000), as well as the new Public Works/Community Development/Economic Development Signage at 601 Heartland Dr. which was in last years budget but not completed until FY22-23 (\$12,000).
- 8. **Community Development (55)** –
 - a. **Salaries – Part-Time (Account 6104)** under budget by \$14,376 due to the Plumbing Inspector retiring, there will be an increased cost in Other Professional Services for an outside contractor to perform those services.
 - b. **Engineering Services (Account 6303)** are over budget by \$25,900, with this amount reimbursable to the Village through Developer Escrows.
 - c. **Other Professional Services (Account 6309)** projected above budget by \$70,010, due to the CMAP Comprehensive Plan update budget in last fiscal year but not billed, anticipated to be paid in FY22-23 (\$24,000), additional services for TIF Eligibility and Economic Incentive for Crown (\$43,650) which are developer/land owner reimbursable to the Village.
- 9. **Boards & Commissions (57)** –

- a. **Rental/Lease Expense (Account 6913)** is a new account to cover the remainder of FY22-23 for the 160 S. Municipal Office Lease of \$3,400/mo. (\$17,000 total).

Recommendations for Surplus Funds

The FY22-23 projected surplus for the General Fund totals \$475,425, of which Staff considers an estimated \$337,000 of increased, sustainable on-going revenues (Income Tax, Sales Tax and 50% of increase in Utility Tax - Gas) and \$145,700 of one-time revenues available to do additional small projects or purchases in FY22-23. Staff has developed the following list based on needs and discussions the Board has had.

One-Time Purchases/Projects Options

- Multi-Factor Authorization (MFA) - \$5,000 – Split between General Fund and Water Fund 50/50 - \$2,500 each fund.
- BS&A Cloud Upgrade - \$78,420 - \$12,500 in FY22-23; remainder \$65,920 in FY24-25. Implementation is 18-months out. Recommend to transfer funds to Capital Fund to earmark for 50%, with the other 50% in Water Fund - \$39,210 each fund.
- One-Time Employee CPI Acknowledgement – Cost Varies. This item was discussed by the Board during the FY22-23 budget discussions and at a recent Board meeting.
 - 1% - \$30,735.90
 - General Fund – \$23,310.44
 - Water Fund – \$7,425.46
 - 2% - \$61,471.80
 - General Fund – \$46,620.88
 - Water Fund – \$14,850.92
 - 3% - \$92,207.69
 - General Fund – \$69,931.31
 - Water Fund – \$22,276.38

Should the Board want to discuss individual employees, that would be appropriate for closed session.

- Transfer 80% of anticipated surplus to Capital Fund (30) for Future Village Hall and Police Department Improvements/Needs - Varies if funds are utilized from the surplus.

On-Going Future Budget Options

- Village 3-Year Salary Plan for Non-Represented Employees - \$302,157 - \$228,375 General Fund, \$73,782 Water Fund.

General Capital Projects Fund (30)

The General Capital Projects Fund revenues will be \$149,460 higher than budgeted due to the sale of the Village-owned property on Municipal Drive being \$97,900 higher than anticipated, and the increased market for used cars, where we received high pricing for the sale of used squad cars. Expenses came in over budget by \$108,000 due to a truck ordered in FY21-22 being delayed

and not received until FY22-23. The budgeted vehicle replacement for FY22-23 was delayed till FY23-24 due to supply chain issues, and the next effect of those two was an increase of \$108,500.

Industrial TIF #1 Fund (32)

In the Tax Increment Financing District #1, property tax revenues are above budget by \$5,300. Expenses in the fund are creating a large deficit due to the Village Board approving a surplus of \$1,000,000 out of the Fund back to all taxing districts.

Industrial TIF #2 Fund (33)

In the Tax Increment Financing District #2, property tax revenues are above budget by \$11,000. Expenses are projected to be under budget by \$44,970 due to the no additional engineering work being done on the Utility Line Burial under Route 47. There were two new expenses, the administration transfer expense for the Economic Development Director of 30% and \$5,000 for site marketing expenses.

Capital Infrastructure Fund (35)

The Capital Infrastructure Fund is projecting a surplus of \$518,739 for the fiscal year due to the Sales Tax collection procedures increasing the NHRST amount an estimated additional \$38,000. There was also a reduction in engineering and construction expenses for the year where projects have been delayed to future fiscal years.

The Village is to receive \$592,938 by the end of Fiscal Year 2023 for the REBUILD Illinois Capital Grant money; the Village received its final payments in the amount of \$98,822.95. This money must be used for “bondable” projects, which include reconstruction of roads. Eligible projects are anticipated for Road Program 2023 to be completed in FY23-24.

Sugar Grove Center SSA #10 Fund (47)

The Sugar Grove Center Fund budgeted \$9,000 for weed control and grass cutting. The Village did not levy for taxes again in fiscal year 2022-2023 for the SSA, using the fund reserve to fund the necessary maintenance.

Waterworks & Sewerage Fund (50)

The Waterworks and Sewerage Fund revenue is expected to be above budget by \$128,469. Average water and sewer usage have increased for the fiscal year, even with the 3% rate reduction.

Waterworks & Sewerage Expenditures

1. Information Technology (49) –
 - a. **I.S. Services (Account 6307)** will be over budget due to the increase in Monthly Maintenance Services for the overlap to bring on the new IT Services Consultant and the move of Administration & Finance to 160 S. Municipal Drive building.
2. Administration (50) –
 - a. **Transfer to Equipment Replacement (Account 7010)** will be under budget by \$30,000 as the Truck scheduled to be replaced has been delayed, reducing the replacement schedule funding and shifting it one-year.
3. P.W. Administration (59) –
 - a. **Salaries – Regular (Account 6101)** is going to be over budget by \$14,700 mainly due to the retirement of the PW Director and the amount owed per the agreement.
 - b. **Fuels & Lubricants (Account 6601)** will be higher due to the increased gas prices.
4. Water Operations (60) –
 - a. **Electricity (Account 6511)** expected to be \$30,000 under budget due to the credits being received from the Bill which bailed out the Nuclear Plants. This will crossover into FY23-24, as it is in effect for 1 calendar year July 2022-June 2023.
5. Sewer Operations (65) –
 - a. **Other Professional Services (Account 6309)** will be over budget by \$36,000 as the flow testing in Windstone, Black Walnut and Bliss Woods was budget in FY21-22 but not completed. It rolled over to FY22-23 but was not budget for \$36,000.
 - b. **Electricity (Account 6511)** expected to be \$10,000 under budget due to the credits being received from the Bill which bailed out the Nuclear Plants. This will crossover into FY23-24, as it is in effect for 1 calendar year July 2022-June 2023.
6. Water Capital (71) –
 - a. **Engineering Services (Account 6303)** will be over budget \$74,000 overall from the Waterworks System Needs Assessment and Sanitary Sewer Needs Assessment all based on what was completed last year, and what rolled over to this fiscal year.
 - b. **Automotive Equipment (Account 7006)** will be under budget \$97,499 as the 2007 Ford F-350 Truck to be purchased has been delayed to FY23-24.
 - c. **Other Equipment & Machinery (Account 7007)** will be under budget \$35,322 as the Sewer Easement Machine to be replaced was delayed to FY23-24.

One-Time Purchases/Projects Options

- MFA Authorization - \$5,000 – Split between General Fund and Water Fund 50/50 - \$2,500 each fund.
- BS&A Cloud Upgrade - \$78,420 - \$12,500 in FY22-23; remainder \$65,920 in FY24-25. Implementation is 18-months out. Recommend to transfer funds to Capital Fund to earmark for 50%, with the other 50% in Water Fund - \$39,210 each fund.

On-Going Future Budget Options

- Village 3-Year Salary Plan for Non-Represented Employees - \$305,096 - \$229,061 General Fund, \$76,035 Water Fund.

In total, the Waterworks & Sewerage Fund is projecting a surplus of \$259,007, which is roughly \$242,162 better than the budgeted surplus of \$16,845. Also, a reminder, the water rates decreased 3% for FY2022-2023. With this anticipated surplus, the Waterworks & Sewerage unrestricted Fund Balance will be \$2,520,691, this is \$1,497,627 over the 25% Reserve Balance Policy. As the Capital Improvement Plan will show when presented during the budget discussions, the Village Board should discuss the transfer of any excess fund balance, as it does in the General Fund, to the Water Capital Fund for future Infrastructure projects.

Waterworks & Sewerage Capital Fund (51)

The FY2022-23 budget included a transfer of \$825,000 for Infrastructure Replacement and Water Meter Replacement Program as revenue, \$700,000 and \$125,000 respectively. The only expenses in the Fund was for the Dugan Woods Watermain Replacement completion project, which came in under budget by \$177,000 for the year.

Refuse Fund (57)

The Refuse Fund expenses are projected relatively close to the budgeted amounts, with a surplus of only \$7,479.

COST

There are no costs associated with this discussion.

RECOMMENDATION

That the Board discuss the mid-year budget update.

FY2022-23 Budget
Fund 01
General Fund

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
01-00-0000 Revenues						
3110	Property Tax - Corporate	\$ 756,173	\$ 813,958	\$ 811,850	\$ 870,684	\$ 56,726
3111	Property Tax - Audit	12,062	11,880	11,986	11,986	106
3112	Property Tax - Liability Insurance	40,215	29,700	29,966	29,966	266
3113	Property Tax - I.M.R.F.	45,248	44,550	44,950	44,950	400
3114	Property Tax - Social Security	178,456	175,725	177,306	177,306	1,581
3115	Property Tax - Street Lighting	55,295	54,450	54,940	54,940	490
3150	Property Tax - Police	132,002	148,500	149,836	149,836	1,336
3151	Property Tax - Police Pension	622,501	582,120	587,352	587,352	5,232
3162	Utility Tax - Electricity	285,099	284,890	170,574	281,578	(3,312)
3163	Utility Tax - Natural Gas	210,629	150,193	98,757	216,146	65,953
3164	Utility Tax - Telecommunication	98,634	98,146	61,497	95,170	(2,976)
3210	Liquor License	18,685	18,750	5,975	29,978	11,228
3250	Franchise Agreement	107,901	88,851	63,201	88,438	(413)
3291	Contractors License	46,800	45,000	26,400	48,000	3,000
3310	Building Permits	183,339	153,296	91,557	136,545	(16,751)
3320	Certificate Of Occupancy Fees	1,900	2,600	2,200	2,600	-
3330	Plan Review Fees	8,570	4,000	2,790	4,000	-
3340	Reinspection Fees	2,250	3,000	1,980	3,100	100
3380	Towing Fees	30,330	36,000	17,722	29,000	(7,000)
3390	Other Licenses,Permits & Fees	24,148	21,760	7,440	20,560	(1,200)
3410	State Income Tax	1,312,312	1,227,479	928,466	1,447,368	219,889
3420	Replacement Tax	5,222	1,600	4,047	6,000	4,400
3440	Grants	679,327	700,073	672,803	700,073	-
3449	State Sales Tax Rebate	(24,794)	(21,390)	(7,116)	(23,284)	(1,894)
3450	State Sales Tax	1,330,685	1,380,131	860,985	1,465,399	85,268
3451	State Use Tax	329,032	347,925	203,741	357,203	9,278
3453	State Games Licenses	107,022	90,454	56,661	97,018	6,564
3460	Road & Bridge Tax	18,174	18,000	16,458	16,457	(1,543)
3510	Court Fines	74,800	84,000	53,123	90,100	6,100
3515	Code Enforcement Fines	9,936	4,800	8,040	11,040	6,240
3520	Police Forfeitures	-	-	5,212	4,741	4,741
3590	Other Fines	27,817	22,000	13,605	23,050	1,050
3740	Zoning & Filing Fees	5,230	9,000	3,660	9,250	250
3760	Review & Development Fees	8,395	29,680	12,424	29,680	-
3761	Reimbursement	308,660	249,930	219,235	353,197	103,267
3765	Energy Civic Contributions	24,000	24,000	14,000	24,000	-
3790	Charges For Police Services	10,070	10,000	10,000	10,000	-
3791	Other Charges For Services	1,104	1,250	565	1,000	(250)
3793	Cannabis Excise Tax	12,871	18,092	8,652	18,556	464
3810	Interest Income	1,602	1,250	10,581	18,500	17,250
3811	Interest Income - Cd	5,184	14,000	6,606	13,250	(750)
3820	Rental Income	67,426	18,095	17,722	18,092	(3)
3830	Donations	4,599	-	500	500	500
3888	Gain (Loss) - Imet	524	-	-	-	-
3890	Miscellaneous Income	1,082	2,000	22,896	24,000	22,000
3990	Interfund Transfer Income	40,000	40,000	23,333	40,000	-
Total General Fund Revenues		\$ 7,220,517	\$ 7,039,738	\$ 5,584,478	\$ 7,637,325	\$ 597,587

(Negative) - Projections are less than budget
Positive - Projections are more than budget

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
01-49-0000 Information Technology						
6307	I.S. Services	\$ 43,370	\$ 79,118	\$ 25,759	\$ 88,753	\$ 9,635
6502	Telecommunications	3,985	5,813	3,453	5,813	-
Total Information Technology Expenses		\$ 47,355	\$ 84,931	\$ 29,212	\$ 94,566	\$ 9,635
01-50-0000 Administration						
6101	Salaries - Regular	\$ 176,920	\$ 169,519	\$ 103,368	\$ 170,661	\$1,142
6104	Salaries - Part-Time	46,822	53,404	30,640	53,405	1
6201	Medical/Dental Insurance	7,708	22,389	9,526	19,098	(3,291)
6202	Group Life Insurance	106	106	53	121	15
6205	Social Security Contributions	13,689	14,290	8,989	14,451	161
6206	Imrf Contributions	16,093	14,198	8,407	13,051	(1,147)
6208	Training & Memberships	3,501	4,859	3,880	4,432	(427)
6209	Uniform Allowance	102	150	37	37	(113)
6301	Legal Services	26,423	25,000	11,174	26,816	1,816
6306	Medical Services	420	315	117	267	(48)
6309	Other Professional Services	1,481	935	531	1,103	168
6402	Rental	1,259	1,251	410	904	(347)
6403	Repair & Maint. Serv-Equipment	663	480	462	740	260
6501	Postage & Delivery	90	170	84	189	19
6502	Telecommunications	2,813	3,026	1,700	3,085	59
6502	Printing	13	50	-	270	220
6507	Mileage Reimbursement	-	50	-	-	(50)
6514	Insurance Premiums	1,192	45,400	14,675	49,580	4,180
6608	Books & Publications	1,931	1,855	1,676	1,979	124
6613	General Office Supplies	673	750	464	814	64
Total Administration Expenses		\$ 301,899	\$ 358,197	\$ 196,193	\$ 361,003	\$ 2,806
01-51-0000 Police Department						
6101	Salaries - Regular	\$ 995,588	\$ 1,116,613	\$ 598,330	\$ 1,074,677	(\$41,936)
6102	Salaries - Overtime	143,434	135,306	122,531	177,073	41,767
6104	Salaries - Part-Time	203,463	228,059	111,354	209,004	(19,055)
6106	Police Pension	623,000	675,160	393,843	675,160	-
6201	Medical/Dental Insurance	174,687	227,042	96,358	197,244	(29,798)
6202	Group Life Insurance	1,235	1,411	637	1,253	(158)
6205	Social Security Contributions	96,544	113,024	59,862	110,804	(2,220)
6208	Training & Memberships	16,740	14,810	6,751	14,740	(70)
6209	Uniform Allowance	25,146	22,930	8,452	22,700	(230)
6301	Legal Services	25,656	33,050	11,232	29,400	(3,650)
6306	Medical Services	2,917	2,318	285	1,898	(420)
6307	I.S. Services	30,833	41,605	15,006	41,380	(225)
6309	Other Professional Services	15,040	15,330	10,498	15,330	-
6402	Rental	962	1,320	315	1,270	(50)
6403	Repair & Maint. Serv-Equipment	8,407	13,480	6,371	13,030	(450)
6407	Repair & Maint. Serv-Vehicles	47,935	38,900	15,348	38,900	-
6500	General Equipment	11,234	14,350	1,885	14,250	(100)
6501	Postage & Delivery	853	1,290	633	1,115	(175)
6502	Telecommunications	176,225	184,419	95,003	214,464	30,045
6504	Printing	2,104	4,700	545	4,700	-
6507	Mileage Reimbursement	-	150	-	50	(100)
6508	Receptions & Entertainment	907	675	1,279	1,250	575
6509	Recruitment	1,390	4,600	845	4,600	-
6601	Fuels & Lubricants	52,221	43,500	36,335	65,000	21,500
6603	Specialized Supplies	16,959	80,023	14,788	80,023	-
6604	Safety Supplies	4,165	5,250	1,586	5,050	(200)
6608	Books & Publications	669	1,700	-	1,700	-
6613	General Office Supplies	5,998	6,250	1,390	6,250	-
6617	Vehicle Maint. Supplies	924	500	1,256	450	(50)
7010	Transfer To Equip. Replacement Fund	301,322	162,363	94,712	189,481	27,118
Total Police Department Expenses		\$ 2,986,558	\$ 3,190,128	\$ 1,707,430	\$ 3,212,246	\$ 22,118
01-52-0000 Economic Development						
6101	Salaries - Regular	\$ -	\$ 141,000	\$ 81,774	\$ 141,000	\$ -
6104	Salaries - Part-Time	-	26,174	8,207	20,102	(6,072)
6201	Medical/Dental Insurance	-	7,018	3,176	12,460	5,442
6202	Group Life Insurance	-	235	69	121	(114)

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
6205	Social Security Contributions	-	12,789	6,822	12,324	(465)
6206	Imrf Contributions	-	11,212	5,903	9,699	(1,513)
6208	Training & Memberships	-	3,500	1,649	10,624	7,124
6209	Uniform Allowance	-	450	68	68	(382)
6306	Medical Services	-	290	130	130	(160)
6307	I.S. Services	-	2,000	-	-	(2,000)
6309	Other Professional Services	-	19,000	279	6,508	(12,492)
6402	Rental	-	-	1	1	1
6403	Repair & Maint. Serv-Equipment	-	-	45	250	250
6501	Postage & Delivery	-	1,000	10	250	(750)
6502	Telecommunications	-	-	-	100	100
6504	Printing	-	500	348	6,500	6,000
6507	Mileage Reimbursement	-	500	-	400	(100)
6515	Public Relations	-	-	273	1,000	1,000
6601	Fuels & Lubricants	-	-	-	35	35
6608	Books & Publications	-	-	-	1,000	1,000
6613	General Office Supplies	-	2,750	541	2,000	(750)
Total Economic Development Expenses		\$ -	\$ 228,418	\$ 109,295	\$ 224,572	(\$3,846)

01-53-0000 Public Works - Streets Division

6101	Salaries - Regular	\$ 373,564	\$ 390,111	\$ 211,305	\$ 391,159	\$ 1,048
6102	Salaries - Overtime	17,110	26,831	1,936	21,872	(4,959)
6105	Salaries - Seasonal	14,101	14,984	14,438	14,984	-
6201	Medical/Dental Insurance	71,115	86,192	36,544	71,386	(14,806)
6202	Group Life Insurance	588	588	263	566	(22)
6205	Social Security Contributions	29,264	32,808	16,412	32,739	(69)
6206	Imrf Contributions	29,129	27,963	13,876	24,864	(3,099)
6208	Training & Memberships	2,468	4,505	1,231	2,505	(2,000)
6209	Uniform Allowance	2,749	2,600	800	800	(1,800)
6301	Legal Services	2,306	2,000	-	1,000	(1,000)
6303	Engineering Services	10,283	12,500	6,786	12,500	-
6306	Medical Services	760	1,000	120	1,000	-
6309	Other Professional Services	5,573	30,775	4,074	30,675	(100)
6402	Rental	661	3,500	961	2,500	(1,000)
6403	Repair & Maint. Serv-Equipment	1,429	9,600	3,557	9,600	-
6405	Repair & Maint. Serv-Row	58,826	80,000	62,642	83,087	3,087
6407	Repair & Maint. Serv-Vehicles	17,621	23,500	6,002	23,500	-
6500	General Equipment	15,305	650	-	650	-
6501	Postage & Delivery	258	500	409	900	400
6502	Telecommunications	1,740	2,035	1,052	5,673	3,638
6507	Mileage Reimbursement	98	100	26	100	-
6508	Receptions & Entertainment	393	400	176	400	-
6509	Recruitment	-	-	38	150	150
6511	Electricity	50,390	45,450	11,854	37,672	(7,778)
6516	Employee Activities	426	250	75	250	-
6601	Fuels & Lubricants	24,614	29,800	16,126	29,800	-
6603	Specialized Supplies	5,879	6,000	1,709	6,000	-
6604	Safety Supplies	4,094	1,300	1,116	1,300	-
6606	Landscaping Supplies	23,928	39,140	20,711	36,426	(2,714)
6609	Roadway Maintenance Supplies	5,122	10,750	3,656	10,750	-
6610	Traffic Control Supplies	98,657	66,571	80,992	91,240	24,669
6612	Equipment Maintenance Supplies	7,265	8,500	2,883	8,500	-
6613	General Office Supplies	463	450	321	450	-
6615	Snow & Ice Control Supplies	343	-	-	-	-
6617	Vehicle Maint. Supplies	28,255	20,000	5,682	20,000	-
7010	Transfer To Equip. Replacement Fund	151,956	158,488	92,451	149,914	(8,574)
9003	Interfund Transfer Expense	75,000	-	-	-	-
Total Public Works - Street Division Expenses		\$ 1,131,733	\$ 1,139,841	\$ 620,224	\$ 1,124,912	(\$14,929)

01-54-0000 Building Department

6101	Salaries - Regular	\$ 74,489	\$ 78,148	\$ 41,429	\$ 70,716	(\$7,432)
6102	Salaries - Overtime	4,277	6,708	484	5,119	(1,589)
6201	Medical/Dental Insurance	14,813	18,496	7,542	14,851	(3,645)
6202	Group Life Insurance	129	130	57	124	(6)
6205	Social Security Contributions	5,727	6,491	2,969	5,802	(689)
6206	Imrf Contributions	5,868	5,691	2,735	4,566	(1,125)
6208	Training & Memberships	-	250	-	125	(125)

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
6209	Uniform Allowance	178	600	59	600	-
6402	Rental	308	224	51	81	(143)
6403	Repair & Maint. Serv-Equipment	3,102	2,664	1	2,414	(250)
6406	Repair & Maint. Serv-Buildings	100,987	24,743	72,569	126,762	102,019
6500	General Equipment	-	450	498	125	(325)
6502	Telecommunications	3,172	3,395	2,195	3,820	425
6512	Water & Sewer	3,456	3,228	1,615	2,814	(414)
6602	Custodial Supplies	1,650	2,600	1,390	2,600	-
6603	Specialized Supplies	3,331	1,525	1,977	2,386	861
6604	Safety Supplies	382	1,050	47	275	(775)
6606	Landscaping Supplies	6,835	6,000	1,525	6,000	-
6611	Building Materials & Supplies	6,125	2,750	1,434	2,250	(500)
6613	General Office Supplies	126	100	-	100	-
6617	Vehicle Maint. Supplies	800	1,500	-	1,500	-
Total Building Department Expenses		\$ 235,755	\$ 166,743	\$ 138,577	\$ 253,030	\$ 86,287

01-55-0000 Community Development

6101	Salaries - Regular	\$ 317,203	\$ 332,105	\$ 191,048	\$ 332,105	\$ -
6104	Salaries - Part-Time	9,861	24,097	9,928	9,721	(14,376)
6201	Medical/Dental Insurance	63,193	68,530	33,410	67,415	(1,115)
6202	Group Life Insurance	470	471	235	484	13
6205	Social Security Contributions	24,083	27,250	14,826	26,151	(1,099)
6206	Imrf Contributions	23,778	22,273	12,558	19,993	(2,280)
6208	Training & Memberships	3,835	3,245	109	2,835	(410)
6209	Uniform Allowance	-	450	-	450	-
6301	Legal Services	82,922	57,000	18,941	61,200	4,200
6303	Engineering Services	121,892	159,780	56,662	185,680	25,900
6306	Medical Services	568	675	435	675	-
6307	I.S. Services	-	200	-	200	-
6309	Other Professional Services	76,544	37,460	50,537	107,470	70,010
6402	Rental	1,859	2,530	607	1,459	(1,071)
6403	Repair & Maint. Serv-Equipment	670	700	313	700	-
6407	Repair & Maint. Serv-Vehicles	616	600	-	600	-
6500	General Equipment	10,134	-	-	-	-
6501	Postage & Delivery	215	360	115	360	-
6502	Telecommunications	4,046	3,774	2,638	7,028	3,254
6503	Publishing	2,781	3,360	1,332	3,360	-
6504	Printing	1,417	1,000	352	1,000	-
6507	Mileage Reimbursement	43	30	20	30	-
6508	Receptions & Entertainment	63	160	64	159	(1)
6509	Recruitment	1,350	-	-	-	-
6518	Bad Debt Expense	1,162	1,665	1,105	1,665	-
6601	Fuels & Lubricants	70	-	-	-	-
6608	Books & Publications	99	535	99	527	(8)
6613	General Office Supplies	874	800	652	800	-
6912	Façade Program	-	50,000	-	50,000	-
7010	Transfer To Equip. Replacement Fund	3,436	3,436	2,004	3,436	-
Tota Community Development Expenses		\$ 753,184	\$ 802,486	\$ 397,990	\$ 885,503	\$ 83,017

01-56-0000 Finance Department

6101	Salaries - Regular	\$ 88,611	\$ 101,279	\$ 58,207	\$ 101,279	\$ -
6104	Salaries - Part-Time	12,744	16,116	7,663	16,116	-
6201	Medical/Dental Insurance	8,943	11,507	5,619	11,331	(176)
6202	Group Life Insurance	108	118	59	121	3
6205	Social Security Contributions	7,341	8,980	4,730	8,981	1
6206	Imrf Contributions	7,605	7,873	4,347	7,067	(806)
6208	Training & Memberships	1,159	2,650	1,262	2,657	7
6209	Uniform Allowance	82	400	276	300	(100)
6301	Legal Services	2,301	2,000	1,209	2,000	-
6302	Audit Services	23,630	24,650	23,250	26,050	1,400
6306	Medical Services	484	540	130	310	(230)
6307	I.S. Services	8,491	9,085	8,770	8,770	(315)
6309	Other Professional Services	6,305	3,925	3,271	3,522	(403)
6402	Rental	22	22	9	22	-
6403	Repair & Maint. Serv-Equipment	487	500	216	450	(50)
6501	Postage & Delivery	1,163	1,000	455	1,000	-
6502	Telecommunications	2,719	2,840	1,772	3,110	270

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
6503	Publishing	710	730	197	830	100
6504	Printing	874	500	-	800	300
6509	Recruitment	125	125	-	-	(125)
6601	Fuels & Lubricants	-	100	-	-	(100)
6613	General Office Supplies	1,289	750	666	1,000	250
Total Finance Department Expenses		\$ 175,193	\$ 195,690	\$ 122,108	\$ 195,716	\$ 26

01-57-0000 Boards & Commissions						
6104	Salaries - Part-Time	\$ 43,672	\$ 46,974	\$ 23,428	\$ 46,974	\$ -
6205	Social Security Contributions	3,341	3,593	1,792	3,593	-
6208	Training & Memberships	8,177	9,685	5,882	7,553	(2,132)
6209	Uniform Allowance	426	500	-	1,000	500
6307	I.S. Services	1,644	-	-	-	-
6309	Other Professional Services	2,870	8,725	7,238	8,855	130
6403	Repair & Maint. Serv-Equipment	132	250	1	100	(150)
6501	Postage & Delivery	142	150	8	58	(92)
6503	Publishing	1,027	400	344	470	70
6504	Printing	654	300	-	810	510
6508	Receptions & Entertainment	2,353	1,800	56	1,650	(150)
6515	Public Relations	2,696	14,750	9,605	14,705	(45)
6516	Employee Activities	-	1,000	288	1,000	-
6517	Plan Commission	2,375	2,350	-	2,350	-
6520	Police Commission	1,340	3,775	-	3,775	-
6608	Books & Publications	25	100	-	100	-
6613	General Office Supplies	78	250	309	359	109
6913	Rental/Lease Expense	-	-	-	17,000	17,000
9003	Interfund Transfer Expense	1,317,394	700,000	408,333	700,000	-
Total Boards & Commissions Expenses		\$ 1,388,346	\$ 794,602	\$ 457,284	\$ 810,352	\$ 15,750

Total General Fund Expenses	\$ 7,020,023	\$ 6,961,036	\$ 3,778,313	\$ 7,161,900	\$ 200,864
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Total Revenue	7,220,517	7,039,738	5,584,478	7,637,325	597,587
Total Expenses	7,020,023	6,961,036	3,778,313	7,161,900	200,864

Net Income/(Loss) General Fund	\$ 200,494	\$ 78,702	\$ 475,425
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Unrestricted Fund Balance, Beginning	1,615,259	1,615,259
Estimated Unrestricted Fund Balance, Ending	\$ 1,693,961	\$ 2,090,684
Fund Reserve Policy FYE223 (25%)	1,740,259	1,565,259
Estimated Unrestricted Fund Balance, excess Fund Reserve Policy	(\$46,298)	\$ 525,425

(-) Interfund Trans.

(Negative) - Projections are more than budget
Positive - Projections are less than budget

FY2022-23 Budget
Fund 30
General Capital Projects Fund

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
30-00-0000 Revenues						
3510	Court Fines	\$ 8,166	\$ 6,000	\$ 3,809	\$ 3,809	(\$2,191)
3520	Forfeitures	2,763	1,000	-	-	(1,000)
3761	Reimbursements	26,200	-	-	-	-
3811	Interest Income - Investments	(4,646)	9,000	10,899	17,500	8,500
3820	Rental Income	93,056	54,483	37,516	58,305	3,822
3850	Improvement Donations	8,432	92,931	4,339	88,112	(4,819)
3852	Life Safety - Police	1,025	4,100	-	-	(4,100)
3853	Life Safety - Streets	1,025	4,100	-	-	(4,100)
3920	Proceeds - Fixed Asset Sale	10,000	806,500	932,304	941,304	134,804
3990	Interfund Transfer	1,799,108	1,024,287	597,501	1,042,831	18,544
Total General Capital Project Revenues		\$ 1,945,129	\$ 2,002,401	\$ 1,586,368	\$ 2,151,861	\$ 149,460
30-50-0000 Police Department						
6301	Legal Services	\$ -	\$ -	\$ 1,833	\$ 1,833	\$ 1,833
Total Administration Expenses		\$ -	\$ -	\$ 1,833	\$ 1,833	\$ 1,833
30-51-0000 Police Department						
7006	Automotive Equipment	\$ 296,911	\$ 221,589	\$ 11,962	\$ 260,967	\$ 39,378
9003	Interfund Transfer	112,503	113,720	66,337	113,720	-
Total Police Department Expenses		\$ 409,414	\$ 335,309	\$ 78,299	\$ 374,687	\$ 39,378
30-53-0000 Public Works - Street Division						
7003	Building Improvements	\$ 37,345	\$ 175,000	\$ 34,331	\$ 137,080	(\$37,920)
7006	Automotive Equipment	60,879	85,780	194,465	194,465	108,685
7007	Other Equipment & Machinery	-	46,000	-	41,947	(4,053)
Total Public Works - Street Division Expenses		\$ 98,224	\$ 306,780	\$ 228,796	\$ 373,492	\$ 66,712
Total Revenue		1,945,129	2,002,401	1,586,368	2,151,861	149,460
Total Expenses		507,638	642,089	308,928	750,012	107,923
Net Income/(Loss) Fund		\$1,437,491	\$1,360,312		\$1,401,849	

FY2022-23 Budget
Fund 32
TIF #1 Fund

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
32-00-0000 Revenues						
3110	Property Tax - Increment	\$ 429,842	\$ 438,439	\$ 443,804	\$ 443,714	\$ 5,275
3810	Interest Income	470	330	310	450	120
Total TIF #1 Revenues		\$ 430,312	\$ 438,769	\$ 444,114	\$ 444,164	\$ 5,395
32-50-0000 Administration						
6208	Training & Memberships	\$ 1,531	\$ 2,000	\$ 945	\$ 945	(\$1,055)
Total Administration Expenses		\$ 1,531	\$ 2,000	\$ 945	\$ 945	(\$1,055)
32-52-0000 Economic Development						
6521	Marketing	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Total Economic Development Expenses		\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
32-53-0000 Public Works - Street Division						
6301	Legal Services	\$ -	\$ 5,000	\$ -	\$ -	(\$5,000)
6303	Engineering Services	11,776	-	-	-	-
Total Public Works - Street Division Expenses		\$ 11,776	\$ 5,000	\$ -	\$ -	(\$5,000)
32-55-0000 Community Development						
6301	Legal Services	\$ 9	\$ 20	\$ -	\$ -	(\$20)
6302	Audit Services	325	350	338	338	(12)
6309	Other Professional Services	-	5,000	-	-	(5,000)
6911	TIF Surplus	50,000	50,000	-	1,000,000	950,000

FY2022-23 Budget
Fund 32
TIF #1 Fund (Cont.)

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
9003	Interfund Transfer Expense	-	-	12,338	21,150	21,150
Total Community Development Expenses		\$ 50,334	\$ 55,370	\$ 12,676	\$ 1,021,488	\$ 966,118
Total Revenue		430,312	438,769	444,114	444,164	5,395
Total Expenses		63,641	62,370	13,621	1,027,433	965,063
Net Income/(Loss) Fund		\$366,671	\$376,399		(\$583,269)	

FY2022-23 Budget
Fund 33
TIF #2 Fund

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
33-00-0000 Revenues						
3110	Property Tax - Increment	\$ 138,185	\$ 140,486	\$ 151,535	\$ 151,504	\$ 11,018
3810	Interest Income	112	100	56	100	-
Total TIF #2 Revenues		\$ 138,297	\$ 140,586	\$ 151,591	\$ 151,604	\$ 11,018
33-52-0000 Economic Development						
6521	Marketing	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Total Economic Development Expenses		\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
33-53-0000 Public Works - Street Division						
6303	Engineering Services	\$ 1,052	\$ 80,000	\$ 9,891	\$ 9,891	(\$70,109)
Total Public Works - Street Division Expenses		\$ 1,052	\$ 80,000	\$ 9,891	\$ 9,891	(\$70,109)
33-55-0000 Community Development						
6301	Legal Services	\$ 9	\$ 1,000	\$ -	\$ -	(\$1,000)
6302	Audit Services	325	350	338	338	(12)
6911	TIF Surplus	150,000	50,000	-	50,000	-
9003	Interfund Transfer Expense	-	-	12,338	21,150	21,150
Total Community Development Expenses		\$ 150,334	\$ 51,350	\$ 12,676	\$ 71,488	\$ 20,138
Total Revenue		138,297	140,586	151,591	151,604	11,018
Total Expenses		151,386	131,350	22,567	86,379	(44,971)
Net Income/(Loss) Fund		(\$13,089)	\$9,236		\$65,225	

FY2022-23 Budget
Fund 35
Capital Infrastructure Fund

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
35-00-0000 Revenues						
3430	Motor Fuel Tax	\$ 589,243	\$ 514,700	\$ 315,476	\$ 528,198	\$ 13,498
3435	Road Maintenance Fees	275,830	269,516	160,371	270,294	778
3440	Grants	258,448	254,382	51,060	248,497	(5,885)
3450	Local Sales Tax	910,290	975,746	594,247	1,013,252	37,506
3761	Reimbursement	10,109	25,273	-	10,109	(15,164)
3810	Interest Income	446	400	2,294	3,500	3,100
3855	Road Impact Fee	11,937	73,473	6,250	67,541	(5,932)
3860	Public Improvement Fee	-	23,393	10,035	19,392	(4,001)
3888	Gain (Loss) - IMET	(7,762)	-	-	-	-
3990	Interfund Transfer	50,000	-	-	-	-
Total Capital Infrastructure Revenues		\$ 2,098,541	\$ 2,136,883	\$ 1,139,733	\$ 2,160,783	\$ 23,900
35-50-0000 Motor Fuel Tax						
7008	Streets/Row Improvements	\$ 391,223	\$ 415,877	\$ 451,697	\$ 429,375	\$ 13,498
Total Motor Fuel Tax Expenses		\$ 391,223	\$ 415,877	\$ 451,697	\$ 429,375	\$ 13,498

FY2022-23 Budget
Fund 35
Capital Infrastructure Fund (Cont.)

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
35-53-0000 Public Works - Streets Division						
6301	Legal Services	\$ 59	\$ 2,000	\$ 332	\$ 1,000	(\$1,000)
6303	Engineering Services	186,722	370,886	114,708	342,009	(28,877)
6518	Bad Debt Expense	125	500	-	500	-
6615	Snow & Ice Control Supplies	143,614	146,580	-	184,000	37,420
7008	Streets/Row Improvements	231,489	513,484	83,178	179,492	(333,992)
9003	Interfund Transfer	500,260	505,668	294,973	505,668	-
Total Public Works - Street Division Expenses		\$ 1,062,269	\$ 1,539,118	\$ 493,191	\$ 1,212,669	(\$326,449)
Total Revenue		2,098,541	2,136,883	1,139,733	2,160,783	23,900
Total Expenses		1,453,492	1,954,995	944,888	1,642,044	(312,951)
Net Income/(Loss) Fund		\$645,049	\$181,888		\$518,739	

FY2022-23 Budget
Fund 41
Debt Service Fund

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
41-00-0000 Revenues						
41-00-3990	Interfund Operating Transfer	\$ 612,763	\$ 619,388	\$ 361,310	\$ 619,388	\$ -
Total Debt Service Revenues		\$ 612,763	\$ 619,388	\$ 361,310	\$ 619,388	\$ -
41-50-0000 Administration						
41-50-8002	Debt - Principal	\$ 535,000	\$ 555,000	\$ -	\$ 555,000	\$ -
41-50-8003	Debt - Interest	77,763	64,388	32,194	64,194	(194)
41-50-8004	Fiscal Agent Fees	742	475	-	475	-
Total Administration Expenses		\$ 613,505	\$ 619,863	\$ 32,194	\$ 619,669	(\$194)
Total Revenue		612,763	619,388	361,310	619,388	-
Total Expenses		613,505	619,863	32,194	619,669	(194)
Net Income/(Loss) Fund		(\$742)	(\$475)		(\$281)	

FY2022-23 Budget
Fund 47
Sugar Grove Center SSA #10 Fund

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
47-00-0000 Revenues						
3810	Interest Income	\$ 18	\$ 15	\$ 8	\$ 18	\$ 3
Total Sugar Grove Center SSA #10 Revenues		\$ 18	\$ 15	\$ 8	\$ 18	\$ 3
47-55-0000 Community Development						
6309	Other Professional Services	\$ 2,125	\$ 9,000	\$ 2,681	\$ 9,000	\$ -
Total Community Development Expenses		\$ 2,125	\$ 9,000	\$ 2,681	\$ 9,000	\$ -
Total Revenue		18	15	8	18	3
Total Expenses		2,125	9,000	2,681	9,000	-
Net Income/(Loss) Fund		(\$2,107)	(\$8,985)		(\$8,982)	

FY2022-23 Budget
Fund 50
Waterworks & Sewerage Fund

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
50-00-0000 Operating Revenues						
3530	Water Penalties	\$ 31,712	\$ 31,498	\$ 19,483	\$ 31,815	\$ 317
3540	Sewer Penalties	28,590	27,739	17,833	29,123	1,384
3610	Water Sales	2,159,771	2,099,657	1,294,378	2,120,957	21,300
3620	Sewer Sales	1,968,902	1,849,286	1,182,711	1,941,525	92,239
3670	Meter Sales	6,812	23,720	10,625	21,235	(2,485)
3761	Reimbursement	390	390	775	940	550
3792	Sewer - Other Charges	-	12,054	8,704	12,054	-
3810	Interest Income	-	20	-	-	(20)
3811	Interest Income - Investments	25,383	17,500	15,523	21,428	3,928
3888	Gain (Loss) - IMET	6	-	-	-	-
3890	Miscellaneous Income	12,418	17,151	9,272	17,151	-
3920	Proceeds - Capital Asset Sale	20,635	-	-	-	-
50-01-0000 Capital Revenues						
3651	Water Tap-On Fees	\$ 22,378	\$ 22,657	\$ 25,972	\$ 31,222	\$ 8,565
3652	Sewer Tap-On Fees	2,195	4,526	1,101	4,316	(210)
3791	Fire Suppression Tap-On Fees	2,901	2,901	-	5,802	2,901
Total Waterworks & Sewerage Revenues		\$ 4,282,093	\$ 4,109,099	\$ 2,586,377	\$ 4,237,568	\$ 128,469

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
50-49-0000 I.S. Services						
6307	I.S. Services	\$ 43,659	\$ 81,372	\$ 25,935	\$ 91,883	\$ 10,511
6502	Telecommunications	3,985	4,145	793	4,145	-
Total I.S. Services Expenses		\$ 47,644	\$ 85,517	\$ 26,728	\$ 96,028	\$ 10,511

50-50-0000 Administration						
6101	Salaries - Regular	\$ 108,265	\$ 131,194	\$ 69,689	\$ 132,095	\$ 901
6104	Salaries - Part-Time	27,701	58,617	29,364	59,951	1,334
6201	Medical/Dental Insurance	9,769	15,458	6,661	14,655	(803)
6202	Group Life Insurance	119	129	64	133	4
6203	OPEB Pension Expense	(17,970)	-	-	-	-
6205	Social Security Contributions	9,608	14,032	7,128	14,149	117
6206	Imrf Contributions	10,118	12,730	6,498	11,561	(1,169)
6208	Training & Memberships	964	6,375	3,441	4,417	(1,958)
6210	IMRF Pension Expense	(147,048)	-	-	-	-
6301	Legal Services	180	500	-	500	-
6302	Audit Services	12,630	13,350	11,950	11,950	(1,400)
6306	Medical Services	-	-	65	65	65
6307	I.S. Services	8,491	9,085	8,770	8,770	(315)
6309	Other Professional Services	30,839	32,021	12,935	30,195	(1,826)
6402	Rental	471	379	158	379	-
6403	Repair & Maint. Serv-Equipment	141	200	95	200	-
6501	Postage & Delivery	19,429	19,975	10,284	21,500	1,525
6502	Telecommunications	7,689	8,011	5,414	12,210	4,199
6503	Publishing	312	330	197	330	-
6504	Printing	444	500	-	800	300
6507	Mileage Reimbursement	8	25	-	25	-
6509	Recruitment	125	125	-	-	(125)
6514	Insurance Premiums	26,428	102,443	16,776	109,516	7,073
6518	Bad Debt Expense	3,151	4,000	-	4,000	-
6601	Fuels & Lubricants	14	-	-	-	-
6613	General Office Supplies	74	750	547	800	50
7010	Transfer To Equip. Replacement Fund	120,830	170,719	99,586	140,389	(30,330)
7011	Transfer To Infra. Replacement	1,000,000	825,000	481,250	825,000	-
7510	Depreciation Expense	803,265	-	-	-	-
8002	Debt - Principal	-	364,912	274,369	364,912	-
8003	Debt - Interest	57,973	51,448	47,999	51,448	-
8004	Fiscal Agent Fees	475	475	475	475	-
8009	ARO Amortization	16,467	-	-	-	-
Total Administration Expenses		\$ 2,110,962	\$ 1,842,783	\$ 1,093,715	\$ 1,820,425	(\$22,358)

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
50-59-0000 P.W. Administration						
6101	Salaries - Regular	\$ 502,919	\$ 571,009	\$ 327,714	\$ 585,893	\$ 14,884
6102	Salaries - Overtime	35,994	56,050	20,462	56,674	624
6105	Salaries - Seasonal	-	9,363	6,795	6,795	(2,568)
6201	Medical/Dental Insurance	64,735	90,585	35,870	74,497	(16,088)
6202	Group Life Insurance	811	930	455	936	6
6205	Social Security Contributions	39,635	48,426	24,982	50,036	1,610
6206	Imrf Contributions	40,513	42,054	22,730	38,683	(3,371)
6208	Training & Memberships	8,297	7,300	3,622	6,200	(1,100)
6209	Uniform Allowance	3,531	3,950	2,016	3,800	(150)
6301	Legal Services	-	2,500	-	2,500	-
6303	Engineering Services	1,452	2,500	-	2,500	-
6306	Medical Services	1,151	1,500	140	1,415	(85)
6309	Other Professional Services	2,042	4,725	3,306	3,525	(1,200)
6312	Julie Services	3,195	4,000	-	4,000	-
6313	Scada Services	8,789	15,000	800	15,000	-
6402	Rental	375	412	125	537	125
6403	Repair & Maint. Serv-Equipment	2,762	4,350	884	4,350	-
6406	Repair & Maint. Serv-Buildings	19,539	9,833	3,834	9,833	-
6407	Repair & Maint. Serv-Vehicles	8,203	20,000	2,506	20,000	-
6500	General Equipment	10,301	34,000	26,678	26,217	(7,783)
6501	Postage & Delivery	606	500	374	500	-
6502	Telecommunications	12,933	13,209	8,825	13,802	593
6504	Printing	-	100	-	-	(100)
6507	Mileage Reimbursement	160	125	43	-	(125)
6508	Receptions & Entertainment	382	350	283	350	-
6509	Recruitment	-	-	38	-	-
6512	Water & Sewer	1,308	960	518	1,000	40
6601	Fuels & Lubricants	69	250	75	250	-
6602	Custodial Supplies	36,599	29,500	21,281	35,500	6,000
6603	Specialized Supplies	1,126	1,500	961	1,500	-
6604	Safety Supplies	8,025	8,000	4,694	8,000	-
6608	Books & Publications	3,237	2,450	644	2,400	(50)
6611	Building Materials & Supplies	-	3,000	897	3,000	-
6612	Equipment Maintenance Supplies	3,093	4,500	1,316	4,500	-
6613	General Office Supplies	986	1,000	553	1,000	-
6617	Vehicle Maint. Supplies	16,721	25,500	3,883	25,500	-
Total P.W. Administration Expenses		\$ 839,489	\$ 1,019,431	\$ 527,304	\$ 1,010,693	(\$8,738)
50-60-0000 Water Operations						
6309	Other Professional Services	\$ 43,098	\$ 98,004	\$ 50,966	\$ 100,919	\$ 2,915
6311	Iepa Water Sampling	15,597	20,000	9,125	20,000	-
6402	Rental	1,968	2,700	479	2,679	(21)
6403	Repair & Maint. Serv-Equipment	9,101	11,000	887	11,000	-
6406	Repair & Maint. Serv-Buildings	22,737	24,230	9,391	23,204	(1,026)
6510	Natural Gas	1,554	1,500	1,006	1,880	380
6511	Electricity	214,097	189,000	57,918	159,531	(29,469)
6518	Bad Debt Expense	(514)	1,200	-	1,200	-
6603	Specialized Supplies	65,657	61,655	41,842	55,155	(6,500)
6606	Landscaping Supplies	8,458	6,500	1,844	6,500	-
6607	Chemicals & Lab Supplies	97,042	115,000	65,279	110,000	(5,000)
6610	Traffic Control Supplies	1,637	2,000	-	2,000	-
6611	Building Materials & Supplies	2,682	2,750	379	3,500	750
6612	Equipment Maintenance Supplies	779	800	-	800	-
Total Water Operations Expenses		\$ 483,893	\$ 536,339	\$ 239,116	\$ 498,368	(\$37,971)
50-65-0000 Sewer Operations						
6309	Other Professional Services	\$ 13,518	\$ 46,000	\$ 30,795	\$ 82,000	\$ 36,000
6402	Rental	734	1,234	-	1,234	-
6403	Repair & Maint. Serv-Equipment	18,653	15,500	1,733	11,000	(4,500)
6406	Repair & Maint. Serv-Buildings	-	500	293	500	-
6510	Natural Gas	3,638	3,400	2,454	4,200	800
6511	Electricity	14,136	17,000	2,105	7,223	(9,777)
6518	Bad Debt Expense	480	1,000	-	1,000	-
6603	Specialized Supplies	8,270	11,500	194	11,000	(500)

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
6607	Chemicals & Lab Supplies	413	1,000	222	1,000	-
6611	Building Materials & Supplies	605	1,000	-	1,000	-
6612	Equipment Maintenance Supplies	694	2,000	1,155	2,000	-
Total Sewer Operations Expenses		\$ 61,141	\$ 100,134	\$ 38,951	\$ 122,157	\$ 22,023

50-71-0000 Water Capital

6303	Engineering Services	\$ 94,857	\$ 195,079	\$ 53,189	\$ 269,150	\$ 74,071
7003	Building Improvements	-	85,000	80,750	80,750	(4,250)
7006	Automotive Equipment	-	97,499	-	-	(97,499)
7007	Other Equipment & Machinery	-	35,322	-	-	(35,322)
7011	Water System Improvements	2,228	95,150	1,815	80,990	(14,160)
Total Water Capital Expenses		\$ 97,085	\$ 508,050	\$ 135,754	\$ 430,890	\$ (77,160)

Total Revenue	4,282,093	4,109,099	2,586,377	4,237,568	128,469
Total Expenses	3,640,214	4,092,254	2,061,568	3,978,561	(113,693)

Net Income/(Loss) Fund	\$641,879	\$16,845	\$259,007
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Unrestricted Fund Balance, Beginning	2,261,684	2,261,684
Estimated Unrestricted Fund Balance, Ending	\$ 2,278,529	\$ 2,520,691
Fund Reserve Policy FYE23 (25%)	1,023,064	1,023,064
Estimated Unrestricted Fund Balance, excess Fund Reserve Policy	\$1,255,466	\$ 1,497,628

**FY2022-23 Budget
Fund 51
Waterworks & Sewerage Capital Fund**

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
51-00-0000 Revenues						
3990	Interfund Operating Transfers	\$ 1,120,830	\$ 995,719	\$ 580,836	\$ 965,389	(\$30,330)
Total W&S Capital Revenues		\$ 1,120,830	\$ 995,719	\$ 580,836	\$ 965,389	(\$30,330)

51-71-0000 Water Capital

6303	Engineering Services	\$ -	\$ 148,000	\$ 71,358	\$ 147,614	(\$386)
7003	Building Improvements	37,345	25,000	29,825	29,750	4,750
7008	Streets/ROW Improvements	-	885,000	653,275	707,658	(177,342)
Total Water Capital Expenses		\$ 37,345	\$ 1,058,000	\$ 754,458	\$ 885,022	(\$172,978)
Total Revenue		1,120,830	995,719	580,836	965,389	(30,330)
Total Expenses		37,345	1,058,000	754,458	885,022	(172,978)
Net Income/(Loss) Fund		\$1,083,485	(\$62,281)		\$80,367	

**FY2022-23 Budget
Fund 57
Refuse Fund**

Account Number	Account Description	FY2022 Actual	FY2023 Budget	6-Month Actuals	FY2023 Projected Actuals	Projected vs. Budget Difference
57-00-0000 Revenues						
3650	Refuse Penalties	\$ 9,921	\$ 11,800	\$ 6,609	\$ 11,800	-
3690	Refuse Charges	769,050	787,612	461,685	792,167	4,555
Total Refuse Revenues		\$ 778,971	\$ 799,412	\$ 468,294	\$ 803,967	\$ 4,555

57-50-0000 Administration

6513	Refuse & Recycling Collection	\$ 731,548	\$ 751,740	\$ 374,687	\$ 756,088	\$ 4,348
6518	Bad Debt Expense	360	400	-	400	-
9003	Interfund Transfer	40,000	40,000	23,333	40,000	-
Total Administration Expenses		\$ 771,908	\$ 792,140	\$ 398,020	\$ 796,488	\$ 4,348
Total Revenue		778,971	799,412	468,294	803,967	4,555
Total Expenses		771,908	792,140	398,020	796,488	4,348
Net Income/(Loss) Fund		\$7,063	\$7,272		\$7,479	

Proposal for:
Village of Sugar Grove, Kane County IL
November 9, 2022
Quoted by: Kevin Schafer

Software and Services for BS&A Cloud Upgrade



Thank you for the opportunity to quote our software and services.

At BS&A, we are focused on delivering unparalleled service, solutions, support, and customer satisfaction. You'll see this in our literature, but it's not just a marketing strategy... it's a mindset deeply embedded in our DNA. Our goal is to provide such remarkable customer service that our customers feel compelled to remark about it.

*We are extremely proud of the many long-term customer relationships we have built. Our success is directly correlated with putting the customer first and consistently choosing to **listen**. Delivering unparalleled customer service is the foundation of our company.*

Cost Summary

Software is licensed for use only by municipality identified on the cover page. If used for additional entities or agencies, please contact BS&A for appropriate pricing. Prices subject to change if the actual count is significantly different than the estimated count.

Upgrade - Cloud Modules

Financial Management

General Ledger	\$2,520
Accounts Payable	\$2,135
Cash Receipting	\$2,135
Accounts Receivable	\$2,135
Work Order	\$2,135
Utility Billing (approximately 4,368 utility accounts)	\$3,930

Personnel Management

Payroll	\$3,455
Timesheets	\$1,530

Community Development

Building Department	\$3,305
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BS&A Online

Community Development <i>Permit Application Feature - Enables contractors and the general public to submit permit applications online (A fee of \$3/application is accumulated and billed to the municipality).</i>	\$0
Public Records Search + Online Bill Pay <i>With use of integrated Credit Card Processor</i>	\$0

Subtotal	\$23,280
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Project Management and Implementation Planning

Services include:

- Analyzing customer processes to ensure all critical components are addressed.
- Creating and managing the project schedule in accordance with the customer's existing processes and needs.
- Planning and scheduling training around any planned process changes included in the project plan.
- Modifying the project schedule as needed to accommodate any changes to the scope and requirements of the project that are discovered.
- Providing a central contact between the customer's project leaders, developers, trainers, IT staff, conversion staff, and other resources required throughout the transition period.
- Installing the software and providing IT consultation for network, server, and workstation configuration and requirements.
- Reviewing and addressing the specifications for needed customizations to meet customer needs (when applicable).

\$12,500

Implementation and Training

- \$1,000/day
- Days quoted are estimates; you are billed for actual days used

Services include:

- Setting up users and user security rights for each application
- Performing final process and procedure review
- Configuring custom settings in each application to fit the needs of the customer
- Setting up application integration and workflow methods
- Onsite verification of converted data for balancing and auditing purposes
- Training and Go-Live

Software Setup	Days:	7		\$7,000
Financial Management Modules	Days:	11		\$11,000
Personnel Management Modules	Days:	4		\$4,000
Community Development Modules	Days:	4		\$4,000
		Total:	26	Subtotal \$26,000



Cost Totals

Not including Annual Service Fees

Modules	\$23,280
Project Management and Implementation Planning	\$12,500
Implementation and Training	\$26,000

Total Proposed	\$61,780
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<i>Travel Expenses</i>	<i>\$12,440</i>
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<i>Hosting Fees</i>	<i>\$4,200</i>
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Payment Schedule

1st Payment: **\$12,500** to be invoiced upon execution of this agreement.

2nd Payment: **\$27,480** to be invoiced at activation of customer's site.

3rd Payment: **\$38,440** to be invoiced upon completion of training.



Cloud Annual Service Fees

Unlimited support is included in your Annual Service Fee. Service Fees are billed annually. After two (2) years, BS&A Software reserves the right to increase the Annual Service Fee by no more than the yearly Consumers Price Index for All Urban Consumers U.S. city average (CPI-U)."

Financial Management	
General Ledger	\$2,520
Accounts Payable	\$2,135
Cash Receipting	\$2,135
Accounts Receivable	\$2,135
Work Order	\$2,135
Utility Billing	\$3,930
Personnel Management	
Payroll	\$3,455
Timesheets	\$1,530
Community Development	
Building Department	\$3,305
BS&A Online	
Community Development	\$1,700
Public Records Search	\$1,601
Total Annual Service Fees	\$26,581

Hosting Fees

Fees relating to the hosting and storage of data through Microsoft Azure are to be billed annually, for all modules included above.

\$4,200



Additional Information

Program Customization

BS&A strives to provide a flexible solution that can be tailored to each municipality's needs. However, in some cases, custom work may be required. Typical examples include:

- custom payment import/lock box import
- custom OCR scan-line
- custom journal export to an outside accounting system
- custom reports

If you require any custom work, please let us know so that we can better understand the scope of your request and include that in a separate proposal.

Cash Receipting Hardware

		Quantity		Cost
Epson THM-6000V Series Receipt Printer*	\$925	x	_____	= \$_____
APG Series 100Cash Drawer**	\$250	x	_____	= \$_____
Honeywell Hyperion 1300g Linear-Imaging Scanner	\$250	x	_____	= \$_____
Credit Card Reader (if using Invoice Cloud)	\$75	x	_____	= \$_____

This will add \$_____ to the Total Proposed.

**IMPORTANT. The receipt printer must be plugged into the USB port on one workstation (not your server). This printer is not to be shared with other workstations. If more than one workstation will be used for receipting, please consider purchasing more than one receipt printer.*

Please provide the number of cash drawers that will be hooked up to the printer_____

Note: The availability, model numbers, and pricing for all third party hardware listed above is subject to availability from the manufacturers. In the event that the listed hardware is no longer available at the time of purchase, a comparable replacement will be available, at the then current cost. Returns require pre-approval, and all purchased equipment must be shipped back to BS&A in its original packaging. Returns are subject to a re-stocking fee of \$50.00.

Additional Training - Building Department Report Designer

Most of our Building Department customers heavily use our Report Designer, which is included free with the program. Report Designer Training is not included in the training quoted on this proposal and is highly recommended. You may attend a class at our office in Bath Township, or we can train at your location. Report Designer Training is typically completed in one day.

Please check the option you are interested in. Report Designer Training will be scheduled after successful implementation and training of your Building Department software.

___ Classroom training, \$205/person/day

___ On-site training (unlimited attendees), \$1,000/day, travel not included



BS&A Online

Connection Requirements

BS&A Cloud modules require a high-speed internet connection (cable modem or DSL).

Payment Processing Requirements

Acceptance of online payments requires a contract with one of BS&A's approved Online Credit Card Processing companies. Please visit <https://www.bsasoftware.com/solutions/bsonline/public-records-search/> for information.

