
**VILLAGE OF SUGAR GROVE
INTEROFFICE MEMORANDUM**

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES
FROM: MATT ANASTASIA, FINANCE DIRECTOR
SUBJECT: FISCAL YEAR 2023-2024 GENERAL FUND BUDGET, WORKSHOP #1, FEBRUARY 21, 2023
DATE: FEBRUARY 15, 2023
CC: ALISON MURPHY, PAT ROLLINS, MICHAEL CASSA, BRAD MERKEL AND WALTER MAGDZIARZ

First, I would like to thank everyone for their patience and hard work in completing this year's budget. At the first Budget Workshop on February 21, 2023, the fiscal year 2023-2024 proposed General Fund Budget will be presented.

Throughout the budget process this year, we were able to incorporate some of the additional items discussed at the FY2022-2023 6-month budget update, as well as increase funding for some items requested from each department throughout the process. The proposed budget includes normal expected increases over the prior year, mainly focused within salaries, medical insurance, and Police Pension Fund contribution. The main focus for revenue projections were on-going revenues which have greatly increased in the past year or so, focusing on Income Tax, Sales Tax and Video Gaming revenues; as well as the reduction of rental income from 140/160 Municipal Dr.

The latest Illinois Municipal League estimate for Municipal Shared Revenues from the Local Government Distributive Fund was released in the January 2023 edition of their magazine. The concern over a possible recession continues into 2023, still 60%-70% of polled economist still believe this will happen in 2023. Forecast show unemployment between 3.9%-4.3%, which is a healthy range for unemployment. Inflation will start to slow, but remain relatively high in 2023 somewhere around 5%. There are two differing comparisons, one by Deloitte Insights and the other by the Conference Board, IML uses the midpoint for the analysis. Income tax is expected to decrease 4% for FY2024 in comparison to FY2023 update from January 2023 FY2023 estimate. This is however, 7.17% higher than the FY2022 per capita numbers. IML is being conservative and estimating a 15% decrease in corporate profits, contributing to the decreased Income Tax per capita. Overall, the decrease was seen throughout the LGDF, as the per capita amount for MFY2023 in January 2023 from \$243.46 to \$240.68 (1%) for MFY 2023 per capita estimate in January 2023 for MFY2023.

As a small group for medical insurance, Village employees are individually rated depending upon factors such as age and experience. Individual premiums varied between an increase of 3.3% and 9.5%, with an 5.8% increase average based on enrollment data. Employee contributions were adjusted accordingly to try to keep the Village's portion of medical as constant as possible, which resulted in a 2.4% total increase

to the Village's portion of premiums. In addition, for Plan Year 2023, the Village offered an opt-out program for employees. This program gave a per paycheck incentive to employees who did not take the Village's medical insurance as the net savings to the Village would be significant. They must prove they had insurance elsewhere that was not the exchange, to be eligible.

The initial draft budget for fiscal year 2023-2024 showed a General Fund **deficit** of over \$80,000. As presented to the Board, the fiscal year 2023-2024 General Fund budget reflects a surplus of \$68,964. This change was accomplished by evaluating the future of the Village Hall, as well as reviewing to verify all large expenses were correctly accounted for. This was all done with the Board not increasing the Tax Levy for the allowed amount of 5%, rather approving 3% for Tax Year 2022. Throughout the process with Department Heads, new expenses were evaluated on level of necessity versus a want. Any item removed during the budget process has been added to the project list to be discussed during the 6-month budget update in December 2023. As presented, expenses for fiscal year 2023-2024 are \$381,790 below the fiscal year 2022-2023 projected expenses. General Fund highlights that are within the presented budget:

- Increased Permit Revenue for Plumbing Inspections;
- Reduction in Grant Revenue for ARPA Funds;
- Sales Tax revenues continue to increase year over year, only an increase for Burnt Barrel for increased sales tax collections, no other new businesses were added;
- Full staffing of Full-Time Police Officer positions;
- Purchase of Ballistic Shield, Smart Sequential LED Road Flares and (2) License Plate Recognition Devices for Police Department;
- Vehicle & Equipment Replacement Fund – Budgeted at 100% funding;
- Additional transfer to the Capital Fund (30) for future Village Hall uses;
- Economic Development Staffing increase – request to make P/T ED Office Assistant to full-time;
- I.T. Budget– increase due to needed upgrades within the department workstations and new software monthly costs;
- Building Department Salaries – these were not eliminated, they were simply moved to be incorporated within the Public Works Department Salaries;
- Increased Other Professional Services expense in Community Development for outsourcing Plumbing Inspections & Reviews, this does have an offsetting revenue for permits outside of New Home Construction;
- Marketing for Boards & Commissions has increased as a new account numbers, this will incorporate PR materials and marketing items needed for the Village;
- Public Relations for Boards & Commissions has a new expense for Light Pole Banners and American Flags in the amount of \$15,000;
- Police Pension Contribution – the fiscal year 2023-2024 Police Pension Contribution statutory minimum decreased \$4,000 over the prior year to \$584,000. In the FY2023-2024 budget, Staff has budgeted for a total contribution amount of \$685,056 which is the EAN100% funding level per the Lauterbach & Amen (L&A) actuarial study.

Operating costs for all departments have slightly increased due to inflation, with the largest increases coming in Fuels & Lubricants throughout each department. Operating revenues have significantly increased, generally by on-going annual revenues, rather than 1-time revenues. While in the past three years, the Village has been able to transfer almost \$3 million dollars to the Capital Projects Fund for future Village Hall/Police Department uses from ARPA/CARES Funding, plus additional revenue. The Village

anticipates to transfer an additional \$200,000 to the Capital Fund in FY2023-2024, with a goal of transferring this amount annually. Any additional surplus at the end of the year will be discussed by the Board and determined how it would like to be distributed throughout the Village for a multitude of different eligible projects.

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

- A) General Fund Budget Summary – This will include a brief overview of fiscal year 2022-2023 projected and fiscal year 2023-2024 proposed budget amounts.
- B) FY2023-2024 Proposed Staffing Levels
- C) FY2023-2024 Lot Projections
- D) Fees presented to be in the fiscal year 2023-2024 General Fund budget:
 - i. Zoning, Subdivision and Building Permit Fees and Other Charges
 - ii. Village-wide Permit Cap. Amount – No Change

Fiscal Year 2022-2023 General Fund (Fund 01)

Fiscal year 2022-2023 General Fund is projected to finish with a surplus of \$256,775 versus the budgeted surplus of \$78,702. Revenues are projected to be above budget by approximately \$664,124 (9.43%), while expenditures are expected to be over budget by \$486,051 (6.98%). The Equipment Replacement Fund was funded at 100%. Large increases in revenue from Income Tax, Sales Tax and Video Gaming were the main revenue sources producing the large increase over the approved FY2022-2023 budget, all which were budgeted conservatively, as normal. There also was the one-time revenue source for the 2nd, and final, tranche of ARPA Funds in the amount of \$672,803 in FY2022-2023. This allowed a transfer to the Capital Fund of \$700,000 for future Village Hall Uses or Police Department needs, as it freed up revenue in the General Fund.

Staff projected and included 33 residential and 4 commercial building permits in the fiscal year 2022-2023 budget approved by the Village Board. As of February 1, 2023, 23 of the residential and 1 of the commercial building permits have been issued. Home improvements continue to be strong and will likely increase before year-end.

The following are explanations of the major fiscal year 2022-2023 revenue differences in budget vs. projected:

- 1) Property Taxes – property taxes were collected at a higher rate than anticipated for tax year 2021 and there was \$1,000,000 surplus made in TIF #1, which contributed to the Village receiving and additional \$59,000 in property taxes;
- 2) Utility Taxes – Natural Gas saw a large increase of \$66,000, as that is a direct relation to natural gas pricing, which saw a huge increase in the market;
- 3) Liquor Licenses – increased \$11,000 as the Village Board approved a new Liquor License fee schedule in FY22-23;
- 4) Towing Fees – decreased slightly by \$7,000 as a reduction in towable offenses have been issued;

- 5) State income tax – increased \$214,322 in the projected activity from the budgeted amount as the LGDF has greatly increased due to the economy, and changes to corporate income tax laws;
- 6) State Sales tax – increased by \$85,268 in fiscal year 2022-2023, as inflation continues to be high, as well as the change in sales tax collections at the State level has seen a positive outcome for the Village;
- 7) State Games License – The Village is projecting a \$4,000 increase over budgeted amount due to increased usage of the video gaming machines, coupled with the increase in allowable terminals per establishment;
- 8) Code Enforcement Fines continues to grow, anticipating \$6,200 over FY2022-2023 budget amounts;
- 9) Reimbursement – projected to come in well above budget by \$162,214 due to increased developer related projects, this also means an increase in the expense side for engineering, other professional services, and legal fees, as well as Next Site reimbursement from the EDC, TIF Reimbursement for work of the Economic Development Department within the TIF area, reimbursements from IRMA for accidents with Village property, LIV Golf Tour Public Safety Agreement;
- 10) Interest Income saw an increase due to the economy and inflation, this is expected to continue into FY2023-2024, but stabilize after;

The following are explanations of the major fiscal year 2022-2023 expenditure differences:

All Departments

- 1) Medical Insurance (01-XX-6201) – medical insurance in all of the departments will be slightly under what was budgeted for the year. The insurance renewal came back at an average 2.4% increase for the Village, initially budgeted at a 5% increase;
- 2) IMRF (01-XX-6206) – IMRF rate contribution was decreased by a total of 1.62% from calendar year 2022 to calendar year 2023 to a rate of 4.94%, however, it was budgeted for an increase to 7%;
- 3) Fuels & Lubricants (01-XX-6601) – overbudget throughout the departments due to increased gas prices, mainly on the gas purchased not in bulk;

Administration

- 1) Salary & Salary Related Expenses (01-50-6101 through 01-50-6206) – all will be overbudget due to the separation agreement with Village Administrator;
- 2) Legal Services (01-50-6301) – increased \$5,000 from budget due to additional meetings required for personnel with the attorney;

Police Department

- 1) Salary & Salary Related Expenses (01-51-6101 through 01-51-6206) – these have been adjusted to reflect the recently ratified Patrol and Sergeant contracts, which gave them Equity Increase prior to the expiration of the current contract;
- 2) Medical Insurance (01-51-6201) – decreased \$30,000 as there has been vacant positions throughout the year in the Police Department, at some points 2 F/T Officers down;

Economic Development

This is the first year for the Economic Development Department. Overall, the department will come in under budget by \$4,000. The projections reflect actual expenses, as this budget was created prior to having an Economic Development Director. This will be reflected accurately going forward.

Public Works – Streets

- 1) Repair & Maintenance - ROW (01-53-6405) – The Board approved an unbudgeted amount of \$50,000 for Trip & Fall/Hazardous Sidewalk repairs, putting this account overbudget;
- 2) Traffic Control Supplies (01-53-6610) - \$57,000 over budget for the repair and replacement of several IRMA insurance claims for accidents with Village light poles, this has an offsetting revenue;

Building Department

- 1) Repair and Maintenance Services – Buildings (01-54-406) – increased \$134,750 as \$95,000 was used for expenses related to moving Finance and Administration to the 160 S. Municipal Dr. leased space, and the increased cost for the new Custodial Services company;

Community Development

- 1) Engineering Services (01-55-6303) – there was an increase in developer related expenses with an offsetting revenue of \$26,000;
- 2) Other Professional Services (01-55-6309) – increased \$70,000 mainly due to the additional planning services that were unbudgeted provided by Moran Economic Development (\$27,650), CMAP Comprehensive Plan Update (\$24,000), new plumbing inspection costs (\$6,000), as well as additional developer reimbursed expenses (\$25,000);

Boards & Commissions

- 1) Rental/Lease Expense (01-57-6913) – Finance & Administration offices moved to 160 S. Municipal Dr., Suite 110, vacating the existing building for the Police Department to take over the entire building for their much-needed space needs. This expense of \$13,600 is the final 4 months of the fiscal year. The expense will be in the Capital Projects Fund (30) in future fiscal years, utilizing current transferred funds to pay.

Fiscal Year 2023-2024 General Fund (Fund 01)

Staff is proposing a budget surplus of \$68,964 for fiscal year 2023-2024. This proposed budget includes 100% funding of equipment replacement transfers throughout all departments, an increase in Police pension contributions to EAN100%, Commercial Property Enhancement Program (CPEP) funding, increased I.T. Consulting Services and Needs, full-time economic development assistant and full staffing for Police Department. Total revenues are expected to decrease from fiscal year 2022-2023 projected actuals, due to the final ARPA grant funding being received in FY2022-2023. However, it does slightly increase from the budgeted revenues of FY2022-2023. Expenditures are expected to decrease \$381,790 (5.40%) from the fiscal year 2022-2023 projected actual and increase 1.49% from the fiscal year 2022-2023 approved budget.

Revenues (01-00-3XXX)

Fiscal year 2023-2024 revenues are estimated to increase by approximately \$94,523 from fiscal year 2022-2023 budget, but decrease from FY2022-2023 projected. Significant changes from FY2022-2023 projections include the following:

- 1) Property Taxes (3110-3115) – slight decrease as no TIF surplus is expected in FY2023-2024; this also includes the Board approved 3% plus New Construction increase for Tax Year 2022, below the allowable 5% increase to be fiscally responsible to its citizens;
- 2) Utility Taxes (3163) – Natural gas is budgeted to decrease from projections, but increase from prior year budget, it is anticipated gas pricing to come down, but not back to the prior year pricing;
- 3) Building Permits (3310) – remained consistent, staff is projecting 23 residential and 3 commercial permits for the year;
- 4) State Income Tax (3410) – was budgeted the same as the FY2022-2023 projections, as there is a lot of unknown factors and concerns over a recession. This was left the same as the latest IML estimate from January 2023;
- 5) Grants (3440) – has a large decrease as the final ARPA payment was received in FY2022-2023;
- 6) State Sales Tax Rebate (3449) – decrease by \$9,000 due to Culvers' rebate shifting down in percentage paid back;
- 7) State Sales Tax (3450) – continues to increase annually, this includes a 1% increase for existing business and \$24,000 for Burnt Barrel based on sales projections;
- 8) State Use Tax (3451) – the latest January 2023 IML estimate was used for the estimated budget numbers for Use Tax;
- 9) State Games Licenses (3453) – increased 7% for existing gaming establishments as prior year history shows, it includes a full year of Fireside Grill using the data available and \$6,000 for Burnt Barrel based on other location numbers;
- 10) Reimbursement (3761) – increased in budgeted amount by \$88,429 due to expectations of developer related expenses being high. This also includes reimbursement for Next Site, 35% TIF reimbursement for the Economic Development Department salaries, Developer Reimbursements (\$237,800), LIV Golf Public Safety Reimbursement and IRMA Property Damage reimbursements;
- 11) Rental Income (3820) – there is no budget for as the 140/160 Municipal buildings were sold in FY2022-2023.

The New Home Permit Fee Cap (\$17,850) is being presented to remain the same for FY2023-2024. The Zoning, Subdivision and Building Permit Fees and Other Charges does have an amendment to it to adjust the cost of plumbing inspections/reviews, as the Village now has to outsource this job.

Expenditures (01-XX-XXXX)

Fiscal year 2023-2024 expenditures are estimated to decrease by approximately \$381,790 from the fiscal year 2022-2023 estimated actual. Significant changes from projections include:

Personnel

The total number of Full-Time Equivalent employees will decrease by 0.37 FTE from the FY2022-2023 Staffing levels. The FY2023-2024 staffing levels proposes the part-time economic development assistant moving to full-time status; full staffing for Police Officers; transition of a part-time Maintenance Worker I, eliminating the Seasonal Worker in the Streets department; eliminating the Deputy Public Works Director and filling it with the new position of Village Engineer. This is all reflected in the accompanying staffing level worksheet.

A new Salary Plan was created in FY2022-2023, by surveying 16 surrounding communities that were identified as not only comparable communities, but competitive communities. A market rate was established based on comparing the surrounding communities' salaries, to the Villages. A new Salary Plan was established by the Board for FY2023-2024 for non-represented employees. Non-represented employees are budgeted to receive a combination cost of living increase of 4% established from the average of the newly ratified Patrol Officers and Sergeants contract, well as a performance/step increase established from the new Salary Plan assuming they receive a satisfactory or above performance evaluation.

For the represented employees, both the Patrol Officers and Sergeants contracts expire on April 30, 2023. The Village Board ratified the new 3-year contract for both Union's in December 2022. The Patrol Officers and Sergeants will both be receiving a 4% increase and required step increases. There are currently 1 Patrol Officer and 1 Sergeant eligible for step increases. Health insurance premiums are budgeted at a 3% increase for 2024 based on 2023's renewal, with the cost share between the Village and employees staying the same.

Pensions

Non-Police pensions through IMRF are funded at 89.15%. The Village will contribute the required amount. Police Pension is currently 36.83% funded. This is due to the relatively young age of the fund, high level of current benefits provided for its size, and the decrease in assumed rate of return approved by the Police Pension Board from 7% to 6%. The state mandated contribution is \$584,000 (projected unit credit 90%) for FY2023-2024, however, the Village is funding at \$685,056 (Entry Age Normal 100%) derived from Lauterbach & Amen's Actuarial calculation.

Vehicles & Equipment

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

I.S. Services/Administration

- 1) I.S. Services (6307) – decreased by \$32,344 as the amount of additional replacement hardware and software was purchased in FY2022-2023. The FY2023-2024 budget started the cycle of workstation replacements with 15 scheduled to be replaced in the fiscal year;
- 2) Insurance Premiums (6514) – The current invoice increased by \$17,000 from 2022. The Village has a credit with IRMA based on overall cooperative performance. In trying to keep the Insurance Premiums stagnant year to year, the IRMA credit amount

to be used is determine at the time we receive the annual renewal invoice. Annually we have received the same amount or more Interest/Investment Income credit into our reserve, as we have used as credits on our invoices. This is sustaining roughly a \$425,000+ reserve credit balance.

Police

- 1) Salaries – Regular (6101) – The represented Patrol Officers and Sergeants ratified their contract, including a 2.5% and 12.5% equity bump respectively in FY2022-2023. The contract also includes 4% annual COLA increases, as well as any respective steps. There is 1 Patrol and 1 Sergeant eligible for steps in FY2023-2024;
- 2) Salaries – Overtime (6102) and Part-Time (6104) – hours are balanced to ensure that all patrol hours are either covered with overtime or part-time patrol officers. Part-time salaries also include the part-time Administrative Officer and part-time Office Assistant positions;
- 3) Police Pension (6106) – increased to reflect the additional cost of police pension of \$9,896 based on the L&A actuarial study completed for May 1, 2022 at EAN100% funding level;
- 4) Telecommunication (6502) – increased to reflect the increase to dispatch services; and
- 5) Specialized Supplies (6603) – decreased by \$26,000 due to the first year of the Body-Worn Camera program upfront one-time startup costs complete. This also includes the purchase of an additional speed alert sign, ballistic shield, smart sequential LED road flares, additional 2 truck scales (will own 4 total), and (2) License Plate Recognition Stationary locations.

Economic Development

- 1) Salaries – Regular (6101) – this increase to Full-Time salaries, is the proposed staffing level change from a part-time economic development assistant, to a full-time assistant;
- 2) Medical/Dental Insurance (6201) – correlating increase in medical and dental expense for the proposed full-time economic development assistant; and
- 3) CPEP Expense (6912) – this item was budgeted in Community Development in the past, but has been moved to Economic Development, shown as the \$50,000 change from last fiscal year.

Public Works - Streets

- 1) Salaries – Part-Time (6103) – new part-time Maintenance Worker I proposed in the budget, this is moving the annual seasonal worker into this position;
- 2) Other Professional Services (6309) – decreased \$14,000 as the prescribed burn (\$13,350) is to be done every 3 years and was completed in FY2022-2023, while the herbicide (\$9,500) is annually;
- 3) Repair & Maintenance Service – ROW (6405) – reduced by \$50,000 for additional sidewalk repairs, this was moved to the Capital Infrastructure Fund (35) to be completed moving forward; and

- 4) Traffic Control Supplies (6610) – includes \$45,750 in expenses to continue the LED Streetlight conversion program to be completed with the Energy Civic Contribution revenue (\$24,000) and ComEd LED Program (\$21,750).

Building Maintenance

- 1) Salary & Salary Related Expenses (6101-6206) – this was a reclassification of the salaries in this department to Public Works. This did not eliminate any employees or reduce staffing, this is just budgeted in Public Works going forward.
- 2) Repair & Maintenance Services - Buildings (6406) – decreased \$130,250 from the FY2022-2023 projections due to completing all of the Village Hall relocation items – moving to 160 S. Municipal, Access Control items at 10 S. Municipal and replacement of CO2 Ventilation System at Public Works.

Community Development

- 1) Other Professional Services (6309) – includes an additional expense for plumbing inspections and plumbing reviews due to outsourcing the function beginning in FY2022-2023, there is an offsetting expense for the plumbing permit reviews and inspections not associated with New Home Construction. This account also includes services for future TIF uses and planning services;
- 2) CPEP Expense (6912) – this was moved to Economic Development Department.

Finance

- 1) I.T. Services (6307) – Reduction in costs from FY2022-2023 due to the BS&A Cloud upgrade one-time cost being complete.

Boards & Commissions

- 1) Salaries – Part-Time (6104) – increased slightly due to adding a budget for a potential appointed Village Clerk position, with a stipend associated with the appointment;
- 2) Training & Memberships (6208) – increased due to Metro West dues increasing, being based on a per capita basis going forward;
- 3) Public Relations (6515) – increased \$12,000 – which includes Groovin’ in the Grove (\$2,500), Ice Rink Annual Participation (\$1,000), Holiday Coloring Contest/Beautification Contest (\$700), as well as two new items – Trustee Initiatives budget (\$3,000) and Light Pole Banners/American Flags (\$15,000);
- 4) Marketing (6521) – this is a new account focused around additional funds for more marketing materials, Public Relations consultants, professional photos/videos, etc.; and
- 5) Interfund Transfer (9003) – budgeted for a transfer of \$200,000 to the Capital Fund (30) for Future Village Hall uses in FY2023-2024. As an initiative of President Konen, would like to budget to make this transfer annually.

Attachments

- 1) FY2023-2024 General Fund Summary Sheets
- 2) FY2023-2024 Lot Development Projections
- 3) FY2023-2024 FTE Staffing Levels
- 4) FY2023-2024 New Home Permit Fee Cap Resolution DRAFT

- 5) FY2023-2024 Zoning, Subdivision and Building Permit Fees and Other Charges Resolution
DRAFT

Cost

There is no cost to discuss the Fiscal Year 2023-2024 proposed General Fund budget.

Recommendation

That the Board discuss the Fiscal Year 2023-2024 proposed General Fund budget and make recommendations to Staff.

Village of Sugar Grove
FY2023-2024
General Fund - Fund 01
Fund Summary by Department



Description	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budgets	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
Fund Balance, Beginning of Year	\$ 1,922,316	\$ 1,537,483	\$ 1,615,259	\$ 1,615,259	\$ 1,872,034
Revenues	\$ 6,172,495	\$ 7,220,517	\$ 7,039,738	\$ 7,703,862	\$ 7,134,261
Expenditures by Department					
49 - Information Technology	\$ 61,277	\$ 47,355	\$ 84,931	\$ 119,322	\$ 87,165
50 - Administration	280,405	301,899	358,197	495,024	374,919
51 - Police	2,756,412	2,986,558	3,190,128	3,217,395	3,490,506
52 - Economic Development	-	35	228,418	224,537	325,563
53 - Public Works - Streets Division	1,851,255	1,131,733	1,139,841	1,208,148	1,306,549
54 - Building Maintenance	234,142	235,755	166,743	285,764	49,750
55 - Community Development	616,146	753,149	802,486	885,633	899,563
56 - Finance	171,688	175,193	195,690	203,966	204,969
57 - Boards & Commission	552,154	1,388,346	794,602	807,298	326,313
Total Expenditures	\$ 6,523,479	\$ 7,020,023	\$ 6,961,036	\$ 7,447,087	\$ 7,065,297
New Change in Fund Balance	(350,984)	200,494	78,702	256,775	68,964
Fund Balance Adjustment for Unrest. FB	(33,849)	(122,718)			
Fund Balance, End of Year	\$ 1,537,483	\$ 1,615,259	\$ 1,693,961	\$ 1,872,034	\$ 1,940,998
General Fund Reserve	23.57%	23.01%	24.33%	25.14%	27.47%

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



General Fund - Revenues (01-00)		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
01-00-3110	Property Tax - Corporate	\$ 735,038	\$ 756,173	\$ 813,958	\$ 870,684	\$ 776,100
01-00-3111	Property Tax - Audit	11,978	12,062	11,880	11,986	11,940
01-00-3112	Property Tax - Liab. Insurance	39,921	40,215	29,700	29,966	14,925
01-00-3113	Property Tax - I.M.R.F.	44,912	45,248	44,550	44,950	44,775
01-00-3114	Property Tax - Social Security	177,134	178,456	175,725	177,306	176,613
01-00-3115	Property Tax - Street Lighting	54,897	55,295	54,450	54,940	54,725
01-00-3150	Property Tax - Police Protection	149,712	132,002	148,500	149,836	164,175
01-00-3151	Property Tax - Police Pension	561,796	622,501	582,120	587,352	681,631
01-00-3162	Utility Tax - Electricity	284,087	285,099	284,890	281,578	284,394
01-00-3163	Utility Tax - Natural Gas	134,046	210,629	150,193	216,146	183,170
01-00-3164	Utility Tax - Telecommunications	119,361	98,634	98,146	95,170	95,170
01-00-3210	Liquor License	20,860	18,685	18,750	29,978	24,000
01-00-3250	Franchise Agreement	76,064	107,901	88,851	87,496	88,438
01-00-3291	Contractors License	42,913	46,800	45,000	48,000	45,000
01-00-3310	Building Permits	113,597	183,339	153,296	136,545	147,958
01-00-3320	Certificate of Occupancy Fees	2,800	1,900	2,600	2,600	1,700
01-00-3330	Plan Review Fees	280	8,570	4,000	4,000	5,000
01-00-3340	Reinspection Fees	1,805	2,250	3,000	3,100	2,790
01-00-3380	Towing Fees	30,895	30,330	36,000	29,000	28,000
01-00-3390	Other License, Permits & Fees	20,820	24,148	21,760	20,560	25,510
01-00-3410	State Income Tax	1,031,392	1,312,312	1,227,479	1,441,801	1,441,801
01-00-3420	Replacement Tax	2,246	5,222	1,600	6,000	2,000
01-00-3440	Grants	584,470	679,327	700,073	700,073	2,500
01-00-3449	State Sales Tax Rebate	(31,829)	(24,794)	(21,390)	(23,284)	(14,281)
01-00-3450	State Sales Tax	1,131,705	1,330,685	1,380,131	1,465,399	1,503,668
01-00-3451	State Use Tax	401,809	329,032	347,925	357,203	380,398
01-00-3453	State Games License	23,102	107,022	90,454	94,886	125,819
01-00-3460	Road & Bridge Tax	20,225	18,174	18,000	16,457	16,500
01-00-3510	Court Fines	82,581	74,800	84,000	90,100	94,000
01-00-3515	Code Enforcement Fines	3,005	9,936	4,800	11,040	11,850
01-00-3520	Police Forfeitures	-	-	-	7,000	5,000
01-00-3590	Other Fines	22,524	27,817	22,000	23,050	27,023
01-00-3740	Zoning & Filing Fees	8,193	5,230	9,000	9,250	7,650
01-00-3760	Review & Development Fees	7,510	8,395	29,680	29,680	20,340
01-00-3761	Reimbursement	72,062	308,660	249,930	412,144	500,573
01-00-3765	Energy Civic Contributions	6,000	24,000	24,000	24,000	24,000

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



General Fund - Revenues (01-00)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
01-00-3790	Charges for Police Services	10,070	10,070	10,000	10,000	10,000
01-00-3791	Other Charges for Services	1,805	1,104	1,250	1,000	1,000
01-00-3793	Cannabis Excise Tax	7,354	12,871	18,092	18,556	18,556
01-00-3810	Interest Income	1,246	1,602	1,250	28,373	24,500
01-00-3811	Interest Income - Investments	22,897	5,184	14,000	16,349	21,400
01-00-3820	Rental Income	62,051	67,426	18,095	18,092	1,700
01-00-3830	Donations	-	4,599	-	1,500	500
01-00-3888	Gain(Loss) - IMET	(3,293)	524	-	-	-
01-00-3890	Miscellaneous Income	7,237	1,082	2,000	24,000	2,000
01-00-3990	Interfund Transfer Income	50,000	40,000	40,000	40,000	40,000

General Fund Revenues	\$	6,147,278	\$	7,220,517	\$	7,039,738	\$	7,703,862	\$	7,124,511
-----------------------	----	-----------	----	-----------	----	-----------	----	-----------	----	-----------

General Fund - Information Technology (01-49)											
01-49-6307	I.T. Services	\$	59,233	\$	43,370	\$	79,118	\$	113,509	\$	81,165
01-49-6502	Telecommunications		2,044		3,985		5,813		5,813		6,000

Information Techonolgy Expenses	\$	61,277	\$	47,355	\$	84,931	\$	119,322	\$	87,165
---------------------------------	----	--------	----	--------	----	--------	----	---------	----	--------

General Fund - Administration (01-50)						
01-50-6101	Salaries - Full-Time	\$ 171,645	\$ 176,920	\$ 169,519	\$ 268,186	\$ 164,909
01-50-6104	Salaries - Part-Time	29,701	46,822	53,404	53,405	60,414
01-50-6201	Medical/Dental Insurance	-	7,708	22,389	19,098	26,984
01-50-6202	Group Life Insurance	102	106	106	121	128
01-50-6205	Social Security Contributions	11,940	13,689	14,290	26,896	15,455
01-50-6206	IMRF Contributions	15,243	16,093	14,198	21,087	10,809
01-50-6208	Training, Memberships, & Conferences	2,008	3,501	4,859	4,682	5,050
01-50-6209	Uniform Allowance	-	102	150	37	350
01-50-6301	Legal Services	33,039	26,423	25,000	30,000	30,000
01-50-6306	Medical Services	780	420	315	267	315
01-50-6309	Other Professional Services	1,441	1,481	935	13,319	1,085
01-50-6402	Rentals	1,034	1,259	1,251	904	1,291
01-50-6403	Repair & Maintenance - Equipment	149	663	480	940	1,700
01-50-6501	Postage & Delivery	138	90	170	270	195
01-50-6502	Telecommunications	1,838	2,813	3,026	3,085	3,085
01-50-6504	Printing	0	13	50	270	50

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



General Fund - Administration (01-50)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
01-50-6507	Mileage Reimbursement	-	-	50	-	-
01-50-6514	Insurance Premiums	9,473	1,192	45,400	49,534	49,534
01-50-6604	Safety Supplies	-	-	-	130	-
01-50-6608	Subscriptions, Books & Publications	1,743	1,931	1,855	1,979	2,865
01-50-6613	General Office Supplies	131	673	750	814	700

Administration Expenses	\$	280,405	\$	301,899	\$	358,197	\$	495,024	\$	374,919
-------------------------	----	---------	----	---------	----	---------	----	---------	----	---------

General Fund - Police Department (01-51)											
01-51-6101	Salaries - Full-Time	\$	1,024,828	\$	995,588	\$	1,116,613	\$	1,083,569	\$	1,257,270
01-51-6102	Salaries - Overtime		139,834		143,434		135,306		177,073		145,135
01-51-6104	Salaries - Part-Time		194,992		203,463		228,059		209,004		284,030
01-51-6106	Police Pension		562,879		623,000		675,160		675,160		685,056
01-51-6201	Medical/Dental Insurance		174,335		174,687		227,042		197,244		211,578
01-51-6202	Group Life Insurance		1,245		1,235		1,411		1,253		1,406
01-51-6205	Social Security Contributions		97,649		96,544		113,024		112,233		129,012
01-51-6208	Training, Memberships, & Conferences		8,727		16,740		14,810		14,740		15,695
01-51-6209	Uniform Allowance		19,584		25,146		22,930		22,700		24,300
01-51-6301	Legal Services		22,714		25,656		33,050		23,900		25,400
01-51-6306	Medical Services		910		2,917		2,318		1,898		1,900
01-51-6307	I.T. Services		18,173		30,833		41,605		41,380		39,950
01-51-6309	Other Professional Services		11,758		15,040		15,330		15,330		16,760
01-51-6402	Rentals		794		962		1,320		1,558		2,750
01-51-6403	Repair & Maintenance - Equipment		11,073		8,407		13,480		13,030		13,190
01-51-6407	Repair & Maintenance - Vehicles		37,811		47,935		38,900		38,900		43,200
01-51-6500	General Equipment		35,096		11,234		14,350		14,250		17,380
01-51-6501	Postage & Delivery		1,118		853		1,290		1,115		1,115
01-51-6502	Telecommunications		174,644		176,225		184,419		215,764		223,727
01-51-6504	Printing		1,281		2,104		4,700		4,700		4,950
01-51-6507	Mileage Reimbursement		-		-		150		50		75
01-51-6508	Receptions & Entertainment		442		907		675		1,640		2,050
01-51-6509	Recruitment		-		1,390		4,600		4,600		5,200
01-51-6601	Fuels & Lubricants		37,925		52,221		43,500		65,000		67,000
01-51-6603	Specialized Supplies		30,951		16,959		80,023		86,325		60,125
01-51-6604	Safety Supplies		14,693		4,165		5,250		5,050		5,600
01-51-6608	Subscriptions, Books & Publications		35		669		1,700		1,700		1,700

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



General Fund - Police Department (01-51)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
01-51-6613	General Office Supplies	4,678	5,998	6,250	6,250	7,300
01-51-6617	Vehicle Maintenance Supplies	295	924	500	450	450
01-51-6620	Donation Expense	-	-	-	-	1,000
01-51-7010	Transfer to Equipment Repl. Fund	127,948	301,322	162,363	181,529	196,202

Police Department Expenses	\$ 2,756,412	\$ 2,986,558	\$ 3,190,128	\$ 3,217,395	\$ 3,490,506
-----------------------------------	---------------------	---------------------	---------------------	---------------------	---------------------

General Fund - Economic Development (01-52)						
01-52-6101	Salaries - Full-Time	\$ -	\$ -	\$ 141,000	\$ 141,000	\$ 197,623
01-52-6104	Salaries - Part-Time	-	-	26,174	20,102	-
01-52-6201	Medical/Dental Insurance	-	-	7,018	12,460	23,519
01-52-6202	Group Life Insurance	-	-	235	121	256
01-52-6205	Social Security Contributions	-	-	12,789	12,324	15,141
01-52-6206	IMRF Contributions	-	-	11,212	9,699	10,147
01-52-6208	Training, Memberships, & Conferences	-	-	3,500	10,624	11,750
01-52-6209	Uniform Allowance	-	-	450	68	80
01-52-6306	Medical Services	-	-	290	130	195
01-52-6307	I.T. Services	-	-	2,000	0	2,025
01-52-6309	Other Professional Services	-	-	19,000	6,508	500
01-52-6402	Rentals	-	-	-	1	-
01-52-6403	Repair & Maintenance - Equipment	-	-	-	250	500
01-52-6501	Postage & Delivery	-	-	1,000	250	250
01-52-6502	Telecommunications	-	-	0	100	927
01-52-6504	Printing	-	-	500	6,500	2,500
01-52-6507	Mileage Reimbursement	-	-	500	400	400
01-52-6515	Public Relations	-	-	-	1,000	1,000
01-52-6521	Marketing	-	-	-	-	6,500
01-52-6601	Fuels & Lubricants	-	35	-	-	-
01-52-6608	Subscriptions, Books & Publications	-	-	-	1,000	750
01-52-6613	General Office Supplies	-	-	2,750	2,000	1,500
01-52-6912	CPEP Expense	-	-	-	-	50,000

Economic Development Expenses	\$ -	\$ 35	\$ 228,418	\$ 224,537	\$ 325,563
--------------------------------------	-------------	--------------	-------------------	-------------------	-------------------

General Fund - Public Works - Streets (01-53)						
01-53-6101	Salaries - Full-Time	\$ 355,352	\$ 373,564	\$ 390,111	\$ 395,004	\$ 486,700

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



General Fund - Public Works - Streets (01-53)		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
01-53-6102	Salaries - Overtime	23,581	17,110	26,831	21,872	31,170
01-53-6104	Salaries - Part-Time	-	-	-	-	14,560
01-53-6105	Salaries - Seasonal	4,875	14,101	14,984	21,250	-
01-53-6201	Medical/Dental Insurance	57,793	71,115	86,192	71,386	88,486
01-53-6202	Group Life Insurance	517	588	588	566	780
01-53-6204	Unemployment Compensation	21,131	-	-	-	-
01-53-6205	Social Security Contributions	27,927	29,264	32,808	32,739	40,731
01-53-6206	IMRF Contributions	26,890	29,129	27,963	24,864	27,296
01-53-6208	Training, Memberships, & Conferences	2,370	2,468	4,505	2,505	3,860
01-53-6209	Uniform Allowance	2,373	2,749	2,600	800	2,200
01-53-6301	Legal Services	1,197	2,306	2,000	1,000	2,000
01-53-6303	Engineering Services	27,791	10,283	12,500	12,500	12,000
01-53-6306	Medical Services	3,352	760	1,000	1,000	1,000
01-53-6309	Other Professional Services	7,908	5,573	30,775	30,675	16,300
01-53-6402	Rentals	3,552	661	3,500	2,500	2,500
01-53-6403	Repair & Maintenance - Equipment	14,748	1,429	9,600	9,600	9,600
01-53-6405	Repair & Maintenance - ROW	66,363	58,826	80,000	133,087	86,050
01-53-6407	Repair & Maintenance - Vehicles	32,444	17,621	23,500	23,500	23,500
01-53-6500	General Equipment	1,409	15,305	650	650	800
01-53-6501	Postage & Delivery	22	258	500	900	500
01-53-6502	Telecommunications	1,850	1,740	2,035	5,673	4,885
01-53-6507	Mileage Reimbursement	140	98	100	125	100
01-53-6508	Receptions & Entertainment	508	393	400	1,000	400
01-53-6509	Recruitment	-	-	-	150	-
01-53-6511	Electricity	41,951	50,390	45,450	37,672	45,450
01-53-6516	Employee Activities	-	426	250	250	250
01-53-6601	Fuels & Lubricants	18,574	24,614	29,800	32,300	32,500
01-53-6603	Specialized Supplies	8,634	5,879	6,000	6,000	6,000
01-53-6604	Safety Supplies	3,026	4,094	1,300	1,300	2,550
01-53-6606	Landscaping Supplies	43,958	23,928	39,140	36,426	38,500
01-53-6609	Roadway Maintenance Supplies	4,747	5,122	10,750	10,750	12,500
01-53-6610	Traffic Control Supplies	12,524	98,657	66,571	111,240	120,750
01-53-6612	Equipment Maintenance Supplies	19,949	7,265	8,500	8,500	8,500
01-53-6613	General Office Supplies	155	463	450	450	450
01-53-6615	Snow & Ice Control Supplies	140,814	343	-	-	-
01-53-6617	Vehicle Maintenance Supplies	23,599	28,255	20,000	20,000	20,000

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



General Fund - Public Works - Streets (01-53)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
01-53-7010	Transfer to Equipment Repl. Fund	194,231	151,956	158,488	149,914	163,681
01-53-9003	Interfund Transfer Expense	655,000	75,000	-	-	-

Public Works - Streets Expenses	\$	1,851,255	\$	1,131,733	\$	1,139,841	\$	1,208,148	\$	1,306,549
---------------------------------	----	-----------	----	-----------	----	-----------	----	-----------	----	-----------

General Fund - Building Department (01-54)											
01-54-6101	Salaries - Full-Time	\$	70,236	\$	74,489	\$	78,148	\$	70,716	\$	-
01-54-6102	Salaries - Overtime		5,895		4,277		6,708		5,119		-
01-54-6201	Medical/Dental Insurance		11,591		14,813		18,496		14,851		-
01-54-6202	Group Life Insurance		111		129		130		124		-
01-54-6205	Social Security Contributions		5,577		5,727		6,491		5,802		-
01-54-6206	IMRF Contributions		5,320		5,868		5,691		4,566		-
01-54-6208	Training, Memberships, & Conferences		100		-		250		125		250
01-54-6209	Uniform Allowance		513		178		600		600		700
01-54-6402	Rentals		648		308		224		81		202
01-54-6403	Repair & Maintenance - Equipment		2,916		3,102		2,664		2,414		2,414
01-54-6406	Repair & Maintenance - Buildings		102,959		100,987		24,743		159,496		29,247
01-54-6407	Repair & Maintenance - Vehicles		37		-		-		-		-
01-54-6500	General Equipment		6,309		-		450		125		450
01-54-6502	Telecommunications		2,097		3,172		3,395		3,820		4,060
01-54-6512	Water & Sewer		3,732		3,456		3,228		2,814		3,002
01-54-6602	Custodial Supplies		3,556		1,650		2,600		2,600		2,600
01-54-6603	Specialized Supplies		580		3,331		1,525		2,386		2,000
01-54-6604	Safety Supplies		1,363		382		1,050		275		475
01-54-6606	Landscaping Supplies		606		6,835		6,000		6,000		1,000
01-54-6611	Building Materials & Supplies		9,042		6,125		2,750		2,250		1,750
01-54-6613	General Office Supplies		108		126		100		100		100
01-54-6617	Vehicle Maintenance Supplies		846		800		1,500		1,500		1,500

Building Department Expenses	\$	234,142	\$	235,755	\$	166,743	\$	285,764	\$	49,750
------------------------------	----	---------	----	---------	----	---------	----	---------	----	--------

General Fund - Community Development (01-55)											
01-55-6101	Salaries - Full-Time	\$	306,345	\$	317,203	\$	332,105	\$	332,105	\$	356,990
01-55-6104	Salaries - Part-Time		15,474		9,861		24,097		9,851		6,311
01-55-6201	Medical/Dental Insurance		41,476		63,193		68,530		67,415		69,536
01-55-6202	Group Life Insurance		453		470		471		484		511

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



General Fund - Community Development (01-55)		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
01-55-6205	Social Security Contributions	23,829	24,083	27,250	26,151	27,793
01-55-6206	IMRF Contributions	23,161	23,778	22,273	19,993	18,302
01-55-6208	Training, Memberships, & Conferences	3,765	3,835	3,245	2,835	4,582
01-55-6209	Uniform Allowance	146	-	450	450	550
01-55-6301	Legal Services	28,178	82,922	57,000	61,200	84,400
01-55-6303	Engineering Services	99,362	121,892	159,780	185,680	179,540
01-55-6306	Medical Services	2,325	568	675	675	760
01-55-6307	I.T. Services	-	-	200	200	250
01-55-6309	Other Professional Services	21,261	76,544	37,460	107,470	126,232
01-55-6402	Rentals	1,533	1,859	2,530	1,459	1,459
01-55-6403	Repair & Maintenance - Equipment	503	670	700	700	700
01-55-6407	Repair & Maintenance - Vehicles	-	616	600	600	500
01-55-6500	General Equipment	-	10,134	-	-	-
01-55-6501	Postage & Delivery	238	215	360	360	330
01-55-6502	Telecommunications	3,464	4,046	3,774	7,028	6,422
01-55-6503	Publishing	1,942	2,781	3,360	3,360	3,360
01-55-6504	Printing	1,266	1,417	1,000	1,000	2,482
01-55-6507	Mileage Reimbursement	81	43	30	30	58
01-55-6508	Receptions & Entertainment	-	63	160	159	360
01-55-6509	Recruitment	-	1,350	-	-	-
01-55-6518	Bad Debt Expense	36,746	-	-	-	-
01-55-6601	Fuels & Lubricants	528	1,162	1,665	1,665	2,130
01-55-6603	Specialized Supplies	-	35	-	-	-
01-55-6608	Subscriptions, Books & Publications	114	99	535	527	1,618
01-55-6613	General Office Supplies	520	874	800	800	951
01-55-6912	CPEP Expense	-	-	50,000	50,000	-
01-55-7010	Transfer to Equipment Repl. Fund	3,436	3,436	3,436	3,436	3,436

Community Development Expenses	\$	616,146	\$	753,149	\$	802,486	\$	885,633	\$	899,563
--------------------------------	----	---------	----	---------	----	---------	----	---------	----	---------

General Fund - Finance Department (01-56)											
01-56-6101	Salaries - Full-Time	\$	91,823	\$	88,611	\$	101,279	\$	103,279	\$	107,205
01-56-6104	Salaries - Part-Time		9,200		12,744		16,116		16,116		17,907
01-56-6201	Medical/Dental Insurance		13,439		8,943		11,507		11,331		11,592
01-56-6202	Group Life Insurance		114		108		118		121		128
01-56-6205	Social Security Contributions		7,466		7,341		8,980		8,981		9,571

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



General Fund - Finance Department (01-56)		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
01-56-6206	IMRF Contributions	7,675	7,605	7,873	7,067	5,971
01-56-6208	Training, Memberships, & Conferences	508	1,159	2,650	2,657	4,210
01-56-6209	Uniform Allowance	360	82	400	300	400
01-56-6301	Legal Services	1,323	2,301	2,000	2,000	2,250
01-56-6302	Audit Services	22,135	23,630	24,650	26,050	26,565
01-56-6306	Medical Services	130	484	540	310	310
01-56-6307	I.T. Services	8,119	8,491	9,085	15,020	9,209
01-56-6309	Other Professional Services	3,890	6,305	3,925	3,522	2,179
01-56-6402	Rentals	23	22	22	22	22
01-56-6403	Repair & Maintenance - Equipment	320	487	500	450	450
01-56-6501	Postage & Delivery	959	1,163	1,000	750	750
01-56-6502	Telecommunications	1,796	2,719	2,840	3,110	3,470
01-56-6503	Publishing	910	710	730	830	830
01-56-6504	Printing	230	874	500	800	700
01-56-6507	Mileage Reimbursement	4	-	-	-	-
01-56-6508	Receptions & Entertainment	-	-	-	250	250
01-56-6509	Recruitment	-	125	125	-	-
01-56-6601	Fuels & Lubricants	11	-	100	-	-
01-56-6613	General Office Supplies	1,253	1,289	750	1,000	1,000

Finance Department Expenses	\$	171,688	\$	175,193	\$	195,690	\$	203,966	\$	204,969
-----------------------------	----	---------	----	---------	----	---------	----	---------	----	---------

General Fund - Boards & Commissions (01-57)											
01-57-6104	Salaries - Part-Time	\$	47,802	\$	43,672	\$	46,974	\$	46,974	\$	49,075
01-57-6205	Social Security Contributions		3,657		3,341		3,593		3,593		3,755
01-57-6208	Training, Memberships, & Conferences		6,071		8,177		9,685		7,553		11,229
01-57-6209	Uniform Allowance		-		426		500		-		1,200
01-57-6307	I.T. Services		1,566		1,644		-		-		-
01-57-6309	Other Professional Services		8,063		2,870		8,725		10,731		10,740
01-57-6403	Repair & Maintenance - Equipment		-		132		250		100		250
01-57-6501	Postage & Delivery		320		142		150		58		150
01-57-6502	Telecommunications		15		-		-		210		504
01-57-6503	Publishing		686		1,027		400		470		400
01-57-6504	Printing		-		654		300		810		560
01-57-6508	Receptions & Entertainment		1,559		2,353		1,800		1,650		2,300
01-57-6515	Public Relations		4,550		2,696		14,750		11,905		24,200

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



General Fund - Boards & Commissions (01-57)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
01-57-6516	Employee Activities	557	-	1,000	1,120	2,500
01-57-6517	Plan Commission	1,875	2,375	2,350	2,350	2,350
01-57-6520	Police Commission	375	1,340	3,775	4,650	3,775
01-57-6521	Marketing	-	-	-	1,065	12,925
01-57-6608	Subscriptions, Books & Publications	-	25	100	100	100
01-57-6613	General Office Supplies	61	78	250	359	300
01-57-6913	Rental/Lease Expense	-	-	-	13,600	-
01-57-9003	Interfund Transfer Expense	475,000	1,317,394	700,000	700,000	200,000

Boards & Commissions Expenses	\$	552,157	\$	1,388,346	\$	794,602	\$	807,298	\$	326,313
-------------------------------	----	---------	----	-----------	----	---------	----	---------	----	---------

Village of Sugar Grove Lot Development Projections

Revised 1/03/23

Subdivision	Units Remaining	Total Units	Dwelling Units Constructed												
			ACTUAL							PROJECTED					
			FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
ACTIVE															
Blackberrie Hill Resub	6	of 6	0	0	0	0	0	0	0	0	0	0	1	0	1
Black Walnut Trails Units 1, 2, and 3	6	of 205	0	0	0	0	0	0	0	0	0	0	1	0	1
Black Walnut Trails Unit 5	1	of 6	0	0	1	0	1	0	0	0	0	0	1		
Black Walnut Trails Unit 7	14	of 120	2	0	0	4	0	1	0	0	0	0	1	0	1
Black Walnut Trails Unit 8	1	of 4	0	0	0	0	1	1	1	0	0	0	0	1	
Hannaford Farm Unit 1	9	of 53	0	0	1	1	0	0	0	0	1	0	1	0	1
Hannaford Farm Unit 2	44	of 77	2	6	4	3	3	1	0	1	2	2	3	3	
Lang's Subdivision	1	of 7	0	0	0	0	0	0	0	0	0	1			
Prairie Glen Unit 1 ^^	2	of 91	0	0	1	2	9	0	0	0	0	0	0	0	1
Settlers Ridge Unit 1A	37	of 123	0	7	5	1	0	3	6	4	0	0	0	0	0
Settlers Ridge Unit 1A , duplexes	8	of 20	0	0	0	0	0	0	0	0	0	0	0	2	4
Settlers Ridge Unit 1A, townhouses	18	of 40	0	0	0	0	0	0	0	0	0	0	0	4	5
Settlers Ridge Unit 1B	31	of 108	0	10	10	10	2	4	13	26	21	0			
Windstone	3	of 140	0	0	0	0	0	0	0	1	0	1	0	0	0
Miscellaneous	0	of 1	0	0	0	0	0	1							
TOTAL ACTIVE	181	1,097	12	32	22	21	16	11	20	33	23	9	10	17	
DORMANT**															
Settler's Ridge North (Area 5 & 6)	83	of 83	---	---	---	---	---	---	---	---	---	---	---	6	18
Settler's Ridge North (less Units 1A & 1B, Area 5 & 6)	586	of 586	---	---	---	---	---	---	---	---	---	---	---	---	---
Prairie Glen Unit 2 #	13	of 13	---	---	---	---	---	---	---	---	---	---	---	---	4
Prairie Glen remaining single-family	102	of 102	---	---	---	---	---	---	---	---	---	---	---	---	8
Prairie Glen multiple-family	48	of 48	---	---	---	---	---	---	---	---	---	---	---	12	16
Timber Crest (former Pulte) %	161	of 161	---	---	---	---	---	---	---	---	---	---	---	12	20
TOTAL DORMANT	993	993	0	0	0	0	0	0	0	0	0	0	30	66	
PLANNED															
Settlers Ridge South (no formal plans submitted)	1,714	of 1,714	---	---	---	---	---	---	---	---	---	---	---	---	---
Silverthorne Cerny property	132	of 132	---	---	---	---	---	---	---	---	---	12	24	26	
Crown (no formal plans submitted)	150	of 150	---	---	---	---	---	---	---	---	---	12	24	24	
TOTAL PLANNED	1,996	1,996	0	0	0	0	0	0	0	0	0	24	48	50	
TOTAL LOTS	3,170	4,086	12	32	22	21	16	11	20	33	23	33	88	133	

NOTES:

All subdivisions in CUSD 302, unless otherwise noted

* West Aurora SD 129

^ Active adult development

^^ Remaining unbuilt lots held by four different individuals

Final plat approved and recorded; no improvements constructed

** Preliminary plat approved

% Final plat approved, not recorded; no improvements constructed

Village of Sugar Grove
Full Time Equivalent Staffing Levels
Fiscal Year 2023-24

	FY 16-17 Approved	FY 17-18 Approved	FY 18-19 Approved	FY 19-20 Approved	FY 20-21 Approved	FY 21-22 Approved	FY 22-23 Approved	FY 23-24 Proposed
Administration								
Administrator	1	1	1	1	1	1	1	1
P/T Senior Mgmt. Analyst	0	0	0.625	0.625	0.625	0.625	0	0
Assistant to the Administrator	0	0	0	0	0	0	0.625	0.625
Administrative Assistant/Deputy Clerk	1	1	0.475	0.475	0	0.375	0.375	0.375
Total	2	2	2.1	2.1	1.625	2	2	2
Finance								
Finance Director	1	1	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1	1	1
Finance Clerk - AP/PR	0.5	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Accounts Payable Clerk	0	0	0	0	0	0	0	0
Finance Clerk - UB	0.5	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Cashier	0	0	0	0	0	0	0	0
Total	3	3.26	3.26	3.26	3.26	3.26	3.26	3.26
Police								
Chief	1	1	1	1	1	1	1	1
Sergeant	3	3	3	3	3	3	3	3
Patrol Officer	8	8	8	8	7	7	8	8
Patrol Officer - PT	5.375	3.05	3.05	3.05	3.7	3.7	3.7	3.7
Administrative Officer - PT	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Office Assistant - PT	1.5	1.5	1.5	1.5	2	2	2	1.5
Office Associate	0	0	0	0	0	0	0	0
Total	19.475	17.15	17.15	17.15	17.3	17.3	18.3	17.8
Economic Development								
Director	1	1	0	0	0	1	1	1
Office Assistant	0	0	0	0	0	0	0.5	1
Total	1	1	0	0	0	1	1.5	2
Community Development								
Director	1	1	1	1	1	1	1	1
Planner	0	0	0	0	0	0	0	0
Engineering Tech	0	0	0	0	0	0	0	0
Planning & Zoning Administrator	0.5	0.63	1	1	1	1	1	1
Economic Development Director	0.5	0.5	0.5	0.5	0.375	0	0	0
Permit Clerk	1	1	1	1	1	1	1	1
Chief Building Inspector	0	0	0	0	0	0	0	1
Building Inspector	1	0	1	1	1	1	1	0
Plumbing Inspector (1 permit=15hrs/wk)	0.375	0.15	0.375	0.375	0.2	0.2	0.2	0
Code Enforcement Officer	0	0	0.48	0	0.15	0.15	0.15	0.15
Total	4.375	3.28	5.355	4.875	4.725	4.35	4.35	4.15
PW General								
PW Director	1	1	1	1	1	1	1	1
PW Deputy Director		0	0	0	1	1	1	0
Engineer	0	0	0	0	0	0	0	1
Mechanic	0	0	0	0	0	0	0	0
Office Assistant	1	1	1	1	1	1	1	1
Total	2	2	2	2	3	3	3	3

Village of Sugar Grove
Full Time Equivalent Staffing Levels
Fiscal Year 2023-24

	FY 16-17 Approved	FY 17-18 Approved	FY 18-19 Approved	FY 19-20 Approved	FY 20-21 Approved	FY 21-22 Approved	FY 22-23 Approved	FY 23-24 Proposed
Utilities								
Supervisor	1	1	1	1	0	0	0	0
Foreperson		0	0	0	1	1	1	1
Water Operator/Utilities Coordinator	1	1	1	1	1	1	1	2
Maintenance I	4	4	4	4	3	3	4	3
Seasonal Worker (1 @ 720 hours)	0.475	0.35	0.35	0.35	0.35	0.35	0.35	0.48
Total	6.475	6.35	6.35	6.35	5.35	5.35	6.35	6.48
Streets								
Supervisor	1	1	1	1	0	0	0	0
Foreperson		0	0	0	1	1	1	1
Maintenance I	3	3	3	3	2	2	2	2
Maintenance II				0	1	1	1	2
P/T Maintenance I				0	0	0	0	0.7
Seasonal Worker (2 @ 990 hours)	0.475	1	1	1	1	1	1	0
Total	4.475	5	5	5	5	5	5	5.7
Building Maintenance								
Maintenance 1	1	1	1	1	1	1	1	0
Custodian	0	0	0	0	0	0	0	0
Total	1	1	1	1	1	1	1	0
Total FTE's	42.800	40.040	42.215	41.735	41.260	42.260	44.760	44.390
Increase	#REF!	-6.4%	5.4%	-1.1%	-1.1%	2.4%	5.9%	-0.8%



**VILLAGE OF SUGAR GROVE
KANE COUNTY, ILLINOIS
Resolution No. 20230404D**

**Resolution Setting Zoning, Subdivision and Building
Permit Fees and Other Charges**

Adopted by the
Village President and Board of Trustees
of the Village of Sugar Grove
Kane County, Illinois
this 4th day of April, 2023

Published in Pamphlet Form
by authority of the Village President and Board of Trustees
of the Village of Sugar Grove
Kane County Illinois
this 4th day of April, 2023

RESOLUTION NO. 20230404D

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

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

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

NOW, THEREFORE, BE IT RESOLVED, by the President and Board of Trustees that effective May 1, 2023 the Village of Sugar Grove Zoning, Subdivision and Building Permit Fees and Other Charges shall be and they are hereby set as described in Exhibit A, attached hereto and made a part hereof by this reference.

REPEALER

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

SEVERABILITY

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

PASSED AND APPROVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois, on this 4th day of April, 2023.

Jennifer Konen, Village President

ATTEST: _____
Alison Murphy, Village Clerk

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

Exhibit A

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

Zoning & Subdivision Filing Fees

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

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

^b Only those requiring Village Board approval by Ordinance

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

Plan Review and Inspection Costs Escrow

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

|

accordance with the provisions set forth herein. The amount required for said deposit is based upon an estimate of expenses to be incurred and the applicant shall not be relieved of the obligation to pay any accrued fees in full if such fees exceed the escrow deposit amount.

1. Non-Transferrable

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

2. Escrow Deposit Required

a) Determination of Amount of Escrow Deposit

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

b) Administration

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

c) Other Fees

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

3. Inspection Requirements

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

4. Escrow Account Refunds

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

5. Additional Deposit Required

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

Subdivision Construction Inspection Deposit

In consideration of the expenses incurred by the Village, both in professional and consulting fees (but not including material, material inspection costs or snowplowing), and in time expended by Village employees inspecting subdivision improvements and administering the subdivision process after final plan approval, the subdivider shall pay to the Village a deposit equal to three and one-half percent (3.5%) of the estimated cost (as approved by the Village) of construction of the land improvements in the phase of the subdivision being constructed. Such deposit shall be paid prior to the recording of the final plat. Reimbursement to the Village for expenses incurred prior to final plan approval shall follow the procedure in subsection B of this section.

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

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

Building Permit Fees

1. Type 1 Permits

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

RESIDENTIAL	
Addition, Residential	\$0.31 per square foot, \$630 minimum
Basement Finish	\$0.31 per square foot, \$180 minimum
Basement Finish, with Plumbing	\$0.31 per square foot, \$450 minimum
Fire Restoration, Residential	\$0.31 per square foot, \$355 minimum

New Residential, Attached Single-Family	\$0.31 per square foot, \$1,135 minimum
New Residential, Detached Single-Family	\$0.31 per square foot, \$1,135 minimum
New Residential, Multiple-Family	\$0.31 per square foot, \$1,685 minimum

RESIDENTIAL ENGINEERING REVIEW	
Single-Family Dwelling	\$490.00
Multiple Family Building, 8 Units or Less	\$1,735.00
Multiple Family Building, 9-40 Units	\$4,135.00
Multiple Family Building, 41-80 Units	\$7,760.00
Multiple Family Building, 81+ Units	\$11,230.00

NON-RESIDENTIAL	
Addition, Non-Residential	\$0.50 per square foot ¹ , \$630 minimum
Fire Restoration, Non-Residential	\$0.50 per square foot, \$355 minimum
New Non-Residential	\$0.50 per square foot ¹ , \$1,380 minimum
Non-Residential, Build-Out	\$0.50 per square foot, \$690 minimum

NON-RESIDENTIAL ENGINEERING REVIEW	
Non-Residential less than 1 Acre	\$1,735.00
Non-Residential 1 to less than 5 Acres	\$4,135.00
Non-Residential 5 to less than 10 Acres	\$7,760.00
Non-Residential 10 Acres or More	\$11,230.00

OTHER	
Deck	\$0.31 per square foot, \$230 minimum
Garage	\$0.31 per square foot, \$230 minimum
Gazebo	\$0.31 per square foot, \$230 minimum
Screened Porch, Three-Season Room	\$0.31 per square foot, \$630 minimum

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

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

2. Type 2 Permits

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

ANTENNAE	
Antenna, Excluding Cell Tower	\$135.00
Cell Tower	\$510.00

YARD IMPROVEMENTS	
Artificial Ponds/Water Gardens	\$245.00
Fence	\$150.00
Lawn Sprinkler Systems	\$175.00 \$202.00
Lawn Sprinkler RPZ Relocation/Annual Install	\$95.00 \$122.00

Commented [MA1]: Permit Not required for this Improvement

Commented [MA2]: \$27.00 for Inspection

Commented [MA3]: \$27.00 for Inspection

Pergola	\$160.00
Sheds	\$155.00
Swimming Pools, Above Ground	\$245.00
Swimming Pool, In-Ground	\$460.00
Other Accessory Structures	\$135.00

EXTERIOR BUILDING IMPROVEMENTS	
Gutter & Downspouts	\$95.00
Other Exterior Remodeling	\$125.00
Re-Roof/New Roof	\$95.00
Residing	\$125.00
Sump Line	\$95.00
Window or Door Replacement	\$95.00

BUILDING CLIMATE	
Gas Line	\$215.00 \$242.00
HVAC, Water Heater, AC, Furnace Replace	\$125.00 \$152.00
HVAC, Water Heater, AC, Furnace Replace Non-Residential	\$225.00 \$252.00
Radon	\$135.00

INTERIOR BUILDING IMPROVEMENTS	
Elevator, Lifts	\$355.00
Remodeling – Residential	\$165.00
Basement Finish	\$165.00
Remodeling – Non-Residential	\$420.00
Remodeling – Residential with Plumbing	\$450.00 \$514.00
Basement Finish with Plumbing	\$450.00 \$514.00
Remodeling – Non-Residential with Plumbing	\$630.00 \$694.00
Spa/Hot Tub	\$245.00

HARD/FLAT SURFACES	
Concrete Slab	\$125.00
Decorative Brick Pavers	\$125.00 ¹
Driveway	\$125.00
Driveway with Curb and/or Public Walk	\$185.00
Masonry Mailboxes	\$125.00 ²
Parking Lot – New or Expansion	\$320.00 ³
Parking Lot – Striping or Resurface	\$125.00 ³
Patio	\$125.00
Service Walks	\$125.00
Public Walks	\$125.00
Driveway Curb Cuts	\$95.00

Commented [MA4]: \$27.00 for Inspection

Commented [MA5]: \$27.00 for Inspection

Commented [MA6]: \$27.00 for Inspection

Commented [MA7]: \$27.00 for Inspection; \$37 for Plan Review

Commented [MA8]: \$27.00 for Inspection; \$37 for Plan Review

Commented [MA9]: \$27.00 for Inspection; \$37 for Plan Review

DEMOLITION & MOVING STRUCTURES	
Demolition	\$155.00
Demolition with Utilities	\$265.00
Moving or Raising a Structure	\$125.00

SIGNS	
Sign	\$165.00
Temporary Sign	\$45.00

GENERAL	
Electrical	\$125.00
Commercial Light System Conversion to LED	\$250.00
Plumbing	\$255.00
<u>Inspections for Medical, Dental, Food Establishments, Other Non-Residential 10,000 Square Feet or Greater</u>	<u>\$85.00</u>
<u>Re-Inspection</u>	<u>\$65.00</u>
<u>Consultations</u>	<u>\$65.00</u>
<u>Same-Day Inspections</u>	<u>\$125.00⁵</u>
Foundation – Site Work Only	\$355.00
Generator	\$125.00
Temporary Trailer	\$125.00
Utility Connection (Water/Sewer)	\$95.00

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

²Add \$140 for recording required deed restriction

³Add \$140 for recording required release

⁴Excluding one- and two-family dwellings

⁵Same-day Inspections are any inspections not scheduled at close of previous day of business and are subject to availability.

3. Occupancy Permits

Each Certificate of Occupancy, Temporary, Final or Change of Use for new Residential, Non-Residential, or additional square footage	\$100.00 plus any unpaid balances due to Village for Engineering, Consultant and Other Charges
---	--

Other Fees & Charges

1. Water Meters:

Formatted Table

Formatted: Superscript

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

WATER METERS	
¾-Inch Meter	\$495.00
1 ½-Inch Meter	\$1,005.00
2-Inch Meter	\$1,150.00
3-Inch Meter	\$2,210.00
4-Inch Meter	\$3,779.00
6-Inch Meter	\$5,910.00

2. Inspections

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

3. Fee Waiver

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

4. Structures Differ

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

5. Final Inspections/Occupancy

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

6. Reservation of Rights

The Village reserves the right to retain services for independent consultants, when it is deemed necessary, for plan review, inspections or consultation. All costs and fees associated with the performance of special professional inspections or professional plan review or consultation shall be borne by the permit applicant at the time of permit issuance or prior to the issuance of the certificate of occupancy for any inspection or consultant services incurred.

7. Fines & Penalties

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

Where work for which a permit is required by Title 11 (Zoning Ordinance) or Title 9 (Building Code), is started or proceeded with, prior to obtaining said permit, by one who knows or

should have known the requirement for said permit, a penalty shall be assessed to the person(s) performing such work as follows:

	RESIDENT	CONTRACTOR
1 st Offense:	\$130.00	\$250.00
2 nd Offense:	\$250.00	\$500.00
3 rd Offense:	\$375.00	\$750.00

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

B. Zoning Violations

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

8. Village Staff Hourly Rates

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

STAFF HOURLY RATES	
Administration/ <u>Finance</u>	\$80.00
Public Works	\$70.00
Police	\$70.00
Community Development	\$70.00



RESOLUTION NO. 20230404E

A Resolution Authorizing the Village's New Home Fee

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

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

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

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

WHEREAS, accordingly, the Board of Trustees finds it necessary and proper to establish a maximum cap on its new home fee from the effective date of this Resolution through April 30, 2024.

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

MAXIMUM FEE IMPOSED FOR NEW HOME

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

1. The Village's new home fee shall not exceed \$17,850.00 for any single permit.
2. The aforementioned cap on the Village's new home fee shall remain in effect through April 30, 2024.
3. Properties subject to fees established by annexation agreement shall petition the Board of Trustees for a lot-by-lot amendment to any such agreement in accordance with the procedure set forth in said agreement to seek the relief established by this Resolution. Notwithstanding the foregoing, the fee cap set forth in this Resolution shall not be construed to encompass or replace additional financial obligations otherwise existing which may be specific to a property.

REPEALER

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

SEVERABILITY

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

PASSED AND APPROVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois, this 4th day of April 2023.

ATTEST:

Jennifer Konen,
President of the Board of Trustees

Alison Murphy,
Village Clerk

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