
**VILLAGE OF SUGAR GROVE
INTEROFFICE MEMORANDUM**

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES
FROM: MATT ANASTASIA, FINANCE DIRECTOR
SUBJECT: FISCAL YEAR 2023-2024 BUDGET, WORKSHOP #2, MARCH 7, 2023
DATE: MARCH 1, 2023
CC: ALISON MURPHY, PAT ROLLINS, MICHAEL CASSA, BRAD MERKEL AND WALTER MAGDZIARZ

At the first Budget Workshop on February 21, 2023, the FY2023-2024 Proposed General Fund Budget was presented. During Budget Workshop #2, we will discuss the remaining Funds within the proposed budget. The following items will be presented as a part of the proposed budget. Any fees as presented were used in determining the budgeted amounts. If changed, they would affect the proposed budget in their respective funds.

- A) All Other Funds Budget Summary – This will include a brief overview of fiscal year 2022-2023 projected and fiscal year 2023-2024 proposed budget amounts.
- B) Waterworks and Sewerage Fund Budget Summary – This will include a brief overview of fiscal year 2022-2023 projected and fiscal year 2023-2024 proposed budget amounts.
- C) Fees presented in the fiscal year 2023-2024 budget:
 - i. Water/Sewer Rates
 - ii. Road Maintenance Fees
 - iii. Refuse Rates

General Capital Projects Fund (Fund 30)

Fiscal Year 2022-2023 Revenues

Revenues are projected to be \$148,0573 higher than what was budgeted for the year. This increase was due to the sale of the 140/160 Municipal buildings selling at higher than what was budgeted.

Fiscal Year 2022-2023 Expenditures

Expenditures are projected to be above below budget for the year by \$177,900, as a car that was budgeted and purchased in FY2021-2022, was delayed due to supply issues and did not arrive until FY2022-2023. This was an increase in expense of \$90,000 in the Public Works-Streets department. In FY2022-2023, the cost to replace a squad car increased roughly \$13,000, and we replaced 3 cars. The Board also approved

to replace the in-car mobile camera system to the Axon platform, at the cost of \$50,000 unbudgeted (but funded).

Fiscal Year 2023-2024 Revenues

Revenues are expected to decrease by roughly \$1,384,040 due to two major items, there is no revenue for the sale of the 140/160 Municipal buildings, as well as the transfer being made from the General Fund for future projects of \$700,000 is being decreased to \$200,000 for FY2023-2024. All Vehicle & Equipment Replacement funding is budgeted at 100%.

Fiscal Year 2023-2024 Expenditures

Four vehicles are scheduled for replacement:

- **Police Department** -
 - 2018 Ford SUV – Sergeant - \$89,164
 - 2013 Ford Sedan – Investigations - \$89,164
- **Street Department** –
 - #13 2007 F-350 4x4 Utility Truck - \$87,925
 - #311 John Deere Tractor - \$47,028

There are two additional expenses for the FY2023-2024 budget that are new. The first, is the monies being transferred annually for future Village Hall Uses/Police Department are being utilized for the new lease expense for moving the Administration & Finance Department over to 160 S. Municipal Dr, Suite 110. This FY2023-2024 expense is \$41,208. The second expense from these funds is \$2,000,000 for the architecture and construction expenses of upgrading and improving the, now fully occupied 10 S. Municipal Dr., building, to maximize the efficiency and utilization for the Police Department.

Industrial Tax Increment Financing District #1 (Fund 32)

Fiscal Year 2022-2023 Revenues and Expenditures

Revenues are above the budgeted amount by \$6,000. There was one major expenditure that occurred in TIF #1, the surplus of \$1,000,000 back to the taxing districts within the TIF boundaries. This equated to the following breakdown for each taxing body:

Taxing Body	Surplus Amount
Kane County	\$39,115.49
Kane County Forest Preserve	\$15,940.78
Big Rock Township	\$13,067.97
Sugar Grove Township	\$4,462.76
Big Rock Township Road District	\$25,860.96
Sugar Grove Township Road District	\$7,571.71
Sugar Grove, Village	\$59,781.23

Kaneland CUSD 302	\$346,908.84
Hinckley School District 429	\$332,209.02
Waubonsee College 516	\$52,313.83
Big Rock Park District	\$5,461.28
Sugar Grove Park District	\$9,991.54
Sugar Grove Library	\$14,206.41
Big Rock Fire District	\$36,221.67
Sugar Grove Fire District	\$35,611.22
Sugar Grove Water Authority	\$126.11
Sugar Grove Community Building	\$1,149.18
Total Surplus Disbursement	\$1,000,000.00

Fiscal Year 2023-2024 Revenues and Expenditures

Revenues were budgeted at a 1% increase over the prior year actual collections for the TIF. In FY2023-2024, the budgeted expenses are for marketing of potential development sites within the TIF, professional services needed to promote them as well as the annual transfer to the General Fund for the portion of the Economic Development Department salaries related to work completed in the TIF.

Industrial Tax Increment Financing District #2 (Fund 33)

Fiscal Year 2022-2023 Revenues and Expenditures

The revenues in the TIF are from property tax increment, which was budgeted to increase by 1%, came in \$11,000 above budgeted amount. Expenditures are the engineering fees associated to exploring the option of burying the utility lines under IL-47, which became cost prohibitive to proceed, and expenses in relation to the Auditor's TIF compliance letter.

Fiscal Year 2023-2024 Revenues and Expenditures

Revenues in the TIF are estimated at a 1% increase over the prior year projections to anticipate another positive increase in the EAV over the base value. In FY2023-2024, the budgeted expenses are for marketing of potential development sites within the TIF, professional services needed to promote them as well as the annual transfer to the General Fund for the portion of the Economic Development Department salaries related to work completed in the TIF.

Infrastructure Capital Projects Fund (Fund 35)

Fiscal Year 2022-2023 Revenues

The revenues are projected to come in below budget by \$54,200 due not receiving a portion of expected grant revenue, this is anticipated in FY23-24 now. Below are the grants that were budgeted in fiscal year 2022-2023:

- IL-47 and Bliss Road Phase 3 Construction.
- John Shield Elementary School Sidewalk Improvements
- Blackberry Creek Pedestrian & Bike Path Bridge
- US-30 & Municipal Dr. Crosswalk

Fiscal Year 2022-2023 Expenditures

The expenditures are projected to be below budget by \$404,515 due to no construction happening for the US-30 & Municipal Crosswalk, STP John Shield Elementary School Sidewalk Improvements, Hannaford Stock Pile was completed in FY21-22, and Blackberry Creek Bridge being delayed.

Fiscal Year 2023-2024 Revenues

The proposed fiscal year 2023-2024 budget has the monthly Road Maintenance Fee amount staying the same with no increase at \$6.48 per month. The Fee was last raised in FY2019-2020.

Revenues are budgeted higher than the projected actuals of fiscal year 2022-2023 due to an increase in Non-Home Rule Sales Tax budgeted amount increased by \$53,995 over the fiscal year 2022-2023 budget due to the “Level Playing Field” Act. There was also an increase in Grant Revenue for the following:

- STP Grant for Norris Road Construction
- STP John Shield Elementary School Sidewalk Improvements
- STP Bliss Rd. & IL 47 Intersection Modernization – Final from Federal and County portions
- US-30 & Municipal Crosswalk
- Blackberry Creek Bike & Pedestrian Path Bridge

Fiscal Year 2023-2024 Expenditures

Expenditures are budgeted \$2,002,695 above estimated actuals of fiscal year 2022-2023. All projects in fiscal year 2023-2024 have a dedicated funding source of MFT Funds from the State, Grants, Road Maintenance Fee, or Non-Home Rule Sales Tax. Below are the scheduled projects for fiscal year 2023-2024:

- Blackberry Creek Pedestrian/Bike Bridge - \$99,302
- US-30 & Municipal Dr. Crosswalk - \$137,379
- Road Program Engineering – \$177,000
- Road Program Construction - \$1,370,000
- Bridge Inspections - \$20,500
- STP John Shield Elementary School Sidewalk Improvements - \$264,000
- STP Norris Rd. - \$693,157
- Bridge Engineering - \$10,250
- Gordon Rd. Median Maintenance - \$5,500
- Sealcoat Bike Paths - \$30,000
- Village Sidewalk Repair & Replacement Program - \$50,000

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

Debt Service Fund (Fund 41)

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

SSA#10 Sugar Grove Center (Fund 47)

This fund was established to maintain the area near Jewel. The taxes collected are used for Storm Water and Detention Basin Maintenance. Due to the reduction in work needed in the area, the Village did not levy taxes for Tax Year 2022, collected in 2023, for SSA#10. The fund balance in the account will be reduced until we need to levy taxes again, which is projected to be in FY2025-2026.

Waterworks and Sewerage Fund (Fund 50)

Fiscal year 2022-2023 is projected to have a surplus of \$240,245 and fiscal year 2023-2024 proposed budget is to have a surplus of \$186,056. The proposed Water and Sewer rates for FY2023-2024 is to remain the same with **NO CHANGE**. The 3-year plan approved by the Utility Rate Committee was 3% increases annually, which expires April 30, 2023. During the 3-years of the plan we have had a year of No Change, a 3% decrease and a 3% decrease. The Utility Rate Committee met at the end of 2022, and have made a recommended approval to the Village Board of a max 1% increase for the next 3-year term. As always, this will be evaluated at the budget time and presented to the Board with recommendation for approval. With the accuracy of the new water meters, revenues came in higher than anticipated. At the end of the fiscal year 2022-2023 the recommended fund balance is \$1,003,644 and the projected fund balance with the projected actuals will be \$2,501,929, \$1,498,285 above the 25% fund balance reserve policy. The excess fund balance is expected to partially fund needed system improvements that are planned over the next few years, per the Village's recently approved FY2024-2028 Capital Improvement Plan. A proposed transfer to the Water Capital Fund (51) will be presented to the Board for approval of \$1,600,000, this will bring us to the 25% fund balance reserve amount with the budgeted FY2023-2024 surplus of \$215,251.

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

Revenues are estimated to come in \$145,722 (3.55%) above the approved budget for the year. With the continuous efforts of the Utility department to push water conservation, while helping residents find leaks quicker, the water usage for the Village has begun to level out. We have been successful in working with residents to get their past due balances caught up to get our receivable to a reasonable amount.

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

Expenditures are estimated to be \$77,678 (1.90%) below the approved budget for the fiscal year. The projected actuals include an annual transfer to the Water Capital Fund of \$700,000 to fund future Water Capital Infrastructure needs. A transfer of \$125,000 for the Water Meter Replacement program, completed on average every 10 years.

Fiscal Year 2023-2024 Revenues (50-0X-XXXX)

The fiscal year 2023-2024 budgeted revenues reflect no change in water and sewer rates. The average usages were recalculated for residents and non-residents now that there is better data from the new meters, showing usage per account has begun to stabilize. Revenues are proposed to remain consistent over the FY2022-2023 estimated revenues.

Fiscal Year 2023-2024 Expenditures (50-XX-XXXX)

Overall throughout the Water and Sewer budget, the salary amounts are budgeted with a 4% COLA to match the average of the two union contracts and steps for eligible employees based on the new salary plan completed in FY2022-2023 Village-wide.

Administration/I.T. Services

- 1) I.T. Services (50-49-6307) – decreased from FY22-23 projections, but stayed the same as budget. This includes the new consulting contract, additional overage hours, and all replacements as recommended from DeKind;
- 2) Other Professional Services (6309) – increased \$14,000 for the additional cost for Invoice Cloud processing for Utility Billing;
- 3) Transfer to Equipment Replacement (7010) – increased to \$30,000 which is full funding for the fiscal year;
- 4) Debt – Principal/Interest (8002/8003) – decreased by \$52,862 as the 2002 IEPA Loan expire within the fiscal year.

P.W. Administration

- 1) Salaries – Part-Time (6101) – increased as this is a new proposed position of having a part-time Maintenance Worker I instead of always just seasonal employees; and
- 2) Medical/Dental Insurance (6201) – as there was a switch in insurance coverage for some employees.

Water Operations

- 1) Other Professional Services (6309) – includes \$30,000 to complete a Lead Service Line Survey, \$20,000 for Water Tower/Ground Storage Tank Inspections, but removes the Water Tower Cleaning, as that is every 3rd year; and
- 2) Repair & Maintenance – Equipment (6403) – decreased overall by \$40,000 as a replacement of two SCADA control panels were completed as unbudgeted items in FY22-23;

Sewer Operations

- 1) Repair & Maintenance – Equipment (6403) – increased \$40,000 from FY22-23 projections due to including a request from the Utilities staff for (2) Lift Station Wet Well Wizards Grease Fighters.

Water Capital

- 1) Vehicles (7006) – is budgeted for \$324,732 to replace:

- a. #208 2007 International Tandem Dump w/Plow - \$224,796
- b. #14 2007 Ford F-350 1 Ton Dump w/Plow - \$99,936

Water Capital Fund (Fund 51)

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

Fiscal Year 2022-2023 Revenues & Expenditures

The revenues in this fund are on the transfers from the Water & Sewer Fund (50) for future Equipment/Vehicle Replacement and Infrastructure Improvement projects. There was a transfer this year of \$700,000 for infrastructure to fund future projects included in the Capital Improvement Plan, \$125,000 for Water Meter Replacement program and the remaining for Vehicle & Equipment Replacement funding. The expenditures in FY2022-2023 were in relation to Engineering of Dugan Woods Water Main Project Phase 3, as well as \$29,750 for the new flooring of the PW Building.

Fiscal Year 2023-2024 Revenues & Expenditures

Revenues are expected to increase by \$30,000 as the transfer for Vehicle & Equipment funding increased. There are a few expenses for the year in the Water Capital Fund for the final phase of Engineering & Construction of Dugan Woods Water Main Project (\$1,085,566), Well #9 Maintenance & Rehabilitation (\$313,000) and Well #9 Treatment Plant Maintenance (\$236,000).

Refuse Fund (Fund 57)

Fiscal Year 2022-2023

Revenues are projected to come in slightly higher than budgeted by \$4,400, while expenses are expected to come in \$4,400 higher than budgeted, resulting in a surplus of \$7,479 for FY2022-2023, as budgeted.

Fiscal Year 2023-2024

The refuse fund has a fund reserve policy to have only a 12.5% reserve balance in the fund, therefore, to maintain the reserve, we are recommending a 3% increase which is what the monthly expense will increased by per the contract with D.C. Trash. The current rate being charged by D.C. Trash is \$19.98 per month and will increase to \$20.58 per month.

Police Pension Fund (Fund 80)

Fiscal Year 2022-2023

Revenues are projected to be below budget due to lower expected Interest and Investment Income from the economy dropping last year and expenditures to be above what was budgeted for the fiscal year, due

to the transfer of credit to another pension fund. The Pension Fund completed the consolidation to the downstate Pension fund in June 2022.

Fiscal Year 2023-2024

Revenues are expected to increase as a result of the increased contribution Entry Age Normal 100% funding level per the Lauterbach & Amen actuarial study as well as the expected increase in expected rate of return by moving to the Consolidated Pension Fund. The increase per the Actuarial Study is roughly \$10,000 for FY2023-2024.

Attachments

- 1) FY2023-2024 Other Funds Summary & Detail Sheets
- 2) FY2023-2024 Waterworks & Sewerage Summary & Detail Sheets
- 3) FY2024-2028 Road Program Spreadsheet
- 4) Infrastructure Fund (35) Breakdown
- 5) FY2023-2024 Water/Sewer Rates Resolution DRAFT
- 6) FY2023-2024 Refuse Rates Resolution DRAFT
- 7) FY2023-2024 Road Maintenance Fee Resolution DRAFT

Cost

There is no cost to discuss the Fiscal Year 2023-2024 All Other Funds proposed budget.

Recommendation

That the Board discuss the FY2023-2024 All Other Funds proposed budget and make recommendations to Staff.

Village of Sugar Grove
FY2023-2024
General Capital Projects Fund - Fund 30
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	\$ 1,936,836	\$ 2,621,536	\$ 4,059,027	\$ 4,059,027	\$ 5,389,989
Revenues	\$ 995,342	\$ 1,945,129	\$ 2,002,401	\$ 2,150,974	\$ 766,934
Expenditures by Department					
50 - Administration	\$ -	\$ -	\$ -	\$ 1,833	\$ 41,208
51 - Police	240,238	409,414	335,309	444,687	2,292,254
53 - Public Works - Streets	70,404	98,224	306,780	373,492	134,953
Total Expenditures	\$ 310,642	\$ 507,638	\$ 642,089	\$ 820,012	\$ 2,468,415
Net Change in Fund Balance	684,700	1,437,491	1,360,312	1,330,962	(1,701,481)
Fund Balance, End of Year	\$ 2,621,536	\$ 4,059,027	\$ 5,419,339	\$ 5,389,989	\$ 3,688,508

Fiscal Year 2024

Annual Budget

General Capital Projects Fund - Fund 30



General Capital Projects - Revenues (30-00)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
30-00-3510	Court Fines	\$ 6,541	\$ 8,166	\$ 6,000	\$ 3,809	\$ -
30-00-3520	Police Forfeitures	1,258	2,763	1,000	-	-
30-00-3761	Reimbursement	-	26,200	-	-	-
30-00-3811	Interest Income - Investments	37,785	(4,646)	9,000	24,565	32,100
30-00-3820	Rental Income	90,485	93,056	54,483	58,305	51,902
30-00-3850	Improvement Donations	44,223	8,432	92,931	88,112	103,613
30-00-3852	Life Safety - Police	150	1,025	4,100	-	-
30-00-3853	Life Safety - Streets	50	1,025	4,100	-	-
30-00-3920	Proceeds - Capital Asset Sale	14,235	10,000	806,500	941,304	16,000
30-00-3990	Interfund Transfer Income	800,615	1,799,108	1,024,287	1,034,879	563,319

General Capital Projects Revenues	\$ 995,342	\$ 1,945,129	\$ 2,002,401	\$ 2,150,974	\$ 766,934
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General Capital Projects - Administration (30-50)						
30-50-6301	Legal Services	\$ -	\$ -	\$ -	\$ 1,833	\$ -
30-50-6913	Rental/Lease Expense	-	-	-	-	41,208

Administration Expenses	\$ -	\$ -	\$ -	\$ 1,833	\$ 41,208
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General Capital Projects - Police Department (30-51)						
30-51-6304	Architectural Services	\$ -	\$ -	\$ -	\$ -	\$ 100,000
30-51-7003	Building Improvements	-	-	-	20,000	1,900,000
30-51-7006	Vehicles	128,102	296,911	221,589	310,967	178,328
30-51-9003	Interfund Transfer Expense	112,136	112,503	113,720	113,720	113,926

Police Department Expenses	\$ 240,238	\$ 409,414	\$ 335,309	\$ 444,687	\$ 2,292,254
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General Capital Projects - Public Works - Streets (30-53)						
30-53-7003	Building Improvements	\$ -	\$ 37,345	\$ 175,000	\$ 137,080	\$ -
30-53-7006	Vehicles	70,404	60,879	85,780	194,465	87,925
30-53-7007	Other Equipment & Machinery	-	-	46,000	41,947	47,028

Public Works - Streets Expenses	\$ 70,404	\$ 98,224	\$ 306,780	\$ 373,492	\$ 134,953
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Village of Sugar Grove
FY2023-2024 Budget
Industrial Tax Increment District #1 - Fund 32
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	\$ 366,735	\$ 649,431	\$ 1,016,103	\$ 1,016,103	\$ 433,035
Revenues	\$ 411,555	\$ 430,313	\$ 438,769	\$ 444,404	\$ 448,542
Expenditures by Department					
50 - Administration	\$ 850	\$ 1,531	\$ 2,000	\$ 945	\$ 3,250
52 - Economic Development	-	-	-	5,000	3,000
53 - Public Works - Streets	18,133	11,776	5,000	-	-
55 - Community Development	109,876	50,334	55,370	1,021,527	39,462
Total Expenditures	\$ 128,859	\$ 63,641	\$ 62,370	\$ 1,027,472	\$ 45,712
Net Change in Fund Balance	282,696	366,672	376,399	(583,068)	402,830
Fund Balance, End of Year	\$ 649,431	\$ 1,016,103	\$ 1,392,502	\$ 433,035	\$ 835,865

Fiscal Year 2024

Annual Budget

Industrial TIF #1 Fund - Fund 32



		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Industrial TIF #1 - Revenues (32-00)		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
32-00-3110	Property Tax - Corporate	\$ 411,232	\$ 429,842	\$ 438,439	\$ 443,804	\$ 448,242
32-00-3810	Interest Income	323	470	330	600	300

Industrial TIF #1 Revenues	\$ 411,555	\$ 430,312	\$ 438,769	\$ 444,404	\$ 448,542
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Industrial TIF #1 - Administration (32-50)						
32-50-6208	Training, Memberships, & Conferences	\$ 850	\$ 1,531	\$ 2,000	\$ 945	\$ 3,250

Administration Expenses	\$ 850	\$ 1,531	\$ 2,000	\$ 945	\$ 3,250
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Industrial TIF #1 - Economic Development (32-52)						
32-52-6521	Marketing	\$ -	\$ -	\$ -	\$ 5,000	\$ 3,000

Economic Development Expenses	\$ -	\$ -	\$ -	\$ 5,000	\$ 3,000
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Industrial TIF #1 - Public Works - Streets (32-53)						
32-53-6301	Legal Services	\$ -	\$ -	\$ 5,000	\$ -	\$ -
32-53-6303	Engineering Services	18,133	11,776	-	-	-

Public Works - Streets Expenses	\$ 18,133	\$ 11,776	\$ 5,000	\$ -	\$ -
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Industrial TIF #1 - Community Development (32-55)						
32-55-6301	Legal Services	\$ -	\$ 9	\$ 20	\$ 39	\$ 50
32-55-6302	Audit Services	313	325	350	338	350
32-55-6309	Other Professional Services	-	-	5,000	-	-
32-55-6900	Redevelopment Agreements	59,563	-	-	-	-
32-55-6910	Miscellaneous Expense	50,000	-	-	-	-
32-55-6911	TIF Surplus	-	50,000	50,000	1,000,000	-
32-55-9003	Interfund Transfer Expense	-	-	-	21,150	39,062

Community Development Expenses	\$ 109,876	\$ 50,334	\$ 55,370	\$ 1,021,527	\$ 39,462
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Village of Sugar Grove
FY2023-2024 Budget
Industrial Tax Increment District #2 - Fund 33
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	\$ 43,466	\$ 168,391	\$ 155,302	\$ 155,302	\$ 270,544
Revenues	\$ 125,238	\$ 138,297	\$ 140,586	\$ 151,660	\$ 163,030
Expenditures by Department					
50 - Administration	\$ -	\$ -	\$ -	\$ -	\$ 3,250
52 - Economic Development	-	-	-	5,000	3,000
53 - Public Works - Streets	-	1,052	80,000	9,891	-
55 - Community Development	313	150,334	51,350	21,527	45,462
Total Expenditures	\$ 313	\$ 151,386	\$ 131,350	\$ 36,418	\$ 51,712
Net Change in Fund Balance	124,925	(13,089)	9,236	115,242	111,318
Fund Balance, End of Year	\$ 168,391	\$ 155,302	\$ 164,538	\$ 270,544	\$ 381,862

Fiscal Year 2024

Annual Budget

Industrial TIF #2 Fund - Fund 33



		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
Industrial TIF #2 - Revenues (33-00)						
33-00-3110	Property Tax - Corporate	\$ 125,170	\$ 138,185	\$ 140,486	\$ 151,535	\$ 162,900
33-00-3810	Interest Income	68	112	100	125	130

Industrial TIF #1 Revenues	\$ 125,238	\$ 138,297	\$ 140,586	\$ 151,660	\$ 163,030
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Industrial TIF #2 - Administration (33-50)						
33-50-6208	Training, Memberships, & Conferences	\$ -	\$ -	\$ -	\$ -	\$ 3,250

Administration Expenses	\$ -	\$ -	\$ -	\$ -	\$ 3,250
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Industrial TIF #2 - Economic Development (33-52)						
33-52-6521	Marketing	\$ -	\$ -	\$ -	\$ 5,000	\$ 3,000

Economic Development Expenses	\$ -	\$ -	\$ -	\$ 5,000	\$ 3,000
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Industrial TIF #2 - Public Works - Streets (33-53)						
33-53-6303	Engineering Services	\$ -	\$ 1,052	\$ 80,000	\$ 9,891	\$ -

Public Works - Streets Expenses	\$ -	\$ 1,052	\$ 80,000	\$ 9,891	\$ -
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Industrial TIF #2 - Community Development (33-55)						
33-55-6301	Legal Services	\$ -	\$ 9	\$ 1,000	\$ 39	\$ 1,050
33-55-6302	Audit Services	313	325	350	338	350
33-55-6309	Other Professional Services	-	-	-	-	5,000
33-55-6911	TIF Surplus	-	150,000	50,000	-	-
33-55-9003	Interfund Transfer Expense	-	-	-	21,150	39,062

Community Development Expenses	\$ 313	\$ 150,334	\$ 51,350	\$ 21,527	\$ 45,462
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Village of Sugar Grove
FY2023-2024 Budget
Capital Infrastructure Projects Fund - Fund 35
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	\$ 2,874,673	\$ 3,031,565	\$ 3,676,614	\$ 3,676,614	\$ 4,208,809
Revenues	2,885,462	2,098,541	2,136,883	2,082,675	2,845,913
Expenditures by Department					
50 - Motor Fuel Tax	\$ 426,834	\$ 391,223	\$ 415,877	\$ 429,375	\$ 1,089,434
53 - Public Works - Streets	2,301,736	1,062,269	1,539,118	1,121,105	2,463,741
Total Capital Infrastructure Projects Expenditures	\$ 2,728,570	\$ 1,453,492	\$ 1,954,995	\$ 1,550,480	\$ 3,553,175
Net Change in Fund Balance	\$156,892	\$645,049	\$181,888	\$532,195	(\$707,262)
Fund Balance, End of Year	\$ 3,031,565	\$ 3,676,614	\$ 3,858,502	\$ 4,208,809	\$ 3,501,547

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Annual Budget

Capital Infrastructure Projects Fund - Fund 35



Capital Infrastructure Projects - Revenues (35-00)		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
35-00-3430	Motor Fuel Tax	\$ 666,235	\$ 589,243	\$ 514,700	\$ 528,198	\$ 427,845
35-00-3435	Road Maintenance Fees	272,234	275,830	269,516	270,294	271,382
35-00-3440	Grants	246,337	258,448	254,382	163,889	1,003,023
35-00-3450	State Sales Tax	735,097	910,290	975,746	1,013,252	1,029,741
35-00-3761	Reimbursement	184,211	10,109	25,273	10,109	10,109
35-00-3810	Interest Income	393	446	400	10,000	10,000
35-00-3855	Road Impact Fee	79,940	11,937	73,473	67,541	84,456
35-00-3860	Public Improvement Fee	46,015		23,393	19,392	9,357
35-00-3888	Gain(Loss) - IMET	-	(7,762)	-	-	-
35-00-3990	Interfund Transfer Income	655,000	50,000	-	-	-

Capital Infrastructure Projects Revenues	\$ 2,885,462	\$ 2,098,541	\$ 2,136,883	\$ 2,082,675	\$ 2,845,913
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Capital Infrastructure Projects - Administration (35-50)						
35-50-6303	Engineering Services	\$ 89,285	\$ -	\$ -	\$ -	\$ -
35-50-7008	Streets/ROW Improvements	337,549	391,223	415,877	429,375	1,089,434

Administration Expenses	\$ 426,834	\$ 391,223	\$ 415,877	\$ 429,375	\$ 1,089,434
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Capital Infrastructure Projects - Public Works - Streets (35-53)						
35-53-6301	Legal Services	\$ 508	\$ 59	\$ 2,000	\$ 500	\$ -
35-53-6303	Engineering Services	216,524	186,722	370,886	251,515	429,059
35-53-6518	Bad Debt Expense	21	125	500	500	500
35-53-6615	Snow & Ice Control Supplies	-	143,614	146,580	184,000	184,000
35-53-7008	Streets/ROW Improvements	1,586,056	231,489	513,484	178,922	1,343,595
35-53-9003	Interfund Transfer Expense	498,627	500,260	505,668	505,668	506,587

Public Works - Streets Expenses	\$ 2,301,736	\$ 1,062,269	\$ 1,539,118	\$ 1,121,105	\$ 2,463,741
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Village of Sugar Grove
FY2023-2024 Budget
Debt Service Fund - Fund 41
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	\$ 206,312	\$ 205,437	\$ 204,695	\$ 204,695	\$ 204,414
Revenues	\$ 932,853	\$ 612,763	\$ 619,388	\$ 619,388	\$ 620,513
Expenditures by Department					
50 - Administration	\$ 933,728	\$ 613,505	\$ 619,863	\$ 619,669	\$ 620,988
Total Expenditures	\$ 933,728	\$ 613,505	\$ 619,863	\$ 619,669	\$ 620,988
Net Change in Fund Balance	(\$875)	(\$742)	(\$475)	(\$281)	(\$475)
Fund Balance, End of Year	\$205,437	\$204,695	\$204,220	\$204,414	\$203,939

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Annual Budget

Debt Service Fund - Fund 41



		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Debt Service Fund - Revenues (41-00)		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
41-00-3990	Interfund Transfer Income	\$ 932,853	\$ 612,763	\$ 619,388	\$ 619,388	\$ 620,513

Debt Service Revenues	\$ 932,853	\$ 612,763	\$ 619,388	\$ 619,388	\$ 620,513
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Debt Service Fund - Administration (41-50)						
41-50-8002	Debt - Principal	\$ 830,000	\$ 535,000	\$ 555,000	\$ 555,000	\$ 570,000
41-50-8003	Debt - Interest	102,853	77,763	64,388	64,194	50,513
41-50-8004	Fiscal Agent Fees	875	742	475	475	475

Administration Expenses	\$ 933,728	\$ 613,505	\$ 619,863	\$ 619,669	\$ 620,988
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Village of Sugar Grove
FY2023-2024 Budget
Sugar Grove Center SSA #10 Fund - Fund 47
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	\$ 43,630	\$ 36,200	\$ 34,093	\$ 34,093	\$ 20,111
Revenues	20	18	15	18	15
Expenditures by Department					
55 - Community Development	\$ 7,450	\$ 2,125	\$ 9,000	\$ 14,000	\$ 12,000
Total Expenditures	\$ 7,450	\$ 2,125	\$ 9,000	\$ 14,000	\$ 12,000
Net Change in Fund Balance	(\$7,430)	(\$2,107)	(\$8,985)	(\$13,982)	(\$11,985)
Fund Balance, End of Year	\$ 36,200	\$ 34,093	\$ 25,108	\$ 20,111	\$ 8,126

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Annual Budget

Sugar Grove Center SSA #10 Fund - Fund 47



		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Sugar Grove Center SSA #10 - Revenues (47-00)		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
47-00-3810	Interest Income	\$ 20	\$ 18	\$ 15	\$ 18	\$ 15

Sugar Grove Center SSA #10 Revenues	\$ 20	\$ 18	\$ 15	\$ 18	\$ 15
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Sugar Grove Center SSA #10 - Community Development (47-55)						
47-55-6309	Other Professional Services	\$ 7,450	\$ 2,125	\$ 9,000	\$ 14,000	\$ 12,000

Community Development Expenses	\$ 7,450	\$ 2,125	\$ 9,000	\$ 14,000	\$ 12,000
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Village of Sugar Grove
FY2023-2024 Budget
Waterworks & Sewerage Fund - Fund 50
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	\$ 661,575	\$ 1,453,465	\$ 2,261,684	\$ 2,261,684	\$ 901,929
Revenues					
Operating Revenues	\$ 4,530,662	\$ 4,254,619	\$ 4,079,015	\$ 4,213,481	\$ 4,220,484
Capital Revenues	55,242	27,474	30,084	41,340	34,808
Total Revenues	\$ 4,585,904	\$ 4,282,093	\$ 4,109,099	\$ 4,254,821	\$ 4,255,292
Expenditures by Department					
49 - Information Services	\$ 31,561	\$ 47,644	\$ 85,517	\$ 120,784	\$ 85,590
50 - Administration	2,044,299	2,110,962	1,842,783	1,825,973	1,833,885
59 - P.W. Administration	871,753	839,489	1,019,431	1,024,154	1,104,664
60 - Water Operations	471,232	483,893	536,339	538,368	551,137
65 - Sewer Operations	65,366	61,141	100,134	121,907	167,228
71 - Water Capital	174,203	97,085	508,050	383,390	326,732
Total Expenditures	\$ 3,658,414	\$ 3,640,214	\$ 4,092,254	\$ 4,014,576	\$ 4,069,236
Net Change in Fund Balance	\$ 927,490	\$ 641,879	\$ 16,845	\$ 240,245	\$ 186,056
<i>Fund Balance Adjustment for Unrest. FB</i>	<i>(\$135,600)</i>	<i>\$166,340</i>		<i>(\$1,600,000)</i>	
Unrestricted Fund Balance, End of Year*	\$ 1,453,465	\$ 2,261,684	\$ 2,278,529	\$ 901,929	\$ 1,087,985

Fiscal Year 2024

Annual Budget

Waterworks & Sewerage - Fund 50



Waterworks & Sewerage - Operating Revenues (50-00)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
50-00-3530	Water Penalties	\$ 23,601	\$ 31,712	\$ 31,498	\$ 31,815	\$ 31,813
50-00-3540	Sewer Penalties	21,332	28,590	27,739	29,123	29,130
50-00-3610	Water Sales	2,288,838	2,159,771	2,099,657	2,120,957	2,118,185
50-00-3620	Sewer Sales	2,112,509	1,968,902	1,849,286	1,941,525	1,942,023
50-00-3670	Meter Sales	8,405	6,812	23,720	21,235	15,810
50-00-3761	Reimbursement	390	390	390	940	-
50-00-3792	Sewer - Other Charges	-	-	12,054	12,054	12,873
50-00-3810	Interest Income	14	-	20	-	-
50-00-3811	Interest Income - Investments	53,803	25,383	17,500	38,681	53,500
50-00-3888	Gain(Loss) - IMET	-	6	-	-	-
50-00-3890	Miscellaneous Income	13,251	12,418	17,151	17,151	17,150
50-00-3920	Proceeds - Capital Asset Sale	8,519	20,635	-	-	-

Waterworks & Sewerage - Capital Revenues (50-01)						
50-01-3651	Water Tap-On Fees	\$ 50,258	\$ 22,378	\$ 22,657	\$ 31,222	\$ 25,968
50-01-3652	Sewer Tap-On Fees	4,984	2,195	4,526	4,316	137
50-01-3791	Fire Suppression Tap-On Fees	-	2,901	2,901	5,802	8,703

Waterworks & Sewerage Fund Revenues	\$ 4,585,904	\$ 4,282,093	\$ 4,109,099	\$ 4,254,821	\$ 4,255,292
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Waterworks & Sewerage - Information Technology (50-49)						
50-49-6307	I.T. Services	\$ 29,517	\$ 43,659	\$ 81,372	\$ 116,639	\$ 81,445
50-49-6502	Telecommunications	2,044	3,985	4,145	4,145	4,145

Information Technology Expenses	\$ 31,561	\$ 47,644	\$ 85,517	\$ 120,784	\$ 85,590
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Waterworks & Sewerage - Administration (50-50)						
50-50-6101	Salaries - Full-Time	\$ 112,249	\$ 108,265	\$ 131,194	\$ 134,095	\$ 136,307
50-50-6104	Salaries - Part-Time	40,093	27,701	58,617	59,951	72,624
50-50-6201	Medical/Dental Insurance	13,412	9,769	15,458	14,655	17,692
50-50-6202	Group Life Insurance	124	119	129	133	147
50-50-6203	OPEB Pension Expense	(237,683)	(17,970)	-	-	-
50-50-6205	Social Security Contributions	10,904	9,608	14,032	16,345	15,669
50-50-6206	IMRF Contributions	11,388	10,118	12,730	12,979	10,711
50-50-6208	Training, Memberships, & Conferences	383	964	6,375	4,417	8,135
50-50-6210	IMRF Pension Expense	(107,661)	(147,048)	-	-	-
50-50-6301	Legal Services	-	180	500	500	500
50-50-6302	Audit Services	11,425	12,630	13,350	11,950	14,965

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Annual Budget

Waterworks & Sewerage - Fund 50



Waterworks & Sewerage - Administration (50-50)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
50-50-6306	Medical Services	-	-	-	65	130
50-50-6307	I.T. Services	8,119	8,491	9,085	15,020	9,209
50-50-6309	Other Professional Services	27,315	30,839	32,021	30,195	46,450
50-50-6402	Rentals	400	471	379	379	379
50-50-6403	Repair & Maintenance - Equipment	226	141	200	200	200
50-50-6501	Postage & Delivery	19,224	19,429	19,975	21,500	20,324
50-50-6502	Telecommunications	3,400	7,689	8,011	10,385	12,159
50-50-6503	Publishing	521	312	330	330	330
50-50-6504	Printing	-	444	500	800	700
50-50-6507	Mileage Reimbursement	4	8	25	25	50
50-50-6509	Recruitment	-	125	125	-	-
50-50-6514	Insurance Premiums	80,558	26,428	102,443	109,534	109,534
50-50-6518	Bad Debt Expense	217	3,151	4,000	4,000	2,000
50-50-6601	Fuels & Lubricants	11	14	-	-	-
50-50-6613	General Office Supplies	732	74	750	800	750
50-50-7010	Transfer to Equipment Repl. Fund	110,872	120,830	170,719	135,880	165,947
50-50-7011	Transfer to Infrastructure Repl. Fund	775,000	1,000,000	825,000	825,000	825,000
50-50-7510	Depreciation Expense - Admin.	766,287	803,265	-	-	-
50-50-8002	Debt - Principal	-	-	364,912	364,912	322,434
50-50-8003	Debt - Interest	74,214	57,973	51,448	51,448	41,064
50-50-8004	Fiscal Agent Fees	475	475	475	475	475
50-50-8009	ARO Amortization	-	16,467	-	-	-
50-50-9003	Interfund Transfer Expense	322,090	-	-	-	-

Administration Expenses	\$	2,044,299	\$	2,110,962	\$	1,842,783	\$	1,825,973	\$	1,833,885
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Waterworks & Sewerage - Public Works Administration (50-59)						
50-59-6101	Salaries - Full-Time	\$ 497,782	\$ 502,919	\$ 571,009	\$ 588,393	\$ 607,896
50-59-6102	Salaries - Overtime	34,493	35,994	56,050	56,674	62,103
50-59-6104	Salaries - Part-Time	-	-	-	-	14,560
50-59-6105	Salaries - Seasonal	3,193	-	9,363	6,795	14,820
50-59-6201	Medical/Dental Insurance	63,586	64,735	90,585	74,497	119,524
50-59-6202	Group Life Insurance	779	811	930	936	1,010
50-59-6205	Social Security Contributions	38,732	39,635	48,426	50,036	53,502
50-59-6206	IMRF Contributions	39,737	40,513	42,054	38,683	35,095
50-59-6208	Training, Memberships, & Conferences	3,782	8,297	7,300	6,200	6,600
50-59-6209	Uniform Allowance	3,625	3,531	3,950	3,800	3,350

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Annual Budget

Waterworks & Sewerage - Fund 50



Waterworks & Sewerage - Public Works Administration (50-59)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
50-59-6301	Legal Services	140	-	2,500	2,500	2,500
50-59-6303	Engineering Services	1,666	1,452	2,500	2,500	2,500
50-59-6306	Medical Services	1,785	1,151	1,500	1,415	1,415
50-59-6309	Other Professional Services	5,921	2,042	4,725	3,525	3,525
50-59-6312	JULIE Services	5,144	3,195	4,000	3,127	3,000
50-59-6313	SCADA Services	7,353	8,789	15,000	15,000	15,000
50-59-6402	Rentals	317	375	412	537	537
50-59-6403	Repair & Maintenance - Equipment	4,357	2,762	4,350	4,350	4,100
50-59-6406	Repair & Maintenance - Buildings	51,514	19,539	9,833	18,333	26,177
50-59-6407	Repair & Maintenance - Vehicles	9,387	8,203	20,000	20,000	20,000
50-59-6500	General Equipment	21,641	10,301	34,000	26,826	3,000
50-59-6501	Postage & Delivery	456	606	500	500	500
50-59-6502	Telecommunications	11,010	12,933	13,209	13,802	17,663
50-59-6504	Printing	320	-	100	-	-
50-59-6507	Mileage Reimbursement	128	160	125	125	150
50-59-6508	Receptions & Entertainment	398	382	350	350	400
50-59-6509	Recruitment	-	-	-	100	-
50-59-6512	Water & Sewer	1,199	1,308	960	1,000	1,187
50-59-6516	Employee Activities	-	69	250	250	250
50-59-6601	Fuels & Lubricants	26,339	36,599	29,500	38,000	39,000
50-59-6602	Custodial Supplies	804	1,126	1,500	1,500	1,500
50-59-6603	Specialized Supplies	5,769	8,025	8,000	8,000	8,000
50-59-6604	Safety Supplies	6,972	3,237	2,450	2,400	3,800
50-59-6611	Building Materials & Supplies	3,817	-	3,000	3,000	3,000
50-59-6612	Equipment Maintenance Supplies	5,703	3,093	4,500	4,500	4,500
50-59-6613	General Office Supplies	821	986	1,000	1,000	1,000
50-59-6617	Vehicle Maintenance Supplies	13,083	16,721	25,500	25,500	23,500

Public Works Administration Expenses	\$	871,753	\$	839,489	\$	1,019,431	\$	1,024,154	\$	1,104,664
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Waterworks & Sewerage - Water Operations (50-60)											
50-60-6309	Other Professional Services	\$	67,291	\$	43,098	\$	98,004	\$	100,919	\$	134,500
50-60-6311	IEPA Water Sampling		10,346		15,597		20,000		20,000		20,000
50-60-6402	Rentals		1,337		1,968		2,700		2,679		2,700
50-60-6403	Repair & Maintenance - Equipment		2,510		9,101		11,000		51,000		11,000
50-60-6406	Repair & Maintenance - Buildings		9,206		22,737		24,230		23,204		15,230
50-60-6510	Natural Gas		1,348		1,554		1,500		1,880		1,880

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Annual Budget

Waterworks & Sewerage - Fund 50



Waterworks & Sewerage - Water Operations (50-60)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
50-60-6511	Electricity	190,776	214,097	189,000	159,531	176,386
50-60-6518	Bad Debt Expense	51	(514)	1,200	1,200	1,000
50-60-6603	Specialized Supplies	77,469	65,657	61,655	55,155	46,641
50-60-6606	Landscaping Supplies	3,310	8,458	6,500	6,500	1,500
50-60-6607	Chemicals & Lab Supplies	102,623	97,042	115,000	110,000	134,000
50-60-6610	Traffic Control Supplies	1,151	1,637	2,000	2,000	2,000
50-60-6611	Building Materials & Supplies	3,764	2,682	2,750	3,500	3,500
50-60-6612	Equipment Maintenance Supplies	50	779	800	800	800

Water Operations Expenses	\$	471,232	\$	483,893	\$	536,339	\$	538,368	\$	551,137
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Waterworks & Sewerage - Sewer Operations (50-65)						
50-65-6309	Other Professional Services	\$ 19,281	\$ 13,518	\$ 46,000	\$ 82,000	\$ 84,000
50-65-6402	Rentals	712	734	1,234	1,234	1,234
50-65-6403	Repair & Maintenance - Equipment	5,502	18,653	15,500	11,000	51,000
50-65-6406	Repair & Maintenance - Buildings	350	-	500	500	500
50-65-6510	Natural Gas	3,159	3,638	3,400	4,200	4,787
50-65-6511	Electricity	14,647	14,136	17,000	7,223	10,207
50-65-6518	Bad Debt Expense	41	480	1,000	1,000	500
50-65-6603	Specialized Supplies	17,557	8,270	11,500	11,000	11,000
50-65-6607	Chemicals & Lab Supplies	888	413	1,000	750	1,000
50-65-6611	Building Materials & Supplies	959	605	1,000	1,000	1,000
50-65-6612	Equipment Maintenance Supplies	2,270	694	2,000	2,000	2,000

Sewer Operations Expenses	\$	65,366	\$	61,141	\$	100,134	\$	121,907	\$	167,228
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Waterworks & Sewerage - Water Capital (50-71)						
50-71-6303	Engineering Services	\$ 70,388	\$ 94,857	\$ 195,079	\$ 221,650	\$ 2,000
50-71-7003	Building Improvements	-	-	85,000	80,750	-
50-71-7006	Vehicles	-	-	97,499	-	324,732
50-71-7007	Other Equipment & Machinery	-	-	35,322	-	-
50-71-7011	Water System Improvements	103,815	2,228	95,150	80,990	-

Water Capital Expenses	\$	174,203	\$	97,085	\$	508,050	\$	383,390	\$	326,732
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Village of Sugar Grove
FY2023-2024 Budget
Waterworks & Sewerage Capital Fund - Fund 51
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	\$ 184,176	\$ 1,070,048	\$ 2,153,533	\$ 2,153,533	\$ 2,229,391
Revenues	\$ 885,872	\$ 1,120,830	\$ 995,719	\$ 960,880	\$ 990,947
Expenditures by Department					
71 - Water Capital	\$ -	\$ 37,345	\$ 1,058,000	\$ 885,022	\$ 1,634,566
Total Expenditures	\$ -	\$ 37,345	\$ 1,058,000	\$ 885,022	\$ 1,634,566
Net Change in Fund Balance	\$885,872	\$1,083,485	(\$62,281)	\$75,858	(\$643,619)
Fund Balance, End of Year	\$ 1,070,048	\$ 2,153,533	\$ 2,091,252	\$ 2,229,391	\$ 1,585,772

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Annual Budget

Waterworks & Sewerage Capital Fund - Fund 51



Waterworks & Sewerage Capital Fund - Revenues (51-00)		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
51-00-3990	Interfund Transfer Income	\$ 885,872	\$ 1,120,830	\$ 995,719	\$ 960,880	\$ 990,947

Waterworks & Sewerage Cap. Fund Revenues		\$ 885,872	\$ 1,120,830	\$ 995,719	\$ 960,880	\$ 990,947
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Waterworks & Sewerage Capital Fund - Water Capital (51-71)						
51-71-6303	Engineering Services	\$ -	\$ -	\$ 148,000	\$ 147,614	\$ 220,200
51-71-7003	Building Improvements	-	37,345	25,000	29,750	-
51-71-7008	Streets/ROW Improvements	-	-	885,000	707,658	1,414,366

Water Capital Expenses		\$ -	\$ 37,345	\$ 1,058,000	\$ 885,022	\$ 1,634,566
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Village of Sugar Grove
FY2023-2024 Budget
Refuse Fund - Fund 57
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	\$ 88,091	\$ 80,548	\$ 87,611	\$ 87,611	\$ 95,090
Revenues	\$ 751,666	\$ 778,971	\$ 799,412	\$ 803,967	\$ 828,195
Expenditures by Department					
50 - Administration	\$ 759,209	\$ 771,908	\$ 792,140	\$ 796,488	\$ 819,285
Total Expenditures	\$ 759,209	\$ 771,908	\$ 792,140	\$ 796,488	\$ 819,285
Net Change in Fund Balance	(\$7,543)	\$7,063	\$7,272	\$7,479	\$8,910
Fund Balance, End of Year	\$ 80,548	\$ 87,611	\$ 94,883	\$ 95,090	\$ 104,000

Fiscal Year 2024
Annual Budget
Refuse Fund - Fund 57



		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Refuse Fund - Revenues (57-00)		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
57-00-3650	Refuse Penalties	\$ 6,554	\$ 9,921	\$ 11,800	\$ 11,800	\$ 12,239
57-00-3690	Refuse Charges	745,112	769,050	787,612	792,167	815,956

Refuse Fund Revenues	\$	751,666	\$	778,971	\$	799,412	\$	803,967	\$	828,195
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Refuse Fund - Administration (57-50)						
57-50-6513	Refuse & Recycling Collection	\$ 709,172	\$ 731,548	\$ 751,740	\$ 756,088	\$ 778,885
57-50-6518	Bad Debt Expense	37	360	400	400	400
57-50-9003	Interfund Transfer Expense	50,000	40,000	40,000	40,000	40,000

Administration Expenses	\$	759,209	\$	771,908	\$	792,140	\$	796,488	\$	819,285
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Village of Sugar Grove
FY2023-2024 Budget
Police Pension Fund - Fund 80
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	\$ 4,224,533	\$ 5,394,025	\$ 5,122,671	\$ 5,122,671	\$ 5,197,913
Revenues	\$ 1,522,377	\$ 287,810	\$ 1,359,893	\$ 806,492	\$ 1,034,200
Expenditures by Department					
Police Pension Fund	\$ 352,885	\$ 559,164	\$ 400,047	\$ 731,250	\$ 418,210
Total Expenditures	\$ 352,885	\$ 559,164	\$ 400,047	\$ 731,250	\$ 418,210
Net Change in Fund Balance	\$ 1,169,492	(\$271,354)	\$ 959,846	\$ 75,242	\$ 615,990
Fund Balance, End of Year	\$ 5,394,025	\$ 5,122,671	\$ 6,082,517	\$ 5,197,913	\$ 5,813,903

Fiscal Year 2024
Annual Budget
Police Pension Fund - Fund 80



	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
	Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
Police Pension Fund - Revenues					
Interest Income	\$ 858,630	\$ (432,988)	\$ 580,917	\$ 27,516	\$ 232,538
Employer Pension Contribution	562,879	623,000	675,160	675,160	685,056
Employee Pension Contribution	100,868	97,798	103,816	103,816	116,606

Police Pension Fund Revenues	\$ 1,522,377	\$ 287,810	\$ 1,359,893	\$ 806,492	\$ 1,034,200
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Police Pension Fund - Pension Benefits & Refunds					
Refunds of Contributions	\$ -	\$ 166,808	\$ -	\$ 332,000	\$ -
Pension - Officer	121,545	168,408	179,698	178,901	186,697
Disability - Line of Duty	149,293	150,644	151,544	151,544	152,894
Disability - Not Line of Duty	46,970	44,495	45,145	45,145	46,119

Pension Benefits & Refunds Expenses	\$ 317,808	\$ 530,355	\$ 376,387	\$ 707,590	\$ 385,710
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Police Pension Fund - Administration					
Training & Memberships	\$ 2,720	\$ 3,585	\$ 5,200	\$ 5,200	\$ 5,200
Legal Services	14,564	6,459	3,500	3,500	5,000
Audit Services	-	-	-	-	-
Financial Services	7,940	11,255	9,610	9,610	11,250
Medical Services	2,118	2,118	2,250	2,250	2,250
Other Professional Services	6,967	4,546	2,200	2,200	7,900
Filing Fee	768	846	900	900	900

Administration Expenses	\$ 35,077	\$ 28,809	\$ 23,660	\$ 23,660	\$ 32,500
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Police Pension Fund Expenses	\$ 352,885	\$ 559,164	\$ 400,047	\$ 731,250	\$ 418,210
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Year 1 - Road Program 2022 - Fiscal Year 2022-2023		
Project Area	Type of Work	Cost
2022 Road Program	Construction Engineering	\$ 61,065
Denny Road	Resurfacing - Major M&R	\$ 85,500
Cobbler Lane/Court	Resurfacing - Major M&R	\$ 75,100
Rolling Oaks Subdivision	Resurfacing - Major M&R	\$ 245,000
Meadowridge Villas	Microsurfacing	\$ 156,721
Miscellaneous	Cracksealing/Patching	\$ 33,176
2023 Road Program	Design Engineering	\$ 85,000
Norris Road - STP	Design Engineering	\$ 63,000
		\$ 804,562

Revenue Source		
MFT Funds - Annual Allotment		\$ 429,375
Road Maintenance Fees		\$ 270,294
Non-Home Rule Sales Tax (Excess of Bond and Salt)		\$ 361,004
		\$ 1,060,673

Excess / (Deficit) Road Funds \$ 256,111

Year 2 - Road Program 2023 - Fiscal Year 2023-2024		
Project Area	Type of Work	Cost
2023 Road Program	Construction Engineering	\$ 110,000
Windsor Pointe Subdivision	Resurfacing - Major M&R	\$ 1,335,000
Miscellaneous	Cracksealing/Patching	\$ 15,000
Norris Road - STP	Construction Engineering	\$ 71,873
Norris Road - STP	Resurfacing - Major M&R	\$ 621,284
2024 Road Program	Design Engineering	\$ 17,000
Main Street - STP	Design Engineering	\$ 45,000
Norris Road - Township Section	Resurfacing - Major M&R	\$ 20,000
		\$ 2,235,157

Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 434,433
MFT Fund Balance FY21-22		\$ 68,651
MFT Funds - 1-Time Rebuild Illinois Capital Bill		\$ 592,938
Road Maintenance Fees		\$ 271,382
STP Grant Funds - Kane-Kendall Council of Mayors		\$ 519,868
Non-Home Rule Sales Tax (Excess of Bond and Salt)		\$ 339,154
Excess Road Funds - Previous Year		\$ 256,111
		\$ 2,482,536

Excess / (Deficit) Road Funds \$ 247,379

Year 4 - Road Program 2025 - Fiscal Year 2025-2026		
Project Area	Type of Work	Cost
2025 Road Program	Construction Engineering	\$ 132,000
Windstone Subdivision	Resurfacing - Major M&R	\$ 1,213,000
Miscellaneous	Cracksealing/Patching	\$ 25,000
Wheeler Road	Construction Engineering	\$ 27,000
Wheeler Road	Resurfacing - Major M&R	\$ 380,000
2026 Road Program	Design Engineering	\$ 50,000
		\$ 1,827,000

Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 443,165
Road Maintenance Fees		\$ 271,382
Non-Home Rule Sales Tax (Excess of Bond and Salt)		\$ 334,397
Excess Road Funds - Previous Year		\$ 778,239
		\$ 1,827,183

Excess / (Deficit) Road Funds \$ 183

Year 5 - Road Program 2026 - Fiscal Year 2026-2027		
Project Area	Type of Work	Cost
Road Program 2026	Construction Engineering	\$ 65,000
Hannaford Farms Subdivision	Microsurfacing	\$ 325,000
Prairie Glen Subdivision	Microsurfacing	\$ 235,000
Miscellaneous	Cracksealing/Patching	\$ 20,000
Merrill Road	Construction Engineering	\$ 35,000
Merrill Road	Resurfacing - Major M&R	\$ 465,000
2027 Road Program	Design Engineering	\$ 79,000
		\$ 1,224,000

Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 447,597
Road Maintenance Fees		\$ 271,382
Non-Home Rule Sales Tax (Excess of Salt)		\$ 870,395
Excess Road Funds - Previous Year		\$ 183
		\$ 1,589,557

Excess / (Deficit) Road Funds \$ 365,557

Year 6 - Road Program 2028 - Fiscal Year 2028-2029		
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Year 3 - Road Program 2024 - Fiscal Year 2024-2025		
Project Area	Type of Work	Cost
2024 Road Program	Construction Engineering	\$ 23,000
Municipal Dr. & Galena Blvd.	Microsurfacing	\$ 255,000
Miscellaneous	Cracksealing/Patching	\$ 30,000
Main Street - STP	Construction Engineering	\$ 60,000
Main Street - STP	Resurfacing - Major M&R	\$ 403,530
2025 Road Program	Design Engineering	\$ 99,000
		\$ 870,530

Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 438,777
Road Maintenance Fees		\$ 271,382
STP Grant Funds - Kane Kendall Council of Mayors		\$ 347,648
Non-Home Rule Sales Tax (Excess of Bond and Salt)		\$ 343,583
Excess Road Funds - Previous Year		\$ 247,379
		\$ 1,648,769

Excess / (Deficit) Road Funds \$ 778,239

Year 6 - Road Program 2027 - Fiscal Year 2027-2028		
Project Area	Type of Work	Cost
Road Program 2027	Construction Engineering	\$ 70,000
Road Program 2027	Resurfacing - Major M&R	\$ 840,000
Hankes Road	Construction Engineering	\$ 35,000
Hankes Road	Resurfacing - Major M&R	\$ 475,000
2028 Road Program	Design Engineering	\$ 79,000
		\$ 1,499,000

Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 452,073
Road Maintenance Fees		\$ 271,382
Non-Home Rule Sales Tax (Excess of Salt)		\$ 880,939
Excess Road Funds - Previous Year		\$ 365,557
		\$ 1,969,951

Excess / (Deficit) Road Funds \$ 470,951

Average Annual Road Program \$ 1,319,607

Capital Infrastructure Fund (35)

FYE2022 Fund Balance:	\$3,676,622
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Anticipated Activity

<i>FY22-23 Anticipated surplus</i>	<i>\$532,195</i>
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Dedicated Funds

<i>Kimball Hill-Settlers' Ridge Settlement Remaining Funds</i>	<i>(\$15,145)</i>
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<i>MFT Restricted Funds</i>	<i>(\$661,589)</i>
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<i>Blackberry Creek Bike/Pedestrian Bridge</i>	<i>(\$50,000)</i>
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<i>US-30 Municipal Pedestrian Crosswalk</i>	<i>(\$37,379)</i>
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Anticipated Unrestricted Fund Balance:	\$3,444,704
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Future Project Funds

<i>FY26-27 Fay's Lane Bridge Phase I Engineering - Local</i>	<i>(\$275,000)</i>
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<i>FY27-28 Fay's Lane Bridge Replacement</i>	<i>(\$2,200,000)</i>
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<i>Park/47 Traffic Signal</i>	<i>(\$652,340)</i>
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<i>John Shield Elementary School Sidewalk Impr. Match Funds</i>	<i>(\$64,442)</i>
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Anticipated Remaining Fund Balance:	\$252,922
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MFT Restricted Funds

<i>MFT Rebuild IL Money</i>	<i>\$592,938</i>
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<i>FY21-22 MFT Fund Balance</i>	<i>\$68,651</i>
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Restricted MFT Funds	\$661,589
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**VILLAGE OF SUGAR GROVE
KANE COUNTY, ILLINOIS
Resolution No. 20230404A**

**Resolution Amending Certain Water & Sewer Rates and Fees
For the Village of Sugar Grove**

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. 20230404A

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

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

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

WHEREAS, the Village has the power to make all needful rules and regulations in connection with its water and sewer supply systems, including the establishment of rates and charges; and,

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

NOW, THEREFORE, BE IT RESOLVED, by the President and Board of Trustees for the Village of Sugar Grove, Kane County, Illinois, effective with the May 1, 2023 Utility Bill, water and sewer rates and charges are as follows:

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

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

Delinquent Accounts:	10% of Current Bill
NSF Charge:	\$35.00 per Occurrence
Tag Fee:	\$35.00 per Occurrence
Shut On/Off Fee:	
Within Regular Working Hours	\$35.00 per Occurrence
After Regular Working Hours	\$75.00 per Occurrence

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

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

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	_____	_____	_____	_____



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

**Resolution Amending Refuse Rates
For the Village of Sugar Grove**

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. 20230404B

A RESOLUTION AMENDING REFUSE RATES FOR THE VILLAGE OF SUGAR GROVE

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

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

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

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

\$20.58 per unit Effective with the May 1, 2023 Billing

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	___	___	___	___



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

**Resolution Setting Vehicle Use Fee (Infrastructure Maintenance)
For the Village of Sugar Grove**

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. 20230404C

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

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

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

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

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

\$6.48 per unit Effective with the May 1, 2023 Billing

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	___	___	___	___