VILLAGE OF SUGAR GROVE
INTEROFFICE MEMORANDUM

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES

FROM: MATT ANASTASIA, FINANCE DIRECTOR

SUBJECT: FISCAL YEAR 2023-2024 BUDGET, WORKSHOP #3, MARCH 21, 2023

DATE: MARCH 15, 2023

CC: ALISON MURPHY, PAT ROLLINS, MICHAEL CASSA, BRAD MERKEL, WALTER MAGDZIARZ

****PLEASE BRING YOUR MATERIALS FROM WORKSHOP #1 & #2****

At the budget workshop #1 held on February 21, 2023, the fiscal year 2023-2024 General Fund budget was discussed, and at budget workshop #2 held on March 7, 2023 the remainder of the fiscal year 2023-2024 budget was discussed.

During budget workshop #3, we will go over items that have changed in the proposed budget, the final proposed FY2023-2024 Budget for final questions or changes and FY2023-2024 Initiative Prioritization List.

There was only one item that changed within the FY2023-2024 budget since the first two budget workshops. This was the recommended change from Budget Workshop #1, increasing the number of License Plater Reader machines from (2) at $6,500 to (4) at $13,000, an increase in expense of $6,500 within the General Fund. The new General Fund budget surplus decreased from $68,964 to **<u>$62,464</u>** resulting in a 27.36% Reserve Balance.

The DRAFT Resolution for the Zoning, Subdivision, Building Permits and Other Charges for FY2023-2024 is also up for discussion during the Board meeting on March 21, 2023. Any changes that are made during this discussion may adjust the FY2023-2024 budget, all dependent on what is changed.

Thank you for your time during this year’s budget process!

NOTICE OF PUBLIC HEARING FOR 2023-2024 BUDGET
VILLAGE OF SUGAR GROVE

The Village of Sugar Grove will hold a Public Hearing on the proposed Fiscal Year 2023-2024 Budget appropriating $17,843,386 in expenditures for all corporate purposes for the Village of Sugar Grove. The hearing will be held at a Village Board meeting on April 4, 2023 at 6 p.m. The Village of Sugar Grove FY23-24 Budget will be made available to the public on the Village's website at www.sugargroveil.gov and at Village Hall beginning no later than March 16, 2023. Public Comments may be received in person at the hearing.

Matt Anastasia
Finance Director/Treasurer
Published in Kane County Chronicle March 16, 2023

Village of Sugar Grove Initiative - FY23-24 List

Initiative		Time in Months	Estimated Cost	Actual Cost	FY 23-24 Departmental Measurable Objective	Update
FA1	Village Branding/Communication Plan	8	$ 1,000		Create a Communication Plan and rebrand the Village for conistency throughout each department. Including but not limited to PR Training, consistency through each department for memos, letterhead, staff report, resolution/ordinances, communications, emails for formatting and looks.	
A2	Emergency Operations/Continuity of Operations Plan	18	$ 1,500		Update and Review the current Plan. Present to the Board the update for Village Board approval.	
A3	Implement Laserfiche Electronic Document System Village Wide	12	$-		Staff from all departments are trained and using laserfiche to manage documents. Continue to scan and electronic file all hardcopy documents.	
FA1	Village Branding/Communication Plan	8	$ 1,000		Create a Communication Plan and rebrand the Village for conistency throughout each department. Including but not limited to PR Training, consistency through each department for memos, letterhead, staff report, resolution/ordinances, communications, emails for formatting and looks.	
F2	Accounts Payable ACH Payment Program	6	$ 1,000		Implement a program to pay Accounts Payable vendors through an ACH program, eliminating the amount of checks required to be sent, thus reducing the amount of potential Fraud.	
F3	Complete Illinois Municipal Treasurer Institute Certification	12	$ 1,200		There are 3 Phases to be completed, over 3 years. Phase I was complete in FY22-23. Phase II will be completed in FY23-24.	
F4	Finance Department Staff Training	12	$ 500		Implement more annual training for Finance Staff - Cash Handler Training, NIU Civic Leadership Training (Accounting Manager), Payroll Seminars, Utility Billing Seminars.	
CD1	Modify zoning regulations for consistency with adopted Comp Plan recommendations and combine with Subdivision Regulations to produce a Unified Development Ordinance (UDO)	26	$ 5,000		Preparation of document organizational outline; issuance of RFP and consultant selection for selected consulting services	
CD2	Department succession plan	60	$ -		VB approval of personnel replacement plan and commencing candidate searches for hires beginning in FY25	
CD3	Building Code comprehensive update	5	$ -		VB approval (ordinance)	
CD4	Comprehensive sign regulations amendment; current regulations are not in-step with recent US Supreme Court decisions		$ 12,000		VB approval (ordinance)	
CD5	Convert CD records to a digital format		$ -		5,000 oversized plan sheets, 500 permit files and 100 resource materials during FY23-24.	
ED1	Create a comprehensive site database of buildings and properties	8	$ -		Launch database on website	
ED2	Utilize the ACT Customer Relationship program for databases/contacts	6	$ 900		Launch program	
ED3	Develop and implement a business retention strategy	3	$ -		Track progress on retention meetings	
ED4	Launch a campaign to secure new Investors for the EDC	7	$ -		Track progress on number of new Investors	
ED5	Exhibit at the International Council of Shopping Centers Show	6	$ 1,000		Report on the results of the October 19-20 trade show	
ED6	Hold an EDC reception for brokers/developers at Rich Harvest Farms	7	$ -		Report on the results of the November 9, 2023 event	

Village of Sugar Grove Initiative - FY23-24 List

Initiative		Time in Months	Estimated Cost	Actual Cost	FY 23-24 Departmental Measurable Objective	Update
PD1	Table Top Exercise for EMA	10	$ 1,000		Host a disaster training top exercise with departments and stakeholders in the community	
PD2	Update the Village's Emergency Response Plan	12			Update the Village's Emergency Response Plan and present to the Board	
PD3	ILEAP Certification Program	5	$ 875		Achieve ILEAP Accrediation	
PD4	PD facility enhancements	12	$ 2,000,000		Work with architects and construction manager on improving the functional space of the police department	
PD5	Command Level Staffing needs	12	$ 125,000		Review feasability of adding a command staff level/full time sworn employee to the police department	
PW1	Central Fay's Lane and Creek Crossing Water Main Replacement	6		$ 961,366	Complete the Watermain Replacement & Repaving	
PW2	Black Berry Creek Pedestrian Bridge ITEP Project	24	$ 50,000		Phase III Engineering and Construction	
PW3	John Shields Elementary School Sidewalk Improvements	12	$ 218,000		Construction	
PW4	Water System Valve Maintenance Project	36	$ 100,000		Continue Location and Operation of Valves	
PW5	Crosswalk at US 30 at Municipal Drive	12	$ 144,760		Installation of Crosswalk at US 30 & Municipal Drive.	
PW6	Water Tower Inspections	12	$ 20,000		Complete Inspection of the Water Towers	
PW7	Lead Service Line Inventory	12	$ 30,000		Complete Village Wide Lead Service Inventory	

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	3,497,006
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**	**$ 7,071,797**
New Change in Fund Balance	(350,984)	200,494	78,702	256,775	62,464
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**	**$ 1,934,498**
General Fund Reserve	***23.57%***	***23.01%***	***24.33%***	***25.14%***	***27.36%***

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
01-00-3110	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 Techonology (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	66,625
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**	**$ 3,497,006**

General Fund - Economic Development (01-52)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
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)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
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 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 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 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 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 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 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)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
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
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**
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**
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**
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**

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

Account	Description	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
Industrial TIF #1 - Revenues (32-00)						
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**
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**
Industrial TIF #1 - Economic Development (32-52)						
32-52-6521	Marketing	$ -	$ -	$ -	$ 5,000	$ 3,000
	Economic Development Expenses	**$ -**	**$ -**	**$ -**	**$ 5,000**	**$ 3,000**
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**	**$ -**	**$ -**
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**

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 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
Industrial TIF #2 - Revenues (33-00)						
32-00-3110	Property Tax - Corporate	$ 125,170	$ 138,185	$ 140,486	$ 151,535	$ 162,900
32-00-3810	Interest Income	68	112	100	125	130
	Industrial TIF #1 Revenues	**$ 125,238**	**$ 138,297**	**$ 140,586**	**$ 151,660**	**$ 163,030**
Industrial TIF #2 - Administration (33-50)						
32-50-6208	Training, Memberships, & Conferences	$ -	$ -	$ -	$ -	$ 3,250
	Administration Expenses	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,250**
Industrial TIF #2 - Economic Development (33-52)						
32-52-6521	Marketing	$ -	$ -	$ -	$ 5,000	$ 3,000
	Economic Development Expenses	**$ -**	**$ -**	**$ -**	**$ 5,000**	**$ 3,000**
Industrial TIF #2 - Public Works - Streets (33-53)						
32-53-6303	Engineering Services	$ -	$ 1,052	$ 80,000	$ 9,891	$ -
	Public Works - Streets Expenses	**$ -**	**$ 1,052**	**$ 80,000**	**$ 9,891**	**$ -**
Industrial TIF #2 - Community Development (33-55)						
32-55-6301	Legal Services	$ -	$ 9	$ 1,000	$ 39	$ 1,050
32-55-6302	Audit Services	313	325	350	338	350
32-55-6309	Other Professional Services	-	-	-	-	5,000
32-55-6911	TIF Surplus	-	150,000	50,000	-	-
32-55-9003	Interfund Transfer Expense	-	-	-	21,150	39,062
	Community Development Expenses	**$ 313**	**$ 150,334**	**$ 51,350**	**$ 21,527**	**$ 45,462**

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**

Fiscal Year 2024
Annual Budget
Capital Infrastructure Projects Fund - Fund 35

Capital Infrastructure Projects - Revenues (35-00)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 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**

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**

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**

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

Fiscal Year 2024
Annual Budget
Debt Service Fund - Fund 41

Debt Service Fund - Revenues (41-00)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 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**

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**

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

Fiscal Year 2024
Annual Budget
Sugar Grove Center SSA #10 Fund - Fund 47

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

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
Fund Balance Adjustment for Unrest. FB	*($135,600)*	*$166,340*		*($1,600,000)*	
Unrestricted Fund Balance, End of Year*	**$ 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 & Sewerare Fund Revenues	**$ 4,585,904**	**$ 4,282,093**	**$ 4,109,099**	**$ 4,254,821**	**$ 4,255,292**
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**
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

Fiscal Year 2024
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**

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

Fiscal Year 2024
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**

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

Fiscal Year 2024
Annual Budget
Waterworks & Sewerage - Fund 50

		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
Waterworks & Sewerage - Water Operations (50-60)						
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**
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**
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**

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

Fiscal Year 2024
Annual Budget
Waterworks & Sewerage Capital Fund - Fund 51

Waterworks & Sewerage Capital Fund - Revenues (51-00)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 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**
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**

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 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
Refuse Fund - Revenues (57-00)						
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**
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**

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

Police Pension Fund - Revenues	FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
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**

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**

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**
Police Pension Fund Expenses	**$ 352,885**	**$ 559,164**	**$ 400,047**	**$ 731,250**	**$ 418,210**