
**VILLAGE OF SUGAR GROVE
BOARD REPORT**

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES
FROM: MATT ANASTASIA, FINANCE DIRECTOR
SUBJECT: ORDINANCE: ADOPTING FISCAL YEAR 2023-2024 BUDGET
AGENDA: APRIL 4, 2023 REGULAR BOARD MEETING
DATE: MARCH 31, 2023

ISSUE

Shall the Village Board approve the Fiscal Year 2023-2024 Budget.

DISCUSSION

The Village Board held three budget workshops to review and discuss the budget. These workshops were held on February 21, 2023, March 7, 2023 and March 21, 2023 at the regularly scheduled Board meetings. The Public Hearing for the fiscal year 2023-2024 budget will be held on April 4, 2023 at 6 p.m. The Illinois Municipal Code, Section 8-2-9.4 states, "The annual budget shall be adopted by the corporate authorities before the beginning of the fiscal year to which it applies." Therefore, the Budget must be passed and filed prior to May 1, 2023.

There were a couple items updated for the final FY2023-2024 budget.

- From Budget Workshop #3, the changing of the resurfacing of Windstone subdivision from FY25-26 to FY24-25. What this did was change the year Design Engineering needs to be completed, which is FY2023-2024 now. This change was incorporated in to the budget to be approved. This change in project years does not affect the overall Road Program being able to be fully funded over the 5-year period.
- There has been an update to the revenue amount for Building Permits as a preliminary review of the fee schedule shows there will most likely be a change in the Fee Schedule. The fee schedule will be discussed at the April 18, 2023 Board meeting, as we are still collecting further data and research from surrounding communities.
- The salary and salary-related expenses have been updated for the Village Administrator position, as this was approved at the meeting.
- TIF #1 & TIF #2 Tax Computation Reports have since become available from Kane County, and there were increases in the Tax Increment to be collected in each. TIF #1 had an increase of roughly \$38,000 from the original budget, while TIF #2

had an increase of \$140,000. This is contributed to the Deep Coat building being constructed.

With these changes, the General Fund projected surplus for FY23-24 went from \$62,464 to **\$50,720**.

Any further items for discussion and Board approval are able to be changed during the discussion on April 4, 2023 Board meeting. These changes would be included in the final budget to be filed with the County, after the Board approves the proposed FY2023-2024 budget with any changes to be made.

Staff recommends the Village Board discuss and approve the budget to meet the April 30, 2023 deadline.

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

COST

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

RECOMMENDATION

That the Village Board approve the Ordinance 20230404F Adopting the Fiscal Year 2023-2024 Budget for the Village of Sugar Grove, Illinois.



KANE COUNTY, ILLINOIS

ORDINANCE NO. 20230404F

**An Ordinance Adopting the Fiscal Year 2023-2024 Budget
for the Village of Sugar Grove, Illinois**

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

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

ORDINANCE NO. 20230404F
An Ordinance Adopting the Fiscal Year 2023-2024 Budget
for the Village of Sugar Grove, Illinois

BE IT ORDAINED by the Board of Trustees of the Village of Sugar Grove, Kane County, Illinois, as follows;

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

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

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

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

WHEREAS, the Board of Trustees of the Village of Sugar Grove has reviewed the budget for fiscal 2023-2024 as presented by the Budget Officer; and

WHEREAS, the Board of Trustees of the Village of Sugar Grove believe the aforesaid budget proposed for fiscal 2023-2024 to be in the best interests of the Village of Sugar Grove;

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

SECTION ONE:

That the fiscal year 2023-2024 budget for the Village of Sugar Grove, Illinois, attached hereto and hereby made a part hereof as Exhibit A be and the same is hereby adopted and approved.

SECTION TWO:

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

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

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

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

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

CERTIFICATE

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

I further certify that on the 4th day of April, 2023 the President and Board of Trustees of the Village of Sugar Grove passed and approved Ordinance No. 20230404F Entitled:

**An Ordinance Adopting the Fiscal Year 2023-2024 Budget
for the Village of Sugar Grove, Illinois**

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

The pamphlet form of Ordinance No. 20230404F including the Ordinance and cover sheet thereof was prepared, and a copy of such Ordinance was posted in the Municipal building and on the Municipal website, commencing on the 16th day of March, 2023 and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Municipal Clerk.

Dated at Sugar Grove, Illinois this 4th day of April, 2023.

Alison Murphy, Village Clerk

CERTIFICATE

I, Matt Anastasia, the chief fiscal officer of the VILLAGE OF SUGAR GROVE, do hereby certify that attached within is a true estimate of the revenues anticipated to be received by this government unit in the next fiscal year for all funds of the annual Village of Sugar Grove 2023-2024 budget.

Dated this 4th day of April, 2023.

Matt Anastasia, Village Treasurer

ATTEST:

Alison Murphy, Village Clerk

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	\$ 7,106,038
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	358,440
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	\$ 7,055,318
New Change in Fund Balance	(350,984)	200,494	78,702	256,775	50,720
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	\$ 1,922,754
General Fund Reserve	23.57%	23.01%	24.33%	25.14%	27.25%

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



General Fund - Revenues (01-00)		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
01-00-3110	Property Tax - Corporate	\$ 735,038	\$ 756,173	\$ 813,958	\$ 870,684	\$ 776,100
01-00-3111	Property Tax - Audit	11,978	12,062	11,880	11,986	11,940
01-00-3112	Property Tax - Liab. Insurance	39,921	40,215	29,700	29,966	14,925
01-00-3113	Property Tax - I.M.R.F.	44,912	45,248	44,550	44,950	44,775
01-00-3114	Property Tax - Social Security	177,134	178,456	175,725	177,306	176,613
01-00-3115	Property Tax - Street Lighting	54,897	55,295	54,450	54,940	54,725
01-00-3150	Property Tax - Police Protection	149,712	132,002	148,500	149,836	164,175
01-00-3151	Property Tax - Police Pension	561,796	622,501	582,120	587,352	681,631
01-00-3162	Utility Tax - Electricity	284,087	285,099	284,890	281,578	284,394
01-00-3163	Utility Tax - Natural Gas	134,046	210,629	150,193	216,146	183,170
01-00-3164	Utility Tax - Telecommunications	119,361	98,634	98,146	95,170	95,170
01-00-3210	Liquor License	20,860	18,685	18,750	29,978	24,000
01-00-3250	Franchise Agreement	76,064	107,901	88,851	87,496	88,438
01-00-3291	Contractors License	42,913	46,800	45,000	48,000	45,000
01-00-3310	Building Permits	113,597	183,339	153,296	136,545	119,735
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	510,323
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	\$	7,106,038
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General Fund - Information Technology (01-49)											
01-49-6307	I.T. Services	\$	59,233	\$	43,370	\$	79,118	\$	113,509	\$	81,165
01-49-6502	Telecommunications		2,044		3,985		5,813		5,813		6,000

Information Techonolgy Expenses	\$	61,277	\$	47,355	\$	84,931	\$	119,322	\$	87,165
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General Fund - Administration (01-50)											
01-50-6101	Salaries - Full-Time	\$	171,645	\$	176,920	\$	169,519	\$	268,186	\$	148,750
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		15,221
01-50-6206	IMRF Contributions		15,243		16,093		14,198		21,087		10,723
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	\$	358,440
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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
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General Fund - Economic Development (01-52)						
01-52-6101	Salaries - Full-Time	\$ -	\$ -	\$ 141,000	\$ 141,000	\$ 197,623
01-52-6104	Salaries - Part-Time	-	-	26,174	20,102	-
01-52-6201	Medical/Dental Insurance	-	-	7,018	12,460	23,519
01-52-6202	Group Life Insurance	-	-	235	121	256
01-52-6205	Social Security Contributions	-	-	12,789	12,324	15,141
01-52-6206	IMRF Contributions	-	-	11,212	9,699	10,147
01-52-6208	Training, Memberships, & Conferences	-	-	3,500	10,624	11,750
01-52-6209	Uniform Allowance	-	-	450	68	80
01-52-6306	Medical Services	-	-	290	130	195
01-52-6307	I.T. Services	-	-	2,000	0	2,025
01-52-6309	Other Professional Services	-	-	19,000	6,508	500
01-52-6402	Rentals	-	-	-	1	-
01-52-6403	Repair & Maintenance - Equipment	-	-	-	250	500
01-52-6501	Postage & Delivery	-	-	1,000	250	250
01-52-6502	Telecommunications	-	-	0	100	927
01-52-6504	Printing	-	-	500	6,500	2,500
01-52-6507	Mileage Reimbursement	-	-	500	400	400
01-52-6515	Public Relations	-	-	-	1,000	1,000
01-52-6521	Marketing	-	-	-	-	6,500
01-52-6601	Fuels & Lubricants	-	35	-	-	-
01-52-6608	Subscriptions, Books & Publications	-	-	-	1,000	750
01-52-6613	General Office Supplies	-	-	2,750	2,000	1,500
01-52-6912	CPEP Expense	-	-	-	-	50,000

Economic Development Expenses	\$ -	\$ 35	\$ 228,418	\$ 224,537	\$ 325,563
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General Fund - Public Works - Streets (01-53)						
01-53-6101	Salaries - Full-Time	\$ 355,352	\$ 373,564	\$ 390,111	\$ 395,004	\$ 486,700

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



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

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



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

Public Works - Streets Expenses	\$	1,851,255	\$	1,131,733	\$	1,139,841	\$	1,208,148	\$	1,306,549
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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
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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
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General Fund - Finance Department (01-56)											
01-56-6101	Salaries - Full-Time	\$	91,823	\$	88,611	\$	101,279	\$	103,279	\$	107,205
01-56-6104	Salaries - Part-Time		9,200		12,744		16,116		16,116		17,907
01-56-6201	Medical/Dental Insurance		13,439		8,943		11,507		11,331		11,592
01-56-6202	Group Life Insurance		114		108		118		121		128
01-56-6205	Social Security Contributions		7,466		7,341		8,980		8,981		9,571

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



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

Finance Department Expenses	\$	171,688	\$	175,193	\$	195,690	\$	203,966	\$	204,969
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General Fund - Boards & Commissions (01-57)											
01-57-6104	Salaries - Part-Time	\$	47,802	\$	43,672	\$	46,974	\$	46,974	\$	49,075
01-57-6205	Social Security Contributions		3,657		3,341		3,593		3,593		3,755
01-57-6208	Training, Memberships, & Conferences		6,071		8,177		9,685		7,553		11,229
01-57-6209	Uniform Allowance		-		426		500		-		1,200
01-57-6307	I.T. Services		1,566		1,644		-		-		-
01-57-6309	Other Professional Services		8,063		2,870		8,725		10,731		10,740
01-57-6403	Repair & Maintenance - Equipment		-		132		250		100		250
01-57-6501	Postage & Delivery		320		142		150		58		150
01-57-6502	Telecommunications		15		-		-		210		504
01-57-6503	Publishing		686		1,027		400		470		400
01-57-6504	Printing		-		654		300		810		560
01-57-6508	Receptions & Entertainment		1,559		2,353		1,800		1,650		2,300
01-57-6515	Public Relations		4,550		2,696		14,750		11,905		24,200

Fiscal Year 2024
Annual Budget
General Fund - Fund 01



General Fund - Boards & Commissions (01-57)		FY2020-2021 Actual	FY2021-2022 Actual	FY2022-2023 Approved Budget	FY2022-2023 Estimated Actuals	FY2023-2024 Final Budget
01-57-6516	Employee Activities	557	-	1,000	1,120	2,500
01-57-6517	Plan Commission	1,875	2,375	2,350	2,350	2,350
01-57-6520	Police Commission	375	1,340	3,775	4,650	3,775
01-57-6521	Marketing	-	-	-	1,065	12,925
01-57-6608	Subscriptions, Books & Publications	-	25	100	100	100
01-57-6613	General Office Supplies	61	78	250	359	300
01-57-6913	Rental/Lease Expense	-	-	-	13,600	-
01-57-9003	Interfund Transfer Expense	475,000	1,317,394	700,000	700,000	200,000
Boards & Commissions Expenses		\$ 552,157	\$ 1,388,346	\$ 794,602	\$ 807,298	\$ 326,313

Village of Sugar Grove
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	\$ 486,309
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)	440,597
Fund Balance, End of Year	\$ 649,431	\$ 1,016,103	\$ 1,392,502	\$ 433,035	\$ 873,632

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	\$ 486,009
32-00-3810	Interest Income	323	470	330	600	300

Industrial TIF #1 Revenues	\$ 411,555	\$ 430,312	\$ 438,769	\$ 444,404	\$ 486,309
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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	\$ 303,764
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	252,052
Fund Balance, End of Year	\$ 168,391	\$ 155,302	\$ 164,538	\$ 270,544	\$ 522,596

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	\$ 303,634
33-00-3810	Interest Income	68	112	100	125	130

Industrial TIF #1 Revenues	\$ 125,238	\$ 138,297	\$ 140,586	\$ 151,660	\$ 303,764
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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	2,482,541
Total Capital Infrastructure Projects Expenditures	\$ 2,728,570	\$ 1,453,492	\$ 1,954,995	\$ 1,550,480	\$ 3,571,975
Net Change in Fund Balance	\$156,892	\$645,049	\$181,888	\$532,195	(\$726,062)
Fund Balance, End of Year	\$ 3,031,565	\$ 3,676,614	\$ 3,858,502	\$ 4,208,809	\$ 3,482,747

Fiscal Year 2024

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	489,059
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	1,302,395
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	\$ 2,482,541
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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

Fiscal Year 2024

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)		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
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	1,830,670
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	\$ 4,066,021
Net Change in Fund Balance	\$ 927,490	\$ 641,879	\$ 16,845	\$ 240,245	\$ 189,271
<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	\$ 1,091,200

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	\$ 133,456
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	15,451
50-50-6206	IMRF Contributions	11,388	10,118	12,730	12,979	10,565
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	\$	1,830,670
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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

Fiscal Year 2024

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
Police Pension Fund - Revenues	Actual	Actual	Approved Budget	Estimated Actuals	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
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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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