VILLAGE OF SUGAR GROVE
INTEROFFICE MEMORANDUM

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES

FROM: MATT ANASTASIA, FINANCE DIRECTOR

SUBJECT: FISCAL YEAR 2024-2025 BUDGET, WORKSHOP #3, MARCH 19, 2024

DATE: MARCH 13, 2024

CC: SCOTT KOEPPEL, PAT ROLLINS, MICHAEL CASSA, BRAD MERKEL, AND WALTER MAGDZIARZ

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

At budget workshop #1 held on February 20, 2024, the fiscal year 2024-2025 General Fund budget was discussed, and at budget workshop #2 held on March 5, 2024, the remainder of the fiscal year 2024-2025 budget was discussed.

During budget workshop #3, we will go over items that have changed in the proposed budget, the final proposed FY2024-2025 Budget for final questions or changes.

The following items have changed from Budget Workshop #1 and Budget Workshop #2:

FY2023-2024 General Fund Projections:

- 01-54-6406 Repair & Maintenance – Buildings – decreased $2,825 for Boiler Replacement

The new FY2023-2024 General Fund budget surplus increased from $108,722 to **$111,547**.

FY2024-2025 General Fund (01) Proposed Budget:

- 01-00-3761 Reimbursement – decreased by $115,000 for removing the LIV Golf Event Public Safety Agreement.
- 01-51-6102 Salaries – Overtime – decreased by $15,000 for the LIV Golf Event.
- 01-51-6309 Other Professional Services – decreased by $75,000 for the LIV Golf Event.

During the Governor's Budget Address on February 21st for SFY2025, it was proposed to remove the 1% State Grocery Tax. While this elimination has no impact on the State, this elimination would directly affect Local Governments. Early estimates on the impact of revenue lost to the Village for FY2024-2025 would be roughly $167,000, $200,000 on a normal fiscal year basis. The State Legislature does not vote on this budget until after we have approved our budget, therefore, in anticipation of potentially losing this revenue, Staff recommendation is to remove the following items from the FY2024-2025 proposed budget and bring them back at 6-month update after the State budget has been approved:

- 01-49-6307 – IT Services – iPads for Board - $2,550
- 01-52-6912 – CPEP Expense - $30,000
- 01-57-6515 – Public Relations - $20,000

- Additional Sugar Grove Banners & American Flags - $15,000
- Community Enhancement Committee - $5,000

- 01-57-6521 – Marketing – Krantz Strategies - $5,000
- 01-57-9003 – Reduce Interfund Transfer- $100,000
- Remainder will be utilized from the projected surplus - $10,000

The new FY2024-2025 General Fund budget surplus would decrease from $56,313 to **$21,863** resulting in a 26.01% Reserve Balance.

FY2024-2025 Infrastructure Capital Fund (35) Proposed Budget:

- 35-53-7008 – Streets/ROW Improvements – 2024 Road Program – decreased by $90,992, as the bid was opened on March 7, 2024 and came in under the engineer estimate.

The FY2024-2025 Budget Public Hearing will be held at the Board Meeting April 2, 2024. Notice has been published in the Kane County Chronicle on March 14, 2024 as required by State Statute.

Attachments:

- Notice of FY24-25 Budget Public Hearing
- Updated FY24-25 General Fund (01) Financials
- Updated FY24-25 Infrastructure Capital Fund (35) Financials

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

NOTICE OF PUBLIC HEARING FOR 2024-2025 BUDGET
VILLAGE OF SUGAR GROVE

The Village of Sugar Grove will hold a Public Hearing on the proposed Fiscal Year 2024-2025 Budget appropriating $21,724,227 in expenditures for all corporate purposes for the Village of Sugar Grove. The hearing will be held at a Village Board meeting on April 2, 2024 at 6 p.m. The Village of Sugar Grove FY24-25 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 14, 2024. Public Comments may be received in person at the hearing.

Matt Anastasia
Finance Director/Treasurer
Published in Kane County Chronicle March 14, 2024

Village of Sugar Grove
FY2024-2025
General Fund - Fund 01
Fund Summary by Department

Description	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budget	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
Fund Balance, Beginning of Year	**$ 1,537,483**	**$ 1,615,259**	**$ 1,804,450**	**$ 1,804,450**	**$ 1,915,997**
Revenues	**$ 7,220,517**	**$ 7,939,088**	**$ 7,106,038**	**$ 7,617,262**	**$ 7,472,935**
Expenditures by Department					
49 - Information Technology	$ 47,355	$ 88,560	$ 87,165	$ 84,419	$ 123,298
50 - Administration	301,899	505,395	358,440	346,540	369,400
51 - Police	2,986,558	3,080,571	3,497,006	3,624,252	3,715,970
52 - Economic Development	35	223,889	325,563	298,710	322,428
53 - Public Works - Streets Division	1,131,733	1,175,068	1,306,549	1,304,875	1,416,839
54 - Building Maintenance	235,755	228,140	49,750	64,698	0
55 - Community Development	753,149	731,705	899,563	898,646	934,863
56 - Finance	175,193	197,241	204,969	229,349	215,178
57 - Boards & Commission	1,388,346	1,503,157	326,313	654,226	353,096
Total Expenditures	**$ 7,020,023**	**$ 7,733,726**	**$ 7,055,318**	**$ 7,505,715**	**$ 7,451,072**
New Change in Fund Balance	200,494	205,362	50,720	111,547	21,863
Fund Balance Adjustment for Unrest. FB	*(122,718)*	*(16,171)*			
Fund Balance, End of Year	**$ 1,615,259**	**$ 1,804,450**	**$ 1,855,170**	**$ 1,915,997**	**$ 1,937,860**
General Fund Reserve	***23.01%***	***23.33%***	***26.29%***	***25.53%***	***26.01%***

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Fiscal Year 2025
Annual Budget
General Fund - Fund 01

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General Fund - Revenues (01-00)		FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budget	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
01-00-3110	Property Tax - Corporate	$ 756,173	$ 871,631	$ 776,100	$ 796,424	$ 825,100
01-00-3111	Property Tax - Audit	12,062	11,986	11,940	11,987	11,975
01-00-3112	Property Tax - Liab. Insurance	40,215	29,966	14,925	14,984	14,970
01-00-3113	Property Tax - I.M.R.F.	45,248	44,950	44,775	44,951	44,910
01-00-3114	Property Tax - Social Security	178,456	177,306	176,613	177,301	177,145
01-00-3115	Property Tax - Street Lighting	55,295	54,940	54,725	54,937	54,890
01-00-3150	Property Tax - Police Protection	132,002	149,836	164,175	164,815	164,670
01-00-3151	Property Tax - Police Pension	622,501	587,352	681,631	684,290	664,668
01-00-3162	Utility Tax - Electricity	285,099	272,227	284,394	264,452	264,452
01-00-3163	Utility Tax - Natural Gas	210,629	246,616	183,170	156,108	140,497
01-00-3164	Utility Tax - Telecommunications	98,634	103,786	95,170	99,192	99,192
01-00-3210	Liquor License	18,685	25,575	24,000	22,700	21,200
01-00-3250	Franchise Agreement	107,901	101,185	88,438	74,805	74,805
01-00-3291	Contractors License	46,800	41,400	45,000	47,550	60,000
01-00-3310	Building Permits	183,339	144,134	119,735	126,157	112,541
01-00-3320	Certificate of Occupancy Fees	1,900	5,100	1,700	4,700	4,800
01-00-3330	Plan Review Fees	8,570	5,290	5,000	5,070	12,600
01-00-3340	Reinspection Fees	2,250	4,590	2,790	5,400	9,000
01-00-3380	Towing Fees	30,330	25,222	28,000	40,000	40,000
01-00-3390	Other License, Permits & Fees	24,148	16,820	25,510	24,190	24,190
01-00-3410	State Income Tax	1,312,312	1,499,124	1,441,801	1,506,469	1,586,538
01-00-3420	Replacement Tax	5,222	6,845	2,000	4,767	2,200
01-00-3440	Grants	679,327	694,803	2,500	17,000	28,800
01-00-3449	State Sales Tax Rebate	(24,794)	(26,188)	(14,281)	(14,579)	(8,679)
01-00-3450	State Sales Tax	1,330,685	1,483,440	1,503,668	1,592,636	1,476,915
01-00-3451	State Use Tax	329,032	380,450	380,398	392,459	391,346
01-00-3453	State Games License	107,022	122,952	125,819	114,962	115,519
01-00-3460	Road & Bridge Tax	18,174	16,458	16,500	16,500	16,500
01-00-3510	Court Fines	74,800	91,579	94,000	126,000	114,000
01-00-3515	Code Enforcement Fines	9,936	9,327	11,850	19,850	16,500
01-00-3520	Police Forfeitures	0	6,808	5,000	5,379	5,000
01-00-3590	Other Fines	27,817	28,790	27,023	27,023	27,023
01-00-3740	Zoning & Filing Fees	5,230	6,185	7,650	4,590	4,560
01-00-3760	Review & Development Fees	8,395	22,009	20,340	25,040	11,590

Fiscal Year 2025
Annual Budget
General Fund - Fund 01

General Fund - Revenues (01-00)		FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budget	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
01-00-3761	Reimbursement	308,660	318,294	510,323	629,142	530,866
01-00-3765	Energy Civic Contributions	24,000	24,000	24,000	16,500	6,000
01-00-3790	Charges for Police Services	10,070	10,000	10,000	10,000	10,000
01-00-3791	Other Charges for Services	1,104	2,824	1,000	1,400	1,400
01-00-3793	Cannabis Excise Tax	12,871	14,608	18,556	14,381	14,474
01-00-3810	Interest Income	1,602	58,076	24,500	111,127	85,000
01-00-3811	Interest Income - Investments	5,184	19,494	21,400	32,300	89,658
01-00-3820	Rental Income	67,426	17,722	1,700	1,700	1,700
01-00-3830	Donations	4,599	500	500	500	500
01-00-3888	Gain(Loss) - IMET	524	0	0	0	0
01-00-3890	Miscellaneous Income	1,082	33,744	2,000	15,120	2,500
01-00-3990	Interfund Transfer Income	40,000	177,332	40,000	126,983	121,420
	General Fund Revenues	**$ 7,220,517**	**$ 7,939,088**	**$ 7,106,038**	**$ 7,617,262**	**$ 7,472,935**

General Fund - Information Techonology (01-49)						
01-49-6307	I.T. Services	$ 43,370	$ 83,772	$ 81,165	$ 82,947	$ 70,716
01-49-6502	Telecommunications	3,985	4,788	6,000	1,472	52,582
	Information Techonolgy Expenses	**$ 47,355**	**$ 88,560**	**$ 87,165**	**$ 84,419**	**$ 123,298**

General Fund - Administration (01-50)						
01-50-6101	Salaries - Full-Time	$ 176,920	$ 290,305	$ 148,750	$ 158,859	$ 208,716
01-50-6104	Salaries - Part-Time	46,822	53,206	60,414	30,170	0
01-50-6201	Medical/Dental Insurance	7,708	11,329	26,984	15,664	30,303
01-50-6202	Group Life Insurance	106	91	128	160	221
01-50-6205	Social Security Contributions	13,689	18,335	15,221	15,035	15,967
01-50-6206	IMRF Contributions	16,093	16,005	10,723	8,644	8,098
01-50-6208	Training, Memberships, & Conferences	3,501	4,376	5,050	5,050	6,050
01-50-6209	Uniform Allowance	102	37	350	250	250
01-50-6301	Legal Services	26,423	55,385	30,000	50,000	37,000
01-50-6306	Medical Services	420	357	315	150	50
01-50-6309	Other Professional Services	1,481	1,117	1,085	835	835
01-50-6402	Rentals	1,259	1,319	1,291	2,411	2,400
01-50-6403	Repair & Maintenance - Equipment	663	731	1,700	1,300	1,300

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Fiscal Year 2025
Annual Budget
General Fund - Fund 01

		FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budget	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
General Fund - Administration (01-50)						
01-50-6501	Postage & Delivery	90	250	195	195	195
01-50-6502	Telecommunications	2,813	3,330	3,085	3,385	1,600
01-50-6504	Printing	13	42	50	50	50
01-50-6509	Recruitment	0	0	0	150	0
01-50-6514	Insurance Premiums	1,192	44,560	49,534	50,367	55,215
01-50-6603	Specialized Supplies	0	7	0	0	0
01-50-6608	Subscriptions, Books & Publications	1,931	3,696	2,865	2,865	650
01-50-6613	General Office Supplies	673	917	700	1,000	500
	Administration Expenses	**$ 301,899**	**$ 505,395**	**$ 358,440**	**$ 346,540**	**$ 369,400**
General Fund - Police Department (01-51)						
01-51-6101	Salaries - Full-Time	$ 995,588	$ 1,073,826	$ 1,257,270	$ 1,232,558	$ 1,524,760
01-51-6102	Salaries - Overtime	143,434	193,677	145,135	237,915	149,872
01-51-6104	Salaries - Part-Time	203,463	186,519	284,030	249,190	212,186
01-51-6106	Police Pension	623,000	675,160	685,056	685,056	666,000
01-51-6201	Medical/Dental Insurance	174,687	170,738	211,578	201,980	244,216
01-51-6202	Group Life Insurance	1,235	1,213	1,406	1,534	1,794
01-51-6205	Social Security Contributions	96,544	104,177	129,012	131,554	145,489
01-51-6208	Training, Memberships, & Conferences	16,740	13,464	15,695	20,095	21,780
01-51-6209	Uniform Allowance	25,146	16,130	24,300	27,900	30,600
01-51-6301	Legal Services	25,656	20,553	25,400	21,400	23,900
01-51-6306	Medical Services	2,917	1,168	1,900	1,725	1,750
01-51-6307	I.T. Services	30,833	29,285	39,950	44,550	44,030
01-51-6309	Other Professional Services	15,040	13,213	16,760	85,260	16,800
01-51-6402	Rentals	962	720	2,750	2,750	2,750
01-51-6403	Repair & Maintenance - Equipment	8,407	10,392	13,190	12,490	17,490
01-51-6407	Repair & Maintenance - Vehicles	47,935	30,793	43,200	41,700	43,200
01-51-6500	General Equipment	11,234	13,999	17,380	55,482	15,930
01-51-6501	Postage & Delivery	853	1,852	1,115	1,315	1,435
01-51-6502	Telecommunications	176,225	180,277	223,727	223,713	190,163
01-51-6504	Printing	2,104	2,274	4,950	4,850	4,850
01-51-6507	Mileage Reimbursement	0	0	75	75	400
01-51-6508	Receptions & Entertainment	907	1,511	2,050	2,050	2,050
01-51-6509	Recruitment	1,390	845	5,200	5,200	5,200

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Fiscal Year 2025
Annual Budget
General Fund - Fund 01

General Fund - Police Department (01-51)		FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budget	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
01-51-6601	Fuels & Lubricants	52,221	63,261	67,000	64,500	67,000
01-51-6603	Specialized Supplies	16,959	80,882	66,625	79,025	56,625
01-51-6604	Safety Supplies	4,165	6,612	5,600	5,600	5,900
01-51-6608	Subscriptions, Books & Publications	669	0	1,700	1,700	1,700
01-51-6613	General Office Supplies	5,998	4,126	7,300	7,300	7,550
01-51-6617	Vehicle Maintenance Supplies	924	2,375	450	700	725
01-51-6620	Donation Expense	0	0	1,000	250	1,000
01-51-7010	Transfer to Equipment Repl. Fund	301,322	181,529	196,202	174,835	208,825
	Police Department Expenses	**$ 2,986,558**	**$ 3,080,571**	**$ 3,497,006**	**$ 3,624,252**	**$ 3,715,970**

General Fund - Economic Development (01-52)						
01-52-6101	Salaries - Full-Time	$ -	$ 141,467	$ 197,623	$ 174,389	$ 208,691
01-52-6104	Salaries - Part-Time	0	19,022	0	0	0
01-52-6201	Medical/Dental Insurance	0	8,562	23,519	23,519	31,225
01-52-6202	Group Life Insurance	0	121	256	256	276
01-52-6205	Social Security Contributions	0	12,176	15,141	14,465	15,965
01-52-6206	IMRF Contributions	0	9,705	10,147	8,635	8,098
01-52-6208	Training, Memberships, & Conferences	0	7,035	11,750	11,575	12,000
01-52-6209	Uniform Allowance	0	68	80	80	160
01-52-6306	Medical Services	0	255	195	0	0
01-52-6307	I.T. Services	0	792	2,025	2,025	1,500
01-52-6309	Other Professional Services	0	20,447	500	500	500
01-52-6402	Rentals	0	1	0	51	122
01-52-6403	Repair & Maintenance - Equipment	0	237	500	500	500
01-52-6501	Postage & Delivery	0	135	250	250	250
01-52-6502	Telecommunications	0	873	927	1,815	675
01-52-6504	Printing	0	1,049	2,500	2,500	3,000
01-52-6507	Mileage Reimbursement	0	371	400	400	500
01-52-6515	Public Relations	0	458	1,000	750	750
01-52-6521	Marketing	0	153	6,500	5,000	10,000
01-52-6601	Fuels & Lubricants	35	0	0	0	0
01-52-6608	Subscriptions, Books & Publications	0	189	750	500	6,716
01-52-6613	General Office Supplies	0	773	1,500	1,500	1,500
01-52-6912	CPEP Expense	0	0	50,000	50,000	20,000

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Fiscal Year 2025
Annual Budget
General Fund - Fund 01

SUGAR GROVE

General Fund - Economic Development (01-52)		FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budget	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
	Economic Development Expenses	**$ 35**	**$ 223,889**	**$ 325,563**	**$ 298,710**	**$ 322,428**

General Fund - Public Works - Streets (01-53)						
01-53-6101	Salaries - Full-Time	$ 373,564	$ 405,636	$ 486,700	$ 486,900	$ 511,761
01-53-6102	Salaries - Overtime	17,110	17,521	31,170	31,170	32,914
01-53-6104	Salaries - Part-Time	0	0	14,560	14,560	14,997
01-53-6105	Salaries - Seasonal	14,101	26,146	0	0	0
01-53-6201	Medical/Dental Insurance	71,115	63,910	88,486	75,175	61,943
01-53-6202	Group Life Insurance	588	574	780	801	1,242
01-53-6205	Social Security Contributions	29,264	32,040	40,731	40,731	42,815
01-53-6206	IMRF Contributions	29,129	24,997	27,296	23,590	21,133
01-53-6208	Training, Memberships, & Conferences	2,468	3,060	3,860	2,960	3,898
01-53-6209	Uniform Allowance	2,749	2,068	2,200	2,200	3,250
01-53-6301	Legal Services	2,306	945	2,000	2,000	1,000
01-53-6303	Engineering Services	10,283	10,397	12,000	3,500	2,000
01-53-6306	Medical Services	760	919	1,000	800	911
01-53-6309	Other Professional Services	5,573	21,865	16,300	22,300	26,300
01-53-6402	Rentals	661	2,591	2,500	2,500	553
01-53-6403	Repair & Maintenance - Equipment	1,429	9,671	9,600	9,600	34,500
01-53-6405	Repair & Maintenance - ROW	58,826	159,209	86,050	86,050	82,093
01-53-6406	Repair & Maintenance - Buildings	0	0	0	0	32,852
01-53-6407	Repair & Maintenance - Vehicles	17,621	7,061	23,500	23,500	23,500
01-53-6500	General Equipment	15,305	620	800	11,800	11,250
01-53-6501	Postage & Delivery	258	456	500	500	500
01-53-6502	Telecommunications	1,740	3,230	4,885	5,245	905
01-53-6504	Printing	0	21	0	0	0
01-53-6507	Mileage Reimbursement	98	77	100	100	100
01-53-6508	Receptions & Entertainment	393	915	400	400	500
01-53-6509	Recruitment	0	38	0	0	0
01-53-6511	Electricity	50,390	28,749	45,450	37,645	41,568
01-53-6512	Water & Sewer	0	0	0	0	2,564
01-53-6516	Employee Activities	426	182	250	250	400
01-53-6601	Fuels & Lubricants	24,614	32,242	32,500	32,500	32,500
01-53-6602	Custodial Supplies	0	0	0	0	2,500

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Fiscal Year 2025
Annual Budget
General Fund - Fund 01

General Fund - Public Works - Streets (01-53)		FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budget	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
01-53-6603	Specialized Supplies	5,879	3,455	6,000	8,500	20,750
01-53-6604	Safety Supplies	4,094	3,023	2,550	2,550	2,980
01-53-6606	Landscaping Supplies	23,928	22,664	38,500	45,000	50,000
01-53-6609	Roadway Maintenance Supplies	5,122	5,074	12,500	13,500	14,000
01-53-6610	Traffic Control Supplies	98,657	114,067	120,750	121,800	121,800
01-53-6611	Building Materials & Supplies	0	0	0	0	1,750
01-53-6612	Equipment Maintenance Supplies	7,265	8,285	8,500	8,000	8,000
01-53-6613	General Office Supplies	463	605	450	400	500
01-53-6615	Snow & Ice Control Supplies	343	0	0	0	0
01-53-6617	Vehicle Maintenance Supplies	28,255	12,841	20,000	20,000	21,500
01-53-7010	Transfer to Equipment Repl. Fund	151,956	149,914	163,681	168,348	185,110
01-53-9003	Interfund Transfer Expense	75,000	0	0	0	0
	Public Works - Streets Expenses	**$ 1,131,733**	**$ 1,175,068**	**$ 1,306,549**	**$ 1,304,875**	**$ 1,416,839**

General Fund - Building Department (01-54)						
01-54-6101	Salaries - Full-Time	$ 74,489	$ 49,206	$ -	$ -	$ -
01-54-6102	Salaries - Overtime	4,277	1,230	0	0	0
01-54-6201	Medical/Dental Insurance	14,813	8,683	0	0	0
01-54-6202	Group Life Insurance	129	66	0	0	0
01-54-6205	Social Security Contributions	5,727	3,568	0	0	0
01-54-6206	IMRF Contributions	5,868	3,294	0	0	0
01-54-6208	Training, Memberships, & Conferences	0	0	250	250	0
01-54-6209	Uniform Allowance	178	304	700	700	0
01-54-6402	Rentals	308	58	202	200	0
01-54-6403	Repair & Maintenance - Equipment	3,102	796	2,414	2,400	0
01-54-6406	Repair & Maintenance - Buildings	100,987	138,784	29,247	43,362	0
01-54-6500	General Equipment	0	673	450	450	0
01-54-6502	Telecommunications	3,172	4,891	4,060	4,240	0
01-54-6512	Water & Sewer	3,456	3,209	3,002	2,796	0
01-54-6602	Custodial Supplies	1,650	2,245	2,600	2,500	0
01-54-6603	Specialized Supplies	3,331	3,868	2,000	1,500	0
01-54-6604	Safety Supplies	382	2,326	475	700	0
01-54-6606	Landscaping Supplies	6,835	2,629	1,000	1,000	0
01-54-6611	Building Materials & Supplies	6,125	2,273	1,750	3,000	0

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Fiscal Year 2025
Annual Budget
General Fund - Fund 01

General Fund - Building Department (01-54)		FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budget	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
01-54-6613	General Office Supplies	126	37	100	100	0
01-54-6617	Vehicle Maintenance Supplies	800	0	1,500	1,500	0
	Building Department Expenses	**$ 235,755**	**$ 228,140**	**$ 49,750**	**$ 64,698**	**$ -**

General Fund - Community Development (01-55)		FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budget	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
01-55-6101	Salaries - Full-Time	$ 317,203	$ 331,554	$ 356,990	$ 356,990	$ 373,635
01-55-6104	Salaries - Part-Time	9,861	9,928	6,311	6,770	6,500
01-55-6201	Medical/Dental Insurance	63,193	62,157	69,536	70,140	69,211
01-55-6202	Group Life Insurance	470	392	511	394	552
01-55-6205	Social Security Contributions	24,083	25,233	27,793	27,828	29,080
01-55-6206	IMRF Contributions	23,778	20,135	18,302	16,303	14,497
01-55-6208	Training, Memberships, & Conferences	3,835	1,114	4,582	4,578	4,658
01-55-6209	Uniform Allowance	0	0	550	550	600
01-55-6301	Legal Services	82,922	29,129	84,400	75,000	106,000
01-55-6303	Engineering Services	121,892	118,449	179,540	192,825	215,590
01-55-6306	Medical Services	568	684	760	156	100
01-55-6307	I.T. Services	0	0	250	200	200
01-55-6309	Other Professional Services	76,544	113,197	126,232	120,626	96,643
01-55-6402	Rentals	1,859	1,339	1,459	1,459	239
01-55-6403	Repair & Maintenance - Equipment	670	625	700	950	700
01-55-6407	Repair & Maintenance - Vehicles	616	1,508	500	500	750
01-55-6500	General Equipment	10,134	0	0	2,000	0
01-55-6501	Postage & Delivery	215	155	330	280	290
01-55-6502	Telecommunications	4,046	6,109	6,422	6,400	1,112
01-55-6503	Publishing	2,781	2,387	3,360	3,360	3,550
01-55-6504	Printing	1,417	990	2,482	1,652	1,530
01-55-6507	Mileage Reimbursement	43	55	58	58	60
01-55-6508	Receptions & Entertainment	63	111	360	311	360
01-55-6509	Recruitment	1,350	0	0	0	0
01-55-6601	Fuels & Lubricants	1,162	1,632	2,130	2,130	2,260
01-55-6603	Specialized Supplies	35	0	0	0	0
01-55-6608	Subscriptions, Books & Publications	99	315	1,618	1,680	1,400
01-55-6613	General Office Supplies	874	1,071	951	2,070	1,910
01-55-7010	Transfer to Equipment Repl. Fund	3,436	3,436	3,436	3,436	3,436

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Fiscal Year 2025
Annual Budget
General Fund - Fund 01

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General Fund - Community Development (01-55)		FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budget	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
	Community Development Expenses	**$ 753,149**	**$ 731,705**	**$ 899,563**	**$ 898,646**	**$ 934,863**
General Fund - Finance Department (01-56)						
01-56-6101	Salaries - Full-Time	$ 88,611	$ 103,984	$ 107,205	$ 107,205	$ 112,603
01-56-6104	Salaries - Part-Time	12,744	12,661	17,907	17,907	18,918
01-56-6201	Medical/Dental Insurance	8,943	10,386	11,592	11,569	11,597
01-56-6202	Group Life Insurance	108	112	128	132	138
01-56-6205	Social Security Contributions	7,341	8,371	9,571	9,571	10,061
01-56-6206	IMRF Contributions	7,605	6,748	5,971	5,270	4,603
01-56-6208	Training, Memberships, & Conferences	1,159	2,257	4,210	3,779	4,637
01-56-6209	Uniform Allowance	82	276	400	400	400
01-56-6301	Legal Services	2,301	1,752	2,250	1,250	1,250
01-56-6302	Audit Services	23,630	26,388	26,565	24,965	26,555
01-56-6306	Medical Services	484	245	310	152	50
01-56-6307	I.T. Services	8,491	8,770	9,209	1,301	15,321
01-56-6309	Other Professional Services	6,305	6,076	2,179	3,462	2,685
01-56-6402	Rentals	22	437	22	1,230	1,464
01-56-6403	Repair & Maintenance - Equipment	487	578	450	400	400
01-56-6501	Postage & Delivery	1,163	1,045	750	1,200	1,000
01-56-6502	Telecommunications	2,719	3,507	3,470	3,908	831
01-56-6503	Publishing	710	723	830	358	365
01-56-6504	Printing	874	623	700	700	800
01-56-6508	Receptions & Entertainment	0	213	250	0	0
01-56-6509	Recruitment	125	488	0	0	0
01-56-6603	Specialized Supplies	0	62	0	0	0
01-56-6613	General Office Supplies	1,289	1,539	1,000	1,600	1,500
01-56-9003	Interfund Transfer Expense	0	0	0	32,990	0
	Finance Department Expenses	**$ 175,193**	**$ 197,241**	**$ 204,969**	**$ 229,349**	**$ 215,178**
General Fund - Boards & Commissions (01-57)						
01-57-6104	Salaries - Part-Time	$ 43,672	$ 46,915	$ 49,075	$ 46,100	$ 47,400
01-57-6205	Social Security Contributions	3,341	3,589	3,755	3,527	3,527
01-57-6208	Training, Memberships, & Conferences	8,177	8,806	11,229	11,447	11,014

Fiscal Year 2025
Annual Budget
General Fund - Fund 01

General Fund - Boards & Commissions (01-57)		FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budget	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
01-57-6209	Uniform Allowance	426	0	1,200	0	1,100
01-57-6307	I.T. Services	1,644	0	0	0	0
01-57-6309	Other Professional Services	2,870	10,165	10,740	10,740	10,225
01-57-6403	Repair & Maintenance - Equipment	132	1	250	100	0
01-57-6501	Postage & Delivery	142	53	150	100	50
01-57-6502	Telecommunications	0	253	504	504	0
01-57-6503	Publishing	1,027	963	400	100	0
01-57-6504	Printing	654	722	560	230	180
01-57-6508	Receptions & Entertainment	2,353	374	2,300	750	750
01-57-6515	Public Relations	2,696	15,110	24,200	32,628	20,650
01-57-6516	Employee Activities	0	1,427	2,500	5,500	5,500
01-57-6517	Plan Commission	2,375	1,875	2,350	4,275	3,025
01-57-6520	Police Commission	1,340	375	3,775	5,875	5,975
01-57-6521	Marketing	0	30	12,925	32,050	43,300
01-57-6608	Subscriptions, Books & Publications	25	0	100	0	0
01-57-6613	General Office Supplies	78	467	300	300	400
01-57-6913	Rental/Lease Expense	0	17,000	0	0	0
01-57-9003	Interfund Transfer Expense	1,317,394	1,395,032	200,000	500,000	200,000
	Boards & Commissions Expenses	**$ 1,388,346**	**$ 1,503,157**	**$ 326,313**	**$ 654,226**	**$ 353,096**

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Village of Sugar Grove
FY2024-2025 Budget
Capital Infrastructure Projects Fund - Fund 35
Fund Summary by Department

Description	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budgets	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
Fund Balance, Beginning of Year	**$ 3,031,565**	**$ 3,676,622**	**$ 4,070,135**	**$ 4,070,135**	**$ 3,600,497**
Revenues	**2,098,549**	**1,860,075**	**2,845,913**	**2,091,626**	**2,318,105**
Expenditures by Department					
50 - Motor Fuel Tax	$ 391,223	$ 377,618	$ 1,089,434	$ 1,044,436	$ 404,521
53 - Public Works - Streets	1,062,269	1,088,944	2,482,541	1,516,828	2,739,204
Total Capital Infrastructure Projects Expenditures	**$ 1,453,492**	**$ 1,466,562**	**$ 3,571,975**	**$ 2,561,264**	**$ 3,143,725**
Net Change in Fund Balance	$645,057	$393,513	($726,062)	($469,638)	($825,620)
Fund Balance, End of Year	**$ 3,676,622**	**$ 4,070,135**	**$ 3,344,073**	**$ 3,600,497**	**$ 2,774,877**

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Fiscal Year 2025
Annual Budget
Capital Infrastructure Projects Fund - Fund 35

Account	Description	FY2021-2022 Actual	FY2022-2023 Actual	FY2023-2024 Approved Budget	FY2023-2024 Estimated Actuals	FY2024-2025 Final Budget
Capital Infrastructure Projects - Revenues (35-00)						
35-00-3430	Motor Fuel Tax	$ 589,243	$ 473,734	$ 427,845	$ 417,731	$ 404,521
35-00-3435	Road Maintenance Fees	275,830	275,177	271,382	272,549	274,882
35-00-3440	Grants	258,448	10,739	1,003,023	139,471	355,443
35-00-3450	State Sales Tax	910,290	1,028,929	1,029,741	1,093,776	1,126,589
35-00-3761	Reimbursement	10,109	5,055	10,109	15,164	15,164
35-00-3810	Interest Income	446	13,250	10,000	21,200	20,000
35-00-3811	Interest Income - Investments	-	-	-	-	48,940
35-00-3855	Road Impact Fee	11,937	43,156	84,456	113,021	58,530
35-00-3860	Public Improvement Fee	-	10,035	9,357	18,714	14,036
35-00-3888	Gain(Loss) - IMET	(7,762)	-	-	-	-
35-00-3990	Interfund Transfer Income	50,000	-	-	-	-
	Capital Infrastructure Projects Revenues	**$ 2,098,541**	**$ 1,860,075**	**$ 2,845,913**	**$ 2,091,626**	**$ 2,318,105**
Capital Infrastructure Projects - Administration (35-50)						
35-50-7008	Streets/ROW Improvements	$ 391,223	$ 377,618	$ 1,089,434	$ 1,044,436	$ 404,521
	Administration Expenses	**$ 391,223**	**$ 377,618**	**$ 1,089,434**	**$ 1,044,436**	**$ 404,521**
Capital Infrastructure Projects - Public Works - Streets (35-53)						
35-53-6301	Legal Services	$ 59	$ 332	$ -	$ -	$ -
35-53-6303	Engineering Services	186,722	224,707	489,059	467,085	321,820
35-53-6309	Other Professional Services	-	-	-	-	6,000
35-53-6518	Bad Debt Expense	125	-	500	500	500
35-53-6615	Snow & Ice Control Supplies	143,614	153,986	184,000	121,480	121,480
35-53-7008	Streets/ROW Improvements	231,489	204,251	1,302,395	421,176	1,783,368
35-53-9003	Interfund Transfer Expense	500,260	505,668	506,587	506,587	506,036
	Public Works - Streets Expenses	**$ 1,062,269**	**$ 1,088,944**	**$ 2,482,541**	**$ 1,516,828**	**$ 2,739,204**

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