
**VILLAGE OF SUGAR GROVE
INTEROFFICE MEMORANDUM**

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES
FROM: MATT ANASTASIA, FINANCE DIRECTOR
SUBJECT: FISCAL YEAR 2024-2025 BUDGET, WORKSHOP #2, MARCH 5, 2024
DATE: FEBRUARY 26, 2024
CC: SCOTT KOEPEL, PAT ROLLINS, MICHAEL CASSA, BRAD MERKEL, AND WALTER MAGDZIARZ

At the first Budget Workshop on February 20, 2024, the FY2024-2025 Proposed General Fund Budget was presented. During Budget Workshop #2, we will discuss the remaining Funds within the proposed budget. The following items will be presented as a part of the proposed budget. Any fees as presented were used in determining the budgeted amounts. If changed, they would affect the proposed budget in their respective funds.

- A) All Other Funds Budget Summary – This will include a brief overview of fiscal year 2023-2024 projected and fiscal year 2024-2025 proposed budget amounts.
- B) Waterworks and Sewerage Fund Budget Summary – This will include a brief overview of fiscal year 2023-2024 projected and fiscal year 2024-2025 proposed budget amounts.
- C) Fees presented in the fiscal year 2024-2025 budget:
 - i. Water/Sewer Rates
 - ii. Road Maintenance Fees
 - iii. Refuse Rates

General Capital Projects Fund (Fund 30)

Fiscal Year 2023-2024 Revenues

Revenues are projected to be \$328,628 higher than what was budgeted for the year. This increase was due to the additional transfer for future Village Hall/Police Department improvements of \$300,000 and a few more new building permits than budgeted.

Fiscal Year 2023-2024 Expenditures

Expenditures are projected to be below budget for the year by \$1,978,762, as there was \$2,000,000 budgeted for Police Department improvements that were not complete. The only expensed item for that project was \$24,000 for the beginning phase of hiring an architect to determine the project scope.

Fiscal Year 2024-2025 Revenues

Revenues are expected to decrease by roughly \$206,417 due to the transfer being made from the General Fund for future projects of \$500,000 is being decreased to \$300,000 for FY2024-2025. All Vehicle & Equipment Replacement funding is budgeted at 100%.

Fiscal Year 2024-2025 Expenditures

Administration

- 1) Other Professional Services (6309) - Lease expense for the current Administration & Finance offices at 160 S. Municipal Dr.; and
- 2) Rental/Lease Expense (6913) the second is a new expense of \$30,000 to start the process of a Village Rebranding initiative.

Police Department

- 1) Architectural Services (6304) – budgeted at \$100,000 for the completion of the Police Department improvements;
- 2) IT Services (6307) – this is a new expense for \$26,000 for the replacement of the Live Scan equipment;
- 3) Building Improvements (7003) – budget of \$2,900,000 for the construction improvements at the Police Department;
- 4) Vehicles (7006) – two squad cars are scheduled to be replaced, these are the two cars approved and ordered in FY23-24, however, not anticipated to be received until FY24-25. There were no squads scheduled to be ordered in FY24-25; and
 - a. Replace 2018 Ford SUV - \$87,487
 - b. Replace 2013 Ford Sedan - \$87,487
- 5) Interfund Transfer (9003) – transfer to debt service for the portion of the 2013A bond payment in the amount of \$113,802. This bond payment expires in FY25-26.

Public Works

- 1) Vehicles (7006) – #10 2006 F-550 1 ½ Bucket Truck is scheduled for replacement at a cost of \$159,865.

Industrial Tax Increment Financing District #1 (Fund 32)

Fiscal Year 2023-2024 Revenues and Expenditures

Revenues are above the budgeted amount by \$8,000 due to an increase in interest income received. Expenses consisted of the transfer for a portion of the Economic Development Department and the surplus of \$200,000 back to the taxing districts within the TIF boundaries. This equated to the following breakdown for each taxing body:

| Taxing Body | Surplus Amount |
|--------------------|-----------------------|
| Kane County | \$7,744.50 |

| | |
|------------------------------------|---------------------|
| Kane County Forest Preserve | \$3,187.41 |
| Big Rock Township | \$2,596.79 |
| Sugar Grove Township | \$890.40 |
| Big Rock Township Road District | \$5,206.77 |
| Sugar Grove Township Road District | \$1,588.21 |
| Sugar Grove, Village | \$12,282.39 |
| Kaneland CUSD 302 | \$71,965.53 |
| Hinckley School District 429 | \$62,301.60 |
| Waubonsee College 516 | \$10,852.41 |
| Big Rock Park District | \$1,131.40 |
| Sugar Grove Park District | \$2,084.40 |
| Sugar Grove Library | \$2,946.20 |
| Big Rock Fire District | \$7,510.66 |
| Sugar Grove Fire District | \$7,458.94 |
| Sugar Grove Water Authority | \$25.08 |
| Sugar Grove Community Building | \$227.31 |
| Total Surplus Disbursement | \$200,000.00 |

Fiscal Year 2024-2025 Revenues and Expenditures

Revenues were budgeted at a 5% increase over the prior year actual collections for TIF. In FY2024-2025, the budgeted expenses are for marketing of potential development sites within the TIF, professional services needed to promote them as well as the annual transfer to the General Fund for the portion of the Economic Development Department related to work completed in the TIF. TIF #1 proposed FY2024-2025 budget is anticipated to have a \$469,609 surplus.

Industrial Tax Increment Financing District #2 (Fund 33)

Fiscal Year 2023-2024 Revenues and Expenditures

The revenues in the TIF projected to come in \$5,000 above budgeted amount mainly due to an increase in interest income. Expenses consisted of the transfer for a portion of the Economic Development Department, administrative expenses and the surplus of \$50,000 back to the taxing districts within the TIF boundaries. This equated to the following breakdown for each taxing body:

| Taxing Body | Surplus Amount |
|-----------------------------|-----------------------|
| Kane County | \$1,762.09 |
| Kane County Forest Preserve | \$725.24 |

| | |
|------------------------------------|--------------------|
| Sugar Grove Township | \$431.47 |
| Sugar Grove Township Road District | \$769.62 |
| Sugar Grove, Village | \$2,794.63 |
| Kaneland CUSD 302 | \$34,873.16 |
| Waubonsee College 516 | \$2,469.26 |
| Sugar Grove Park District | \$1,010.04 |
| Sugar Grove Library | \$1,427.68 |
| Sugar Grove Fire District | \$3,614.47 |
| Sugar Grove Water Authority | \$12.18 |
| Sugar Grove Community Building | \$110.16 |
| Total Surplus Disbursement | \$50,000.00 |

Fiscal Year 2024-2025 Revenues and Expenditures

Revenues in the TIF are estimated at a 5% increase over the prior year projections to anticipate another positive increase in the EAV over the base value. In FY2024-2025, the budgeted expenses are for marketing of potential development sites within the TIF, professional services needed to promote them, potential appraisal of Village-owned property within the TIF, as well as the annual transfer to the General Fund for the portion of the Economic Development Department salaries related to work completed in the TIF. TIF #2 proposed FY2024-2025 budget is anticipated to have a \$269,953 surplus.

Infrastructure Capital Projects Fund (Fund 35)

Fiscal Year 2023-2024 Revenues

The revenues are projected to come in below budget by \$754,287 due not receiving a portion of expected grant revenue, this is anticipated in FY2024-2025 now. Below are the grants that were budgeted in fiscal year 2023-2024:

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

Fiscal Year 2023-2024 Expenditures

The expenditures are projected to be below budget by \$1,010,711 due to no construction happening for the US-30 & Municipal Crosswalk, STP John Shield Elementary School Sidewalk Improvements, Blackberry Creek Bridge, and a confirmation of how we will be billed for the Norris Rd. reconstruction.

Fiscal Year 2024-2025 Revenues

The proposed fiscal year 2024-2025 budget has the monthly Road Maintenance Fee amount staying the same with no increase at \$6.48 per month. The Fee was last raised in FY2019-2020. In 2023, the Village received notice we were being dropped from the High Growth Cities program from the State of Illinois. We received roughly \$33,000 annually from the program, that was used in our Road Program funding.

Revenues are budgeted higher than the projected actuals of fiscal year 2023-2024 due to an increase in Non-Home Rule Sales Tax budgeted amount increased by \$97,000 over the fiscal year 2023-2024 budget due to the “Level Playing Field” Act and realized actual revenues. There was also an increase in Grant Revenue for the following:

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

Fiscal Year 2024-2025 Expenditures

Expenditures are budgeted \$369,934 above estimated actuals of fiscal year 2023-2024. All projects in fiscal year 2024-2025 have a dedicated funding source of MFT Funds from the State, Grants, Road Maintenance Fee, or Non-Home Rule Sales Tax. Below are the scheduled projects for fiscal year 2024-2025:

- Blackberry Creek Pedestrian/Bike Bridge - \$176,530
- US-30 & Municipal Dr. Crosswalk - \$140,245
- Road Program Engineering – \$141,000
- Road Program Construction - \$1,529,000
- 47/Park Intersection Improvements - \$250,000
- STP John Shield Elementary School Sidewalk Improvements - \$63,812
- STP Norris Rd. - \$130,814
- STP Main St. - \$50,000
- Fay’s Lane Bridge Repairs - \$43,300
- Camp Dean Bridge Repairs - \$8,500
- Granart Road Bridge Repairs - \$5,000
- Bike Plan Update - \$7,000
- Gordon Rd. Median Maintenance - \$5,500
- Village Sidewalk Repair & Replacement Program - \$50,000

The remaining revenues from the NHRST collections are used to pay the debt service payments for the 2013A Bonds and Snow/Ice Control Supplies. There is also the new expense of a Lobbyist for \$6,000 that is split between General Fund, Capital Infrastructure Fund and Water Fund.

Debt Service Fund (Fund 41)

This fund pays the debt service payments on the 2013A Building Program refunding bond. Revenues to cover the bonds are received from a transfer from Waterworks and Sewerage Fund, Infrastructure Capital

Projects Fund (NHRST) and General Capital Projects Fund. The 2013A bond expires in FY2025-2026, the final payment being made in December 2025.

SSA#10 Sugar Grove Center (Fund 47)

This fund was established to maintain the area near Jewel. The taxes collected are used for Storm Water and Detention Basin Maintenance. Due to the reduction in work needed in the area, the Village did not levy taxes for Tax Year 2023, collected in 2024, for SSA#10. The fund balance in the account will be reduced until we need to levy taxes again, which is projected to be for Tax Year 2024, collected in FY2025-2026.

College Corner Business District (Fund 48)

In 2023, the Village Board approved the creation of a Business District for College Corner, which encompasses one active business of Burnt Barrel. The only current revenue going into this fund is the Business District sales tax revenue from Burnt Barrel. At the same time of the creation of the Business District, the Village Board also approved a Business District Sales Tax Rebate to Burnt Barrel for the 1% Business District sales tax imposed. This is the only expense anticipated within this Fund for the foreseeable future. The agreement is for 15 years.

Waterworks and Sewerage Fund (Fund 50)

Fiscal year 2023-2024 is projected to have a surplus of \$10,843 and fiscal year 2024-2025 proposed budget is to have a surplus of \$67,449. The proposed Water and Sewer rates for FY2024-2025 is to increase 1%. The 3-year plan approved by the Utility Rate Committee was 1% increases annually, which expires April 30, 2026. During the first year of the plan, we had a year of No Change. The Utility Rate Committee met at the end of 2022 and have made a recommended approval to the Village Board of a max 1% increase for the next 3-year term. As always, this will be evaluated at budget time and presented to the Board with a recommendation for approval. With the accuracy of the new water meters, revenues came in slightly higher than anticipated. At the end of the fiscal year 2023-2024 the recommended fund balance is \$857,847 (less interfund transfers) and the projected fund balance with the projected actuals will be \$974,957, \$117,110 above the 25% fund balance reserve policy.

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

Revenues are estimated to come in \$11,937 (0.28%) above the approved budget for the year. With the continuous efforts of the Utility department to push water conservation, while helping residents find leaks quicker, the water usage for the Village has begun to level out. We have been successful in working with residents to get their past due balances caught up to get our receivable to a reasonable amount.

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

Expenditures are estimated to be \$187,540 (4.61%) above the approved budget for the fiscal year. The projected actuals include an annual transfer to the Water Capital Fund of \$700,000 to fund future Water Capital Infrastructure needs. A transfer of \$125,000 for the Water Meter Replacement program,

completed on average every 10 years. The over budget amount is due to the emergency Abandonment of Well #2 (\$20,000), increase in Salt & Chemicals and equipment for the Water Treatment Plants (\$31,000), and the roll over expense of the Water System & Wastewater System Needs Assessments (\$115,569).

Fiscal Year 2024-2025 Revenues (50-0X-XXXX)

The fiscal year 2024-2025 budgeted revenues reflect a 1% increase in Water and Sewer rates. The average usages were recalculated for residents and non-residents now that there is better data from the new meters, showing usage per account has begun to stabilize. Revenues are proposed to remain relatively consistent over the FY2023-2024 estimated revenues, outside of reclassified capital revenues. This year, the Capital Revenues in Water Fund 50 were reallocated to the Water Capital Fund 51, thus showing the decrease in revenues proposed for the year.

Fiscal Year 2024-2025 Expenditures (50-XX-XXXX)

Overall throughout the Water and Sewer budget, the salary amounts are budgeted with a 3% COLA and steps for eligible employees based on the new salary plan completed in FY2022-2023 Village-wide.

I.T. Services

- 1) I.T. Services (6307) – decreased from FY23-24 projections, as additional consulting hours are not anticipated to be need; and
- 2) Telecommunications (6502) – increased as the same reallocation from each department occurred in the Water Fund as it did in the General Fund.

Administration

- 1) I.T. Services (6307) – decreased from projections, the BS&A Cloud upgrade implementation cost was one time in FY23-24, the cost shown is the annual support maintenance costs;
- 2) Other Professional Services (6309) – increased \$22,000 for the additional cost for Invoice Cloud processing for Utility Billing, as once we implemented, we saw a large increase in autopay customers, online payment customers, and paperless billing customers. There is a new expense for a Lobbyist in this account as well;
- 3) Transfer to Equipment Replacement (7010) – increased \$400,000 to fund the increasing costs of Water infrastructure needed in the Capital Improvement Program; This also includes \$55,000 for the savings from the Solar Field project which will be budgeted annually; and
- 4) Debt – Principal/Interest (8002/8003) – decreased by \$94,767 as the 2002 IEPA Loan expired within the fiscal year 2023-2024, and 2003 IEPA Loan will expire within the fiscal year.

P.W. Administration

- 1) Medical/Dental Insurance (6201) – decreased as there was a switch in how a retiree health coverage was being paid;
- 2) Training, Memberships & Conferences (6208) – has a new training expense for staff to go to Solar Field Maintenance training to get certified;
- 3) Repair & Maintenance – Equipment (6403) – new expense of \$15,000 for Wheel Loader Repairs, as discussed with the General Fund are split equally between the two funds;

- 4) Repair & Maintenance – Buildings (6406) – includes a new expense of \$2,500 for Hoist Ramp Extensions split with the General Fund;
- 5) General Equipment (6500) – new expense of \$10,000 for Wheel Loader Forks; and
- 6) Specialized Supplies (6603) – includes new expenses for Tools & Toolbox supplies of \$13,500 requested by the Public Works Staff, split with the General Fund.

Water Operations

- 1) Other Professional Services (6309) a large decrease of \$80,500 for projects complete in FY2023-2024 of Lead Service Line Survey, Cross Connection Control Survey, Water Tower Inspections and Well #2 Abandonment;
- 2) Repair & Maintenance – Buildings (6406) – increased by \$25,000 as there is a need to replace the meters at Well #8, #9 and #10; and
- 3) Electricity (6511) – decreased by roughly \$40,000, due to cost but also the savings from the Solar Field anticipated.

Sewer Operations

- 1) Other Professional Services (6309) – decreased \$38,500 with no need for Sanitary Sewer I & I Testing in FY24-25, as well as there was an emergency sewer repair in FY23-24; and
- 2) Repair & Maintenance – Equipment (6403) – decreased \$24,000 with a reduction in the cost for pump preventative maintenance and the purchase of one additional Wet Well Wizard, instead of two.

Water Capital

- 1) Vehicles (7006) – is budgeted for \$85,000 to add an additional vehicle in 2024:
 - a. 2024 Silverado 3500HD w/Snowplow - \$85,000

Water Capital Fund (Fund 51)

Fiscal Year 2023-2024 Revenues

The revenues in this fund are on the transfers from the Water & Sewer Fund (50) for future Equipment/Vehicle Replacement and Infrastructure Improvement projects. There was a transfer this year of \$700,000 for infrastructure to fund future projects included in the Capital Improvement Plan, \$125,000 for Water Meter Replacement program and the remaining for Vehicle & Equipment Replacement funding.

Fiscal Year 2023-2024 Expenditures

The expenditures in FY2023-2024 were in relation to:

- Dugan Woods Water Main Project Phase 3 - \$1,115,282
- Well #10 Rehab & Repairs - \$182,883
- Solar Field Installation (Payments 1 & 2) - \$626,007

Fiscal Year 2024-2025 Revenues

Revenues are expected to increase by \$938,000 as there was a reallocation of Water Capital fees from Fund 50, to Fund 51; the \$700,000 transfer for infrastructure replacement was increased to \$1,100,000; and a reimbursement of \$434,863 is new for the rebates/incentives from the Solar Field installation.

Fiscal Year 2024-2025 Expenditures

The expenditures in FY2024-2025 were in relation to:

- Dugan Woods Water Main Project Phase 3 - \$66,200
- Well #9 Maintenance & Rehab - \$200,000
- Well #9 Water Treatment Plant Maintenance - \$200,000
- Well #10 Ion Exchange - \$10,000
- IL-47 Utilities Relocation - \$188,400
- Solar Field Installation (Payments 3 & Final) - \$417,338

Refuse Fund (Fund 57)

Fiscal Year 2023-2024

Revenues are projected to come in slightly higher than budgeted by \$1,000, while expenses are expected to come in \$4,600 higher than budgeted, resulting in a surplus of \$5,104 for FY2023-2024, as budgeted.

Fiscal Year 2024-2025

The refuse fund has a fund reserve policy to have only a 12.5% reserve balance in the fund, therefore, to maintain the reserve, we are recommending a 3% increase which is what the monthly expense will increased by per the contract with D.C. Trash. The current rate being charged by D.C. Trash is \$20.58 per month and will increase to \$21.20 per month.

Police Pension Fund (Fund 80)

Fiscal Year 2023-2024

Revenues are projected to be above budget as expected Interest and Investment Income from the economy increasing last year and expenditures to be above around budget for the fiscal year. The Pension Fund completed the consolidation to the downstate Pension fund in June 2022.

Fiscal Year 2024-2025

Revenues are expected to possibly decrease slightly as the EAN 100% contribution rate for the Village was reduced by \$19,000 for FY2024-2025. For 2024 Investment Income and Interest Income is anticipated to remain strong.

Attachments

- 1) FY2024-2025 Other Funds Summary & Detail Sheets

- 2) FY2024-2025 Waterworks & Sewerage Summary & Detail Sheets
- 3) FY2025-2029 Road Program Spreadsheet
- 4) Infrastructure Fund (35) Breakdown
- 5) DRAFT FY2024-2025 Water/Sewer Rates Resolution
- 6) DRAFT FY2024-2025 Refuse Rates Resolution
- 7) DRAFT FY2024-2025 Road Maintenance Fee Resolution

Cost

There is no cost to discuss the Fiscal Year 2024-2025 All Other Funds proposed budget.

Recommendation

That the Board discuss the FY2024-2025 All Other Funds proposed budget and make recommendations to Staff.

Village of Sugar Grove
FY2024-2025
General Capital Projects Fund - Fund 30
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 | \$ 2,621,536 | \$ 4,059,027 | \$ 6,076,459 | \$ 6,076,459 | \$ 6,682,368 |
| Revenues | \$ 1,945,129 | \$ 2,746,487 | \$ 766,934 | \$ 1,095,562 | \$ 889,145 |
| Expenditures by Department | | | | | |
| 50 - Administration | \$ - | \$ 1,833 | \$ 41,208 | \$ 41,208 | \$ 72,129 |
| 51 - Police | 409,414 | 340,363 | 2,292,254 | 308,759 | 3,342,776 |
| 53 - Public Works - Streets | 98,224 | 386,859 | 134,953 | 106,696 | 159,865 |
| 56 - Finance | - | - | - | 32,990 | - |
| Total Expenditures | \$ 507,638 | \$ 729,055 | \$ 2,468,415 | \$ 489,653 | \$ 3,574,770 |
| Net Change in Fund Balance | 1,437,491 | 2,017,432 | (1,701,481) | 605,909 | (2,685,625) |
| Fund Balance, End of Year | \$ 4,059,027 | \$ 6,076,459 | \$ 4,374,978 | \$ 6,682,368 | \$ 3,996,743 |

Fiscal Year 2025

Annual Budget

General Capital Projects Fund - Fund 30



| General Capital Projects - Revenues (30-00) | | FY2021-2022 Actual | FY2022-2023 Actual | FY2023-2024 Approved Budget | FY2023-2024 Estimated Actuals | FY2024-2025 Final Budget |
|---|-------------------------------|-----------------------|-----------------------|--------------------------------|----------------------------------|-----------------------------|
| 30-00-3510 | Court Fines | \$ 8,166 | \$ 3,809 | \$ - | \$ - | \$ - |
| 30-00-3520 | Police Forfeitures | 2,763 | - | - | - | - |
| 30-00-3761 | Reimbursement | 26,200 | - | - | - | - |
| 30-00-3811 | Interest Income - Investments | (4,646) | 32,166 | 32,100 | 32,100 | 96,157 |
| 30-00-3820 | Rental Income | 93,056 | 59,662 | 51,902 | 51,902 | 48,202 |
| 30-00-3850 | Improvement Donations | 8,432 | 54,460 | 103,613 | 115,951 | 32,415 |
| 30-00-3852 | Life Safety - Police | 1,025 | - | - | - | - |
| 30-00-3853 | Life Safety - Streets | 1,025 | - | - | - | - |
| 30-00-3920 | Proceeds - Capital Asset Sale | 10,000 | 961,511 | 16,000 | 16,000 | 15,000 |
| 30-00-3990 | Interfund Transfer Income | 1,799,108 | 1,634,879 | 563,319 | 879,609 | 697,371 |

| | | | | | |
|--|---------------------|---------------------|-------------------|---------------------|-------------------|
| General Capital Projects Revenues | \$ 1,945,129 | \$ 2,746,487 | \$ 766,934 | \$ 1,095,562 | \$ 889,145 |
|--|---------------------|---------------------|-------------------|---------------------|-------------------|

| General Capital Projects - Administration (30-50) | | | | | | |
|---|-----------------------------|------|----------|--------|--------|--------|
| 30-50-6301 | Legal Services | \$ - | \$ 1,833 | \$ - | \$ - | \$ - |
| 30-50-6309 | Other Professional Services | - | - | - | - | 30,000 |
| 30-50-6913 | Rental/Lease Expense | - | - | 41,208 | 41,208 | 42,129 |

| | | | | | |
|--------------------------------|-------------|-----------------|------------------|------------------|------------------|
| Administration Expenses | \$ - | \$ 1,833 | \$ 41,208 | \$ 41,208 | \$ 72,129 |
|--------------------------------|-------------|-----------------|------------------|------------------|------------------|

| General Capital Projects - Police Department (30-51) | | | | | | |
|--|-----------------------------|---------|---------|------------|-----------|------------|
| 30-51-6304 | Architectural Services | \$ - | \$ - | \$ 100,000 | \$ 24,000 | \$ 100,000 |
| 30-51-6307 | I.T. Services | - | - | - | - | 26,000 |
| 30-51-7003 | Building Improvements | - | 15,680 | 1,900,000 | 8,528 | 2,900,000 |
| 30-51-7006 | Vehicles | 296,911 | 210,963 | 178,328 | 162,305 | 174,974 |
| 30-51-7007 | Other Equipment & Machinery | - | - | - | - | 28,000 |
| 30-51-9003 | Interfund Transfer Expense | 112,503 | 113,720 | 113,926 | 113,926 | 113,802 |

| | | | | | |
|-----------------------------------|-------------------|-------------------|---------------------|-------------------|---------------------|
| Police Department Expenses | \$ 409,414 | \$ 340,363 | \$ 2,292,254 | \$ 308,759 | \$ 3,342,776 |
|-----------------------------------|-------------------|-------------------|---------------------|-------------------|---------------------|

| General Capital Projects - Public Works - Streets (30-53) | | | | | | |
|---|-----------------------|-----------|------------|--------|--------|---------|
| 30-53-7003 | Building Improvements | \$ 37,345 | \$ 130,447 | \$ - | \$ - | \$ - |
| 30-53-7006 | Vehicles | 60,879 | 214,465 | 87,925 | 83,114 | 159,865 |

Fiscal Year 2025

Annual Budget

General Capital Projects Fund - Fund 30



| | | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2023-2024 | FY2024-2025 |
|---|-----------------------------|-------------|-------------|-----------------|-------------------|--------------|
| General Capital Projects - Public Works - Streets (30-53) | | Actual | Actual | Approved Budget | Estimated Actuals | Final Budget |
| 30-53-7007 | Other Equipment & Machinery | 0 | 41,947 | 47,028 | 23,582 | - |

| | | | | | | | | | | |
|---------------------------------|----|--------|----|---------|----|---------|----|---------|----|---------|
| Public Works - Streets Expenses | \$ | 98,224 | \$ | 386,859 | \$ | 134,953 | \$ | 106,696 | \$ | 159,865 |
|---------------------------------|----|--------|----|---------|----|---------|----|---------|----|---------|

| General Capital Projects - Finance (30-56) | | | | | | | | | | | |
|--|------------------------------|----|---|----|---|----|---|----|--------|----|---|
| 30-56-7004 | Office Equipment & Machinery | \$ | - | \$ | - | \$ | - | \$ | 32,990 | \$ | - |

| | | | | | | | | | | |
|---------------------------------|----|---|----|---|----|---|----|--------|----|---|
| Public Works - Streets Expenses | \$ | - | \$ | - | \$ | - | \$ | 32,990 | \$ | - |
|---------------------------------|----|---|----|---|----|---|----|--------|----|---|

Village of Sugar Grove
FY2024-2025 Budget
Industrial Tax Increment District #1 - Fund 32
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 | \$ 649,431 | \$ 1,016,103 | \$ 439,697 | \$ 439,697 | \$ 688,129 |
| Revenues | \$ 430,313 | \$ 447,847 | \$ 486,309 | \$ 494,179 | \$ 518,013 |
| Expenditures by Department | | | | | |
| 50 - Administration | \$ 1,531 | \$ 2,727 | \$ 3,250 | \$ 3,250 | \$ 3,250 |
| 52 - Economic Development | - | - | 3,000 | 3,000 | 44,710 |
| 53 - Public Works - Streets | 11,776 | - | - | - | - |
| 55 - Community Development | 50,334 | 1,021,526 | 39,462 | 239,497 | 444 |
| Total Expenditures | \$ 63,641 | \$ 1,024,253 | \$ 45,712 | \$ 245,747 | \$ 48,404 |
| Net Change in Fund Balance | 366,672 | (576,406) | 440,597 | 248,432 | 469,609 |
| Fund Balance, End of Year | \$ 1,016,103 | \$ 439,697 | \$ 880,294 | \$ 688,129 | \$ 1,157,738 |

Fiscal Year 2025

Annual Budget

Industrial TIF #1 Fund - Fund 32



| | | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2023-2024 | FY2024-2025 |
|---|--------------------------|-------------|-------------|-----------------|-------------------|--------------|
| | | Actual | Actual | Approved Budget | Estimated Actuals | Final Budget |
| Industrial TIF #1 - Revenues (32-00) | | | | | | |
| 32-00-3110 | Property Tax - Corporate | \$ 429,842 | \$ 443,804 | \$ 486,009 | \$ 486,679 | \$ 511,013 |
| 32-00-3810 | Interest Income | 470 | 4,042 | 300 | 7,500 | 7,000 |

| | | | | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Industrial TIF #1 Revenues | \$ 430,312 | \$ 447,846 | \$ 486,309 | \$ 494,179 | \$ 518,013 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

| | | | | | | |
|---|--------------------------------------|----------|----------|----------|----------|----------|
| Industrial TIF #1 - Administration (32-50) | | | | | | |
| 32-50-6208 | Training, Memberships, & Conferences | \$ 1,531 | \$ 2,727 | \$ 3,250 | \$ 3,250 | \$ 3,250 |

| | | | | | |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Administration Expenses | \$ 1,531 | \$ 2,727 | \$ 3,250 | \$ 3,250 | \$ 3,250 |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|

| | | | | | | |
|---|----------------------------|------|------|----------|----------|----------|
| Industrial TIF #1 - Economic Development (32-52) | | | | | | |
| 32-52-6521 | Marketing | \$ - | \$ - | \$ 3,000 | \$ 3,000 | \$ 4,000 |
| 32-52-9003 | Interfund Transfer Expense | - | - | - | - | 40,710 |

| | | | | | |
|--------------------------------------|-------------|-------------|-----------------|-----------------|------------------|
| Economic Development Expenses | \$ - | \$ - | \$ 3,000 | \$ 3,000 | \$ 44,710 |
|--------------------------------------|-------------|-------------|-----------------|-----------------|------------------|

| | | | | | | |
|---|----------------------|-----------|------|------|------|------|
| Industrial TIF #1 - Public Works - Streets (32-53) | | | | | | |
| 32-53-6303 | Engineering Services | \$ 11,776 | \$ - | \$ - | \$ - | \$ - |

| | | | | | |
|--|------------------|-------------|-------------|-------------|-------------|
| Public Works - Streets Expenses | \$ 11,776 | \$ - | \$ - | \$ - | \$ - |
|--|------------------|-------------|-------------|-------------|-------------|

| | | | | | | |
|--|----------------------------|--------|-----------|--------|---------|--------|
| Industrial TIF #1 - Community Development (32-55) | | | | | | |
| 32-55-6301 | Legal Services | \$ 9 | \$ 39 | \$ 50 | \$ 97 | \$ 100 |
| 32-55-6302 | Audit Services | 325 | 338 | 350 | 338 | 344 |
| 32-55-6911 | TIF Surplus | 50,000 | 1,000,000 | - | 200,000 | - |
| 32-55-9003 | Interfund Transfer Expense | - | 21,150 | 39,062 | 39,062 | - |

| | | | | | |
|---------------------------------------|------------------|---------------------|------------------|-------------------|---------------|
| Community Development Expenses | \$ 50,334 | \$ 1,021,527 | \$ 39,462 | \$ 239,497 | \$ 444 |
|---------------------------------------|------------------|---------------------|------------------|-------------------|---------------|

Village of Sugar Grove
FY2024-2025 Budget
Industrial Tax Increment District #2 - Fund 33
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 | \$ 168,391 | \$ 155,302 | \$ 277,070 | \$ 277,070 | \$ 484,224 |
| Revenues | \$ 138,297 | \$ 153,186 | \$ 303,764 | \$ 308,804 | \$ 325,257 |
| Expenditures by Department | | | | | |
| 50 - Administration | \$ - | \$ - | \$ 3,250 | \$ 3,250 | \$ 3,250 |
| 52 - Economic Development | - | - | 3,000 | 3,000 | 44,710 |
| 53 - Public Works - Streets | 1,052 | 9,891 | - | - | - |
| 55 - Community Development | 150,334 | 21,527 | 45,462 | 95,400 | 7,344 |
| Total Expenditures | \$ 151,386 | \$ 31,418 | \$ 51,712 | \$ 101,650 | \$ 55,304 |
| Net Change in Fund Balance | (13,089) | 121,768 | 252,052 | 207,154 | 269,953 |
| Fund Balance, End of Year | \$ 155,302 | \$ 277,070 | \$ 529,122 | \$ 484,224 | \$ 754,177 |

Fiscal Year 2025

Annual Budget

Industrial TIF #2 Fund - Fund 33



| | | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2023-2024 | FY2024-2025 |
|---|--------------------------|-------------|-------------|-----------------|-------------------|--------------|
| | | Actual | Actual | Approved Budget | Estimated Actuals | Final Budget |
| Industrial TIF #2 - Revenues (33-00) | | | | | | |
| 33-00-3110 | Property Tax - Corporate | \$ 138,185 | \$ 151,535 | \$ 303,634 | \$ 304,054 | \$ 319,257 |
| 33-00-3810 | Interest Income | 112 | 1,651 | 130 | 4,750 | 6,000 |

| | | | | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Industrial TIF #2 Revenues | \$ 138,297 | \$ 153,186 | \$ 303,764 | \$ 308,804 | \$ 325,257 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

| | | | | | | |
|---|--------------------------------------|------|------|----------|----------|----------|
| Industrial TIF #2 - Administration (33-50) | | | | | | |
| 33-50-6208 | Training, Memberships, & Conferences | \$ - | \$ - | \$ 3,250 | \$ 3,250 | \$ 3,250 |

| | | | | | |
|--------------------------------|-------------|-------------|-----------------|-----------------|-----------------|
| Administration Expenses | \$ - | \$ - | \$ 3,250 | \$ 3,250 | \$ 3,250 |
|--------------------------------|-------------|-------------|-----------------|-----------------|-----------------|

| | | | | | | |
|---|----------------------------|------|------|----------|----------|----------|
| Industrial TIF #2 - Economic Development (33-52) | | | | | | |
| 33-52-6521 | Marketing | \$ - | \$ - | \$ 3,000 | \$ 3,000 | \$ 4,000 |
| 33-52-9003 | Interfund Transfer Expense | - | - | - | - | 40,710 |

| | | | | | |
|--------------------------------------|-------------|-------------|-----------------|-----------------|------------------|
| Economic Development Expenses | \$ - | \$ - | \$ 3,000 | \$ 3,000 | \$ 44,710 |
|--------------------------------------|-------------|-------------|-----------------|-----------------|------------------|

| | | | | | | |
|---|----------------------|----------|----------|------|------|------|
| Industrial TIF #2 - Public Works - Streets (33-53) | | | | | | |
| 33-53-6303 | Engineering Services | \$ 1,052 | \$ 9,891 | \$ - | \$ - | \$ - |

| | | | | | |
|--|-----------------|-----------------|-------------|-------------|-------------|
| Public Works - Streets Expenses | \$ 1,052 | \$ 9,891 | \$ - | \$ - | \$ - |
|--|-----------------|-----------------|-------------|-------------|-------------|

| | | | | | | |
|--|-----------------------------|---------|--------|----------|----------|----------|
| Industrial TIF #2 - Community Development (33-55) | | | | | | |
| 33-55-6301 | Legal Services | \$ 9 | \$ 39 | \$ 1,050 | \$ 1,000 | \$ 1,000 |
| 33-55-6302 | Audit Services | 325 | 338 | 350 | 338 | 344 |
| 33-55-6309 | Other Professional Services | - | - | 5,000 | 5,000 | 6,000 |
| 33-55-6911 | TIF Surplus | 150,000 | - | - | 50,000 | - |
| 33-55-9003 | Interfund Transfer Expense | - | 21,150 | 39,062 | 39,062 | - |

| | | | | | |
|---------------------------------------|-------------------|------------------|------------------|------------------|-----------------|
| Community Development Expenses | \$ 150,334 | \$ 21,527 | \$ 45,462 | \$ 95,400 | \$ 7,344 |
|---------------------------------------|-------------------|------------------|------------------|------------------|-----------------|

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 | 2,830,196 |
| Total Capital Infrastructure Projects Expenditures | \$ 1,453,492 | \$ 1,466,562 | \$ 3,571,975 | \$ 2,561,264 | \$ 3,234,717 |
| Net Change in Fund Balance | \$645,057 | \$393,513 | (\$726,062) | (\$469,638) | (\$916,612) |
| Fund Balance, End of Year | \$ 3,676,622 | \$ 4,070,135 | \$ 3,344,073 | \$ 3,600,497 | \$ 2,683,885 |

Fiscal Year 2025

Annual Budget

Capital Infrastructure Projects Fund - Fund 35



| | | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2023-2024 | FY2024-2025 |
|---|-------------------------------|-------------|-------------|-----------------|-------------------|--------------|
| | | Actual | Actual | Approved Budget | Estimated Actuals | 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 | 1,874,360 |
| 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 | \$ 2,830,196 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|

Village of Sugar Grove
FY2024-2025 Budget
Debt Service Fund - Fund 41
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 | \$ 205,437 | \$ 204,695 | \$ 204,220 | \$ 204,220 | \$ 203,745 |
| Revenues | \$ 612,763 | \$ 619,388 | \$ 620,513 | \$ 620,513 | \$ 619,838 |
| Expenditures by Department | | | | | |
| 50 - Administration | \$ 613,505 | \$ 619,863 | \$ 620,988 | \$ 620,988 | \$ 620,313 |
| Total Expenditures | \$ 613,505 | \$ 619,863 | \$ 620,988 | \$ 620,988 | \$ 620,313 |
| Net Change in Fund Balance | (\$742) | (\$475) | (\$475) | (\$475) | (\$475) |
| Fund Balance, End of Year | \$204,695 | \$204,220 | \$203,745 | \$203,745 | \$203,270 |

Fiscal Year 2025

Annual Budget

Debt Service Fund - Fund 41



| | | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2023-2024 | FY2024-2025 |
|--------------------------------------|---------------------------|-------------|-------------|-----------------|-------------------|--------------|
| Debt Service Fund - Revenues (41-00) | | Actual | Actual | Approved Budget | Estimated Actuals | Final Budget |
| 41-00-3990 | Interfund Transfer Income | \$ 612,763 | \$ 619,388 | \$ 620,513 | \$ 620,513 | \$ 619,838 |

| | | | | | |
|-----------------------|------------|------------|------------|------------|------------|
| Debt Service Revenues | \$ 612,763 | \$ 619,388 | \$ 620,513 | \$ 620,513 | \$ 619,838 |
|-----------------------|------------|------------|------------|------------|------------|

| Debt Service Fund - Administration (41-50) | | | | | | |
|--|-------------------|------------|------------|------------|------------|------------|
| 41-50-8002 | Debt - Principal | \$ 535,000 | \$ 555,000 | \$ 570,000 | \$ 570,000 | \$ 585,000 |
| 41-50-8003 | Debt - Interest | 77,763 | 64,388 | 50,513 | 50,513 | 34,838 |
| 41-50-8004 | Fiscal Agent Fees | 742 | 475 | 475 | 475 | 475 |

| | | | | | |
|-------------------------|------------|------------|------------|------------|------------|
| Administration Expenses | \$ 613,505 | \$ 619,863 | \$ 620,988 | \$ 620,988 | \$ 620,313 |
|-------------------------|------------|------------|------------|------------|------------|

Village of Sugar Grove
FY2024-2025 Budget
Sugar Grove Center SSA #10 Fund - Fund 47
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 | \$ 36,200 | \$ 34,093 | \$ 21,381 | \$ 21,381 | \$ 13,581 |
| Revenues | 18 | 147 | 15 | 200 | 200 |
| Expenditures by Department | | | | | |
| 55 - Community Development | \$ 2,125 | \$ 12,859 | \$ 12,000 | \$ 8,000 | \$ 8,175 |
| Total Expenditures | \$ 2,125 | \$ 12,859 | \$ 12,000 | \$ 8,000 | \$ 8,175 |
| Net Change in Fund Balance | (\$2,107) | (\$12,712) | (\$11,985) | (\$7,800) | (\$7,975) |
| Fund Balance, End of Year | \$ 34,093 | \$ 21,381 | \$ 9,396 | \$ 13,581 | \$ 5,606 |

Fiscal Year 2025

Annual Budget

Sugar Grove Center SSA #10 Fund - Fund 47



| | | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2023-2024 | FY2024-2025 |
|---|-----------------|-------------|-------------|-----------------|-------------------|--------------|
| Sugar Grove Center SSA #10 - Revenues (47-00) | | Actual | Actual | Approved Budget | Estimated Actuals | Final Budget |
| 47-00-3810 | Interest Income | \$ 18 | \$ 147 | \$ 15 | \$ 200 | \$ 200 |

| | | | | | |
|-------------------------------------|-------|--------|-------|--------|--------|
| Sugar Grove Center SSA #10 Revenues | \$ 18 | \$ 147 | \$ 15 | \$ 200 | \$ 200 |
|-------------------------------------|-------|--------|-------|--------|--------|

| Sugar Grove Center SSA #10 - Community Development (47-55) | | | | | | |
|--|-----------------------------|----------|-----------|-----------|----------|----------|
| 47-55-6309 | Other Professional Services | \$ 2,125 | \$ 12,859 | \$ 12,000 | \$ 8,000 | \$ 8,175 |

| | | | | | |
|--------------------------------|----------|-----------|-----------|----------|----------|
| Community Development Expenses | \$ 2,125 | \$ 12,859 | \$ 12,000 | \$ 8,000 | \$ 8,175 |
|--------------------------------|----------|-----------|-----------|----------|----------|

Village of Sugar Grove
FY2024-2025 Budget
College Corner Business District Fund - Fund 48
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 | \$ - | \$ - | \$ 147 | \$ 147 | \$ 507 |
| Revenues | \$ - | \$ 147 | \$ - | \$ 360 | \$ 600 |
| Expenditures by Department | | | | | |
| 50 - Administration | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | \$ - | \$ 147 | \$ - | \$ 360 | \$ 600 |
| Fund Balance, End of Year | \$ - | \$ 147 | \$ 147 | \$ 507 | \$ 1,107 |

Fiscal Year 2025

Annual Budget

College Corner Business District Fund - Fund 48



| | | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2023-2024 | FY2024-2025 |
|---|------------------------|-------------|-------------|-----------------|-------------------|--------------|
| College Corner Business District - Revenues (48-00) | | Actual | Actual | Approved Budget | Estimated Actuals | Final Budget |
| 48-00-3449 | State Sales Tax Rebate | \$ - | \$ - | \$ - | \$ - | \$ (34,200) |
| 48-00-3450 | State Sales Tax | - | 147 | - | 350 | 34,700 |
| 48-00-3810 | Interest Income | - | - | - | 10 | 100 |
| College Corner Business District Revenues | | \$ - | \$ 147 | \$ - | \$ 360 | \$ 600 |

Village of Sugar Grove
FY2024-2025 Budget
Waterworks & Sewerage Fund - Fund 50
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 | \$ 1,453,465 | \$ 2,261,684 | \$ 964,114 | \$ 964,114 | \$ 977,782 |
| Revenues | | | | | |
| Operating Revenues | \$ 4,254,619 | \$ 4,181,793 | \$ 4,220,484 | \$ 4,240,747 | \$ 4,219,703 |
| Capital Revenues | 27,474 | 31,400 | 34,808 | 26,482 | - |
| Total Revenues | \$ 4,282,093 | \$ 4,213,193 | \$ 4,255,292 | \$ 4,267,229 | \$ 4,219,703 |
| Expenditures by Department | | | | | |
| 49 - Information Services | \$ 47,644 | \$ 83,898 | \$ 85,590 | \$ 80,280 | \$ 113,921 |
| 50 - Administration | 2,110,962 | 3,949,746 | 1,830,670 | 1,914,913 | 2,213,782 |
| 59 - P.W. Administration | 839,489 | 1,005,193 | 1,104,664 | 1,065,753 | 1,110,943 |
| 60 - Water Operations | 483,893 | 555,207 | 551,137 | 638,084 | 549,530 |
| 65 - Sewer Operations | 61,141 | 101,992 | 167,228 | 141,239 | 79,078 |
| 71 - Water Capital | 97,085 | 184,890 | 326,732 | 413,292 | 85,000 |
| Total Expenditures | \$ 3,640,214 | \$ 5,880,926 | \$ 4,066,021 | \$ 4,253,561 | \$ 4,152,254 |
| Net Change in Fund Balance | \$ 641,879 | \$ (1,667,733) | \$ 189,271 | \$ 13,668 | \$ 67,449 |
| <i>Fund Balance Adjustment for Unrest. FB</i> | <i>\$166,340</i> | <i>\$370,163</i> | | | |
| Unrestricted Fund Balance, End of Year* | \$ 2,261,684 | \$ 964,114 | \$ 1,153,385 | \$ 977,782 | \$ 1,045,231 |

Fiscal Year 2025

Annual Budget

Waterworks & Sewerage - Fund 50



| | | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2023-2024 | FY2024-2025 |
|---|-------------------------------|-------------|-------------|-----------------|-------------------|--------------|
| | | Actual | Actual | Approved Budget | Estimated Actuals | Final Budget |
| Waterworks & Sewerage - Operating Revenues (50-00) | | | | | | |
| 50-00-3530 | Water Penalties | \$ 31,712 | \$ 32,095 | \$ 31,813 | \$ 31,920 | \$ 31,971 |
| 50-00-3540 | Sewer Penalties | 28,590 | 29,241 | 29,130 | 29,322 | 29,891 |
| 50-00-3610 | Water Sales | 2,159,771 | 2,104,046 | 2,118,185 | 2,127,945 | 2,131,369 |
| 50-00-3620 | Sewer Sales | 1,968,902 | 1,919,466 | 1,942,023 | 1,954,809 | 1,992,707 |
| 50-00-3670 | Meter Sales | 6,812 | 19,958 | 15,810 | 16,325 | 7,812 |
| 50-00-3761 | Reimbursement | 390 | 865 | - | 7,973 | - |
| 50-00-3792 | Sewer - Other Charges | - | 13,060 | 12,873 | 12,873 | 12,873 |
| 50-00-3811 | Interest Income - Investments | 25,383 | 45,812 | 53,500 | 46,500 | - |
| 50-00-3888 | Gain(Loss) - IMET | 6 | - | - | - | - |
| 50-00-3890 | Miscellaneous Income | 12,418 | 17,250 | 17,150 | 13,080 | 13,080 |
| 50-00-3920 | Proceeds - Capital Asset Sale | 20,635 | - | - | - | - |
| Waterworks & Sewerage - Capital Revenues (50-01) | | | | | | |
| 50-01-3651 | Water Tap-On Fees | \$ 22,378 | \$ 28,597 | \$ 25,968 | \$ 19,256 | \$ - |
| 50-01-3652 | Sewer Tap-On Fees | 2,195 | 2,803 | 137 | 4,325 | - |
| 50-01-3791 | Fire Suppression Tap-On Fees | 2,901 | - | 8,703 | 2,901 | - |

| | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Waterworks & Sewerage Fund Revenues | \$ 4,282,093 | \$ 4,213,193 | \$ 4,255,292 | \$ 4,267,229 | \$ 4,219,703 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|

| | | | | | | |
|---|--------------------|-----------|-----------|-----------|-----------|-----------|
| Waterworks & Sewerage - Information Technology (50-49) | | | | | | |
| 50-49-6307 | I.T. Services | \$ 43,659 | \$ 83,090 | \$ 81,445 | \$ 80,245 | \$ 71,364 |
| 50-49-6502 | Telecommunications | 3,985 | 808 | 4,145 | 35 | 42,557 |

| | | | | | |
|--|------------------|------------------|------------------|------------------|-------------------|
| Information Technology Expenses | \$ 47,644 | \$ 83,898 | \$ 85,590 | \$ 80,280 | \$ 113,921 |
|--|------------------|------------------|------------------|------------------|-------------------|

| | | | | | | |
|---|--------------------------------------|------------|------------|------------|------------|------------|
| Waterworks & Sewerage - Administration (50-50) | | | | | | |
| 50-50-6101 | Salaries - Full-Time | \$ 108,265 | \$ 136,235 | \$ 133,456 | \$ 138,771 | \$ 158,162 |
| 50-50-6104 | Salaries - Part-Time | 27,701 | 50,008 | 72,624 | 47,756 | 55,447 |
| 50-50-6201 | Medical/Dental Insurance | 9,769 | 11,616 | 17,692 | 17,795 | 20,311 |
| 50-50-6202 | Group Life Insurance | 119 | 121 | 147 | 144 | 194 |
| 50-50-6203 | OPEB Pension Expense | (17,970) | 25,436 | - | - | - |
| 50-50-6205 | Social Security Contributions | 9,608 | 12,812 | 15,451 | 14,270 | 16,341 |
| 50-50-6206 | IMRF Contributions | 10,118 | 10,463 | 10,565 | 8,518 | 8,288 |
| 50-50-6208 | Training, Memberships, & Conferences | 964 | 5,169 | 8,135 | 2,905 | 8,813 |

Fiscal Year 2025

Annual Budget

Waterworks & Sewerage - Fund 50



| Waterworks & Sewerage - Administration (50-50) | | FY2021-2022 Actual | FY2022-2023 Actual | FY2023-2024 Approved Budget | FY2023-2024 Estimated Actuals | FY2024-2025 Final Budget |
|--|---------------------------------------|-----------------------|-----------------------|--------------------------------|----------------------------------|-----------------------------|
| 50-50-6210 | IMRF Pension Expense | (147,048) | (16,059) | - | - | - |
| 50-50-6301 | Legal Services | 180 | - | 500 | 750 | 500 |
| 50-50-6302 | Audit Services | 12,630 | 12,288 | 14,965 | 13,265 | 14,125 |
| 50-50-6306 | Medical Services | - | 65 | 130 | - | - |
| 50-50-6307 | I.T. Services | 8,491 | 9,065 | 9,209 | 34,291 | 15,321 |
| 50-50-6309 | Other Professional Services | 30,839 | 32,066 | 46,450 | 52,514 | 84,120 |
| 50-50-6402 | Rentals | 471 | 1,183 | 379 | 2,230 | 2,785 |
| 50-50-6403 | Repair & Maintenance - Equipment | 141 | 318 | 200 | 750 | 750 |
| 50-50-6501 | Postage & Delivery | 19,429 | 21,088 | 20,324 | 20,914 | 17,600 |
| 50-50-6502 | Telecommunications | 7,689 | 12,678 | 12,159 | 14,705 | 3,305 |
| 50-50-6503 | Publishing | 312 | 427 | 330 | 358 | 365 |
| 50-50-6504 | Printing | 444 | 539 | 700 | 700 | 800 |
| 50-50-6507 | Mileage Reimbursement | 8 | 11 | 50 | 50 | 50 |
| 50-50-6509 | Recruitment | 125 | - | - | - | - |
| 50-50-6514 | Insurance Premiums | 26,428 | 106,661 | 109,534 | 115,367 | 123,215 |
| 50-50-6518 | Bad Debt Expense | 3,151 | - | 2,000 | 1,000 | 1,000 |
| 50-50-6601 | Fuels & Lubricants | 14 | - | - | - | - |
| 50-50-6613 | General Office Supplies | 74 | 716 | 750 | 1,500 | 1,250 |
| 50-50-7010 | Transfer to Equipment Repl. Fund | 120,830 | 135,880 | 165,947 | 175,541 | 186,834 |
| 50-50-7011 | Transfer to Infrastructure Repl. Fund | 1,000,000 | 2,525,000 | 825,000 | 825,000 | 1,225,000 |
| 50-50-7510 | Depreciation Expense - Admin. | 803,265 | 791,259 | - | - | - |
| 50-50-8002 | Debt - Principal | - | - | 322,434 | 322,434 | 236,228 |
| 50-50-8003 | Debt - Interest | 57,973 | 47,759 | 41,064 | 41,064 | 32,503 |
| 50-50-8004 | Fiscal Agent Fees | 475 | 475 | 475 | 475 | 475 |
| 50-50-8009 | ARO Amortization | 16,467 | 16,467 | - | - | - |
| 50-50-9003 | Interfund Transfer Expense | - | - | - | 61,846 | - |

| | | | | | |
|-------------------------|--------------|--------------|--------------|--------------|--------------|
| Administration Expenses | \$ 2,110,962 | \$ 3,949,746 | \$ 1,830,670 | \$ 1,914,913 | \$ 2,213,782 |
|-------------------------|--------------|--------------|--------------|--------------|--------------|

| Waterworks & Sewerage - Public Works Administration (50-59) | | | | | | |
|---|----------------------|------------|------------|------------|------------|------------|
| 50-59-6101 | Salaries - Full-Time | \$ 502,919 | \$ 564,155 | \$ 607,896 | \$ 608,296 | \$ 643,015 |
| 50-59-6102 | Salaries - Overtime | 35,994 | 37,591 | 62,103 | 49,682 | 52,478 |
| 50-59-6104 | Salaries - Part-Time | - | - | 14,560 | 14,560 | 14,997 |

Fiscal Year 2025

Annual Budget

Waterworks & Sewerage - Fund 50



| Waterworks & Sewerage - Public Works Administration (50-59) | | FY2021-2022 Actual | FY2022-2023 Actual | FY2023-2024 Approved Budget | FY2023-2024 Estimated Actuals | FY2024-2025 Final Budget |
|---|--------------------------------------|-----------------------|-----------------------|--------------------------------|----------------------------------|-----------------------------|
| 50-59-6105 | Salaries - Seasonal | - | 6,795 | 14,820 | - | - |
| 50-59-6201 | Medical/Dental Insurance | 64,735 | 74,132 | 119,524 | 105,961 | 94,388 |
| 50-59-6202 | Group Life Insurance | 811 | 869 | 1,010 | 897 | 953 |
| 50-59-6205 | Social Security Contributions | 39,635 | 44,273 | 53,502 | 52,420 | 54,352 |
| 50-59-6206 | IMRF Contributions | 40,513 | 37,283 | 35,095 | 30,627 | 26,985 |
| 50-59-6208 | Training, Memberships, & Conferences | 8,297 | 10,131 | 6,600 | 5,700 | 7,435 |
| 50-59-6209 | Uniform Allowance | 3,531 | 3,550 | 3,350 | 3,750 | 3,750 |
| 50-59-6301 | Legal Services | - | 495 | 2,500 | 2,000 | 2,000 |
| 50-59-6303 | Engineering Services | 1,452 | - | 2,500 | 2,500 | 2,500 |
| 50-59-6306 | Medical Services | 1,151 | 933 | 1,415 | 940 | 775 |
| 50-59-6309 | Other Professional Services | 2,042 | 3,334 | 3,525 | 6,000 | 4,225 |
| 50-59-6312 | JULIE Services | 3,195 | 2,627 | 3,000 | 3,310 | 3,500 |
| 50-59-6313 | SCADA Services | 8,789 | 61,269 | 15,000 | 15,000 | 15,000 |
| 50-59-6402 | Rentals | 375 | 279 | 537 | 500 | 453 |
| 50-59-6403 | Repair & Maintenance - Equipment | 2,762 | 2,400 | 4,100 | 4,100 | 19,100 |
| 50-59-6406 | Repair & Maintenance - Buildings | 19,539 | 24,624 | 26,177 | 31,462 | 30,952 |
| 50-59-6407 | Repair & Maintenance - Vehicles | 8,203 | 6,560 | 20,000 | 20,000 | 20,000 |
| 50-59-6500 | General Equipment | 10,301 | 26,832 | 3,000 | 3,000 | 13,000 |
| 50-59-6501 | Postage & Delivery | 606 | 983 | 500 | 600 | 600 |
| 50-59-6502 | Telecommunications | 12,933 | 18,213 | 17,663 | 18,448 | 905 |
| 50-59-6504 | Printing | - | 117 | - | - | - |
| 50-59-6507 | Mileage Reimbursement | 160 | 181 | 150 | 150 | 150 |
| 50-59-6508 | Receptions & Entertainment | 382 | 947 | 400 | 400 | 400 |
| 50-59-6509 | Recruitment | - | 98 | - | - | - |
| 50-59-6512 | Water & Sewer | 1,308 | 1,421 | 1,187 | 1,100 | 1,180 |
| 50-59-6516 | Employee Activities | 69 | 241 | 250 | 250 | 250 |
| 50-59-6601 | Fuels & Lubricants | 36,599 | 43,006 | 39,000 | 39,000 | 39,000 |
| 50-59-6602 | Custodial Supplies | 1,126 | 1,205 | 1,500 | 1,500 | 1,500 |
| 50-59-6603 | Specialized Supplies | 8,025 | 6,873 | 8,000 | 8,000 | 21,500 |
| 50-59-6604 | Safety Supplies | 3,237 | 1,972 | 3,800 | 3,800 | 3,800 |
| 50-59-6611 | Building Materials & Supplies | - | 1,401 | 3,000 | 2,800 | 2,800 |
| 50-59-6612 | Equipment Maintenance Supplies | 3,093 | 2,106 | 4,500 | 4,500 | 4,500 |
| 50-59-6613 | General Office Supplies | 986 | 1,094 | 1,000 | 1,000 | 1,000 |

Fiscal Year 2025

Annual Budget

Waterworks & Sewerage - Fund 50



| Waterworks & Sewerage - Public Works Administration (50-59) | | FY2021-2022 Actual | FY2022-2023 Actual | FY2023-2024 Approved Budget | FY2023-2024 Estimated Actuals | FY2024-2025 Final Budget |
|---|------------------------------|-----------------------|-----------------------|--------------------------------|----------------------------------|-----------------------------|
| 50-59-6617 | Vehicle Maintenance Supplies | 16,721 | 17,203 | 23,500 | 23,500 | 23,500 |

| | | | | | |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|
| Public Works Administration Expenses | \$ 839,489 | \$ 1,005,193 | \$ 1,104,664 | \$ 1,065,753 | \$ 1,110,943 |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|

| Waterworks & Sewerage - Water Operations (50-60) | | | | | | |
|--|----------------------------------|-----------|------------|------------|------------|-----------|
| 50-60-6309 | Other Professional Services | \$ 43,098 | \$ 115,949 | \$ 134,500 | \$ 168,000 | \$ 87,500 |
| 50-60-6311 | IEPA Water Sampling | 15,597 | 21,602 | 20,000 | 25,000 | 25,000 |
| 50-60-6402 | Rentals | 1,968 | 1,990 | 2,700 | 2,700 | 2,700 |
| 50-60-6403 | Repair & Maintenance - Equipment | 9,101 | 15,043 | 11,000 | 11,000 | 11,000 |
| 50-60-6406 | Repair & Maintenance - Buildings | 22,737 | 16,230 | 15,230 | 15,230 | 40,230 |
| 50-60-6510 | Natural Gas | 1,554 | 1,984 | 1,880 | 1,800 | 2,100 |
| 50-60-6511 | Electricity | 214,097 | 174,368 | 176,386 | 187,854 | 148,000 |
| 50-60-6518 | Bad Debt Expense | (514) | - | 1,000 | 1,000 | 1,000 |
| 50-60-6603 | Specialized Supplies | 65,657 | 55,623 | 46,641 | 55,000 | 50,000 |
| 50-60-6606 | Landscaping Supplies | 8,458 | 3,337 | 1,500 | 1,000 | 2,500 |
| 50-60-6607 | Chemicals & Lab Supplies | 97,042 | 146,345 | 134,000 | 165,000 | 175,000 |
| 50-60-6610 | Traffic Control Supplies | 1,637 | - | 2,000 | 2,000 | 2,000 |
| 50-60-6611 | Building Materials & Supplies | 2,682 | 1,507 | 3,500 | 2,000 | 2,000 |
| 50-60-6612 | Equipment Maintenance Supplies | 779 | 1,229 | 800 | 500 | 500 |

| | | | | | |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Water Operations Expenses | \$ 483,893 | \$ 555,207 | \$ 551,137 | \$ 638,084 | \$ 549,530 |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

| Waterworks & Sewerage - Sewer Operations (50-65) | | | | | | |
|--|----------------------------------|-----------|-----------|-----------|-----------|-----------|
| 50-65-6309 | Other Professional Services | \$ 13,518 | \$ 61,573 | \$ 84,000 | \$ 62,533 | \$ 24,000 |
| 50-65-6402 | Rentals | 734 | 797 | 1,234 | 1,338 | 1,338 |
| 50-65-6403 | Repair & Maintenance - Equipment | 18,653 | 14,736 | 51,000 | 50,000 | 26,000 |
| 50-65-6406 | Repair & Maintenance - Buildings | - | 293 | 500 | 500 | 500 |
| 50-65-6510 | Natural Gas | 3,638 | 4,178 | 4,787 | 4,918 | 4,975 |
| 50-65-6511 | Electricity | 14,136 | 10,418 | 10,207 | 7,400 | 7,715 |
| 50-65-6518 | Bad Debt Expense | 480 | - | 500 | 500 | 500 |
| 50-65-6603 | Specialized Supplies | 8,270 | 3,095 | 11,000 | 10,500 | 10,500 |
| 50-65-6607 | Chemicals & Lab Supplies | 413 | 444 | 1,000 | 1,000 | 1,000 |
| 50-65-6611 | Building Materials & Supplies | 605 | 72 | 1,000 | 750 | 750 |

Fiscal Year 2025

Annual Budget

Waterworks & Sewerage - Fund 50



| | | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2023-2024 | FY2024-2025 |
|--|--------------------------------|-------------|-------------|-----------------|-------------------|--------------|
| Waterworks & Sewerage - Sewer Operations (50-65) | | Actual | Actual | Approved Budget | Estimated Actuals | Final Budget |
| 50-65-6612 | Equipment Maintenance Supplies | 694 | 6,386 | 2,000 | 1,800 | 1,800 |

| | | | | | | | | | | |
|---------------------------|----|--------|----|---------|----|---------|----|---------|----|--------|
| Sewer Operations Expenses | \$ | 61,141 | \$ | 101,992 | \$ | 167,228 | \$ | 141,239 | \$ | 79,078 |
|---------------------------|----|--------|----|---------|----|---------|----|---------|----|--------|

| Waterworks & Sewerage - Water Capital (50-71) | | | | | | | | | | | |
|---|---------------------------|----|--------|----|--------|----|---------|----|---------|----|--------|
| 50-71-6303 | Engineering Services | \$ | 94,857 | \$ | 55,300 | \$ | 2,000 | \$ | 117,569 | \$ | - |
| 50-71-7003 | Building Improvements | | - | | 63,750 | | - | | - | | - |
| 50-71-7006 | Vehicles | | - | | - | | 324,732 | | 295,723 | | 85,000 |
| 50-71-7011 | Water System Improvements | | 2,228 | | 65,840 | | - | | - | | - |

| | | | | | | | | | | |
|------------------------|----|--------|----|---------|----|---------|----|---------|----|--------|
| Water Capital Expenses | \$ | 97,085 | \$ | 184,890 | \$ | 326,732 | \$ | 413,292 | \$ | 85,000 |
|------------------------|----|--------|----|---------|----|---------|----|---------|----|--------|

Village of Sugar Grove
FY2024-2025 Budget
Waterworks & Sewerage Capital Fund - Fund 51
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 | \$ 1,070,048 | \$ 1,817,139 | \$ 3,702,176 | \$ 3,702,176 | \$ 2,778,545 |
| Revenues | \$ 1,120,830 | \$ 2,660,880 | \$ 990,947 | \$ 1,000,541 | \$ 1,938,132 |
| Expenditures by Department | | | | | |
| 71 - Water Capital | \$ 37,345 | \$ 42,640 | \$ 1,634,566 | \$ 1,924,172 | \$ 1,081,938 |
| Total Expenditures | \$ 37,345 | \$ 42,640 | \$ 1,634,566 | \$ 1,924,172 | \$ 1,081,938 |
| Net Change in Fund Balance | \$1,083,485 | \$2,618,240 | (\$643,619) | (\$923,631) | \$856,194 |
| <i>Fund Balance Adjustment for Unrest. FB</i> | (\$336,394) | (\$733,203) | | | |
| Fund Balance, End of Year | \$ 1,817,139 | \$ 3,702,176 | \$ 3,058,557 | \$ 2,778,545 | \$ 3,634,739 |

Fiscal Year 2025

Annual Budget

Waterworks & Sewerage Capital Fund - Fund 51



| Waterworks & Sewerage Capital Fund - Revenues (51-00) | | FY2021-2022 Actual | FY2022-2023 Actual | FY2023-2024 Approved Budget | FY2023-2024 Estimated Actuals | FY2024-2025 Final Budget |
|---|-------------------------------|-----------------------|-----------------------|--------------------------------|----------------------------------|-----------------------------|
| 51-00-3655 | Water/Sewer Capital Fee | \$ - | \$ - | \$ - | \$ - | \$ 25,587 |
| 51-00-3761 | Reimbursement | - | - | - | - | 434,863 |
| 51-00-3811 | Interest Income - Investments | - | - | - | - | 65,848 |
| 51-00-3990 | Interfund Transfer Income | 1,120,830 | 2,660,880 | 990,947 | 1,000,541 | 1,411,834 |

| | | | | | |
|--|---------------------|---------------------|-------------------|---------------------|---------------------|
| Water & Sewer Capital Fund Revenues | \$ 1,120,830 | \$ 2,660,880 | \$ 990,947 | \$ 1,000,541 | \$ 1,938,132 |
|--|---------------------|---------------------|-------------------|---------------------|---------------------|

| Waterworks & Sewerage Capital Fund - Water Capital (51-71) | | FY2021-2022 Actual | FY2022-2023 Actual | FY2023-2024 Approved Budget | FY2023-2024 Estimated Actuals | FY2024-2025 Final Budget |
|--|--------------------------|-----------------------|-----------------------|--------------------------------|----------------------------------|-----------------------------|
| 51-71-6303 | Engineering Services | \$ - | \$ 8,030 | \$ 220,200 | \$ 110,447 | \$ 256,600 |
| 51-71-7003 | Building Improvements | 37,345 | 29,825 | - | - | - |
| 51-71-7008 | Streets/ROW Improvements | - | 4,785 | 1,414,366 | 1,813,725 | 825,338 |

| | | | | | |
|--|------------------|------------------|---------------------|---------------------|---------------------|
| Water & Sewer Capital Fund Expenses | \$ 37,345 | \$ 42,640 | \$ 1,634,566 | \$ 1,924,172 | \$ 1,081,938 |
|--|------------------|------------------|---------------------|---------------------|---------------------|

Village of Sugar Grove
FY2024-2025 Budget
Refuse Fund - Fund 57
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 | \$ 80,548 | \$ 87,611 | \$ 97,066 | \$ 97,066 | \$ 102,170 |
| Revenues | \$ 778,971 | \$ 805,999 | \$ 828,195 | \$ 829,104 | \$ 859,992 |
| Expenditures by Department | | | | | |
| 50 - Administration | \$ 771,908 | \$ 796,544 | \$ 819,285 | \$ 824,000 | \$ 853,019 |
| Total Expenditures | \$ 771,908 | \$ 796,544 | \$ 819,285 | \$ 824,000 | \$ 853,019 |
| Net Change in Fund Balance | \$7,063 | \$9,455 | \$8,910 | \$5,104 | \$6,973 |
| Fund Balance, End of Year | \$ 87,611 | \$ 97,066 | \$ 105,976 | \$ 102,170 | \$ 109,143 |

Fiscal Year 2025
Annual Budget
Refuse Fund - Fund 57



| Refuse Fund - Revenues (57-00) | | FY2021-2022 Actual | FY2022-2023 Actual | FY2023-2024 Approved Budget | FY2023-2024 Estimated Actuals | FY2024-2025 Final Budget |
|--------------------------------|------------------|-----------------------|-----------------------|--------------------------------|----------------------------------|-----------------------------|
| 57-00-3650 | Refuse Penalties | \$ 9,921 | \$ 11,127 | \$ 12,239 | \$ 8,209 | \$ 8,515 |
| 57-00-3690 | Refuse Charges | 769,050 | 794,872 | 815,956 | 820,895 | 851,477 |

| | | | | | |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Refuse Fund Revenues | \$ 778,971 | \$ 805,999 | \$ 828,195 | \$ 829,104 | \$ 859,992 |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

| Refuse Fund - Administration (57-50) | | FY2021-2022 Actual | FY2022-2023 Actual | FY2023-2024 Approved Budget | FY2023-2024 Estimated Actuals | FY2024-2025 Final Budget |
|--------------------------------------|-------------------------------|-----------------------|-----------------------|--------------------------------|----------------------------------|-----------------------------|
| 57-50-6513 | Refuse & Recycling Collection | \$ 731,548 | \$ 756,544 | \$ 778,885 | \$ 783,600 | \$ 812,619 |
| 57-50-6518 | Bad Debt Expense | 360 | | 400 | 400 | 400 |
| 57-50-9003 | Interfund Transfer Expense | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |

| | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Administration Expenses | \$ 771,908 | \$ 796,544 | \$ 819,285 | \$ 824,000 | \$ 853,019 |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

Village of Sugar Grove
FY2024-2025 Budget
Police Pension Fund - Fund 80
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 | \$ 5,394,025 | \$ 5,122,671 | \$ 5,311,620 | \$ 5,311,620 | \$ 6,171,545 |
| Revenues | \$ 287,810 | \$ 936,392 | \$ 1,034,200 | \$ 1,278,135 | \$ 1,259,723 |
| Expenditures by Department | | | | | |
| Police Pension Fund | \$ 559,164 | \$ 747,443 | \$ 418,210 | \$ 418,210 | \$ 486,711 |
| Total Expenditures | \$ 559,164 | \$ 747,443 | \$ 418,210 | \$ 418,210 | \$ 486,711 |
| Net Change in Fund Balance | \$ (271,354) | \$188,949 | \$ 615,990 | \$ 859,925 | \$ 773,012 |
| Fund Balance, End of Year | \$ 5,122,671 | \$ 5,311,620 | \$ 5,927,610 | \$ 6,171,545 | \$ 6,944,557 |

Fiscal Year 2025

Annual Budget

Police Pension Fund - Fund 80



| | FY2021-2022 | FY2022-2023 | FY2023-2024 | FY2023-2024 | FY2024-2025 |
|--------------------------------|--------------|-------------|-----------------|-------------------|--------------|
| Police Pension Fund - Revenues | Actual | Actual | Approved Budget | Estimated Actuals | Final Budget |
| Interest Income | \$ (432,988) | \$ 156,019 | \$ 232,538 | \$ 486,520 | \$ 442,352 |
| Employer Pension Contribution | 623,000 | 675,160 | 685,056 | 685,056 | 666,000 |
| Employee Pension Contribution | 97,798 | 105,213 | 116,606 | 106,559 | 151,371 |

| | | | | | |
|------------------------------|------------|------------|--------------|--------------|--------------|
| Police Pension Fund Revenues | \$ 287,810 | \$ 936,392 | \$ 1,034,200 | \$ 1,278,135 | \$ 1,259,723 |
|------------------------------|------------|------------|--------------|--------------|--------------|

| Police Pension Fund - Expenditures | | | | | |
|------------------------------------|------------|------------|------------|------------|------------|
| Benefits & Refunds | \$ 530,355 | \$ 718,207 | \$ 385,710 | \$ 385,710 | \$ 442,311 |
| Administration | 28,809 | 29,236 | 32,500 | 32,500 | 44,400 |

| | | | | | |
|----------------------------------|------------|------------|------------|------------|------------|
| Police Pension Fund Expenditures | \$ 559,164 | \$ 747,443 | \$ 418,210 | \$ 418,210 | \$ 486,711 |
|----------------------------------|------------|------------|------------|------------|------------|

| Year 1 - Road Program 2022 - Fiscal Year 2022-2023 | | |
|--|--------------------------|-------------------|
| Project Area | Type of Work | Cost |
| 2022 Road Program | Construction Engineering | \$ 59,513 |
| Denny Road | Resurfacing - Major M&R | \$ 85,500 |
| Cobbler Lane/Court | Resurfacing - Major M&R | \$ 75,100 |
| Rolling Oaks Subdivision | Resurfacing - Major M&R | \$ 245,000 |
| Meadowridge Villas | Microsurfacing | \$ 84,245 |
| Meadowridge Villas | ADA Improvements | \$ 72,476 |
| Miscellaneous | Cracksealing/Patching | \$ 33,176 |
| 2023 Road Program | Design Engineering | \$ 85,000 |
| Norris Road - STP | Design Engineering | \$ 63,000 |
| | | \$ 803,010 |

| Revenue Source | | |
|---|--|---------------------|
| MFT Funds - Annual Allotment | | \$ 473,734 |
| Road Maintenance Fees | | \$ 275,177 |
| Non-Home Rule Sales Tax (Excess of Bond and Salt) | | \$ 369,275 |
| | | \$ 1,118,186 |

Excess / (Deficit) Road Funds \$ 315,176

| Year 2 - Road Program 2023 - Fiscal Year 2023-2024 | | |
|--|--------------------------|---------------------|
| Project Area | Type of Work | Cost |
| 2023 Road Program | Construction Engineering | \$ 110,000 |
| Windsor Pointe Subdivision | Resurfacing - Major M&R | \$ 1,277,375 |
| Miscellaneous | Cracksealing/Patching | \$ 24,651 |
| Norris Road - STP | Construction Engineering | \$ 50,000 |
| Norris Road - STP | Resurfacing - Major M&R | \$ 108,560 |
| Sugar Grove Park District | Resurfacing & ADA Impr. | \$ 15,732 |
| 2024 Road Program | Design Engineering | \$ 85,092 |
| Main Street - STP | Design Engineering | \$ 45,000 |
| Norris Road - Township Section | Resurfacing - Major M&R | \$ 13,916 |
| | | \$ 1,730,326 |

| Revenue Source | | |
|---|--|---------------------|
| MFT Funds - Annual Allotment (1% Increase) | | \$ 417,731 |
| MFT Fund Balance FY23 | | \$ 33,767 |
| MFT Funds - 1-Time Rebuild Illinois Capital Bill | | \$ 592,938 |
| Road Maintenance Fees | | \$ 272,549 |
| STP Grant Funds - Kane-Kendall Council of Mayors | | \$ 71,250 |
| Non-Home Rule Sales Tax (Excess of Bond and Salt) | | \$ 460,689 |
| Excess Road Funds - Previous Year | | \$ 315,176 |
| | | \$ 2,164,100 |

Excess / (Deficit) Road Funds \$ 433,774

| Year 3 - Road Program 2024 - Fiscal Year 2024-2025 | | |
|--|--------------------------|---------------------|
| Project Area | Type of Work | Cost |
| 2024 Road Program | Construction Engineering | \$ 116,000 |
| Windstone Subdivision | Resurfacing - Major M&R | \$ 1,550,000 |
| Miscellaneous | Cracksealing/Patching | \$ 15,000 |
| Norris Road - STP | Construction Engineering | \$ 5,000 |
| Norris Road - STP | Resurfacing - Major M&R | \$ 17,254 |
| Main Street - STP | Construction Engineering | \$ 60,000 |
| Main Street - STP | Resurfacing - Major M&R | \$ 100,883 |
| 2025 Road Program | Design Engineering | \$ 20,000 |
| | | \$ 1,884,137 |

| Revenue Source | | |
|---|--|---------------------|
| MFT Funds - Annual Allotment (1% Increase) | | \$ 404,521 |
| Road Maintenance Fees | | \$ 274,882 |
| STP Grant Funds - Kane Kendall Council of Mayors | | \$ 30,000 |
| Non-Home Rule Sales Tax (Excess of Bond and Salt) | | \$ 499,073 |
| Excess Road Funds - Previous Year | | \$ 433,774 |
| | | \$ 1,642,250 |

Excess / (Deficit) Road Funds \$ (241,887)

| Year 4 - Road Program 2025 - Fiscal Year 2025-2026 | | |
|--|--------------------------|-------------------|
| Project Area | Type of Work | Cost |
| 2025 Road Program | Construction Engineering | \$ 25,000 |
| Municipal Dr. & Galena Blvd. | Microsurfacing | \$ 325,000 |
| Miscellaneous | Cracksealing/Patching | \$ 25,000 |
| Wheeler Road | Construction Engineering | \$ 27,000 |
| Wheeler Road | Resurfacing - Major M&R | \$ 380,000 |
| 2026 Road Program | Design Engineering | \$ 50,000 |
| | | \$ 832,000 |

| Revenue Source | | |
|---|--|-------------------|
| MFT Funds - Annual Allotment (1% Increase) | | \$ 408,566 |
| Road Maintenance Fees | | \$ 274,882 |
| Non-Home Rule Sales Tax (Excess of Bond and Salt) | | \$ 490,817 |
| Excess Road Funds - Previous Year | | \$ (241,887) |
| | | \$ 932,378 |

Excess / (Deficit) Road Funds \$ 100,378

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

| Revenue Source | | |
|--|--|---------------------|
| MFT Funds - Annual Allotment (1% Increase) | | \$ 412,652 |
| Road Maintenance Fees | | \$ 274,882 |
| Non-Home Rule Sales Tax (Excess of Salt) | | \$ 1,027,753 |
| Excess Road Funds - Previous Year | | \$ 100,378 |
| | | \$ 1,815,665 |

Excess / (Deficit) Road Funds \$ 591,665

| Year 6 - Road Program 2027 - Fiscal Year 2027-2028 | | |
|--|--------------------------|---------------------|
| Project Area | Type of Work | Cost |
| Road Program 2027 | Construction Engineering | \$ 105,000 |
| Road Program 2027 | Resurfacing - Major M&R | \$ 815,000 |
| Hankes Road | Construction Engineering | \$ 35,000 |
| Hankes Road | Resurfacing - Major M&R | \$ 475,000 |
| 2028 Road Program | Design Engineering | \$ 79,000 |
| | | \$ 1,509,000 |

| Revenue Source | | |
|--|--|---------------------|
| MFT Funds - Annual Allotment (1% Increase) | | \$ 416,778 |
| Road Maintenance Fees | | \$ 274,882 |
| Non-Home Rule Sales Tax (Excess of Salt) | | \$ 1,039,246 |
| Excess Road Funds - Previous Year | | \$ 591,665 |
| | | \$ 2,322,571 |

Excess / (Deficit) Road Funds \$ 813,571

| Year 6 - Road Program 2028 - Fiscal Year 2028-2029 | | |
|--|--------------------------|---------------------|
| Project Area | Type of Work | Cost |
| Road Program 2028 | Construction Engineering | \$ 75,600 |
| Road Program 2028 | Resurfacing - Major M&R | \$ 840,000 |
| E. Prairie Street | Construction Engineering | \$ 48,000 |
| E. Prairie Street | Resurfacing - Major M&R | \$ 650,000 |
| | | |
| | | |
| 2029 Road Program | Design Engineering | \$ 79,000 |
| | | \$ 1,692,600 |

| Revenue Source | | |
|--|--|---------------------|
| MFT Funds - Annual Allotment (1% Increase) | | \$ 420,946 |
| Road Maintenance Fees | | \$ 274,882 |
| Non-Home Rule Sales Tax (Excess of Salt) | | \$ 891,588 |
| Excess Road Funds - Previous Year | | \$ 813,571 |
| | | \$ 2,400,987 |

| FY2024 Through FY2028 | | |
|-----------------------------|--|---------------------|
| Average Annual Road Program | | \$ 1,435,893 |

| |
|---|
| Capital Infrastructure Fund (35) |
|---|

| | |
|------------------------------|--------------------|
| FYE2023 Fund Balance: | \$4,070,136 |
|------------------------------|--------------------|

| |
|-----------------------------|
| Anticipated Activity |
|-----------------------------|

| | |
|---|--------------------|
| <i>FY23-24 Anticipated surplus/ (deficit)</i> | <i>(\$469,638)</i> |
|---|--------------------|

| |
|------------------------|
| Dedicated Funds |
|------------------------|

| | |
|--|-------------------|
| <i>Kimball Hill-Settlers' Ridge Settlement Remaining Funds</i> | <i>(\$15,145)</i> |
|--|-------------------|

| | |
|--|--------------------|
| <i>Blackberry Creek Bike/Pedestrian Bridge</i> | <i>(\$110,000)</i> |
|--|--------------------|

| | |
|---|-------------------|
| <i>US-30 Municipal Pedestrian Crosswalk</i> | <i>(\$35,000)</i> |
|---|-------------------|

| | |
|---|--------------------|
| Anticipated Unrestricted Fund Balance: | \$3,440,353 |
|---|--------------------|

| |
|-----------------------------|
| Future Project Funds |
|-----------------------------|

| | |
|--|--------------------|
| <i>FY27-28 Fay's Lane Bridge Phase I Engineering - Local</i> | <i>(\$275,000)</i> |
|--|--------------------|

| | |
|--|----------------------|
| <i>FY28-29 Fay's Lane Bridge Replacement</i> | <i>(\$2,200,000)</i> |
|--|----------------------|

| | |
|-------------------------------|--------------------|
| <i>Park/47 Traffic Signal</i> | <i>(\$250,000)</i> |
|-------------------------------|--------------------|

| | |
|---|-------------------|
| <i>John Shield Elementary School Sidewalk Impr. Match Funds</i> | <i>(\$92,123)</i> |
|---|-------------------|

| | |
|--|------------------|
| Anticipated Remaining Fund Balance: | \$623,230 |
|--|------------------|



**VILLAGE OF SUGAR GROVE
KANE COUNTY, ILLINOIS
Resolution No. 20240402A**

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

Adopted by the
Village President and Board of Trustees
of the Village of Sugar Grove
Kane County, Illinois
this 2nd day of April, 2024

Published in Pamphlet Form
by authority of the Village President and Board of Trustees
of the Village of Sugar Grove
Kane County Illinois
this 2nd day of April, 2024

RESOLUTION NO. 20240402A

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED, by the President and Board of Trustees for the Village of Sugar Grove, Kane County, Illinois, effective with the May 1, 2024 Utility Bill, water and sewer rates and charges are as follows:

| | | | |
|---------------------------------------|-------------------|--|---------|
| (A) Village of Sugar Grove (Resident) | | | |
| Customer Charge | Per Month Water | | \$16.16 |
| Customer Charge | Per Month Sewer | | \$14.53 |
| Water Rate (Usage) | Per 1,000 Gallons | | \$4.92 |
| Sewer Rate (Usage) | Per 1,000 Gallons | | \$4.95 |
| (B) County (Non-Resident) | | | |
| Customer Charge | Per Month Water | | \$16.16 |
| Customer Charge | Per Month Sewer | | \$14.53 |
| Water Rate (Usage) | Per 1,000 Gallons | | \$6.41 |
| Sewer Rate (Usage) | Per 1,000 Gallons | | \$6.42 |

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

| | |
|----------------------|------------------------|
| Delinquent Accounts: | 10% of Current Bill |
| NSF Charge: | \$35.00 per Occurrence |
| Tag Fee: | \$35.00 per Occurrence |

Shut On/Off Fee:

| | |
|------------------------------|------------------------|
| Within Regular Working Hours | \$35.00 per Occurrence |
| After Regular Working Hours | \$75.00 per Occurrence |

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

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

PASSED AND APPROVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois, on this 2nd day of April, 2024.

Jennifer Konen, Village President

ATTEST: _____
Tracey Conti, Village Clerk

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



**VILLAGE OF SUGAR GROVE
KANE COUNTY, ILLINOIS
Resolution No. 20240402B**

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

Adopted by the
Village President and Board of Trustees
of the Village of Sugar Grove
Kane County, Illinois
this 2nd day of April, 2024

Published in Pamphlet Form
by authority of the Village President and Board of Trustees
of the Village of Sugar Grove
Kane County Illinois
this 2nd day of April, 2024

RESOLUTION NO. 20240402B

A RESOLUTION AMENDING REFUSE RATES FOR THE VILLAGE OF SUGAR GROVE

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

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

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

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

\$21.20 per unit Effective with the May 1, 2024 Billing

PASSED AND APPROVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois, on this 2nd day of April, 2024.

Jennifer Konen, Village President

ATTEST: _____
Tracey Conti, Village Clerk

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



**VILLAGE OF SUGAR GROVE
KANE COUNTY, ILLINOIS
Resolution No. 20240402C**

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

Adopted by the
Village President and Board of Trustees
of the Village of Sugar Grove
Kane County, Illinois
this 2nd day of April, 2024

Published in Pamphlet Form
by authority of the Village President and Board of Trustees
of the Village of Sugar Grove
Kane County Illinois
this 2nd day of April, 2024

RESOLUTION NO. 20240402C

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

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

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

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

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

\$6.48 per unit Effective with the May 1, 2024 Billing

PASSED AND APPROVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois, on this 2nd day of April, 2024.

Jennifer Konen, Village President

ATTEST: _____
Tracey Conti, Village Clerk

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