
**VILLAGE OF SUGAR GROVE
BOARD REPORT**

TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES
FROM: MATT ANASTASIA, FINANCE DIRECTOR
SUBJECT: ORDINANCE: ADOPTING FISCAL YEAR 2025-2026 BUDGET
AGENDA: APRIL 15, 2025 REGULAR BOARD MEETING
DATE: APRIL 11, 2025

ISSUE

Shall the Village Board approve the Fiscal Year 2025-2026 Budget.

DISCUSSION

The Village Board held three budget workshops to review and discuss the budget. These workshops were held on February 18, 2025, March 4, 2025, and March 18, 2025, at the regularly scheduled Board meetings. The Public Hearing for the fiscal year 2025-2026 budget will be held on April 15, 2025, at 6 p.m. The Illinois Municipal Code, Section 8-2-9.4 states, "The annual budget shall be adopted by the corporate authorities before the beginning of the fiscal year to which it applies." Therefore, the Budget must be passed and filed prior to May 1, 2025.

There were a couple of items updated for the final FY2025-2026 budget within the General Fund:

- 01-53-6606 – Landscaping Supplies – Increased by \$5,000 for the Route 56 Entrance Sign
- 01-57-6521 – Marketing – Increased by \$7,000 to incorporate 2 Newsletter mailings.

With these changes, the General Fund projected surplus for FY2025-2026 went from \$55,327 to **\$43,327**.

Any further items for discussion and Board approval are able to be changed during the discussion on April 15, 2025, Board meeting. These changes would be included in the final budget to be filed with the County, after the Board approves the proposed FY2025-2026 budget with any changes to be made.

Staff recommend the Village Board discuss and approve the budget to meet the April 30, 2025 deadline.

Attached is the Budget Transmittal Letter, Budget Ordinance and related financial schedules, Certification of Budget Ordinance, and Certification of Estimated Revenues and related financial schedules.

COST

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

RECOMMENDATION

That the Village Board approves the Ordinance 20250415F Adopting the Fiscal Year 2025-2026 Budget for the Village of Sugar Grove, Illinois.

VILLAGE PRESIDENT

Jennifer Konen

VILLAGE ADMINISTRATOR

Scott Koepfel

VILLAGE CLERK

Tracey Conti



VILLAGE TRUSTEES

Heidi Lendi

Sean Herron

Sean Michels

Matthew Bonnie

James F. White

Michael Schomas

April 15, 2025

The Honorable Village President
Members of the Board of Trustees
Village Administrator
Citizens of the Village of Sugar Grove

Introduction

On behalf of the entire Village of Sugar Grove staff, I am pleased to present to you the budget for fiscal year 2025-2026, covering a period beginning May 1, 2025, and ending April 30, 2026, for all funds. This budget is a representation of the efforts by the Village President, Board of Trustees, and staff to present a plan honoring our commitment to our residents to provide exceptional services while maintaining the long-term financial stability for the Village. The total budget as presented for all funds is \$24,989,603, which is a 16.36% increase over the fiscal year 2024-2025 approved budget. The main reasons for the increase: overall – annual step and COLA wage increases and an increase of \$4.7 million for Police Department Improvements, which was funded in Capital Fund (30) fund balance. The Police Department renovation will not require the Village to borrow any funds. The Village continues to see increased revenues that have now been incorporated into the budgets moving forward. The increases are mainly in State Income Tax and Sales Tax.

This budget:

- Continues to advance the numerous capital infrastructure projects using current funding sources and grants from State and local agencies.
- Maintains the Village's strong financial standing and position by keeping the required Reserve balance per Village policy within the General Fund per Village policy.
- Continues to provide outstanding service to the public with current levels of staffing.
- Continues to fund future Capital funding needs, such as a new future Village Hall and Police Department Improvements and Upgrades.
- Cautiously estimates all revenues using internal and external data.

This budget follows the Village's mission to provide efficient and effective government services in a fiscally responsible and courteous manner. It is prepared to enable the Village Board, residents of Sugar Grove, investors, creditors and other governmental units to gain the maximum understanding of the Village's programs and financial operations. Pursuant to State law, the draft budget document was

made available for public viewing no later than Thursday, March 27, 2025. In addition, the required public notice was published in the *Kane County Chronicle* on March 27, 2025, informing the general public of the budget public hearing scheduled for April 15, 2025, at 6:00 p.m. at the regularly scheduled Village Board meeting.

Budget Process Overview

The adoption of the annual budget by the Village Board of Trustees does not constitute a mandate to spend but rather the authority to do so. If revenues do not meet expectations, expenditures will be adjusted accordingly and, if necessary, suspended for all activities but Village essentials. This year's budget is formulated cautiously, but also recognizes the importance of providing the levels of service and capital improvements that our residents deserve and expect.

The budget process is an opportunity for the Village to assess and evaluate how it commits its financial resources and makes decisions regarding their continued use. The process, if conducted effectively, will result in a clearly spelled out plan for the future of this organization and a general collective understanding of how and where limited fiscal resources will be directed. The Village President and Board of Trustees met in several budget workshops to review the fiscal year 2025-2026 budget. Topics during these workshops included a review of the fiscal year 2025 Initiatives and Priorities and fiscal year 2026 Initiatives and Priorities, analysis of projected revenues and expenditures, ways to reduce fee increases and discussion on capital projects and purchases. The final budget document presents a plan that will provide direction to staff and guide day-to-day performance as we continue to provide essential services to our residents.

Economic Environment

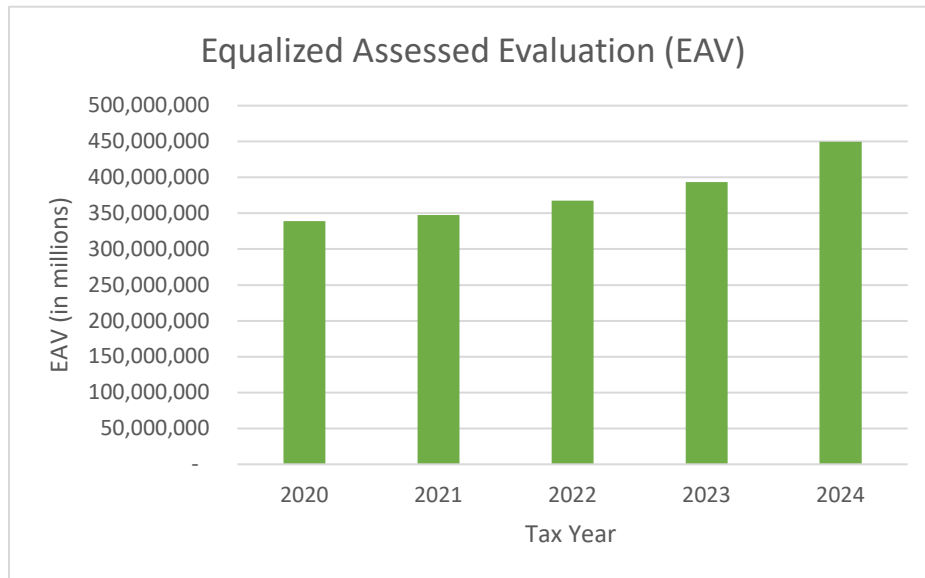
The Village continues to see a significant increase in State Income Tax from the prior year's budget. A continued uptick in Sales Tax collections due to online purchases, as well as new business activity. However, there is a reduction in the Sales Tax Rebates owed, due to no active rebate agreements. In Governor J.B. Pritzker's Budget Address for FY2026, there was no change in LGDF proposed for SFY2026 (July 1, 2025, through June 30, 2026), budgeted at 6.47% still.

Inflation and other factors continue to increase the cost of goods and services used by the Village. Examples include Health Insurance and electricity. Staff does their best to limit costs and seeks out alternatives when possible.

In SFY2025, the largest concern proposed in the Governor's budget was the proposed elimination of the 1% grocery tax. While the Governor promotes this as a huge win, this elimination will not affect the State of Illinois budget, it only affects Local Governments. While this was approved in the SFY2025 budget, it was delayed to terminate effective January 1, 2026, but allows Local Governments to pass an Ordinance continuing the 1% grocery tax. The Village's proposed FY2025-2026 budget includes revenue

estimates approving the 1% grocery tax ordinance. Losing this revenue is estimated to be over \$200,000 annually.

The equalized assessed evaluation (EAV) for the Village for tax year 2024 increased 14.31% to \$449,560,454, providing another strong increase over the prior year. The increase from tax year 2023 to tax year 2024 is \$56,268,073 (new construction EAV of \$6,079,923). Staff anticipates that the EAV will continue to increase in 2025 but not as fast as in the past.



Fiscal Year 2024-2025 Overview and Accomplishments

The Village accomplished and made progress on many goals during the past year. Some of those accomplishments are as follows:

- Administration has begun the process of exploring a Village Branding refresh.
- The Finance Director has achieved certification as a Certified Illinois Municipal Treasurer.
- A new employee performance evaluation process and forms were approved to start with the calendar year 2024 evaluation process.
- The Utility Billing Policies were created to memorialize the existing practice for the department.
- Village President, Village Administrator and Economic Development Director have implemented a business retention program and have begun visits in 2024.
- The Village has moved its Emergency Warning Siren to Village control from Aurora.
- The Village Board Cordogan & Clark as the final architect on the Police Department Improvements. The renovations are scheduled to begin in August 2025.
- The installation of a Solar Field at the Village-owned property at 455 Arbor Ave. was completed in FY24-25.
- The following projects have been complete or are in process:



- Blackberry Creek Pedestrian Bridge – Abutements completed, install tentative for May 2025.
- John Shield Elementary School Sidewalk Improvements – project complete.
- Water System Valve Maintenance – In process and awarded to ME Simpson.
- Crosswalk at US-30 & Municipal Dr. – Phase II engineering submitted to IDOT for approval, awaiting response.
- Main St. Repaving – project complete.
- IL-47 & Park Intersection Improvements – Phase II engineering submitted to IDOT for approval, awaiting response.

Fiscal Year 2025-2026 Overall Budget Highlights

The Village continues the efficient and effective delivery of services to the community. Listed below are some of those highlights:

- Administration will begin to work with our new Village Attorney to update and modernize our Village Code.
- Administration, with the election, will complete new Village Board training for incoming elected officials.
- Finance Department will research BS&A Online Payments, and if beneficial, implement for the Village.
- Finance Department will complete the 3-year comprehensive salary survey, leading up to Union contract negotiations at the end of 2025.
- Community Development will work with Economic Development to develop a Downtown Master plan.
- Community Development will update the Village's PUD Ordinance.
- Update the Village's sign regulations to be compliant with the new U.S. Supreme Court decisions.
- Community Development will complete a Building Code comprehensive update.
- Economic Development will work to complete a Strategic Plan for the Sugar Grove Economic Development Corporation.
- Police Department will establish a temporary off-site location for the police department operation during the construction to the existing building.
- Police Department will work to update the Village's Emergency Operation Plan.
- Complete projects within Public Works:
 - Blackberry Creek Bike/Pedestrian Bridge Crossing
 - Crosswalk at US-30 and Municipal Dr.
 - IL Route 47 & Park Avenue Intersection Improvements
 - Wheeler Road Resurfacing
 - Merrill Road Resurfacing
 - West Wheeler Road Reconstruction/Paving

- ADA Transition Plan
- Maple Street Watermain & Reconstruction Engineering

Legal Requirements

State law requires that all general-purpose local governments pass an appropriation ordinance within the first quarter of each fiscal year or an annual budget shall be adopted by the corporate authorities before the beginning of each fiscal year to which it applies. The Village has chosen to adopt sections 5/8-2-9.1 through and including sections 5/8-2-9.10 of Chapter 65 of the Illinois Compiled Statutes (Municipal Code) which provides for a municipality's financial operation under an annual budget in lieu of an appropriation ordinance. The annual budget represents the single most important policy adopted each year in any organization.

The corporate authorities shall make the tentative annual budget conveniently available to public inspection for at least ten days prior to passage of the annual budget, by publication, in the journal of the proceedings of the corporate authorities or in such other form as the corporate authorities may prescribe. Not less than one week after the publication of the tentative annual budget, and prior to final action on the budget, the corporate authorities shall hold at least one public hearing on the tentative annual budget. After hearing or hearings, the tentative budget may be further revised and passed without any further inspection, notice or hearing. Notice of this hearing shall be given by publication in a newspaper having a general circulation in the municipality at least one week prior to the time of the hearing.

The legal level of budgetary control is the level at which a government's management may not reallocate resources without special approval from the legislative body is at the fund level. Although the Village is allowed to change direction and amend its budget during the year, the Village has chosen not to do so in the recent past. The same procedures delineated above, including availability for public inspection, publication of hearing notice, public hearing and passage would need to be followed if management deemed it necessary to amend the budget.

Overall Financial Summary

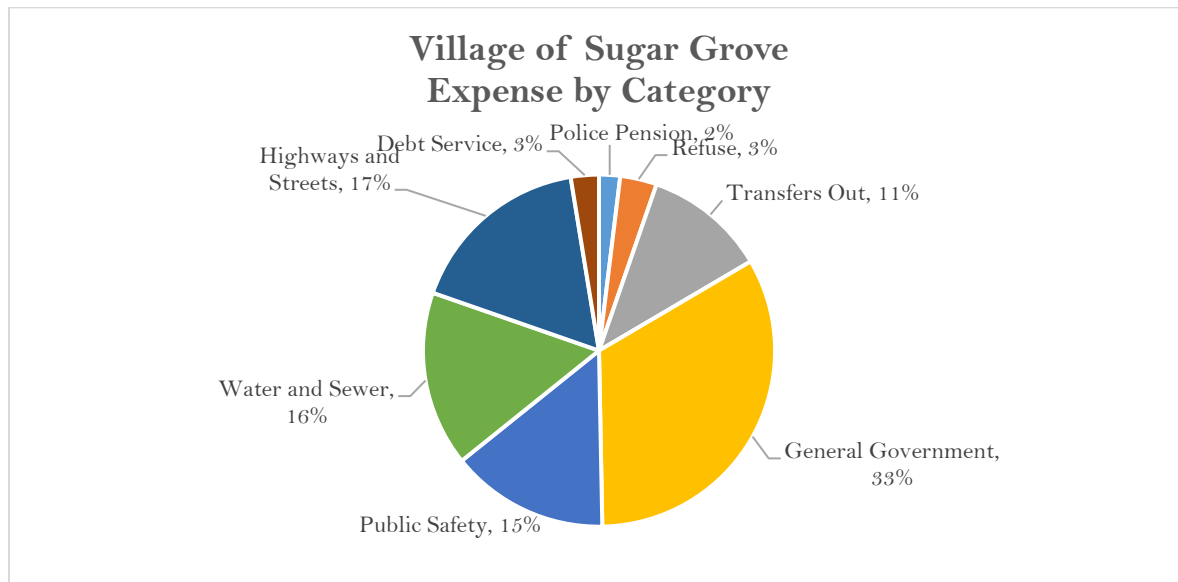
Major proposed capital expenditures in the fiscal year 2025-2026 budget are as follows:

- \$938,040, split between \$212,004 in the Police Department, \$221,456 in Streets Division, \$3,436 in the Community Development Department and \$501,144 in the Water & Sewer Department for Vehicle and Equipment Replacement.
- \$4,697,679 for the improvements and upgrade to the Police Department, \$30,000 to begin the rebranding process for the Village, \$200,000 for replacement of the Public Works Building Roof, and \$329,378 for Vehicle Replacements.
- \$2,330,958 covering the following projects in FY2025-2026: 2025 Road Program, STP Program Projects (Norris Rd., Main St., Wheeler Rd., Merrill Rd., Dugan Rd.), Blackberry Creek Pedestrian & Bike Bridge, US-30 & Municipal Dr. Crosswalk, IL-47 & Park Ave. Intersection Improvements, ADA Self-Evaluation Plan, Sidewalk Repair Program, Village Bridge Repairs (Fay's Lane, Camp Dean, & Granart Rd.), Police Department Parking Lot Resurfacing

- \$1,043,800 for these Water Capital projects: Final Dugan Woods Water Main Replacement, Well #8 Maintenance, Well & Treatment Plant #9 Maintenance & Rehabilitation, Well #10 Ion Exchange, IL-47 Utilities Relocation – Phase II, New Bond Road Tank Maintenance

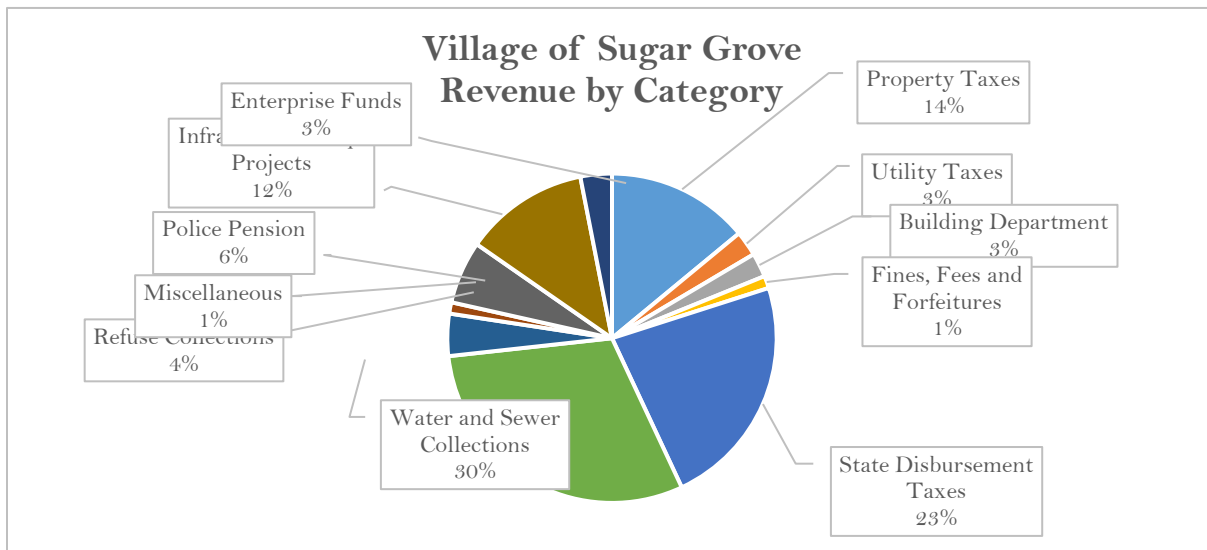
Village-wide Expenditures Overview

A total budget of \$24,989,603 in expenditures for all funds is being presented to the Village Board for approval consideration. This is an increase of 16.36% over the fiscal year 2024-2025 budgeted expenditures of \$21,475,685. The chart below shows how the expenditures are divided for the Village:



Village-wide Revenues Overview

The expenditure level above is funded through budgeted revenue of \$21,380,075 and balanced by existing financial reserves. This is an increase of 4.95% from fiscal year 2024-2025 budgeted revenues of \$20,321,643. The major changes are an increase in State Income Tax, Sales Tax and an increase in Grant revenues. The following graph shows the revenue breakdown for the Village:





The total budget amounts above reflect activity in the governmental, enterprise and fiduciary funds. These funds vary in structure, accounting regulations and statutory requirements depending on the activity performed within each fund.

FY2025-2026 General Operating Fund Summary

The Village continued its conservative budgeting model, approving a surplus budget of \$43,327 for FY2025-2026.

The levy has shown a good increase in EAV over the past few years, and with continued growth in the Village we expect to see a steady increase in the coming years. The Village has seen an increase in annual, on-going revenues through State Income Tax and Sales Tax which drastically helps accomplish the goals of the Village without having to raise any taxes. For Tax Year 2023 & 2024, the Village Board approved a 0% property tax increase for existing EAV, only increasing for New Construction EAV.

The Police Pension Fund levy obligations also have a significant impact on the property tax dollars available to fund daily operations. The amount levied in FY2024-2025 was \$666,000. The amount to be levied in the FY2025-2026 proposed budget is \$627,864 which is the 100% EAN funding level. Statutory funding requirements by the State of Illinois are below the 100% EAN funding level the Village Board has committed to fund at. In the proposed budget for FY2025-2026, the Village is funding at a EAN100%, \$627,864, while the State minimum is PUC90% would be a funding level of \$581,009 per the consolidated fund actuarial study by Foster & Foster.

Much has changed in the residential housing market since the Great Recession of 2007-2009. Many homebuilders that were active prior to that time have either left the Chicago metropolitan market or have gone out of business. As a result, thousands of lots became available throughout the region, leading the remaining homebuilders to focus on picking up these ready-to-go lots rather than pursuing undeveloped land requiring large infrastructure investments. The Village has been actively seeking residential developers to bring them through the entitlement process. The Village is starting to see developers come back to the Village. In FY2025-2026, the Village anticipates having 3+ subdivisions building or in the process of land development to be ready to build in the fiscal year.

FY2025-2026 Fund Summaries

General Fund (Fund 01)

Revenues are budgeted above expenditures by \$43,327 for fiscal year 2025-2026. The Village has budgeted \$7.430 million in revenues, which reflects a decrease from fiscal year 2024-2025 projected revenues of \$7.550 million. The decrease in budgeted revenues is a combination of increases and decreases throughout the General Fund revenue budgets – but majority due to how we handle our developer escrows moving forward.

The budget for the Village expenditures for fiscal year 2025-2026 are \$7.387 million, which is a decrease of 1.49% from fiscal year 2024-2025 projected expenditures of \$7.497 million. Increases in expenditures include, but are not limited to, an increase in medical insurance premiums across the board for all departments, an overall salary increase for all employees excluding senior staff of 4% COLA, with



applicable steps if eligible, and 3% COLA for Senior Staff. The large decrease in expenses was how developer related expenses were accounted for, no longer affecting the Village budget.

General Capital Projects Fund (Fund 30)

Revenues are expected to decrease by roughly \$95,945 due to the transfer being made from the General Fund for future projects of \$420,000 being decreased to \$200,000 for FY2025-2026. However, there is an increase of roughly \$160,000 in Capital Improvement Fees to be collected in FY2025-2026, as we are projecting 75 Residential Home permits for the year. All Vehicle & Equipment Replacement funding is budgeted at 100%.

The fiscal year 2025-2026 budgeted expenditures of \$5,325,468 are a significant increase from the projected expenses for fiscal year 2024-2025 of \$461,283. The increase from the prior fiscal year is due to the Police Department Improvements & upgrades to be funded from Fund Balance reserves moving forward to bid in Fall 2025.

West Industrial Tax Increment Financing (TIF) District #1 Fund (Fund 32)

Revenues were budgeted at a 5% increase over the prior year for actual collections for TIF, with a decrease in interest income collections as rates are starting to drop. In FY2025-2026, the budgeted expenses are for the 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. The completion of the West Wheeler Road resurfacing project (\$264,136) is budgeted, along with the remaining funds for the US-30 Commercial Development appropriated funds (\$900,000). The budgeted Property Tax collections (\$577,365) are budgeted to be declared surplus back to all taxing districts.

TIF #1 will officially be closed once all Funds are expended or declared surplus back to all taxing districts. No additional taxes will be collected for the TIF in 2026 and are available for all Taxing Districts to capture as new construction in their Tax Year 2025 Tax Levy.

Northeast Airport Tax Increment Financing (TIF) District #2 Fund (Fund 33)

Revenues in the TIF are estimated at a 5% increase over the prior year's projections to anticipate another positive increase in the EAV over the base value. In FY2025-2026, 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 FY2025-2026 budget is anticipated to have a \$293,238 surplus.

I-88 & IL-47 Tax Increment Financing District (TIF) TIF #3 Fund (Fund 34)

This Fund is not anticipated to receive any increment in FY2025-2026, but has budgeted \$10,000 for the ongoing Kaneland School IGA, as this is unknown at the time if it will continue into the next fiscal year.

Infrastructure Capital Projects Fund (Fund 35)

The proposed fiscal year 2025-2026 budget has the monthly Road Maintenance Fee amount staying the same with no increase at \$6.48 per month. The Fee was last raised in FY2019-2020.

Revenues are budgeted higher than the projected actuals of fiscal year 2024-2025 by \$667,029 due to an increase in grants anticipated to be received, slight increase to Non-Home Rule Sales Tax collections, and a significant increase to Road Impact Fees based on 75 residential home permits for the year.

Expenditures are budgeted \$189,197 above estimated actuals of fiscal year 2024-2025. All projects in fiscal year 2025-2026 have a funding source of MFT Funds from the State, Grants, Road Maintenance Fee, Non-Home Rule Sales Tax or existing Fund Balance. Below are the scheduled projects for fiscal year 2025-2026:

2025 Road Program

	Engineering (6303)	Construction (7008)
2025 Road Program	\$141,000	\$673,000
STP Norris Road	\$2,000	\$17,254
STP Main St.	\$5,000	\$17,150
STP Wheeler Rd.	\$53,000	\$107,400
STP Merrill Rd.	\$56,500	\$112,940
STP Wheeler Rd. (Esler To IL-47)	\$37,485	\$ -
STP Dugan Rd.	\$36,160	\$ -

The Board approved adding two (2) new STP projects to the Road Program, as KKCOM had additional unused funds in their STP funding program. The Board approved completing Phase I engineering for Wheeler Rd. – Esler to IL-47 and Dugan Rd. – South Village Limits to Wheeler Rd. in FY2024-2025. Adding these projects in, both have an estimated cost total of over \$2.7 million combined. KKCOM funding policy is to fund up to a potential maximum of \$1 million per project, leaving the remaining total as Village portion. This caused Staff to review the Road Program over the next 5 years and shift some projects around, to keep the Road Program funded with existing revenues. The changes made were splitting Black Walnut Trails into 3-years for all phases instead of 2-years, as well as pushing Hannaford Farms out one more year from Road Program 2029 to Road Program 2030.

Infrastructure Project Expenses

	Engineering (6303)	Construction (7008)
ITEP Blackberry Creek Pedestrian/Bike Bridge	\$79,935	\$115,269
DCEO US-30 & Municipal Dr. Crosswalk	\$1,145	\$150,525
IL-47 & Park Ave. Intersection Improvements	\$27,875	\$317,900
STP John Shield Elementary School Sidewalk Improvements	\$ -	\$7,799
ADA Self-Evaluation Plan	\$5,000	\$ -
Gordon Road Median Maintenance	\$ -	\$6,000
Sidewalk Repair Program	\$ -	\$75,000
Fay's Lane Bridge Repairs	\$14,800	\$28,500



Camp Dean Bridge Repairs	\$ -	\$8,500
Granart Road Bridge Repairs	\$ -	\$5,000
Police Department Parking Lot Resurfacing	\$ -	\$150,000

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 the 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.

Sugar Grove Center SSA#10 (Fund 47)

This fund was established to maintain the area near Jewel. The taxes collected are used for Storm Water and Detention Basin Maintenance. The Village has levied a tax in Tax Year 2024 for the first time since Tax Year 2016. The fund balance in the account has covered all expenses for the maintenance of the detention area.

College Corner Business District Fund (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 as 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. The agreement is for 15 years.

Waterworks and Sewerage Fund (Fund 50)

The fiscal year 2025-2026 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 FY2024-2025 estimated revenues.

Waterworks and Sewerage Fund revenues are currently budgeted to exceed expenditure by approximately \$30,057. There is one major change in how the Fund transfers to Water Capital (51). Since the Water Capital Fund (51) was created, once the Village purchased a new vehicle/equipment it was added to the replacement funding schedule. The final vehicles/equipment were scheduled to be purchased in the next 3 years. In an effort to stabilize the Village's Water & Sewer operating budget, by removing the purchase of those capital expenses, the remaining capital items were amortized over the next 10-12 years for transfers. This allows the fluctuations in the budget to be minimized, as all capital expenditures are now being funding through the Water & Sewer Capital Fund (51), removing the uncertain spikes and stabilizing the need for Utility Rate adjustments. The improved capital planning will also reduce the potential of a rate spike.

Fiscal Year 2026
Annual Budget



Revenues are proposed to increase \$21,834 or 0.51 % over projected fiscal year 2024-2025 revenues, while expenses are proposed to increase \$20,831, or 0.49% compared to the fiscal year 2024-2025 projected expenses. Operating revenues will increase slightly due to the 1% rate increase, while expenses will increase due to salary increases throughout the fund.

Waterworks & Sewerage Capital Fund (Fund 51)

Revenues are expected to increase by \$785,854 for FY2025-2026. The Village is projecting 75 residential home permits resulting in an increase in the Water/Sewer Capital fee collections (\$238,563), the change in funding for Vehicles/Equipment transfers (\$284,807), a decrease in Infrastructure funding transfer (\$114,000), and a reimbursement of \$477,610 for the rebates/incentives from the Solar Field installation. Expenses in the fund are:

	Engineering (6303)	Construction (7008)
Dugan Woods Water Main Phase 3	\$5,000	\$ -
Well #10 Ion Exchange	\$ -	\$10,000
IL-47 Utilities Relocation	\$48,000	\$ -
Maple St. Watermain Replacement	\$214,300	\$ -
Joy Court Watermain Replacement	\$28,500	\$ -
Well #8 Maintenance	\$ -	\$293,000
Well #9 Maintenance	\$ -	\$200,000
Well #9 Water Treatment Maintenance	\$ -	\$200,000

Financial Service (6305)

There is a one-time expense for the special tax consultant services in relation to the federal tax return for the Solar Field Installation and incentive program (\$14,700).

Building Improvements (7003)

A new expense was added for the replacement of the Public Works building roof (\$100,000) split with the General Capital Projects Fund. The funding source is the Water/Sewer Capital Fee from new home residential permits for FY2025-2026.

Refuse Fund (Fund 57)

The Village currently is contracted with D.C. Trash which was executed in August 2017. The Village charges each resident a flat fee for those services. The recommendation from Staff is to increase the rate to the resident for garbage for fiscal year 2025-2026 by 3% which is the contract amount increase to \$21.72 monthly. The Village executed its ability to renew the contract for an additional 5 years through August 2027.

Police Pension Fund (Fund 80)

The Police Pension Fund began locally on May 1, 2004, and continues to grow. The Police Pension Fund transferred its assets to the Consolidated Police Pension Fund created by State Legislature. The Fund transferred their assets in June 2022. Overall, the fund is anticipated to have positive returns from the consolidation, combining the Fund balance into a larger pool for better investment options. The fund



will continue to grow due to ongoing employer and employee contributions as well as additional investment opportunities now that the fund has reached over \$5 million in FY2021-2022.

Conclusion

The Finance Department believes the proposed budget is consistent with the Mission Statement of the Village: The mission of the Village of Sugar Grove is to provide a safe, comfortable environment for all its citizens. The Village of Sugar Grove shall provide efficient and effective government services in a fiscally responsible and courteous manner. While committed to this professional level of service, the Village must weigh everyone's needs against community standards and resources, to determine what is in the best interest of all its citizens.

The Finance Department will continue to analyze the budget during fiscal year 2025-2026, as the economic atmosphere of the State and Federal government is on-going. The Village wants to ensure the recovery continues and revenue sources come in at or above expectations, while expenditures/expenses come in at or below expectations. With uncertainties with the economy, there could be unanticipated changes to local government budgets. The Village Board and staff will adjust the process as necessary to incorporate more input and comment from Village residents and businesses.

Lastly, I would like to recognize and thank the Department Heads for their work in presenting realistic budget requests. Together the Village Board and Staff can continue to make a positive difference in the quality of life for our residents.

Respectfully Submitted,

Scott Koepfel

Scott Koepfel
Village Administrator

Matthew Anastasia

Matthew Anastasia
Finance Director/Treasurer



**Village of Sugar Grove
Kane County, Illinois**

Ordinance No. 20250415F

**An Ordinance Adopting the Fiscal Year 2025-2026 Budget
For the Village of Sugar Grove, Kane County, Illinois**

Adopted by the
Board of Trustees and President
of the Village of Sugar Grove
this 15th day of April 2025.

Published in Pamphlet Form
by authority of the Board of Trustees
of the Village of Sugar Grove, Kane County,
Illinois, this 15th day of April 2025.

Ordinance No. 20250415F
An Ordinance Adopting the Fiscal Year 2025-2026 Budget
for the Village of Sugar Grove, Kane County, Illinois

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

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

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

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

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

WHEREAS, the Board of Trustees of the Village of Sugar Grove has reviewed the budget for fiscal 2025-2026 as presented by the Budget Officer; and

WHEREAS, the Board of Trustees of the Village of Sugar Grove believe the aforesaid budget proposed for fiscal 2025-2026 to be in the best interests of the Village of Sugar Grove;

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

SECTION ONE:

That the fiscal year 2025-2026 budget for the Village of Sugar Grove, Illinois, attached hereto and hereby made a part hereof as Exhibit A be and the same is hereby adopted and approved.

SECTION TWO:

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

PASSED AND APPROVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois this 15th day of April 2025.

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

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

ATTEST: _____
Tracey Conti, Village Clerk, Village of Sugar Grove

CERTIFICATE

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

I further certify that on the 15th day of April 2025 the President and Board of Trustees of the Village of Sugar Grove passed and approved Ordinance No. 20250415F Entitled:

**An Ordinance Adopting the Fiscal Year 2025-2026 Budget
for the Village of Sugar Grove, Illinois**

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

The pamphlet form of Ordinance No. 20250415F including the Ordinance and cover sheet thereof was prepared, and a copy of such Ordinance was posted in the Municipal building and on the Municipal website, commencing on the 27th day of March 2025 and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Municipal Clerk.

Dated at Sugar Grove, Illinois this 15th day of April 2025.

Tracey Conti, Village Clerk

(Seal)

CERTIFICATE

I, Matt Anastasia, the chief fiscal officer of the Village of Sugar Grove, do hereby certify that attached within is a true estimate of the revenues anticipated to be received by this government unit in the next fiscal year for all funds of the annual Village of Sugar Grove 2025-2026 budget.

Dated this 15th day of April 2025.

Matt Anastasia, Village Treasurer

ATTEST:

Tracey Conti, Village Clerk

(Seal)

Village of Sugar Grove
FY2025-2026
General Fund - Fund 01
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ 1,615,259	\$ 1,804,450	\$ 1,904,895	\$ 1,904,895	\$ 1,957,754
Revenues	\$ 7,939,088	\$ 7,568,504	\$ 7,472,935	\$ 7,549,927	\$ 7,430,396
Expenditures by Department					
49 - Information Technology	\$ 88,560	\$ 60,969	\$ 123,298	\$ 114,847	\$ 116,719
50 - Administration	505,395	313,957	369,400	361,840	382,544
51 - Police	3,080,571	3,504,462	3,715,970	3,718,397	3,842,720
52 - Economic Development	223,889	263,171	322,428	319,320	343,575
53 - Public Works - Streets Division	1,175,068	1,262,173	1,416,839	1,453,664	1,512,126
54 - Building Maintenance	228,140	63,287	-	-	-
55 - Community Development	731,705	717,357	934,863	752,582	629,714
56 - Finance	197,241	226,726	215,178	216,164	228,750
57 - Boards & Commission	1,503,157	1,016,575	353,096	560,254	330,921
Total Expenditures	\$ 7,733,726	\$ 7,428,677	\$ 7,451,072	\$ 7,497,068	\$ 7,387,069
New Change in Fund Balance	205,362	139,827	21,863	52,859	43,327
Fund Balance Adjustment for Unrest. FB	(16,171)	(39,382)			
Fund Balance, End of Year	\$ 1,804,450	\$ 1,904,895	\$ 1,926,758	\$ 1,957,754	\$ 2,001,081
General Fund Reserve	23.33%	25.64%	25.86%	26.11%	27.09%

Fiscal Year 2026
Annual Budget
General Fund - Fund 01



General Fund - Revenues (01-00)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
01-00-3110	Property Tax - Corporate	\$ 871,631	\$ 796,424	\$ 825,100	\$ 842,742	\$ 937,562
01-00-3111	Property Tax - Audit	11,986	11,987	11,975	12,008	12,000
01-00-3112	Property Tax - Liab. Insurance	29,966	14,984	14,970	15,006	15,000
01-00-3113	Property Tax - I.M.R.F.	44,950	44,951	44,910	45,016	45,000
01-00-3114	Property Tax - Social Security	177,306	177,301	177,145	177,564	177,500
01-00-3115	Property Tax - Street Lighting	54,940	54,937	54,890	55,020	55,000
01-00-3150	Property Tax - Police Protection	149,836	164,815	164,670	165,059	165,000
01-00-3151	Property Tax - Police Pension	587,352	684,290	664,668	666,236	627,864
01-00-3162	Utility Tax - Electricity	272,227	262,446	264,452	267,076	267,076
01-00-3163	Utility Tax - Natural Gas	246,616	165,030	140,497	149,992	158,085
01-00-3164	Utility Tax - Telecommunications	103,786	103,977	99,192	103,819	102,867
01-00-3210	Liquor License	25,575	21,200	21,200	25,600	23,350
01-00-3250	Franchise Agreement	101,185	78,962	74,805	90,472	39,995
01-00-3291	Contractors License	41,400	48,900	60,000	54,300	42,000
01-00-3310	Building Permits	144,134	127,564	112,541	112,591	193,715
01-00-3320	Certificate of Occupancy Fees	5,100	6,300	4,800	2,220	1,000
01-00-3330	Plan Review Fees	5,290	70	12,600	12,600	6,000
01-00-3340	Reinspection Fees	4,590	7,560	9,000	4,000	6,000
01-00-3380	Towing Fees	25,222	43,000	40,000	55,000	55,000
01-00-3390	Other License, Permits & Fees	16,820	30,279	24,190	26,785	26,785
01-00-3410	State Income Tax	1,499,124	1,518,943	1,586,538	1,605,558	1,653,989
01-00-3420	Replacement Tax	6,845	4,949	2,200	2,600	2,200
01-00-3440	Grants	694,803	14,500	28,800	16,795	2,000
01-00-3449	State Sales Tax Rebate	(26,188)	(20,659)	(8,679)	(6,468)	-
01-00-3450	State Sales Tax	1,483,440	1,656,931	1,476,915	1,584,030	1,822,369
01-00-3451	State Use Tax	380,450	350,369	391,346	350,152	181,849
01-00-3453	State Gaming	122,952	115,262	115,519	119,572	119,568
01-00-3460	Road & Bridge Tax	16,458	16,105	16,500	15,689	15,500
01-00-3510	Court Fines	91,579	132,190	114,000	89,000	91,000
01-00-3515	Code Enforcement Fines	9,327	11,993	16,500	7,800	5,000
01-00-3520	Police Forfeitures	6,808	7,859	5,000	10,000	10,000
01-00-3590	Other Fines	28,790	28,183	27,023	23,582	20,545
01-00-3740	Zoning & Filing Fees	6,185	5,989	4,560	35,040	6,000

Fiscal Year 2026
Annual Budget
General Fund - Fund 01



General Fund - Revenues (01-00)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
01-00-3760	Review & Development Fees	22,009	23,670	11,590	14,660	45,020
01-00-3761	Reimbursement	318,294	543,906	530,866	447,216	249,289
01-00-3765	Energy Civic Contributions	24,000	19,500	6,000	8,365	9,996
01-00-3790	Charges for Police Services	10,000	10,000	10,000	10,000	10,000
01-00-3791	Other Charges for Services	2,824	2,273	1,400	1,536	1,650
01-00-3793	Cannabis Excise Tax	14,608	14,397	14,474	14,659	15,402
01-00-3810	Interest Income	58,076	110,824	85,000	85,000	62,000
01-00-3811	Interest Income - Investments	19,494	16,521	89,658	90,686	8,688
01-00-3820	Rental Income	17,722	1,700	1,700	1,700	1,700
01-00-3830	Donations	500	-	500	500	250
01-00-3890	Miscellaneous Income	33,744	10,665	2,500	3,924	2,500
01-00-3920	Proceeds - Capital Asset Sale	-	472	-	13,805	-
01-00-3990	Interfund Transfer Income	177,332	126,983	121,420	121,420	137,082

General Fund Revenues	\$	7,939,085	\$	7,568,504	\$	7,472,935	\$	7,549,927	\$	7,430,396
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General Fund - Information Techonology (01-49)											
01-49-6307	I.T. Services	\$	83,772	\$	59,498	\$	70,716	\$	61,974	\$	60,704
01-49-6502	Telecommunications		4,788		1,471		52,582		52,873		56,015

Information Technology Expenses	\$	88,560	\$	60,969	\$	123,298	\$	114,847	\$	116,719
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General Fund - Administration (01-50)						
01-50-6101	Salaries - Full-Time	\$ 290,305	\$ 166,165	\$ 208,716	\$ 209,324	\$ 198,505
01-50-6104	Salaries - Part-Time	53,206	30,170	-	12,756	27,215
01-50-6201	Medical/Dental Insurance	11,329	13,864	30,303	31,693	32,889
01-50-6202	Group Life Insurance	91	155	221	230	235
01-50-6205	Social Security Contributions	18,335	12,822	15,967	16,942	17,256
01-50-6206	IMRF Contributions	16,005	9,130	8,098	10,645	16,526
01-50-6208	Training, Memberships, & Conferences	4,376	5,694	6,050	5,909	6,450
01-50-6209	Uniform Allowance	37	-	250	-	500
01-50-6301	Legal Services	55,385	53,972	37,000	20,000	20,000
01-50-6306	Medical Services	357	209	50	75	75

Fiscal Year 2026
Annual Budget
General Fund - Fund 01



General Fund - Administration (01-50)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
01-50-6309	Other Professional Services	1,117	708	835	835	1,330
01-50-6402	Rentals	1,319	1,055	2,400	1,000	1,050
01-50-6403	Repair & Maintenance - Equipment	731	385	1,300	800	0
01-50-6501	Postage & Delivery	250	74	195	195	195
01-50-6502	Telecommunications	3,330	2,838	1,600	925	1,600
01-50-6504	Printing	42	128	50	50	800
01-50-6509	Recruitment	-	50	-	-	-
01-50-6514	Insurance Premiums	44,560	12,630	55,215	49,311	56,728
01-50-6603	Specialized Supplies	7	-	-	-	-
01-50-6604	Safety Supplies	-	43	-	-	-
01-50-6608	Subscriptions, Books & Publications	3,696	2,404	650	150	390
01-50-6613	General Office Supplies	917	1,462	500	1,000	800

Administration Expenses	\$	505,394	\$	313,957	\$	369,400	\$	361,840	\$	382,544
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General Fund - Police Department (01-51)						
01-51-6101	Salaries - Full-Time	\$ 1,073,826	\$ 1,247,354	\$ 1,524,760	\$ 1,413,811	\$ 1,583,314
01-51-6102	Salaries - Overtime	193,677	238,392	149,872	238,596	155,017
01-51-6104	Salaries - Part-Time	186,519	223,052	212,186	234,411	224,666
01-51-6106	Police Pension	675,160	685,056	666,000	666,000	627,864
01-51-6201	Medical/Dental Insurance	170,738	184,710	244,216	189,091	263,557
01-51-6202	Group Life Insurance	1,213	1,496	1,794	1,633	1,932
01-51-6205	Social Security Contributions	104,177	118,232	145,489	145,489	149,968
01-51-6208	Training, Memberships, & Conferences	13,464	22,703	21,780	22,795	27,965
01-51-6209	Uniform Allowance	16,130	23,870	30,600	30,600	30,800
01-51-6301	Legal Services	20,553	30,669	23,900	35,400	36,400
01-51-6306	Medical Services	1,168	1,640	1,750	1,000	1,000
01-51-6307	I.T. Services	29,285	34,981	44,030	52,300	47,400
01-51-6309	Other Professional Services	13,213	80,862	16,800	17,510	18,050
01-51-6402	Rentals	720	1,924	2,750	3,370	3,370
01-51-6403	Repair & Maintenance - Equipment	10,392	7,262	17,490	16,990	17,490
01-51-6407	Repair & Maintenance - Vehicles	30,793	38,931	43,200	43,200	43,200
01-51-6500	General Equipment	13,999	55,071	15,930	17,230	29,447

Fiscal Year 2026
Annual Budget
General Fund - Fund 01



General Fund - Police Department (01-51)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
01-51-6501	Postage & Delivery	1,852	1,789	1,435	2,120	2,120
01-51-6502	Telecommunications	180,277	188,743	190,163	193,701	196,323
01-51-6504	Printing	2,274	3,324	4,850	4,850	6,600
01-51-6507	Mileage Reimbursement	-	-	400	400	525
01-51-6508	Receptions & Entertainment	1,511	1,847	2,050	2,050	2,050
01-51-6509	Recruitment	845	2,010	5,200	8,600	7,300
01-51-6601	Fuels & Lubricants	63,261	56,151	67,000	62,400	64,000
01-51-6603	Specialized Supplies	80,882	69,257	56,625	89,125	73,758
01-51-6604	Safety Supplies	6,612	2,944	5,900	5,900	5,950
01-51-6608	Subscriptions, Books & Publications	0	550	1,700	1,700	1,700
01-51-6613	General Office Supplies	4,126	5,780	7,550	7,550	7,600
01-51-6617	Vehicle Maintenance Supplies	2,375	827	725	750	750
01-51-6620	Donation Expense	-	-	1,000	1,000	600
01-51-6622	State Seizures	-	202	-	-	-
01-51-7010	Transfer to Equipment Repl. Fund	181,529	174,835	208,825	208,825	212,004

Police Department Expenses	\$ 3,080,571	\$ 3,504,462	\$ 3,715,970	\$ 3,718,397	\$ 3,842,720
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General Fund - Economic Development (01-52)						
01-52-6101	Salaries - Full-Time	\$ 141,467	\$ 167,333	\$ 208,691	\$ 211,707	\$ 220,268
01-52-6104	Salaries - Part-Time	19,022	-	-	-	-
01-52-6201	Medical/Dental Insurance	8,562	16,300	31,225	23,982	25,091
01-52-6202	Group Life Insurance	121	196	276	276	276
01-52-6205	Social Security Contributions	12,176	12,702	15,965	16,196	16,839
01-52-6206	IMRF Contributions	9,705	7,086	8,098	10,176	14,902
01-52-6208	Training, Memberships, & Conferences	7,035	9,371	12,000	12,320	11,021
01-52-6209	Uniform Allowance	68	100	160	160	160
01-52-6306	Medical Services	255	157	-	-	-
01-52-6307	I.T. Services	792	900	1,500	1,500	1,500
01-52-6309	Other Professional Services	20,447	18	500	500	10,500
01-52-6402	Rentals	1	54	122	450	625
01-52-6403	Repair & Maintenance - Equipment	237	279	500	500	-
01-52-6501	Postage & Delivery	135	121	250	250	250

Fiscal Year 2026
Annual Budget
General Fund - Fund 01



General Fund - Economic Development (01-52)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
01-52-6502	Telecommunications	873	1,663	675	675	-
01-52-6504	Printing	1,049	646	3,000	3,000	3,000
01-52-6507	Mileage Reimbursement	371	79	500	500	500
01-52-6515	Public Relations	458	234	750	750	1,000
01-52-6521	Marketing	153	4,824	10,000	8,162	9,177
01-52-6608	Subscriptions, Books & Publications	189	-	6,716	6,716	6,966
01-52-6613	General Office Supplies	773	1,108	1,500	1,500	1,500
01-52-6912	CPEP Expense	-	40,000	20,000	20,000	20,000

Economic Development Expenses	\$	223,889	\$	263,171	\$	322,428	\$	319,320	\$	343,575
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General Fund - Public Works - Streets (01-53)											
01-53-6101	Salaries - Full-Time	\$	405,636	\$	488,520	\$	511,761	\$	497,814	\$	531,147
01-53-6102	Salaries - Overtime		17,521		20,624		32,914		31,880		34,334
01-53-6104	Salaries - Part-Time		-		14,080		14,997		14,997		15,597
01-53-6105	Salaries - Seasonal		26,146		-		-		-		-
01-53-6201	Medical/Dental Insurance		63,910		60,496		61,943		59,866		72,141
01-53-6202	Group Life Insurance		574		796		1,242		782		773
01-53-6205	Social Security Contributions		32,040		38,659		42,815		41,669		44,279
01-53-6206	IMRF Contributions		24,997		24,622		21,133		26,181		39,185
01-53-6208	Training, Memberships, & Conferences		3,060		3,329		3,898		3,998		4,250
01-53-6209	Uniform Allowance		2,068		2,192		3,250		3,250		3,250
01-53-6301	Legal Services		945		955		1,000		500		500
01-53-6303	Engineering Services		10,397		2,799		2,000		500		500
01-53-6306	Medical Services		919		544		911		911		925
01-53-6309	Other Professional Services		21,865		22,335		26,300		26,230		29,900
01-53-6402	Rentals		2,591		2,799		553		2,000		2,649
01-53-6403	Repair & Maintenance - Equipment		9,671		2,686		34,500		34,500		30,200
01-53-6405	Repair & Maintenance - ROW		159,209		99,804		82,093		102,093		80,000
01-53-6406	Repair & Maintenance - Buildings		-		65		32,852		36,774		54,350
01-53-6407	Repair & Maintenance - Vehicles		7,061		5,544		23,500		23,500		25,000
01-53-6500	General Equipment		620		11,398		11,250		11,250		1,500
01-53-6501	Postage & Delivery		456		104		500		500		500

Fiscal Year 2026
Annual Budget
General Fund - Fund 01



General Fund - Public Works - Streets (01-53)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
01-53-6502	Telecommunications	3,230	3,667	905	905	905
01-53-6504	Printing	21	-	-	150	100
01-53-6507	Mileage Reimbursement	77	109	100	40	100
01-53-6508	Receptions & Entertainment	915	366	500	700	1,000
01-53-6509	Recruitment	38	-	-	-	-
01-53-6511	Electricity	28,749	48,640	41,568	40,118	46,135
01-53-6512	Water & Sewer	-	-	2,564	2,564	-
01-53-6516	Employee Activities	182	600	400	500	750
01-53-6601	Fuels & Lubricants	32,242	27,602	32,500	28,000	29,000
01-53-6602	Custodial Supplies	-	-	2,500	2,000	2,000
01-53-6603	Specialized Supplies	3,455	11,492	20,750	23,188	9,750
01-53-6604	Safety Supplies	3,023	1,467	2,980	2,980	2,950
01-53-6606	Landscaping Supplies	22,664	43,449	50,000	94,571	87,250
01-53-6609	Roadway Maintenance Supplies	5,074	12,463	14,000	14,000	15,500
01-53-6610	Traffic Control Supplies	114,067	111,237	121,800	108,800	89,000
01-53-6611	Building Materials & Supplies	-	-	1,750	1,750	2,250
01-53-6612	Equipment Maintenance Supplies	8,285	7,479	8,000	8,000	8,500
01-53-6613	General Office Supplies	605	262	500	500	500
01-53-6617	Vehicle Maintenance Supplies	12,841	22,641	21,500	21,500	24,000
01-53-7010	Transfer to Equipment Repl. Fund	149,914	168,348	185,110	184,203	221,456

Public Works - Streets Expenses	\$ 1,175,066	\$ 1,262,173	\$ 1,416,839	\$ 1,453,664	\$ 1,512,126
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General Fund - Building Department (01-54)						
01-54-6101	Salaries - Full-Time	\$ 49,206	\$ -	\$ -	\$ -	\$ -
01-54-6102	Salaries - Overtime	1,230	-	-	-	-
01-54-6201	Medical/Dental Insurance	8,683	-	-	-	-
01-54-6202	Group Life Insurance	66	-	-	-	-
01-54-6205	Social Security Contributions	3,568	-	-	-	-
01-54-6206	IMRF Contributions	3,294	-	-	-	-
01-54-6209	Uniform Allowance	304	574	-	-	-
01-54-6402	Rentals	58	18	-	-	-
01-54-6403	Repair & Maintenance - Equipment	796	1,851	-	-	-

Fiscal Year 2026
Annual Budget
General Fund - Fund 01



General Fund - Building Department (01-54)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
01-54-6406	Repair & Maintenance - Buildings	138,784	47,569	-	-	-
01-54-6500	General Equipment	673	124	-	-	-
01-54-6502	Telecommunications	4,891	3,180	-	-	-
01-54-6512	Water & Sewer	3,209	2,934	-	-	-
01-54-6602	Custodial Supplies	2,245	1,331	-	-	-
01-54-6603	Specialized Supplies	3,868	1,417	-	-	-
01-54-6604	Safety Supplies	2,326	759	-	-	-
01-54-6606	Landscaping Supplies	2,629	540	-	-	-
01-54-6611	Building Materials & Supplies	2,273	2,990	-	-	-
01-54-6613	General Office Supplies	37	-	-	-	-

Building Department Expenses	\$ 228,141	\$ 63,287	\$ -	\$ -	\$ -
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General Fund - Community Development (01-55)						
01-55-6101	Salaries - Full-Time	\$ 331,554	\$ 356,233	\$ 373,635	\$ 296,610	\$ 357,960
01-55-6104	Salaries - Part-Time	9,928	7,080	6,500	6,500	6,760
01-55-6201	Medical/Dental Insurance	62,157	70,749	69,211	63,787	67,860
01-55-6202	Group Life Insurance	392	394	552	426	552
01-55-6205	Social Security Contributions	25,233	27,060	29,080	23,188	27,288
01-55-6206	IMRF Contributions	20,135	17,323	14,497	14,257	24,760
01-55-6208	Training, Memberships, & Conferences	1,114	2,594	4,658	5,211	8,251
01-55-6209	Uniform Allowance	0	379	600	600	600
01-55-6301	Legal Services	29,129	40,346	106,000	100,000	32,000
01-55-6303	Engineering Services	118,449	98,478	215,590	101,590	35,350
01-55-6306	Medical Services	684	255	100	200	200
01-55-6307	I.T. Services	-	-	200	-	-
01-55-6309	Other Professional Services	113,197	76,606	96,643	117,188	49,925
01-55-6402	Rentals	1,339	710	239	539	654
01-55-6403	Repair & Maintenance - Equipment	625	797	700	2,175	2,200
01-55-6407	Repair & Maintenance - Vehicles	1,508	517	750	2,300	750
01-55-6500	General Equipment	-	603	-	-	-
01-55-6501	Postage & Delivery	155	331	290	290	290
01-55-6502	Telecommunications	6,109	6,662	1,112	463	437

Fiscal Year 2026
Annual Budget
General Fund - Fund 01



General Fund - Community Development (01-55)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
01-55-6503	Publishing	2,387	752	3,550	8,662	3,550
01-55-6504	Printing	990	1,366	1,530	1,530	1,065
01-55-6507	Mileage Reimbursement	55	68	60	60	60
01-55-6508	Receptions & Entertainment	111	146	360	360	180
01-55-6509	Recruitment	-	-	-	100	100
01-55-6601	Fuels & Lubricants	1,632	1,541	2,260	1,200	1,300
01-55-6608	Subscriptions, Books & Publications	315	1,593	1,400	-	2,086
01-55-6613	General Office Supplies	1,071	1,339	1,910	1,910	2,100
01-55-7010	Transfer to Equipment Repl. Fund	3,436	3,436	3,436	3,436	3,436

Community Development Expenses	\$	731,707	\$	717,357	\$	934,863	\$	752,582	\$	629,714
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General Fund - Finance Department (01-56)						
01-56-6101	Salaries - Full-Time	\$ 103,984	\$ 107,060	\$ 112,603	\$ 112,603	\$ 117,582
01-56-6104	Salaries - Part-Time	12,661	15,997	18,918	18,918	21,020
01-56-6201	Medical/Dental Insurance	10,386	11,530	11,597	11,880	12,098
01-56-6202	Group Life Insurance	112	132	138	138	138
01-56-6205	Social Security Contributions	8,371	8,816	10,061	10,061	10,705
01-56-6206	IMRF Contributions	6,748	5,584	4,603	5,821	8,873
01-56-6208	Training, Memberships, & Conferences	2,257	3,961	4,637	4,688	5,042
01-56-6209	Uniform Allowance	276	-	400	-	500
01-56-6301	Legal Services	1,752	723	1,250	1,750	1,250
01-56-6302	Audit Services	26,388	24,965	26,555	25,805	27,270
01-56-6306	Medical Services	245	152	50	50	50
01-56-6307	I.T. Services	8,770	1,301	15,321	15,541	16,069
01-56-6309	Other Professional Services	6,076	3,420	2,685	3,028	3,198
01-56-6402	Rentals	437	1,142	1,464	1,024	749
01-56-6403	Repair & Maintenance - Equipment	578	385	400	500	-
01-56-6501	Postage & Delivery	1,045	1,368	1,000	1,100	1,100
01-56-6502	Telecommunications	3,507	3,212	831	831	831
01-56-6503	Publishing	723	337	365	401	450
01-56-6504	Printing	623	1,041	800	425	925
01-56-6508	Receptions & Entertainment	213	-	-	-	-

Fiscal Year 2026
Annual Budget
General Fund - Fund 01



General Fund - Finance Department (01-56)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
01-56-6509	Recruitment	488	-	-	-	-
01-56-6603	Specialized Supplies	62	-	-	-	-
01-56-6613	General Office Supplies	1,539	2,614	1,500	1,600	900
01-56-9003	Interfund Transfer Expense	-	32,990	-	-	-

Finance Department Expenses	\$	197,240	\$	226,726	\$	215,178	\$	216,164	\$	228,750
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General Fund - Boards & Commissions (01-57)						
01-57-6104	Salaries - Part-Time	\$ 46,915	\$ 46,100	\$ 47,400	\$ 46,100	\$ 46,100
01-57-6205	Social Security Contributions	3,589	3,527	3,527	3,527	3,527
01-57-6208	Training, Memberships, & Conferences	8,806	7,618	11,014	10,272	12,069
01-57-6209	Uniform Allowance	-	-	1,100	-	1,400
01-57-6309	Other Professional Services	10,165	2,379	10,225	7,000	5,000
01-57-6403	Repair & Maintenance - Equipment	1	-	-	-	-
01-57-6501	Postage & Delivery	53	12	50	500	1,000
01-57-6502	Telecommunications	253	464	-	-	-
01-57-6503	Publishing	963	-	-	-	-
01-57-6504	Printing	722	60	180	206	425
01-57-6508	Receptions & Entertainment	374	573	750	2,250	750
01-57-6515	Public Relations	15,110	31,985	20,650	20,150	15,700
01-57-6516	Employee Activities	1,427	4,585	5,500	1,484	3,500
01-57-6517	Plan Commission	1,875	4,676	3,025	3,390	3,875
01-57-6520	Police Commission	375	3,090	5,975	5,225	5,225
01-57-6521	Marketing	30	31,007	43,300	40,150	32,350
01-57-6613	General Office Supplies	467	502	400	-	-
01-57-6913	Rental/Lease Expense	17,000	-	-	-	-
01-57-9003	Interfund Transfer Expense	1,395,032	880,000	200,000	420,000	200,000

Boards & Commissions Expenses	\$	1,503,157	\$	1,016,575	\$	353,096	\$	560,254	\$	330,921
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Fiscal Year 2026
Annual Budget
General Fund - Fund 01



General Fund - Fund 01	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Total Revenue	\$ 7,939,085	\$ 7,568,504	\$ 7,472,935	\$ 7,549,927	\$ 7,430,396
Total Expenditures	\$ 7,733,724	\$ 7,428,678	\$ 7,451,072	\$ 7,497,068	\$ 7,387,069

Net Income/((Loss) General Fund	\$ 205,361	\$ 139,826	\$ 21,863	\$ 52,859	\$ 43,327
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Unrestricted Fund Balance, Beginning	1,904,895	1,957,754
Estimated Unrestricted Fund Balance, Ending	\$ 1,957,754	\$ 2,001,081
Fund Reserve Policy FYE25 (25%)	1,874,267	1,846,767
Estimated Unrestricted Fund Balance, excess Fund Reserve Policy	\$ 83,487	\$ 154,314
General Fund Reserve	26.11%	27.09%

Village of Sugar Grove
FY2025-2026
General Capital Projects Fund - Fund 30
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budgets	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ 4,059,027	\$ 6,076,459	\$ 7,148,054	\$ 7,148,054	\$ 7,838,966
Revenues	\$ 2,746,487	\$ 1,559,731	\$ 789,145	\$ 1,152,195	\$ 1,056,250
Expenditures by Department					
50 - Administration	\$ 1,833	\$ 40,800	\$ 72,129	\$ 48,484	\$ 180,218
51 - Police	340,363	273,370	3,342,776	412,799	4,878,990
53 - Public Works - Streets	386,859	140,976	159,865	-	266,260
56 - Finance	-	32,990	-	-	-
Total Expenditures	\$ 729,055	\$ 488,136	\$ 3,574,770	\$ 461,283	\$ 5,325,468
Net Change in Fund Balance	2,017,432	1,071,595	(2,785,625)	690,912	(4,269,218)
Fund Balance, End of Year	\$ 6,076,459	\$ 7,148,054	\$ 4,362,429	\$ 7,838,966	\$ 3,569,748

Fiscal Year 2026

Annual Budget

General Capital Projects Fund - Fund 30



General Capital Projects - Revenues (30-00)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budgets	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
30-00-3510	Court Fines	\$ 3,809	\$ -	\$ -	\$ -	\$ -
30-00-3811	Interest Income - Investments	32,166	46,537	96,157	240,114	164,454
30-00-3820	Rental Income	59,662	51,717	48,202	48,202	49,311
30-00-3850	Improvement Donations	54,460	129,624	32,415	32,415	190,589
30-00-3920	Proceeds - Capital Asset Sale	961,511	19,257	15,000	15,000	15,000
30-00-3990	Interfund Transfer Income	1,634,879	1,312,596	597,371	816,464	636,896

General Capital Projects Revenues	\$ 2,746,487	\$ 1,559,731	\$ 789,145	\$ 1,152,195	\$ 1,056,250
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General Capital Projects - Administration (30-50)						
30-50-6301	Legal Services	\$ 1,833	\$ -	\$ -	\$ -	\$ -
30-50-6309	Other Professional Services	-	-	30,000	-	30,000
30-50-6913	Rental/Lease Expense	-	40,800	42,129	48,484	150,218

Administration Expenses	\$ 1,833	\$ 40,800	\$ 72,129	\$ 48,484	\$ 180,218
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General Capital Projects - Police Department (30-51)						
30-51-6304	Architectural Services	\$ -	\$ 14,795	\$ 100,000	\$ 76,000	\$ 360,080
30-51-6307	I.T. Services	-	-	26,000	26,000	-
30-51-7003	Building Improvements	15,680	8,528	2,900,000	-	4,237,599
30-51-7006	Vehicles	210,963	136,121	174,974	168,997	163,118
30-51-7007	Other Equipment & Machinery	-	-	28,000	28,000	-
30-51-9003	Interfund Transfer Expense	113,720	113,926	113,802	113,802	118,193

Police Department Expenses	\$ 340,363	\$ 273,370	\$ 3,342,776	\$ 412,799	\$ 4,878,990
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General Capital Projects - Public Works - Streets (30-53)						
30-53-7003	Building Improvements	\$ 130,447	\$ -	\$ -	\$ -	\$ 100,000
30-53-7006	Vehicles	214,465	97,424	159,865	-	166,260

Fiscal Year 2025

Annual Budget

General Capital Projects Fund - Fund 30



		FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
General Capital Projects - Public Works - Streets (30-53)		Actual	Actual	Approved Budgets	Estimated Actuals	Final Budget
30-53-7007	Other Equipment & Machinery	41,947	43,552	-	-	-

Public Works - Streets Expenses	\$	386,859	\$	140,976	\$	159,865	\$	-	\$	266,260
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General Capital Projects - Finance (30-56)											
30-56-7004	Office Equipment & Machinery	\$	-	\$	32,990	\$	-	\$	-	\$	-

Finance Department Expenses	\$	-	\$	32,990	\$	-	\$	-	\$	-
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Village of Sugar Grove
FY2025-2026 Budget
West Industrial Tax Increment District #1 - Fund 32
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budgets	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ 1,016,103	\$ 439,697	\$ 694,830	\$ 694,830	\$ 1,197,025
Revenues	\$ 447,847	\$ 496,852	\$ 518,013	\$ 563,722	\$ 588,595
Expenditures by Department					
50 - Administration	\$ 2,727	\$ 473	\$ 3,250	\$ 3,250	\$ -
52 - Economic Development	-	1,750	44,710	42,460	948,541
53 - Public Works - Streets	-	-	-	13,664	264,136
55 - Community Development	1,021,526	239,496	444	2,153	577,815
Total Expenditures	\$ 1,024,253	\$ 241,719	\$ 48,404	\$ 61,527	\$ 1,790,492
Net Change in Fund Balance	(576,406)	255,133	469,609	502,195	(1,201,897)
Fund Balance, End of Year	\$ 439,697	\$ 694,830	\$ 1,164,439	\$ 1,197,025	\$ (4,872)

Fiscal Year 2026

Annual Budget

West Industrial TIF #1 Fund - Fund 32



Industrial TIF #1 - Revenues (32-00)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
32-00-3110	Property Tax - Corporate	\$ 443,804	\$ 486,679	\$ 511,013	\$ 549,871	\$ 577,365
32-00-3810	Interest Income	4,042	10,173	70,000	13,851	11,230

Industrial TIF #1 Revenues	\$ 447,846	\$ 496,852	\$ 581,013	\$ 563,722	\$ 588,595
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Industrial TIF #1 - Administration (32-50)						
32-50-6208	Training, Memberships, & Conferences	\$ 2,727	\$ 473	\$ 3,250	\$ 3,250	\$ -

Administration Expenses	\$ 2,727	\$ 473	\$ 3,250	\$ 3,250	\$ -
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Industrial TIF #1 - Economic Development (32-52)						
32-52-6521	Marketing	\$ -	\$ 1,750	\$ 4,000	\$ 1,750	\$ -
32-52-6900	Redevelopment Agreements	-	-	-	-	900,000
32-52-9003	Interfund Transfer Expense	-	-	40,710	40,710	48,541

Economic Development Expenses	\$ -	\$ 1,750	\$ 44,710	\$ 42,460	\$ 948,541
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Industrial TIF #1 - Public Works - Streets (32-53)						
32-53-6303	Engineering Services	\$ -	\$ -	\$ -	\$ 13,664	\$ 19,136
32-53-7008	Streets/ROW Improvements	-	-	-	-	245,000

Public Works - Streets Expenses	\$ -	\$ -	\$ -	\$ 13,664	\$ 264,136
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Industrial TIF #1 - Community Development (32-55)						
32-55-6301	Legal Services	\$ 39	\$ 96	\$ 100	\$ 1,810	\$ 100
32-55-6302	Audit Services	338	338	344	343	350
32-55-6911	TIF Surplus	1,000,000	200,000	-	-	577,365
32-55-9003	Interfund Transfer Expense	21,150	39,062	-	-	-

Community Development Expenses	\$ 1,021,527	\$ 239,496	\$ 444	\$ 2,153	\$ 577,815
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Village of Sugar Grove
FY2025-2026 Budget
Northeast Airport Tax Increment District #2 - Fund 33
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budgets	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ 155,302	\$ 277,070	\$ 496,740	\$ 496,740	\$ 544,412
Revenues	\$ 153,186	\$ 311,303	\$ 325,257	\$ 346,715	\$ 362,629
Expenditures by Department					
50 - Administration	\$ -	\$ 473	\$ 3,250	\$ 246,240	\$ -
52 - Economic Development	-	1,750	44,710	44,460	69,391
53 - Public Works - Streets	9,891	-	-	-	-
55 - Community Development	21,527	89,410	7,344	8,343	-
Total Expenditures	\$ 31,418	\$ 91,633	\$ 55,304	\$ 299,043	\$ 69,391
Net Change in Fund Balance	121,768	219,670	269,953	47,672	293,238
Fund Balance, End of Year	\$ 277,070	\$ 496,740	\$ 766,693	\$ 544,412	\$ 837,650

Fiscal Year 2026

Annual Budget

Northeast Airport TIF #2 Fund - Fund 33



		FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
Industrial TIF #2 - Revenues (33-00)						
33-00-3110	Property Tax - Corporate	\$ 151,535	\$ 304,054	\$ 319,257	\$ 337,103	\$ 353,958
33-00-3810	Interest Income	1,651	7,249	6,000	9,612	8,671

Industrial TIF #2 Revenues	\$ 153,186	\$ 311,303	\$ 325,257	\$ 346,715	\$ 362,629
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Industrial TIF #2 - Administration (33-50)						
33-50-6208	Training, Memberships, & Conferences	\$ -	\$ 473	\$ 3,250	\$ 3,250	\$ -

Administration Expenses	\$ -	\$ 473	\$ 3,250	\$ 3,250	\$ -
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Industrial TIF #2 - Economic Development (33-52)						
33-52-6208	Training, Memberships, & Conferences	\$ -	\$ -	\$ -	\$ -	\$ 6,500
33-52-6301	Legal Services	-	-	-	-	500
33-52-6302	Audit Services	-	-	-	-	350
33-52-6309	Other Professional Services	-	-	-	-	5,000
33-52-6521	Marketing	-	1,750	4,000	3,750	8,500
33-52-9003	Interfund Transfer Expense	-	-	40,710	40,710	48,541

Economic Development Expenses	\$ -	\$ 1,750	\$ 44,710	\$ 44,460	\$ 69,391
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Industrial TIF #2 - Public Works - Streets (33-53)						
33-53-6303	Engineering Services	\$ 9,891	\$ -	\$ -	\$ -	\$ -

Public Works - Streets Expenses	\$ 9,891	\$ -	\$ -	\$ -	\$ -
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Industrial TIF #2 - Community Development (33-55)						
33-55-6301	Legal Services	\$ 39	\$ 11	\$ 1,000	\$ 2,000	\$ -
33-55-6302	Audit Services	338	337	344	343	-
33-55-6309	Other Professional Services	-	-	6,000	6,000	-
33-55-6911	TIF Surplus	-	50,000	-	0	-
33-55-9003	Interfund Transfer Expense	21,150	39,062	-	-	-

Community Development Expenses	\$ 21,527	\$ 89,410	\$ 7,344	\$ 8,343	\$ -
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Village of Sugar Grove
FY2025-2026 Budget
I-88 & IL-47 Tax Increment District #3 - Fund 34
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budgets	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ (5,000)
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures by Department					
50 - Administration	\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000
52 - Economic Development	-	-	-	-	-
53 - Public Works - Streets	-	-	-	-	-
55 - Community Development	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000
Net Change in Fund Balance	-	-	-	(5,000)	(10,000)
Fund Balance, End of Year	\$ -	\$ -	\$ -	(\$5,000)	(\$15,000)

Fiscal Year 2026

Annual Budget

I-88 & IL-47 TIF #3 Fund - Fund 34



		FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
I-88 & IL-47 TIF #3 - Revenues (34-00)						
34-00-3110	Property Tax - Corporate	\$ 151,535	\$ 304,054	\$ 319,257	\$ 337,103	\$ 353,958
34-00-3810	Interest Income	1,651	7,249	6,000	9,612	8,671

Industrial TIF #2 Revenues	\$ 153,186	\$ 311,303	\$ 325,257	\$ 346,715	\$ 362,629
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I-88 & IL-47 TIF #3 - Administration (34-50)						
34-50-6301	Legal Services	\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000

Administration Expenses	\$ -	\$ -	\$ -	\$ 5,000	\$ 10,000
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Village of Sugar Grove
FY2025-2026 Budget
Capital Infrastructure Projects Fund - Fund 35
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budgets	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ 3,676,622	\$ 4,070,135	\$ 3,598,131	\$ 3,598,131	\$ 2,770,061
Revenues	1,860,075	2,065,017	2,318,105	1,950,831	2,617,860
Expenditures by Department					
50 - Motor Fuel Tax	\$ 377,618	\$ 1,026,141	\$ 404,521	\$ 418,623	\$ 415,098
53 - Public Works - Streets	1,088,944	1,510,880	2,739,204	2,360,278	2,562,417
Total Capital Infrastructure Projects Expenditures	\$ 1,466,562	\$ 2,537,021	\$ 3,143,725	\$ 2,778,901	\$ 2,977,515
Net Change in Fund Balance	\$393,513	(\$472,004)	(\$825,620)	(\$828,070)	(\$359,655)
Fund Balance, End of Year	\$ 4,070,135	\$ 3,598,131	\$ 2,772,511	\$ 2,770,061	\$ 2,410,406

Fiscal Year 2026

Annual Budget

Capital Infrastructure Projects Fund - Fund 35



		FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
Capital Infrastructure Projects - Revenues (35-00)						
35-00-3430	Motor Fuel Tax	\$ 473,734	\$ 422,833	\$ 404,521	\$ 418,623	\$ 415,098
35-00-3435	Road Maintenance Fees	275,177	277,637	274,882	275,426	275,426
35-00-3440	Grants	10,739	-	355,443	64,109	423,275
35-00-3450	State Sales Tax	1,028,929	1,116,051	1,126,589	1,053,646	1,088,691
35-00-3761	Reimbursement	5,055	97,588	15,164	15,164	25,273
35-00-3810	Interest Income	13,250	24,903	20,000	12,560	2,487
35-00-3811	Interest Income - Investments	-	-	48,940	49,059	-
35-00-3855	Road Impact Fee	43,156	107,291	58,530	43,530	364,217
35-00-3860	Public Improvement Fee	10,035	18,714	14,036	18,714	23,393

Capital Infrastructure Projects Revenues	\$ 1,860,075	\$ 2,065,017	\$ 2,318,105	\$ 1,950,831	\$ 2,617,860
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Capital Infrastructure Projects - Administration (35-50)						
35-50-7008	Streets/ROW Improvements	\$ 377,618	\$ 1,026,141	\$ 404,521	\$ 418,623	\$ 415,098

Administration Expenses	\$ 377,618	\$ 1,026,141	\$ 404,521	\$ 418,623	\$ 415,098
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Capital Infrastructure Projects - Public Works - Streets (35-53)						
35-53-6301	Legal Services	\$ 332	\$ -	\$ -	\$ -	\$ -
35-53-6303	Engineering Services	224,707	488,043	321,820	472,662	460,600
35-53-6309	Other Professional Services	-	-	6,000	-	85,920
35-53-6518	Bad Debt Expense	-	-	500	-	-
35-53-6615	Snow & Ice Control Supplies	153,986	132,167	121,480	94,057	121,000
35-53-7008	Streets/ROW Improvements	204,251	384,083	1,783,368	1,287,523	1,369,340
35-53-9003	Interfund Transfer Expense	505,668	506,587	506,036	506,036	525,557

Public Works - Streets Expenses	\$ 1,088,944	\$ 1,510,880	\$ 2,739,204	\$ 2,360,278	\$ 2,562,417
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Village of Sugar Grove
FY2025-2026 Budget
Debt Service Fund - Fund 41
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budgets	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ 204,695	\$ 204,220	\$ 203,745	\$ 203,745	\$ 203,270
Revenues	\$ 619,388	\$ 620,513	\$ 619,838	\$ 619,838	\$ 643,750
Expenditures by Department					
50 - Administration	\$ 619,863	\$ 620,988	\$ 620,313	\$ 620,313	\$ 644,225
Total Expenditures	\$ 619,863	\$ 620,988	\$ 620,313	\$ 620,313	\$ 644,225
Net Change in Fund Balance	(\$475)	(\$475)	(\$475)	(\$475)	(\$475)
Fund Balance, End of Year	\$204,220	\$203,745	\$203,270	\$203,270	\$202,795

Fiscal Year 2026

Annual Budget

Debt Service Fund - Fund 41



		FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
Debt Service Fund - Revenues (41-00)		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
41-00-3990	Interfund Transfer Income	\$ 619,388	\$ 620,513	\$ 619,838	\$ 619,838	\$ 643,750

Debt Service Revenues	\$ 619,388	\$ 620,513	\$ 619,838	\$ 619,838	\$ 643,750
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Debt Service Fund - Administration (41-50)						
41-50-8002	Debt - Principal	\$ 555,000	\$ 570,000	\$ 585,000	\$ 585,000	\$ 625,000
41-50-8003	Debt - Interest	64,388	50,513	34,838	34,838	18,750
41-50-8004	Fiscal Agent Fees	475	475	475	475	475

Administration Expenses	\$ 619,863	\$ 620,988	\$ 620,313	\$ 620,313	\$ 644,225
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Village of Sugar Grove
FY2025-2026 Budget
Sugar Grove Center SSA #10 Fund - Fund 47
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ 34,093	\$ 21,381	\$ 11,955	\$ 11,955	\$ 3,860
Revenues	147	250	200	80	14,775
Expenditures by Department					
55 - Community Development	\$ 12,859	\$ 9,676	\$ 8,175	\$ 8,175	\$ 12,000
Total Expenditures	\$ 12,859	\$ 9,676	\$ 8,175	\$ 8,175	\$ 12,000
Net Change in Fund Balance	(\$12,712)	(\$9,426)	(\$7,975)	(\$8,095)	\$2,775
Fund Balance, End of Year	\$ 21,381	\$ 11,955	\$ 3,980	\$ 3,860	\$ 6,635

Fiscal Year 2026

Annual Budget

Sugar Grove Center SSA #10 Fund - Fund 47



Sugar Grove Center SSA #10 - Revenues (47-00)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2024-2025 Final Budget
47-00-3110	Property Tax - Corporate	\$ -	\$ -	\$ -	\$ -	\$ 14,650
47-00-3810	Interest Income	147	250	200	80	125

Sugar Grove Center SSA #10 Revenues	\$ 147	\$ 250	\$ 200	\$ 80	\$ 14,775
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Sugar Grove Center SSA #10 - Community Development (47-55)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2024-2025 Final Budget
47-55-6309	Other Professional Services	\$ 12,859	\$ 9,676	\$ 8,175	\$ 8,175	\$ 12,000

Community Development Expenses	\$ 12,859	\$ 9,676	\$ 8,175	\$ 8,175	\$ 12,000
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Village of Sugar Grove
FY2025-2026 Budget
College Corner Business District Fund - Fund 48
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ -	\$ 147	\$ 2,542	\$ 2,542	\$ 3,620
Revenues	147	2,395	\$ 600	1,078	1,275
Expenditures by Department					
50 - Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 147	\$2,395	\$ 600	\$1,078	\$1,275
Fund Balance, End of Year	\$ 147	\$ 2,542	\$ 3,142	\$ 3,620	\$ 4,895

Fiscal Year 2026

Annual Budget

College Corner Business District Fund - Fund 48



		FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
College Corner Business District - Revenues (48-00)		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
48-00-3449	State Sales Tax Rebate	\$ -	\$ -	\$ (34,200)	\$ (26,934)	\$ (27,000)
48-00-3450	State Sales Tax	147	2,388	34,700	27,934	28,200
48-00-3810	Interest Income	-	7	100	78	75
College Corner Business District Revenues		\$ 147	\$ 2,395	\$ 600	\$ 1,078	\$ 1,275

Village of Sugar Grove
FY2025-2026 Budget
Waterworks & Sewerage Fund - Fund 50
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budgets	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ 1,453,465	\$ 964,114	\$ 989,530	\$ 989,530	\$ 1,018,584
Revenues					
Operating Revenues	\$ 4,181,793	\$ 4,295,305	\$ 4,219,703	\$ 4,257,605	\$ 4,279,439
Capital Revenues	31,400	26,158	-	-	-
Total Revenues	\$ 4,213,193	\$ 4,321,463	\$ 4,219,703	\$ 4,257,605	\$ 4,279,439
Expenditures by Department					
49 - Information Services	\$ 83,898	\$ 54,643	\$ 113,921	\$ 102,037	\$ 98,204
50 - Administration	3,949,746	2,559,416	2,213,782	2,004,820	2,229,199
59 - P.W. Administration	1,005,193	1,052,889	1,110,943	1,126,740	1,170,649
60 - Water Operations	555,207	666,908	549,530	667,174	678,607
65 - Sewer Operations	101,992	82,460	79,078	83,027	72,723
71 - Water Capital	184,890	120,569	85,000	244,753	-
Total Expenditures	\$ 5,880,926	\$ 4,536,885	\$ 4,152,254	\$ 4,228,551	\$ 4,249,382
Net Change in Fund Balance	\$ (1,667,733)	\$ (215,422)	\$ 67,449	\$ 29,054	\$ 30,057
<i>Fund Balance Adjustment for Unrest. FB</i>	\$370,163	\$240,838			
Unrestricted Fund Balance, End of Year*	\$ 964,114	\$ 989,530	\$ 1,056,979	\$ 1,018,584	\$ 1,048,641

Fiscal Year 2026

Annual Budget

Waterworks & Sewerage - Fund 50



		FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
Waterworks & Sewerage - Operating Revenues (50-00)						
50-00-3530	Water Penalties	\$ 32,095	\$ 29,104	\$ 31,971	\$ 32,286	\$ 21,687
50-00-3540	Sewer Penalties	29,241	26,627	29,891	30,073	20,057
50-00-3610	Water Sales	2,104,046	2,174,182	2,131,369	2,149,905	2,168,717
50-00-3620	Sewer Sales	1,919,466	1,983,024	1,992,707	2,010,886	2,005,739
50-00-3670	Meter Sales	19,958	17,369	7,812	7,370	36,154
50-00-3761	Reimbursement	865	7,973	-	-	-
50-00-3792	Sewer - Other Charges	13,060	13,190	12,873	13,230	13,230
50-00-3811	Interest Income - Investments	45,812	18,470	-	-	-
50-00-3890	Miscellaneous Income	17,250	12,366	13,080	13,855	13,855
50-00-3920	Proceeds - Capital Asset Sale	-	13,000	-	-	-
Waterworks & Sewerage - Capital Revenues (50-01)						
50-01-3651	Water Tap-On Fees	\$ 28,597	\$ 21,881	\$ -	\$ -	\$ -
50-01-3652	Sewer Tap-On Fees	2,803	4,277	-	-	-

Waterworks & Sewerage Fund Revenues	\$ 4,213,193	\$ 4,321,463	\$ 4,219,703	\$ 4,257,605	\$ 4,279,439
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Waterworks & Sewerage - Information Technology (50-49)						
50-49-6307	I.T. Services	\$ 83,090	\$ 54,612	\$ 71,364	\$ 62,254	\$ 60,704
50-49-6502	Telecommunications	808	31	42,557	39,783	37,500

Information Technology Expenses	\$ 83,898	\$ 54,643	\$ 113,921	\$ 102,037	\$ 98,204
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Waterworks & Sewerage - Administration (50-50)						
50-50-6101	Salaries - Full-Time	\$ 136,235	\$ 123,270	\$ 158,162	\$ 158,162	\$ 185,228
50-50-6104	Salaries - Part-Time	50,008	52,828	55,447	59,699	69,056
50-50-6201	Medical/Dental Insurance	11,616	12,645	20,311	19,964	23,676
50-50-6202	Group Life Insurance	121	143	194	183	159
50-50-6203	OPEB Pension Expense	25,436	(5,978)	-	-	-
50-50-6205	Social Security Contributions	12,812	12,648	16,341	16,233	19,438
50-50-6206	IMRF Contributions	10,463	8,133	8,288	10,472	16,602
50-50-6208	Training, Memberships, & Conferences	5,169	3,479	8,813	8,313	9,778
50-50-6210	IMRF Pension Expense	(16,059)	(19,361)	-	-	-
50-50-6301	Legal Services	-	280	500	500	1,000

Fiscal Year 2025

Annual Budget

Waterworks & Sewerage - Fund 50



Waterworks & Sewerage - Administration (50-50)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
50-50-6302	Audit Services	12,288	13,265	14,125	13,375	14,050
50-50-6306	Medical Services	65	156	-	-	-
50-50-6307	I.T. Services	9,065	34,291	15,321	15,541	16,069
50-50-6309	Other Professional Services	32,066	62,582	84,120	76,395	103,629
50-50-6402	Rentals	1,183	2,426	2,785	2,285	785
50-50-6403	Repair & Maintenance - Equipment	318	771	750	775	-
50-50-6501	Postage & Delivery	21,088	21,854	17,600	17,600	17,700
50-50-6502	Telecommunications	12,678	13,803	3,305	3,392	3,482
50-50-6503	Publishing	427	337	365	402	450
50-50-6504	Printing	539	679	800	425	1,175
50-50-6507	Mileage Reimbursement	11	-	50	50	50
50-50-6514	Insurance Premiums	106,661	77,523	123,215	114,311	136,728
50-50-6518	Bad Debt Expense	-	-	1,000	500	500
50-50-6613	General Office Supplies	716	1,105	1,250	700	900
50-50-7010	Transfer to Equipment Repl. Fund	135,880	175,541	186,834	216,337	501,144
50-50-7011	Transfer to Infrastructure Repl. Fund	2,525,000	1,025,000	1,225,000	1,000,000	886,000
50-50-7510	Depreciation Expense - Admin.	791,259	825,849	-	-	-
50-50-8002	Debt - Principal	-	-	236,228	236,228	195,000
50-50-8003	Debt - Interest	47,759	37,360	32,503	32,503	26,125
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	\$ 3,949,746	\$ 2,559,415	\$ 2,213,782	\$ 2,004,820	\$ 2,229,199
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Waterworks & Sewerage - Public Works Administration (50-59)						
50-59-6101	Salaries - Full-Time	\$ 564,155	\$ 667,957	\$ 643,015	\$ 641,512	\$ 677,879
50-59-6102	Salaries - Overtime	37,591	9,907	52,478	52,478	41,817
50-59-6104	Salaries - Part-Time	-	14,080	14,997	14,997	15,597
50-59-6105	Salaries - Seasonal	6,795	-	-	-	-
50-59-6201	Medical/Dental Insurance	74,132	93,122	94,388	96,115	88,305
50-59-6202	Group Life Insurance	869	995	953	966	883
50-59-6205	Social Security Contributions	44,273	48,871	54,352	54,237	56,250

Fiscal Year 2025

Annual Budget

Waterworks & Sewerage - Fund 50



Waterworks & Sewerage - Public Works Administration (50-59)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
50-59-6206	IMRF Contributions	37,283	31,692	26,985	34,078	49,779
50-59-6208	Training, Memberships, & Conferences	10,131	8,991	7,435	7,000	8,800
50-59-6209	Uniform Allowance	3,550	4,105	3,750	3,750	3,750
50-59-6301	Legal Services	495	431	2,000	1,000	1,000
50-59-6303	Engineering Services	-	10,443	2,500	2,500	2,500
50-59-6306	Medical Services	933	576	775	775	775
50-59-6309	Other Professional Services	3,334	6,579	4,225	10,000	10,745
50-59-6312	JULIE Services	2,627	3,306	3,500	3,573	4,000
50-59-6313	SCADA Services	61,269	6,926	15,000	15,000	17,500
50-59-6402	Rentals	279	545	453	901	685
50-59-6403	Repair & Maintenance - Equipment	2,400	2,355	19,100	19,000	9,650
50-59-6406	Repair & Maintenance - Buildings	24,624	32,428	30,952	30,900	51,550
50-59-6407	Repair & Maintenance - Vehicles	6,560	13,444	20,000	20,000	20,000
50-59-6500	General Equipment	26,832	1,172	13,000	13,000	3,500
50-59-6501	Postage & Delivery	983	452	600	400	400
50-59-6502	Telecommunications	18,213	20,240	905	905	905
50-59-6504	Printing	117	-	-	70	200
50-59-6507	Mileage Reimbursement	181	231	150	150	150
50-59-6508	Receptions & Entertainment	947	396	400	400	500
50-59-6509	Recruitment	98	-	-	-	-
50-59-6512	Water & Sewer	1,421	1,657	1,180	1,195	3,929
50-59-6516	Employee Activities	241	90	250	250	500
50-59-6601	Fuels & Lubricants	43,006	34,596	39,000	39,000	43,500
50-59-6602	Custodial Supplies	1,205	1,129	1,500	1,500	1,500
50-59-6603	Specialized Supplies	6,873	11,973	21,500	24,688	15,500
50-59-6604	Safety Supplies	1,972	3,355	3,800	3,800	3,800
50-59-6611	Building Materials & Supplies	1,401	589	2,800	2,800	3,000
50-59-6612	Equipment Maintenance Supplies	2,106	6,685	4,500	4,500	5,000
50-59-6613	General Office Supplies	1,094	910	1,000	1,800	1,800
50-59-6617	Vehicle Maintenance Supplies	17,203	12,662	23,500	23,500	25,000

Public Works Administration Expenses	\$ 1,005,193	\$ 1,052,889	\$ 1,110,943	\$ 1,126,740	\$ 1,170,649
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Fiscal Year 2025

Annual Budget

Waterworks & Sewerage - Fund 50



Waterworks & Sewerage - Water Operations (50-60)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
50-60-6309	Other Professional Services	\$ 115,949	\$ 103,635	\$ 87,500	\$ 74,084	\$ 106,500
50-60-6311	IEPA Water Sampling	21,602	23,404	25,000	25,000	30,000
50-60-6402	Rentals	1,990	1,567	2,700	2,700	3,000
50-60-6403	Repair & Maintenance - Equipment	15,043	9,974	11,000	11,000	13,500
50-60-6406	Repair & Maintenance - Buildings	16,230	3,945	40,230	40,230	27,000
50-60-6510	Natural Gas	1,984	2,079	2,100	2,000	2,000
50-60-6511	Electricity	174,368	262,057	148,000	277,660	238,767
50-60-6518	Bad Debt Expense	-	-	1,000	500	500
50-60-6603	Specialized Supplies	55,623	69,178	50,000	50,000	73,340
50-60-6606	Landscaping Supplies	3,337	1,062	2,500	2,500	3,500
50-60-6607	Chemicals & Lab Supplies	146,345	185,903	175,000	175,000	176,000
50-60-6610	Traffic Control Supplies	-	1,991	2,000	2,000	2,000
50-60-6611	Building Materials & Supplies	1,507	1,819	2,000	2,000	2,000
50-60-6612	Equipment Maintenance Supplies	1,229	293	500	2,500	500

Water Operations Expenses	\$ 555,207	\$ 666,908	\$ 549,530	\$ 667,174	\$ 678,607
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Waterworks & Sewerage - Sewer Operations (50-65)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
50-65-6309	Other Professional Services	\$ 61,573	\$ 17,949	\$ 24,000	\$ 24,000	\$ 25,500
50-65-6402	Rentals	797	838	1,338	1,338	1,500
50-65-6403	Repair & Maintenance - Equipment	14,736	37,032	26,000	26,000	14,000
50-65-6406	Repair & Maintenance - Buildings	293	37	500	500	500
50-65-6510	Natural Gas	4,178	5,399	4,975	4,046	4,089
50-65-6511	Electricity	10,418	12,236	7,715	11,293	11,284
50-65-6518	Bad Debt Expense	-	-	500	250	250
50-65-6603	Specialized Supplies	3,095	5,380	10,500	10,500	10,500
50-65-6607	Chemicals & Lab Supplies	444	910	1,000	1,500	1,000
50-65-6611	Building Materials & Supplies	72	43	750	1,800	1,800
50-65-6612	Equipment Maintenance Supplies	6,386	2,637	1,800	1,800	2,300

Sewer Operations Expenses	\$ 101,992	\$ 82,460	\$ 79,078	\$ 83,027	\$ 72,723
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Fiscal Year 2025

Annual Budget

Waterworks & Sewerage - Fund 50



		FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
Waterworks & Sewerage - Water Capital (50-71)		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
50-71-6303	Engineering Services	\$ 55,300	\$ 115,569	\$ -	\$ -	\$ -
50-71-7003	Building Improvements	63,750	-	-	-	-
50-71-7006	Vehicles	-	5,000	85,000	244,753	-
50-71-7011	Water System Improvements	65,840	-	-	-	-
Water Capital Expenses		\$ 184,890	\$ 120,569	\$ 85,000	\$ 244,753	\$ -

Village of Sugar Grove
FY2025-2026 Budget
Waterworks & Sewerage Capital Fund - Fund 51
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ 1,817,139	\$ 3,702,176	\$ 3,337,117	\$ 3,337,117	\$ 3,400,249
Revenues	\$ 2,660,880	\$ 1,251,029	\$ 1,938,132	\$ 1,396,387	\$ 2,182,241
Expenditures by Department					
71 - Water Capital	\$ 42,640	\$ 551,105	\$ 1,081,938	\$ 1,333,255	\$ 1,158,500
Total Expenditures	\$ 42,640	\$ 551,105	\$ 1,081,938	\$ 1,333,255	\$ 1,158,500
Net Change in Fund Balance	\$2,618,240	\$699,924	\$856,194	\$63,132	\$1,023,741
Construction in Progress	(\$733,203)	(\$1,064,983)			
Fund Balance, End of Year	\$ 3,702,176	\$ 3,337,117	\$ 4,193,311	\$ 3,400,249	\$ 4,423,990

Fiscal Year 2026

Annual Budget

Waterworks & Sewerage Capital Fund - Fund 51



Waterworks & Sewerage Capital Fund - Revenues (51-00)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
51-00-3655	Water/Sewer Capital Fee	\$ -	\$ -	\$ 25,587	\$ 25,905	\$ 264,468
51-00-3761	Reimbursement	-	-	434,863	60,272	477,610
51-00-3811	Interest Income - Investments	-	50,488	65,848	93,873	53,019
51-00-3990	Interfund Transfer Income	2,660,880	1,200,541	1,411,834	1,216,337	1,387,144

Water & Sewer Capital Fund Revenues	\$ 2,660,880	\$ 1,251,029	\$ 1,938,132	\$ 1,396,387	\$ 2,182,241
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Waterworks & Sewerage Capital Fund - Water Capital (51-71)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
51-71-6303	Engineering Services	\$ 8,030	\$ 626	\$ 256,600	\$ 110,913	\$ 350,800
51-71-6305	Financial Services	-	-	-	-	14,700
51-71-7003	Building Improvements	29,825	-	-	13,200	100,000
51-71-7008	Streets/ROW Improvements	4,785	550,479	825,338	1,209,142	693,000

Water & Sewer Capital Fund Expenses	\$ 42,640	\$ 551,105	\$ 1,081,938	\$ 1,333,255	\$ 1,158,500
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Village of Sugar Grove
FY2025-2026 Budget
Refuse Fund - Fund 57
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budgets	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ 87,611	\$ 97,066	\$ 103,797	\$ 103,797	\$ 107,631
Revenues	\$ 805,999	\$ 833,988	\$ 859,992	\$ 860,252	\$ 885,561
Expenditures by Department					
50 - Administration	\$ 796,544	\$ 827,257	\$ 853,019	\$ 856,418	\$ 881,568
Total Expenditures	\$ 796,544	\$ 827,257	\$ 853,019	\$ 856,418	\$ 881,568
Net Change in Fund Balance	\$9,455	\$6,731	\$6,973	\$3,834	\$3,993
Fund Balance, End of Year	\$ 97,066	\$ 103,797	\$ 110,770	\$ 107,631	\$ 111,624

Fiscal Year 2026
Annual Budget
Refuse Fund - Fund 57



Refuse Fund - Revenues (57-00)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
57-00-3650	Refuse Penalties	\$ 11,127	\$ 9,844	\$ 8,515	\$ 8,891	\$ 8,768
57-00-3690	Refuse Charges	794,872	824,144	851,477	851,361	876,793

Refuse Fund Revenues	\$ 805,999	\$ 833,988	\$ 859,992	\$ 860,252	\$ 885,561
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Refuse Fund - Administration (57-50)		FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budget	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
57-50-6513	Refuse & Recycling Collection	\$ 756,544	\$ 787,257	\$ 812,619	\$ 816,018	\$ 841,168
57-50-6518	Bad Debt Expense	-	-	400	400	400
57-50-9003	Interfund Transfer Expense	40,000	40,000	40,000	40,000	40,000

Administration Expenses	\$ 796,544	\$ 827,257	\$ 853,019	\$ 856,418	\$ 881,568
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Village of Sugar Grove
FY2025-2026 Budget
Police Pension Fund - Fund 80
Fund Summary by Department



Description	FY2022-2023 Actual	FY2023-2024 Actual	FY2024-2025 Approved Budgets	FY2024-2025 Estimated Actuals	FY2025-2026 Final Budget
Fund Balance, Beginning of Year	\$ 5,122,671	\$ 5,311,620	\$ 6,195,848	\$ 6,195,848	\$ 7,149,391
Revenues	\$ 936,392	\$ 1,319,263	\$ 1,259,723	\$ 1,436,150	\$ 1,317,304
Expenditures by Department					
Police Pension Fund	\$ 747,443	\$ 435,035	\$ 486,711	\$ 482,607	\$ 483,993
Total Expenditures	\$ 747,443	\$ 435,035	\$ 486,711	\$ 482,607	\$ 483,993
Net Change in Fund Balance	\$ 188,949	\$884,228	\$ 773,012	\$ 953,543	\$ 833,311
Fund Balance, End of Year	\$ 5,311,620	\$ 6,195,848	\$ 6,968,860	\$ 7,149,391	\$ 7,982,702

Fiscal Year 2026

Annual Budget

Police Pension Fund - Fund 80



Police Pension Fund - Revenues	FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
	Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
Interest Income	\$ 156,019	\$ 517,023	\$ 442,352	\$ 645,682	\$ 532,534
Employer Pension Contribution	675,160	685,056	666,000	666,000	627,864
Employee Pension Contribution	105,213	117,184	151,371	124,468	156,906

Police Pension Fund Revenues	\$ 936,392	\$ 1,319,263	\$ 1,259,723	\$ 1,436,150	\$ 1,317,304
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Police Pension Fund - Expenditures					
Benefits & Refunds	\$ 718,207	\$ 404,708	\$ 442,311	\$ 450,763	\$ 450,557
Administration	29,236	30,327	44,400	31,844	33,436

Police Pension Fund Expenditures	\$ 747,443	\$ 435,035	\$ 486,711	\$ 482,607	\$ 483,993
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