



TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES
FROM: MATT ANASTASIA, FINANCE DIRECTOR
SUBJECT: FISCAL YEAR 2025-2026 GENERAL FUND BUDGET,
WORKSHOP #1, FEBRUARY 18, 2025
DATE: FEBRUARY 12, 2025

I would like to thank everyone for their assistance and hard work in completing this year's budget. At the first Budget Workshop on February 18, 2025, the fiscal year 2025-2026 proposed General Fund Budget will be presented.

The proposed budget includes normal expected increases over the prior year, mainly focused within salaries, medical insurance, and Equipment/Vehicle Replacement funding. The focus on revenue projections was on-going revenues, which have greatly increased in the past few years, focusing on Income Tax, Sales Tax and building permits.

The latest Illinois Municipal League estimate for Municipal Shared Revenues from the Local Government Distributive Fund was released in the February 2025 edition of their magazine. The economy ended 2024 in good shape heading into 2025. There is concern from some economists about the potential implications of increasing and broadening current tariffs and reducing immigration. Inflation is moderating and ended 2024 at 2.9%, interest rates are elevated but stable, labor market conditions are cooling, and consumer spending landed at 2.7% increase. Forecasts for corporate profits are estimated to have grown by 8.3% in 2024. The expectation is for labor force and employment growth to slow. This would cause the unemployment rate to increase annually by 0.1 to 0.3 percentage points above 2024's rate of 4.0%. There is an expectation of CPI to fall in 2025 to around 2.5%, which are more in line with pre-COVID rates.

Income tax (LGDF) is expected to increase 5.6% for FY2025 (\$172.82) in comparison to FY2024 (\$163.72) actual. LGDF estimates per capita for FY2026 are \$178.27, a 3.2% increase over the prior year revised forecast. State Use Tax (per capita) is anticipated to decrease 45.6% from MFY2025 to MFY2026 as a result of the estimated effect from the Level the Playing Field Act change effective 01/01/2025. There is an unknown on how much that will change our Sales Tax collection, but we are anticipating no less than an even exchange of funds collected annually. Overall, State Shared Revenue totals per capita will decrease for FY2026, from the per capita amount for MFY2025 from \$255.52 to \$244.27 (4.4%) for MFY2026 initial estimate amount.

As a small group for medical insurance, Village employees are individually rated depending upon factors such as age and experience. Individual premiums varied between an increase of 3.48% and 11.93%, with employee contributions adjusted accordingly to try to keep the balance of Employee & Village's percentage of medical as constant as possible, which resulted in a 7.07% total increase to the Village's portion of premiums. In addition, for Plan Year 2025, the Village offered an opt-out program for employees. This program gave a per paycheck incentive to employees who opted out of the Village's

medical insurance as the net savings to the Village would be significant. They must prove they had insurance elsewhere that was not the exchange, to be eligible. In 2024, we made a switch to Gallagher Benefits as our Village Employee Benefits Broker. We also implemented a benefits portal through EASE, which creates a database for employees to see all benefits, make changes to benefits or payroll information, as well as the Village using this for onboarding of new employees. This has significantly decreased the amount of paperwork needed in Finance, while making it easier for employees and prospective employees.

The fiscal year 2025-2026 General Fund budget as presented to the Board, reflects a surplus of \$55,327. This year, the budget process was reviewed and adjusted to accomplish the objectives of the Village Board, providing the same exceptional level of service our residents are used to, but evaluating all expenses to remove any of the additional unneeded expenses to balance the budget. The past few years, the Village has had excess revenues which were allocated to do additional one-time budgeted items while the funds were available. This budget, as presented, reviewed all those additional expenses. The Board has approved a 0% property tax increase the previous two Tax Years on existing residential. There was a loss of potential revenue over those years, but this was the fiscally responsible thing for the Board to do for its residents. The decrease in revenue has resulted in this budget removing some of the excess items from the budget that were considered wants, not needs. The 0% property tax increase to the Tax Levy on existing EAV, instead of the allowed max amount of 5% in Tax Year 2023 and 3.4% in Tax Year 2024 and only approving an increase for New Construction property tax dollars. Throughout the process with Department Heads, new expenses were evaluated on level of necessity versus want. Any item removed during the budget process has been added to the project list to be discussed during the 6-month budget update in December 2025. As presented, revenues for fiscal year 2025-2026 are \$137,673 above the fiscal year 2024 projected actual revenues and expenses for fiscal year 2025-2026 are \$117,499 below the fiscal year 2024-2025 projected actual expenses. This decrease in revenues and expenses are attributed to how Developer Escrow billings are being handled, where there is no expense or revenue for those items anymore.

Fiscal Year 2024-2025 General Fund (Fund 01)

The fiscal year 2024-2025 General Fund is projected to finish with a surplus of \$57,359 versus the budgeted surplus of \$21,863. Revenues are projected to be above budget by approximately \$76,992 (1.03%), while expenditures are expected to be over budget by \$41,496 (0.57%). The Equipment Replacement Fund was funded 100%. Increases in revenue from Income Tax and Sales Tax, and loss in revenue from Use Tax, Court Fines, and Reimbursements, were the main revenue sources producing the changes over the approved FY2024-2025 budget, all which were budgeted conservatively, as normal.

Staff projected and included 11 residential and 3 commercial building permits in the fiscal year 2024-2025 budget approved by the Village Board. As of February 1, 2025, 4 of the residential and 2 of the commercial building permits have been issued. Home improvements continue to be strong and will likely increase before year-end.

The following are explanations of the major General Fund fiscal year 2024-2025 budget vs. projections items:

Fiscal Year 2024-2025 General Fund (Fund 01) Revenues

- **Property Taxes (3110-3151)** were collected at a higher rate than anticipated for tax year 2023 with additional collections from the revenue recapture through the County.
- **Utility Taxes (3162-3164)** overall increased \$16,746 between Natural Gas, Electricity and Telecom.
- **Franchise Agreements (3250)** saw an increase of \$15,600, due to more people cutting cable and but also a settlement agreement from Metronet as they are no longer providing cable to residents.
- **State Income Tax (3410)** slightly increased \$19,020 in the projected activity from the budgeted amount as the LGDF has increased due to the economy, and changes to corporate income tax laws.
- **Grants (3440)** decreased \$12,000 due to the budgeted IRMA grant for Body-Worn Cameras, the Village being notified we are not eligible as we received in the previous year. This is the only grant through IRMA you are not allowed to reapply for.
- **State Sales Tax (3450)** increased by \$107,115 in fiscal year 2024-2025, as inflation slowed, as well as the grocery tax not being eliminated until January 1, 2026, which was not known at budget time.
- **State Use Tax (3451)** has begun to decrease, which was anticipated with the Level the Playing Field Act.
- **Court Fines (3510)** decreased \$25,000 as collections on arrests have slowed at the court level.
- **Reimbursement (3761)** projected to come in well below budget by \$83,650 due directly related to an over budget in reimbursable developer expenses, there is an offsetting expense decrease for this.

Fiscal Year 2024-2025 General Fund (Fund 01) Expenditures

Village-Wide

- **Medical Insurance (6201)** in all the departments will be over what was budgeted for the year. The insurance renewal came back at an average 7.07% increase for the Village, initially budgeted at a 4% increase; and
- **IMRF (6206)** rate contribution increased by a total of 2.96% from calendar year 2024 to calendar year 2025 to a rate of 6.78%, however, it was budgeted for an increase to 4%.

Administration

- **Salaries – Part-Time (6104)** is over budget by \$12,756 as the Deputy Village Clerk position was unbudgeted but approved by the Board to add in mid-year.
- **Legal Services (6301)** decreased \$17,000 from budget due to a decrease in the additional support needed for FOIA's received.

Police Department

- **Salary & Salary Related Expenses (6101-6106)** have been adjusted to reflect the current staffing levels and anticipated levels through the end of the fiscal year.
- **Medical Insurance (6201)** decreased \$55,125 as there has been vacant positions throughout the year in the Police Department, an currently down 3 F/T Officers.

- **Training & Memberships (6208)** had a new expense for Staff & Command for Sgt. Alcaraz to attend in the amount of \$4,400, where he was able to get in earlier than anticipated.
- **I.T. Services (6307)** increased \$8,270 mainly due to the Board approving the Axon Auto Tagging Software during the 6-month budget update.
- **Specialized Supplies (6603)** is above budget by \$28,000 due to the Village receiving a grant for seven (7) additional Body-Worn Cameras through a grant (offsetting revenue) and Board approval of the unbudgeted items of keeping the additional (4) license plate reader locations.

Economic Development

- **Medical/Dental Insurance (6201)** is under budget by \$7,200 due to the Economic Development Office Assistant budgeted insurance amount at the time being at higher coverage level.

Public Works – Streets

- **Salaries – Full-Time (6101)** is under budget by \$14,000 as there was a few months vacancy in the department.
- **Repair & Maintenance – ROW (6405)** will be above budget by \$20,000 due to the additional emergency tree removal costs from the storms over the summer.
- **Landscaping Supplies (6606)** is \$44,571 over budget for the large demand in the parkway tree program and the Spring/Fall plantings for those and New Homes.

Community Development

- **Salaries – Full-Time (6101)** is under budget by \$77,025 due to the promotion of the new Community Development Director, and vacancy period of the P&Z Administrator.
- **Engineering Services (6303)** will be under budget by \$114,000 as this was over budgeted, but this also has a direct offsetting revenue reduction.
- **Other Professional Services (6309)** will be over budget by \$20,500 directly related to the Sugar Grove LLC. project, with a direct reimbursable revenue.

Boards & Commissions

- **Public Relations (6515)** overall remained stable, however there was a decrease in the amount budgeted for a lobbyist as they have not been hired, but an increase in expense for a Newsletter mailing of \$7,500 approved by the Board during the 6-month update.
- **Employee Activities (6516)** decreased by \$4,000 overall, due to adjustments in relation to the Holiday luncheon.
- **Marketing (6521)** decreased by \$3,000 as the need for Krantz Strategies has started to decrease as more has been completed internally.
- **Interfund Transfer Expense (9003)** increased by \$220,000, due to the Board approval utilizing roughly 80% of the additional anticipated surplus for FY2024-2025 as a transfer for future VH/PD improvement needs.

Fiscal Year 2025-2026 General Fund (Fund 01)

Staff is proposing a budget surplus of \$55,327 for fiscal year 2025-2026. This proposed budget includes 100% funding for vehicle & equipment replacement transfers throughout all departments, full staffing in the Police Department Staffing, Commercial Property Enhancement Program (CPEP) funding, a few

requested Public Works items to name a few. Total revenues are expected to decrease \$119,531 (1.58%) from fiscal year 2024-2025 projected actual and decrease 0.57% from fiscal year 2024-2025 budget. Expenditures are expected to decrease \$117,499 (1.57%) from the fiscal year 2024-2025 projected actual and decrease 1.02% from the fiscal year 2024-2025 approved budget.

Fiscal Year 2025-2026 General Fund (Fund 01) Revenues

- **Property Tax (3110-3151)** an increase of \$27,968 for New Construction and \$33,700 anticipated for the TIF #1 termination surplus funds.
- **Franchise Agreement (3250)** decreased \$50,500 with Metronet no longer providing cable services to residents, and the settlement amount being received in FY2025.
- **Building Permits (3310)** increased \$81,125 due to Settlers Ridge subdivision moving forward with Are 1a and Area 5/6, along with the new subdivision proposed by Lennar (Brighton Ridge). The budget currently includes lot projections of 75 homes and 2 commercial permits for budgeted revenue purposes. Early projections from Ryan Homes for Settlers Ridge were 80 homes, and Lennar for Brighton Ridge stated 30 homes. Staff is comfortable being conservative on the projection numbers as Lennar has to still do earthwork to get the land ready.
- **State Income Tax (3410)** collections increased \$48,431 from IML Projections for FY2026. IML estimates for FY2026 are \$178.27 per capita.
- **State Sales Tax Rebates (3449)** has no budget for FY2026, as there are currently no active sales tax agreements in the General Fund.
- **State Sales Tax (3450)** revenues continue to increase year after year, no projections on new businesses were added. The budget is based on the current year's collections, roughly a 3.5% increase. There is also a significant increase from the estimated change in Level the Playing Field Act effective 01/01/2025, this is a direct relation to the decrease in Use Tax collections. The amount lost in Use Tax collections and shifted to sales tax collections was \$168,303.
- **Review & Development Fees (3760)** increased based on the lot projections of 75 homes engineering review costs.
- **Reimbursement (3761)** decreased from the accounting change for Developer Escrows not being expensed or having revenues affecting the Village's budget as this is a direct pass-through.
- **Interest Income (3811)** decreased as there are no investments maturing within the fiscal year, the fixed income investments will mature in FY2026-2027.

Investments – Interest Income (3811)

The Village's investment portfolio is now exceeding \$10m in total spanning four (4) funds - General, Capital Projects, Capital Infrastructure and Water Capital. Roughly 5 years ago, the Village's portfolio was just over \$5 million. The total weighted average of the Village's portfolio is 4.17% and hope to have that increase as we have one investment maturing on 04/30/2025 that is at 1.7%. In the current market, interest income is much higher than in years past, but as the market can change quickly this should not be utilized as on-going revenue for budgetary purposes. These funds should be used for one-time expenses or for capital expenditures.

For FY2025-2026, Interest Income and Interest Income – Investments are anticipated to decrease substantially, as our investments have matured in FY2024-2025, and the rates were better looking out 2-years to reinvest General Fund dollars. The General Fund maturities will now happen in FY2026-2027.

FY2024-2025 Projected Interest Income & Interest Income – Investments were \$175,686, compared to FY2025-2026 budgeted at \$70,688.

Overall, through the entire Village-wide budget, Interest Income & Interest Income – Investments are anticipated to be \$310,749 for FY2025-2026, compared to \$594,913 for FY2024-2025. While we captured the interest rates in FY2024-2025, we knew this will level off in the upcoming years and should not be utilized to balance the General Fund or Overall budget. The Village is starting to see the interest rates level off comparing short-term and long-term, so the investments are being looked at from a basis of when the funds are needed for projects.

General Fund Fee Resolutions

The New Home Permit Fee is being presented to remain the same for FY2025-2026.

The Zoning, Subdivision and Building Permit Fees and Other Charges are being presented with amendments to fees. The Draft resolution is part of the budget workshop packet.

In the SFY2025 budget, the Governor passed the budget with the elimination of the 1% Grocery Tax effective January 1, 2026. The current proposed budget for May 1, 2025 – April 30, 2026, is the first fiscal year affected. Staff estimates the lost revenue from the elimination of the grocery tax to exceed \$200,000, therefore, the proposed General Fund budget includes the Village passing the continuation of the 1% Grocery Tax, effective January 1, 2026. The passage of this Ordinance is not a tax increase for the residents, it is a continuation of the current sales tax level within the Village.

Fee resolutions as presented were used in determining the budgeted amounts. If changed, they would affect the proposed budget in their respective funds.

Fiscal Year 2025-2026 General Fund (Fund 01) Expenditures

Village-Wide

- Salaries (6101-6104) have non-represented employees are budgeted to receive a combination cost of living increase of 4% approved by the Board, well as a performance/step increase based on the FY2025-2026 Salary & Wage Schedule assuming they receive a satisfactory or above performance evaluation. Represented employees in Patrol & Sergeant Union Contracts are set to receive a 4% increase based on those active contracts.
- IMRF Contributions for 2025 increased 78%, from 3.82% to 6.78%.
- Medical/Dental Insurance (6201) was budgeted with a 5% increase for 2026.
- Repair & Maintenance – Equipment (6403) used to include the copies for each department. An accounting change was made by moving these expenses to the Printing (6504) account.
- Vehicle & Equipment Replacement Schedules have been funded 100% for all departments. The replacement schedules were looked at in depth to determine if the vehicles and equipment to be replaced were able to be kept for any additional years. In instances where they were, the replacement schedules were adjusted to reflect the new replacement year.

I.T. Services (49)

- Overall, the budget has decreased from the previous year's budget but is remaining pretty stable from projections. There are no large projects identified from DeKind for FY2025-2026.

Administration (50)

- The Administration department budget increased \$26,400 overall. This increase was within Salary & Salary Related expenses for general increases, as well as the Deputy Village Clerk position budgeted for a full year, rather than 5 months as it was in the FY24-25 projections.

Police Department (51)

- Budgeted at full staffing for Full-Time Police Officer positions (12), a Police Chief and Deputy Chief Position. There are currently 11 part-time officers on staff, as well as 2 part-time police clerks.
- Police Pension Contribution – the fiscal year 2025-2026 Police Pension Contribution is budgeted at EAN 100% funding level at \$627,864 determined by the private actuarial valuation completed by Lauterbach & Amen. The State mandated minimum (PUC 90%) contribution amount determined by IPOPIF was \$581,009. The Police Pension Fund is funded at 57.11% as of May 1, 2024.
- Increase in Training, Memberships & Conferences (\$5,170) for non-covered NEMRT training classes and miscellaneous training classes, in addition to adding the Chiefs of Police Conference for the Deputy Chief of Police.
- A new expense was added in General Equipment (6500) for Warning Locator Accident Cell Service. This allows the Chief and Deputy Chief the ability to notify GPS and Navigation providers of incidents and accidents in the Village, where it would be flagged on the system to avoid the area and notify drivers ahead of time. This new expense is \$1,000.
- There was an increase in the Taser purchase line of General Equipment (6500) in terms of purchasing 5 additional tasers. The ones the Village owns are 15-years old and at the end of their useful life.
- Eight (8) License Plate Readers were continued to be budgeted at \$22,500 in Specialized Supplies (6603).

Economic Development (52)

- Other Professional Services (6309) includes the addition of a grant match of \$10,000 split in the Economic Development & Community Development Departments (\$20,000 total) for an updated ED/CD Downtown Plan through CMAP.

Public Works (53)

- Included in Repair & Maintenance – Buildings (6406) account is the purchase of replacement Wash Bay Heaters (\$6,000), as well as Replace the Public Works Fence (\$15,000) requested by the Public Works Staff. This expense is split with the Water & Sewer Fund, where you will see the other half.
- An accounting and budget change was made, to move the Water & Sewer charges for the Village building from the Public Works – Streets department, to the Water & Sewer Fund – Public Works department.
- A reduction in the budget to Traffic Control Supplies (6610) for light pole replacements as our inventory is full.

Community Development (55)

- Salaries – Full-Time (6101) increased from projections (\$61,350) to account for full staffing for the entire year with the Planning & Zoning Administrator and Community Development Director.
- 2 new conferences were added this year with our new Community Development Director and Planning & Zoning Administrator view them being beneficial to attend. They are for the APA State and National Conference.
- A change is being implemented for all Developer-related expenses where there is no effect to the Village's budget. All developers reimbursed expenses for Legal Services (6301), Engineering (6303) and Other Professional Services (6309) will no longer be shown through the budget, but as a pass through within a liability account. This was reflected in a decrease in the Reimbursement revenue account.
- The other half of the ED/CD Downtown Plan contribution (\$10,000) is included in Other Professional Services (6309).

Finance Department (56)

- Overall, the Finance Department budget increased slightly for Salary & Salary Related expense increases.
- There was a small increase in Audit Services (6302) due to the new engagement letters for Police Pension Fund audit and OPEB Actuarial Study.

Boards & Commission (57)

- The Marketing (6521) overall budget was reduced by \$15,000 from a reduction of the marketing firm's needs to a project-based need. Staff is able to do more internally after learning from the firm over the past year. A quarterly in-house newsletter was also included in the budget for year, rather than outsourcing.
- Transfer to the Capital Fund (30) for future Police Department Improvements was included at \$200,000.

Operating costs for all departments have continued to increase slightly due to inflation. Operating revenues have significantly increased, generally by on-going annual revenues, rather than 1-time revenues. Over past five years, the Village has been able to transfer/save over \$5 million dollars in the Capital Projects Fund for future Village Hall/Police Department uses from ARPA/CARES Funding, plus additional revenue increases. The Village anticipates transferring an additional \$200,000 to the Capital Fund in FY2025-2026, with a goal of transferring this amount annually if the budget allows. Any additional surplus at the end of the year will be discussed by the Board and determined how it would be distributed throughout the Village for a multitude of different eligible projects.

Attachments

- 1) FY2025-2026 General Fund Summary Sheets
- 2) FY2025-2026 Lot Development Projections
- 3) FY2025-2026 FTE Staffing Levels
- 4) FY2025-2026 DRAFT New Home Permit Fee Cap Resolution
- 5) FY2025-2026 DRAFT Zoning, Subdivision and Building Permit Fees and Other Charges Resolution
- 6) DRAFT Ordinance – Implementing Grocery Tax Effective January 1, 2026
- 7) FY2025-2026 Department Initiative List

Cost

There is no cost to discuss the Fiscal Year 2025-2026 proposed General Fund budget.

Recommendation

That the Board discuss the Fiscal Year 2025-2026 proposed General Fund budget and make recommendations to Staff.

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)	0
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	0	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	0	472	0	13,805	0
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	0	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	0	250	0	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	0	50	0	0	0
01-50-6514	Insurance Premiums	44,560	12,630	55,215	49,311	56,728
01-50-6603	Specialized Supplies	7	0	0	0	0
01-50-6604	Safety Supplies	0	43	0	0	0
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	0	0	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	84,625	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	0	0	1,000	1,000	600
01-51-6622	State Seizures	0	202	0	0	0
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	\$ 3,713,897	\$ 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	0	0	0	0
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	0	0	0
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	0
01-52-6501	Postage & Delivery	135	121	250	250	250

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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	0
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	0	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	0	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		0		14,080		14,997		14,997		15,597
01-53-6105	Salaries - Seasonal		26,146		0		0		0		0
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		0		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	0	0	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	0	0	0	0
01-53-6511	Electricity	28,749	48,640	41,568	40,118	46,135
01-53-6512	Water & Sewer	0	0	2,564	2,564	0
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	0	0	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	82,250
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	0	0	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	\$	1,507,126
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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		0	0
01-54-6201	Medical/Dental Insurance		8,683		0	0
01-54-6202	Group Life Insurance		66		0	0
01-54-6205	Social Security Contributions		3,568		0	0
01-54-6206	IMRF Contributions		3,294		0	0
01-54-6209	Uniform Allowance		304		574	0
01-54-6402	Rentals		58		18	0
01-54-6403	Repair & Maintenance - Equipment		796		1,851	0

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	0	0	0
01-54-6500	General Equipment	673	124	0	0	0
01-54-6502	Telecommunications	4,891	3,180	0	0	0
01-54-6512	Water & Sewer	3,209	2,934	0	0	0
01-54-6602	Custodial Supplies	2,245	1,331	0	0	0
01-54-6603	Specialized Supplies	3,868	1,417	0	0	0
01-54-6604	Safety Supplies	2,326	759	0	0	0
01-54-6606	Landscaping Supplies	2,629	540	0	0	0
01-54-6611	Building Materials & Supplies	2,273	2,990	0	0	0
01-54-6613	General Office Supplies	37	0	0	0	0

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	0	0	200	0	0
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	0	603	0	0	0
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	0	0	0	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	0	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	0	400	0	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	0
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	0	0	0	0

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	0	0	0	0
01-56-6603	Specialized Supplies	62	0	0	0	0
01-56-6613	General Office Supplies	1,539	2,614	1,500	1,600	900
01-56-9003	Interfund Transfer Expense	0	32,990	0	0	0

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	0	0	1,100	0	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	0	0	0	0
01-57-6501	Postage & Delivery	53	12	50	500	1,000
01-57-6502	Telecommunications	253	464	0	0	0
01-57-6503	Publishing	963	0	0	0	0
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	25,350
01-57-6613	General Office Supplies	467	502	400	0	0
01-57-6913	Rental/Lease Expense	17,000	0	0	0	0
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	\$	323,921
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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	\$ 7,492,568	\$ 7,375,069

Net Income/((Loss) General Fund	\$ 205,361	\$ 139,826	\$ 21,863	\$ 57,359	\$ 55,327
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Unrestricted Fund Balance, Beginning	1,904,895	1,962,254
Estimated Unrestricted Fund Balance, Ending	\$ 1,962,254	\$ 2,017,581
Fund Reserve Policy FYE25 (25%)	1,873,142	1,843,767
Estimated Unrestricted Fund Balance, excess Fund Reserve Policy	\$ 89,112	\$ 173,814
General Fund Reserve	26.19%	27.36%

Village of Sugar Grove Lot Development Projections

Revised 11/10/23

Subdivision	Units Remaining	Total Units	Dwelling Units Constructed										PROJECTED				
			ACTUAL														
			FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
ACTIVE																	
Blackberie Hill Resub	6	of	6	0	0	0	0	0	0	0	0	0	0	0	1	0	0
Black Walnut Trails Units 1, 2, and 3	6	of	205	0	0	0	0	0	0	0	1	0	0	1	1	0	0
Black Walnut Trails Unit 5	1	of	6	0	0	1	0	1	0	0	0	0					
Black Walnut Trails Unit 7	13	of	120	2	0	0	4	0	0	0	1	0	1	0	1		
Black Walnut Trails Unit 8	1	of	4	0	0	0	0	1	0	1	0	0	0	1			
Brighton Ridge	312	of	332	0	0	0	0	0	0	0	0	0	20	0	0		
Hannaford Farm Unit 1	4	of	53	0	0	1	1	0	0	0	2	0	0	0	1	0	0
Hannaford Farm Unit 2	36	of	77	2	6	4	3	3	1	0	2	3	2	3	3	4	4
Lang's Subdivision	1	of	7	0	0	0	0	0	0	0	0	0	0				
Prairie Glen Unit 1 ^^	2	of	91	0	0	1	2	9	0	0	0	0	0	0	1		
Settlers Ridge Unit 1A	37	of	123	0	7	5	1	0	2	6	1	0	1	0	0		
Settlers Ridge Unit 1A , duplexes	8	of	20	0	0	0	0	0	0	0	0	0	0	2	4	2	2
Settlers Ridge Unit 1A , townhouses	18	of	40	0	0	0	0	0	0	0	0	0	0	4	5	9	0
Settlers Ridge Unit 1B	8	of	108	0	10	10	10	2	4	27	26	0	0				
Settler's Ridge North (Area 5 & 6)	64	of	94	---	---	---	---	---	---	---	0	30	24	18	18	18	
Windstone	2	of	140	0	0	0	0	0	0	0	1	0	0	0	0	1	1
Miscellaneous	0	of	1	0	0	0	0	0	1	0		0	1				
TOTAL ACTIVE	519		1,523	12	32	22	21	16	8	34	34	3	55	35	35	34	25
DORMANT**																	
Settler's Ridge North (less Units 1A & 1B)	586	of	586	---	---	---	---	---	---	---				---	---	---	---
Prairie Glen Unit 2 #	13	of	13	---	---	---	---	---	---	---			---	---	---	4	8
Prairie Glen remaining single-family	102	of	102	---	---	---	---	---	---	---			---	---	---	8	12
Prairie Glen multiple-family	48	of	48	---	---	---	---	---	---	---			---	---	12	16	18
Timber Crest (former Pulte) %	161	of	161	---	---	---	---	---	---	---			---	---	12	20	22
TOTAL DORMANT	1,495		2,668	38	62	44	37	16	9	34	35		0	0	77	101	104
PLANNED																	
Settlers Ridge South (no formal plans submitted)	1,714	of	1,714	---	---	---	---	---	---	---			---	---	---	---	---
Silverthorne Cerny property	132	of	132	---	---	---	---	---	---	---			---	---	24	26	28
Crown Area 1	150	of	150	---	---	---	---	---	---	---			0	5	24	24	36
TOTAL PLANNED	1,996		1,996	0	0	0	0	0	0	0	0		0	5	48	50	64
TOTAL LOTS	4,010		6,187	50	94	66	58	32	17	68	69		55	58	160	186	202

NOTES:

All subdivisions in CUSD 302, unless otherwise noted

* West Aurora SD 129

^ Active adult development

^^ Remaining unbuilt lots held by four different individuals

Final plat approved and recorded; no improvements constructed

** Preliminary plat approved

% Final plat approved, not recorded; no improvements constructed

Village of Sugar Grove
Full Time Equivalent Staffing Levels
Fiscal Year 2025-26

	FY 18-19 Approved	FY 19-20 Approved	FY 20-21 Approved	FY 21-22 Approved	FY 22-23 Approved	FY 23-24 Approved	FY 24-25 Approved	FY25-26 Proposed
Administration								
Administrator	1	1	1	1	1	1	1	1
Executive Assistant/Village Clerk	0.475	0.475	0	0.375	0.375	0.375	1	1
P/T Deputy Village Clerk	0	0	0	0	0	0	0.63	0.63
P/T Senior Mgmt. Analyst	0.625	0.625	0.625	0.625	0	0	0	0
Assistant to the Administrator	0	0	0	0	0.625	0.625	0	0
Total	2.1	2.1	1.625	2	2	2	2.63	2.63
Finance								
Finance Director	1	1	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1	1	1
Finance Clerk - AP/PR	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Finance Clerk - UB	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63
Total	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26
Police								
Chief	1	1	1	1	1	1	1	1
Deputy Chief	0	0	0	0	0	0	1	1
Sergeant	3	3	3	3	3	3	3	3
Patrol Officer	8	8	7	7	8	8	9	9
Patrol Officer - PT	3.05	3.05	3.7	3.7	3.7	3.7	3	2.2
Administrative Officer - PT	0.6	0.6	0.6	0.6	0.6	0.6	0	0
Office Assistant - PT	1.5	1.5	2	2	2	1.5	1.5	1
Office Associate	0	0	0	0	0	0	0	0
Total	17.15	17.15	17.3	17.3	18.3	17.8	18.5	17.2
Economic Development								
Director	0	0	0	1	1	1	1	1
Office Assistant	0	0	0	0	0.5	1	1	1
Total	0	0	0	1	1.5	2	2	2
Community Development								
Director	1	1	1	1	1	1	1	1
Planning & Zoning Administrator	1	1	1	1	1	1	1	1
Economic Development Director	0.5	0.5	0.375	0	0	0	0	0
Permit Clerk	1	1	1	1	1	1	1	1
Chief Building Inspector	0	0	0	0	0	1	1	1
Building Inspector	1	1	1	1	1	0	0	0
Plumbing Inspector (1 permit=15hrs/wk)	0.375	0.375	0.2	0.2	0.2	0	0	0
Code Enforcement Officer	0.48	0	0.15	0.15	0.15	0.15	0.15	0.15
Total	5.355	4.875	4.725	4.35	4.35	4.15	4.15	4.15
PW General								
PW Director	1	1	1	1	1	1	1	1
PW Deputy Director	0	0	1	1	1	0	0	0
Engineer	0	0	0	0	0	1	1	1

Village of Sugar Grove
Full Time Equivalent Staffing Levels
Fiscal Year 2025-26

	FY 18-19 Approved	FY 19-20 Approved	FY 20-21 Approved	FY 21-22 Approved	FY 22-23 Approved	FY 23-24 Approved	FY 24-25 Approved	FY25-26 Proposed
Mechanic	0	0	0	0	0	0	0	0
Office Assistant	1	1	1	1	1	1	1	1
Total	2	2	3	3	3	3	3	3
Utilities								
Supervisor	1	1	0	0	0	0	0	0
Foreperson	0	0	1	1	1	1	1	1
Water Operator/Utilities Coordinator	1	1	1	1	1	2	2	2
Maintenance I	4	4	3	3	4	3	3	3
Seasonal Worker (1 @ 720 hours)	0.35	0.35	0.35	0.35	0.35	0.48	0	0
Total	6.35	6.35	5.35	5.35	6.35	6.48	6	6
Streets								
Supervisor	1	1	0	0	0	0	0	0
Foreperson	0	0	1	1	1	1	1	1
Maintenance I	3	3	2	2	2	2	2	2
Maintenance II		0	1	1	1	2	2	2
P/T Maintenance I		0	0	0	0	0.7	0.7	0.7
Seasonal Worker (2 @ 990 hours)	1	1	1	1	1	0	0	0
Total	5	5	5	5	5	5.7	5.7	5.7
Building Maintenance								
Maintenance 1	1	1	1	1	1	0	0	0
Custodian	0	0	0	0	0	0	0	0
Total	1	1	1	1	1	0	0	0
Total FTE's	42.215	41.735	41.260	42.260	44.760	44.390	45.240	43.940
Increase	#REF!	-1.1%	-1.1%	2.4%	5.9%	5.0%	1.1%	-1.0%



**VILLAGE OF SUGAR GROVE
KANE COUNTY, ILLINOIS
Resolution No. 20250415D**

**Resolution Setting Zoning, Subdivision and Building
Permit Fees and Other Charges**

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

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

RESOLUTION NO. 20250415D

A RESOLUTION SETTING ZONING, SUBDIVISION AND BUILDING PERMIT FEES AND OTHER CHARGES

WHEREAS, the Village of Sugar Grove has in effect ordinance regulating zoning, subdivision and improvement of land, and building permits; and,

WHEREAS, said adopting ordinance provide by their respective terms that zoning, subdivision and building permit (including inspection and certificate of occupancy) fees and other charges shall be set by Resolution from time to time by the Board of Trustees.

NOW, THEREFORE, BE IT RESOLVED, by the President and Board of Trustees that effective upon approval the Village of Sugar Grove Zoning, Subdivision and Building Permit Fees and Other Charges shall be and they are hereby set as described in Exhibit A, attached hereto and made a part hereof by this reference.

REPEALER

All resolutions or portions thereof in conflict with this resolution are hereby repealed.

SEVERABILITY

Should any provision of this resolution be declared invalid by a court of competent jurisdiction, the remaining provisions will remain in full force and affect the same as if the invalid provision had not been a part of this resolution.

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

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	___	___	___	___

Exhibit A

**SCHEDULE OF ZONING, SUBDIVISION, BUILDING PERMIT FEES AND
OTHER LAND IMPROVEMENT CHARGES**

Zoning & Subdivision Filing Fees

Zoning Filing Fees:	
Annexation Petition	\$1,025.00 + \$20 for each acre ^a
Preliminary Planned Unit Development	\$305.00 + \$20 for each acre ^a
Final Planned Unit Development	\$765.00 + \$20 for each acre ^a
Administrative Variance	\$255.00
Standard Variance	\$510.00
Rezoning Petition	\$765.00
Special Use Petition	\$765.00
Appeal	\$765.00
Zoning Certificate	\$255.00
Zoning Text Amendment	\$765.00
Other Zoning Amendments	\$765.00
Special Accessory Use	\$255.00
Special Events Permit	\$50.00

^a Any fraction of an acre less than one-half (1/2) or more shall be counted as one acre

Subdivision Filing Fees:	
Pre-Concept Plan:	
Initial Filing	\$765.00 + \$40 per acre
Subsequent filings for the same parcel by same petitioner	\$1,530.00
Preliminary Plats	\$305.00 + \$20 for each lot
Final Plat	\$305.00 + \$20 for each lot

Plan Review and Inspection Costs Escrow

It shall be the obligation of any applicant to pay for all expenses incurred related to the processing of a request for land development and/or expansion, including, but not limited to, administrative expenses, professional consulting fees, reimbursement for staff time, recording, public hearing expenses (including re-hearings or re-publications and signage), and court reporter fees, which are incurred by the Village in processing and acting upon petitions for said requests. To that end, any person making such request shall be required to submit an escrow deposit with the Village in accordance with the provisions set forth herein. The amount required for said deposit is based upon

an estimate of expenses to be incurred and the applicant shall not be relieved of the obligation to pay any accrued fees in full if such fees exceed the escrow deposit amount.

1. Non-Transferrable

Escrow deposits shall be non-transferrable. Should the subject property be transferred or sold, the new owner and/or developer must establish a separate escrow account with the Village.

2. Escrow Deposit Required

a) Determination of Amount of Escrow Deposit

Beginning with the presentation of the concept plan, the owner/developer shall pay to the Village, with submission of information for a proposed annexation, zoning action, planned development, site plan review, or subdivision, a plan review deposit which shall be credited towards the Village's legal, engineering, professional staff, and other consultants as may be needed, fees and costs arising from the development up to and including final plan approval. The amount of the deposit shall be determined by the Village Administrator and shall not be less than \$72,500 or more than \$100,000.

b) Administration

The Village Administrator shall designate the means and measures for tracking staff time, the durational increments in which time should be tracked, and the hourly rate for charging staff time in separate policy memo, which may be updated from time to time.

c) Other Fees

The required escrow deposit does not affect the amount of nor the manner of payment of other required Village fees, including, but not limited to building permit fees and connection fees.

3. Inspection Requirements

Any and all improvements made pursuant to the provisions of this Chapter shall be subject to inspection by the Village and/or its consultants. The applicant shall bear the cost of all inspections and testing, which shall be tracked and invoiced by the Village.

4. Escrow Account Refunds

Upon final review by the Village and the determination that all improvements have been satisfactorily completed in accordance with the Village Code of Ordinances and any other governing standards, any balance remaining at the completion of the Project will be refunded.

5. Additional Deposit Required

If the balance of an escrow account falls below fifty percent (50%) of the original deposit amount, the applicant shall receive notification from the Village on its monthly invoice and no additional processing or review of the request will take place until said balance is replenished to its original amount. No Certificate of Occupancy shall be issued until all other outstanding invoices have been paid.

Subdivision Construction Inspection Deposit

In consideration of the expenses incurred by the Village, both in professional and consulting fees (but not including material, material inspection costs or snowplowing), and in time expended by Village employees inspecting subdivision improvements and administering the subdivision process after final plan approval, the subdivider shall pay to the Village a deposit equal to three and one-half percent (3.5%) of the estimated cost (as approved by the Village) of construction of the land improvements in the phase of the subdivision being constructed. Such deposit shall be paid prior to the recording of the final plat. Reimbursement to the Village for expenses incurred prior to final plan approval shall follow the procedure in subsection B of this section.

The Village shall document its costs and draw upon the deposit until the deposit reaches fifty-percent (50%) or less of the initial deposit. The subdivider shall replenish the deposit at or before the fifty-percent (50%) level is reached. If the escrow account shall go below fifty-percent (50%) of the initial deposit at any time, the Village shall cease any work on the project, including, but not limited to: consultant reviews, staff reviews, processing of applications or plans, issuance of building permits, inspection of improvements or building construction. Said escrow threshold may be increased or decreased by the Village based on billing trends for the project. Fees that are not paid within thirty (30) days after the date they become due and payable shall bear interest at the rate of eighteen-percent (18%) per annum and there shall be no further obligation on the part of the Village to continue any work or progress on any project on which such fees are not paid.

If excess funds are in the escrow account after acceptance of the improvements by the Village and the expiration of the warranty period for said improvements and after all outstanding bills have been paid, the excess funds shall be refunded to the subdivider without interest. Any shortage shall be billed to the subdivider and paid in accordance with the preceding paragraph.

Building Permit Fees

1. Type 1 Permits

Type 1 permit fees shown below do not include the cost of engineering and other consultant services which may be needed during the review of the application or inspections during or after construction, the cost of which will be added to final cost of permits. **Non-Residential Building Permits will include a flat fee for Engineering Review Service, any additional costs above the fee will be added to the final building permit costs billed prior to the closing out of the permit, an escrow will be required for all Non-Residential Building permits.** For purposes of calculating the fee, the overall area of each floor, including basement area, crawl space and garage floor space, shall be included.

Residential	
Addition, Residential	\$0.31 per square foot, \$300 minimum
Fire Restoration, Residential	\$0.31 per square foot, \$355 minimum

New Residential, Attached Single-Family	\$0.31 per square foot, \$1,135 minimum
New Residential, Detached Single-Family	\$0.31 per square foot, \$1,135 minimum
New Residential, Multiple-Family	\$0.31 per square foot, \$1,685 minimum

Residential Engineering Review	
Single-Family Dwelling	\$490.00
Multiple Family Building, 8 Units or Less	\$1,735.00
Multiple Family Building, 9-40 Units	\$4,135.00
Multiple Family Building, 41-80 Units	\$7,760.00
Multiple Family Building, 81+ Units	\$11,230.00

Non-Residential	
Addition, Non-Residential	\$0.31 per square foot ¹ , \$630 minimum
Fire Restoration, Non-Residential	\$0.31 per square foot, \$355 minimum
New Non-Residential	\$0.31 per square foot ¹ , \$1,380 minimum
Non-Residential, Build-Out	\$0.31 per square foot, \$690 minimum
Non-Residential, Remodeling without Plumbing	\$0.31 per square foot, \$420 minimum
Non-Residential, Remodeling with Plumbing	\$0.31 per square foot, \$690 minimum

Non-Residential Engineering Review	
Non-Residential less than 1 Acre	\$1,735.00
Non-Residential 1 to less than 5 Acres	\$4,135.00
Non-Residential 5 to less than 10 Acres	\$7,760.00
Non-Residential 10 Acres or More	\$11,230.00

*A minimum \$2,500 escrow is required for all Non-Residential permit work

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Other	
Deck - Gas & Electrical Additional	\$125.00
Garage - Includes HVAC & Electrical; Plumbing Additional	\$230.00
Pavilion/Gazebo - Gas & Electrical Additional	\$230.00
Screened Porch, Three-Season Room - Includes HVAC & Electrical; Plumbing Additional	\$0.31 per square foot, \$300 minimum
Mass Grading	\$500 2 acres and under; \$1,000 anything over 2 acres

*Square footage calculations shall be rounded up for any fraction of a square foot

¹Add Life Safety fee of \$25 for each new parking space

*All Residential & Non-Residential Remodeling/Additions that require Plumbing Review will have an additional fee assessed at time of permit.

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2. Type 2 Permits

Type 2 Permit fees shown below do not include the cost of engineering and other consultant services which may be needed during the review of the application or inspections during or after construction, the cost of which will be ~~added to final cost of the permit~~ billed after final inspection is

complete and the permit is closed out. If your improvement changes the grading of the property, additional engineering will be required.

Antennae	
Antenna, Excluding Cell Tower	\$135.00
Cell Tower	\$510.00

Yard Improvements	
Fence	\$100.00
Lawn Sprinkler Systems	\$225.00
Lawn Sprinkler RPZ Relocation/Annual Install	
Pergola	\$125.00
Sheds - Electrical Additional	\$100.00
Swimming Pools, Hot Tubs & Spas – Includes Electrical	\$175.00
Swimming Pool, In-Ground – Includes Gas, Electrical & Fence	\$275.00 \$275.00 + Plumbing Review & Inspections
Other Accessory Structures	\$125.00

Exterior Building Improvements	
Gutter & Downspouts	\$50.00
Other Exterior Remodeling	\$125.00
Re-Roof/New Roof	\$100.00
Residing	\$125.00
Solar Installation	\$150.00
Window or Door Replacement	\$75.00

Building Climate	
Gas Line	\$75.00 + Plumbing, if req.
HVAC, Water Heater, AC, Furnace Replace	\$75.00 + Plumbing, if req.
HVAC, Water Heater, AC, Furnace Replace Non-Residential	\$75.00 + Plumbing. If req.
Radon	\$100.00

Interior Building Improvements	
Elevator, Lifts	\$355.00
Remodeling – Residential	\$165.00 + Plumbing, if req.

Hard/Flat Surfaces	
Concrete Slab	\$125.00 \$100.00
Decorative Brick Pavers	\$100.00 ^{3±}
Driveway	\$100.00
Driveway with Curb and/or Side Walk	\$195.00

Masonry Mailboxes	\$75.00 ²
Parking Lot – New or Expansion	\$225.00 ³
Parking Lot – Striping or Resurface	\$125.00 ³
Patio	\$125 100.00
Service Walks	\$100.00
Public Walks	\$100.00
Driveway Curb Cuts	\$95.00

Demolition & Moving Structures	
Demolition	\$125.00
Demolition with Utilities	\$125.00
Moving or Raising a Structure	\$125.00

Signs	
Sign	\$100.00
Temporary Sign	\$50.00
Sign Face Change	\$45.00

General	
Electrical	\$125.00
Commercial Light System Conversion to LED	\$250.00
Plumbing Inspections:	\$65 85.00 <u>per inspection</u> + Below:
Inspections for Medical, Dental, Food Establishments, Other Non-Residential 10,000 Square Feet or Greater	\$85.00
Re-Inspection	\$90.00
Consultations	\$65.00
Same-Day Inspections	\$125.00 ⁵
Plumbing Review Fee	\$90.00
Foundation – Site Work Only	\$350.00
Generator	\$125.00
Temporary Trailer/ Structure	\$125.00
Utility Connection (Water/Sewer)	\$75.00
Solar Field/Farm/Garden Installation	\$1,000.00 – 50 kW or Less System \$1,000.00 + \$7 per kW between 50 and 250 kW System \$2,400.00 + \$5 per kW above 250 kW Sytem

¹Storage sheds are up to 200 square feet in area; garages are greater than 200 square feet in area

²Add \$140 for recording required deed restriction

³Add \$140 for recording required release

⁴Excluding one- and two-family dwellings

⁵Same-day Inspections are any inspections not scheduled at close of previous day of business and are subject to availability.

3. Occupancy Permits

Each Certificate of Occupancy, Temporary, Final or Change of Use for new Residential, Non-Residential, or additional square footage	\$100.00 plus any unpaid balances due to Village for Engineering, Consultant and Other Charges
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Other Fees & Charges

1. Water Meters:

Water meters for each residential unit and non-residential building will be assessed on an individual basis and charges by the size of the meter approved. The amount charged for each meter size is listed below:

Water Meters	
¾-Inch Meter	\$442.00
1-Inch Meter	\$518.00
1 ½-Inch Meter	\$1,502.00
2-Inch Meter	\$1,705.00
3-Inch Meter	\$2,118.00
4-Inch Meter	\$3,548.00
6-Inch Meter	\$6,003.00

2. Water & Sewer Capital Improvement

The Village maintains and provides a public water and sewer system and authorizes connections to the system and charges a connection or tap-on fee for such connections for residential and non-residential connections.

Residential Water & Sewer Capital Improvement Fee	
Connection Type	Rate per Unit
Single Family Detached	\$3,500.00
Multi-Family	\$3,500.00 per unit

Non-Residential Water & Sewer Capital Improvement Fee	
Connection Size in Inches	Rate per Connection (Water/Sewer/Fire Suppression)
1.0	\$2,000.00
1.5	\$3,000.00
2.0	\$4,000.00
3.0	\$6,000.00
4.0	\$8,000.00
6.0	\$12,000
Greater than 6.0	\$2,000.00 per inch, per connection

3. Impact Fees

An Impact Fee shall be paid at the time of permit for the following:

Village Capital Improvement Fee – Residential & Non-Residential	
Single Family Detached Residential	\$2,250.00
Multi-Family Residential	\$2,250.00 per unit
Commercial/Industrial	\$175 per 1,000 sq. ft.; \$4,500 minimum
Village Road Impact Fee – Residential & Non-Residential	
Single Family Detached Residential	\$5,000.00
Multi-Family Residential	\$5,000.00 per unit

School District Impact Fee - Residential	
Single Family Detached – Impact Fee	\$1,220.00
Multi-Family – Impact Fee	\$1,220.00 per unit

Park District Impact Fee - Residential	
Single Family Detached – Impact Fee	\$620.00
Multi-Family – Impact Fee	\$620.00 per unit

Library District Impact Fee - Residential	
Single Family Detached – Impact Fee	\$100.00
Multi-Family – Impact Fee	\$100.00 per unit

Fire District Impact Fee – Residential & Non-Residential	
Single Family Detached Residential	\$400.00
Multi-Family Residential	\$400.00 per unit
Commercial/Industrial	\$0.15 per square foot; <u>minimum \$1,853.00</u>

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4. Inspections

During construction or remodeling work, inspections of the work performed shall be made on a periodic basis to inspect the various components of the construction. If the building official and/or his or her assignee determines, after a requested inspection, that the work fails to meet the requirements imposed by Village Ordinances or State Statutes and a second inspection of the same work is required a \$90.00 re-inspection fee will be charged. If a re-inspected item fails again, the reinspection fee is doubled. The re-inspection fee will be collected before the next regular inspection or re-inspection will be allowed.

5. Contractor Registration

An annual “contractor registration” application is required for any person or entity engaged in or having obligations to do work in the Village where the scope of work requires a building permit. Such person or entity also shall:

- Comply with the Village’s General Insurance guidelines as established by resolution by the Village; and

- Submit with their registration application a license and permit surety bond, in the amount set from time to time by resolution by the Board of Trustees of the Village, for home repair or remodeling in conformance with applicable State, County, and Municipal codes.

The “contractor’s registration” application requirements do not require a homeowner to be registered as a building contractor or subcontractor to perform work at their own home, but any non-homeowner who is hired by the homeowner is required to comply with the contractor’s registration requirements.

6. Fee Waiver

If construction, alteration or addition is being made for any public governmental body; there shall be no fee for permit, other than Village out-of-pocket costs and charges by outside agencies or consultants for reviews and/or inspections.

7. ~~Structures~~ Plans Differ

When a permit is issued but the structure plans for which the permit is issued is not the same as the permitted structure original approved permit or revised plans are submitted after permit issuance, the applicant ~~shall pay an additional \$175.00~~ may be charged up to 50% of original permit fee.

8. Final Inspections/Occupancy

Final inspection of any component or property is not a basis for occupancy of any home, unit, building or structure. Occupancy will not be allowed until the Village issues a certificate of occupancy after review of all prior inspection reports and inspection of the property for purpose of issuance of such certificate of occupancy permit and all required Village fees are paid.

9. Reservation of Rights

The Village reserves the right to retain services for independent consultants, when it is deemed necessary, for plan review, inspections or consultation. All costs and fees associated with the performance of special professional inspections or professional plan review or consultation shall be borne by the permit applicant at the time of permit issuance or prior to the issuance of the certificate of occupancy for any inspection or consultant services incurred.

10. Fines & Penalties

A. Permit Not Issued/Applied for (a/k/a Work Without a Permit)

Where work for which a permit is required by Title 11 (Zoning Ordinance) or Title 9 (Building Code), is started or proceeded with, prior to obtaining said permit, by one who knows or should have known the requirement for said permit, a penalty shall be assessed to the person(s) performing such work as follows:

	Resident	Contractor
1st Offense:	\$130.00	\$250.00
2nd Offense:	\$250.00	\$500.00
3rd Offense:	\$375.00	\$750.00

The penalty is in addition to the required building permit fee. The payment of such penalty shall not relieve any persons from fully complying with the requirements of the building

code and zoning ordinance in the execution of the work, nor from any other penalties prescribed herein.

B. As-Built Plan Revisions

After the 2nd review is completed by the Village Engineers or designee, additional As-Built Site Revisions/Submittals required by the Owner/Developer shall have an additional fee as follows:

	Owner/Developer
3 rd Submittal:	\$150.00
4 th Submittal:	\$250.00
5+ Submittals:	\$500.00 each

B.C. Zoning Violations

Any person who violates, disobeys, omits, ~~neglect~~^{neglects} or refuses to comply with, or who resists the enforcement of any of the provisions of Title 11 (Zoning Ordinance) shall, upon conviction, be fined not less than twenty-five dollars (\$25.00), nor more than seven hundred fifty dollars (\$750.00) for each offense for each day the violation exists.

11. Village Staff Hourly Rates

When reimbursement for Village staff time is required, the following rates shall be applied:

Staff Hourly Rates	
Administration/Finance	\$100.00
Public Works	\$90.00
Engineering	\$90.00
Police	\$90.00
Community Development	\$90.00

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RESOLUTION NO. 20250415E

A Resolution Authorizing the Village's New Home Fee

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

WHEREAS, the Village has in effect ordinances regulating zoning, subdivision, improvement of land, and building permits, which include provisions for applicable fees related thereto; and,

WHEREAS, the Village also has entered into a number of annexation agreements, each of which establishes a schedule of fees for certain types of development and permitting; and,

WHEREAS, the Board of Trustees recognizes that since the inception of each respective fee schedule, external conditions have changed in such a manner that necessitates greater consistency and equity in the application of certain building and permitting fees in order to encourage development throughout the Village; and,

WHEREAS, accordingly, the Board of Trustees finds it necessary and proper to establish a maximum cap on its new home fee from the effective date of this Resolution through April 30, 2026.

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

MAXIMUM FEE IMPOSED FOR NEW HOME

A maximum fee shall be established for the construction of new homes as follows:

1. The Village's new home fee shall not exceed \$17,850.00 for any single permit.
2. The aforementioned cap on the Village's new home fee shall remain in effect through April 30, 2026. Attached Exhibit A with Permit Fee and Impact Fee breakdown.
3. Properties subject to fees established by annexation agreement shall petition the Board of Trustees for a lot-by-lot amendment to any such agreement in accordance with the procedure set forth in said agreement to seek the relief established by this Resolution. Notwithstanding the foregoing, the fee cap set forth in this Resolution shall not be construed to encompass or replace additional financial obligations otherwise existing which may be specific to a property.

REPEALER

All resolutions or portions thereof in conflict with this Resolution are hereby repealed.

SEVERABILITY

Should any provision of this Resolution be declared invalid by a court of competent jurisdiction, the remaining provisions will remain in full force and effect the same as if the invalid portion had not been a part of this Resolution.

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, 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	_____	_____	_____	_____

Exhibit A

Building Permit		Residential	
Building Permit		\$ 1,135.00	(1)
Certificate of Occupancy		\$ 100.00	
Engineering Review		\$ 490.00	
Water Meter (1" Meter)		\$ 518.00	
Total Building Permit		\$ 2,243.00	
Impact			
Village Road Impact Fee		\$ 5,000.00	
Village Capital Improvement		\$ 2,250.00	
Village Water/Sewer Capital Fee		\$ 3,500.00	
		\$ 10,750.00	
School District Land Cash		\$ -	
School District Impact		\$ 1,220.00	
		\$ 1,220.00	
Park District Land Cash		\$ -	
Park District Impact		\$ 620.00	
		\$ 620.00	
Fire District Impact		\$ 400.00	
		\$ 400.00	
Library District Impact		\$ 100.00	
		\$ 100.00	
Total Impact		\$ 13,090.00	
Total Collected by Village		\$ 15,333.00	

(1) Building Permit is shown as a minimum, actual vary on size. \$0.31/sq. ft.



**VILLAGE OF SUGAR GROVE
KANE COUNTY, ILLINOIS**

Ordinance No. 20250415G

**An Ordinance Implementing a Municipal Grocery Retailers' Occupation Tax and a
Municipal Grocery Service Occupation Tax
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 20250415G

An Ordinance Implementing a Municipal Grocery Retailers' Occupation Tax and a Municipal Grocery Service Occupation Tax For the Village of Sugar Grove

WHEREAS, the Illinois Municipal Code, 65 ILCS 5/1-2-1, provides that the corporate authorities of each municipality may pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to municipalities, with such fines or penalties as may be deemed proper; and,

WHEREAS, the Village of Sugar Grove ("Village") is a non-home rule Illinois municipality pursuant to the Constitution of the State of Illinois of 1970, as amended; and,

WHEREAS, Section 8-11-24 of the Illinois Municipal Code provides that, effective January 1, 2026, all Illinois municipalities may impose a tax "upon all persons engaged in the business of selling groceries at retail in the municipality" (the "Municipal Grocery Tax") (65 ILCS 5/8-11-24); and,

WHEREAS, Section 8-11-24 of the Illinois Municipal Code provides that the Municipal Grocery Tax may be imposed "at the rate of 1% of the gross receipts from these sales" (65 ILCS 5/8-11-24); and,

WHEREAS, Section 8-11-24 of the Illinois Municipal Code further provides that any Municipal Grocery Tax shall be administered, collected and enforced by the Illinois Department of Revenue ("IDOR") (65 ILCS 5/8-11-24); and,

WHEREAS, Section 8-11-24 of the Illinois Municipal Code requires any municipality imposing a Municipal Grocery Tax to also impose a Municipal Grocery Service Occupation Tax at the same rate, "upon all persons engaged, in the municipality, in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries" as "an incident to a sale of service" (the "Municipal Grocery Service Occupation Tax") (65 ILCS 5/8-11-24); and,

WHEREAS, any Municipal Grocery Service Occupation Tax shall be administered, collected and enforced by IDOR; and,

WHEREAS, the President and Board of Trustees of the Village ("Corporate Authorities") believe that it is appropriate, necessary and in the best interests of the Village and its residents, that the Village levy a Municipal Grocery Retailers' Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24); and,

WHEREAS, the Corporate Authorities of the Village believe that it is appropriate, necessary and in the best interests of the Village and its residents, that the Village levy a Municipal Grocery Service Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24); and,

NOW, THEREFORE, be it ordained, by the President and Board of Trustees of the Village of Sugar Grove as follows:

Section 1. Incorporation of Recitals. The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

Section 2. Municipal Grocery Retailers' Occupation Tax Imposed. A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail in the Village at the rate of 1% of the gross receipts from such sales made in the course of such business while this Ordinance is in effect. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

Section 3. Municipal Grocery Service Occupation Tax. A tax is hereby imposed upon all persons engaged in the Village in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries as an incident to a sale of service. The rate of this tax shall be the same rate identified in Section 2 above. The imposition of this tax is in accordance with and subject to the provisions of Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24).

Section 4. Illinois Department of Revenue to Administer Both Taxes. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by IDOR. IDOR shall have full power to administer and enforce the provisions of this Ordinance.

Section 5. Clerk to file Ordinance with Illinois Department of Revenue. As required under Section 8-11-24 of the Illinois Municipal Code (65 ILCS 5/8-11-24), the Clerk is hereby directed to file a certified copy of this Ordinance with IDOR on or before October 1, 2025.

Section 6. Effective Date. The taxes imposed by this Ordinance shall take effect on the later of: (i) January 1, 2026; (ii) the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding April 1st; or, (iii) the first day of January next following the adoption and filing of this Ordinance with the Department of Revenue, if filed on or before the preceding October 1st.

Section 7. Repeal of Conflicting Provisions. All ordinances, resolutions and policies or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

Section 8. Severability. If any provision of this Ordinance or application thereof to any person or circumstances is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

Section 9. Headings/Captions. The headings/captions identifying the various sections and subsections of this Ordinance are for reference only and do not define, modify, expand or limit any of the terms or provisions of the Ordinance.

Section 10. Publication. The Clerk is directed by the corporate authorities to publish this Ordinance in pamphlet form in accordance with Section 5/1-2-4 of the Illinois Municipal Code (65 ILCS 5/1-2-4). This Ordinance shall be in full force and effect as provided in Section 6 hereof.

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	Abstain
Trustee Heidi Lendi	_____	_____	_____	_____
Trustee James F. White	_____	_____	_____	_____
Trustee Sean Herron	_____	_____	_____	_____
Trustee Matthew Bonnie	_____	_____	_____	_____
Trustee Michael Schomas	_____	_____	_____	_____
Trustee Sean Michels	_____	_____	_____	_____

ATTEST: _____
Tracey Conti
Clerk, Village of Sugar Grove



Village of Sugar Grove Initiative Fiscal Year 2025-2026

Initiative		Time in Months	Estimated Cost	Actual Cost	FY25-26 Departmental Measurable Objective	Update	VB Discussion Target Date(s)
ADMINISTRATION DEPARTMENT							
1	Update Village Code	12			Work with new Village Attorney to update portions of the Village Code that haven't been reviewed in several years.		
2	New Village Board Member Packets	4			Create new member packets, coordinate meetings/tours with Department Heads, and coorinate/facilitate any required training (OMA, FOIA, ecta)		
3	Update Website	12			Review and update the Village Website. Work with vendor to make the website more trasparent and easier for residents to use. Improve access to Village forms and documents.		
FINANCE DEPARTMENT							
1	Implement BS&A Online for Residents, Contractors & Vendors	8	N/A		Implementation of BS&A Online by end of Calendar Year 2025. This change will integrate BS&A with all Residents, Vendors and Contractors. Allowing for a full service portal for external users.		
2	Complete Comprehensive Salary Survey	4	\$ -	\$ -	Every 3 years, a comprehensive Salary survey is conducted for every position within the Village. This is compared to the surrounding comparable and competitive communities to determine where the Village sits within the Market for each position		
3	Clean Up of Software System	8	\$ -	\$ -	As we are now in our new system within the Cloud, Staff will begin to conduct a clean up of the system to remove/update out dated information that has been carried forward from the prior system before 2016, and the on-premise system since 2016 for BS&A.		
COMMUNITY DEVELOPMENT DEPARTMENT							
1	Work with the Econmic Development Department to develop a Downtown Master Plan	12	\$ 10,000		Obtain a CMAP grant and retain a consultant to assist in drafting the Master Plan.		
2	Update the Village's PUD Ordinance	6	\$ 5,000		VB approval (ordiance)		
3	Comprehensive sign regulations amendment: current regulations are not in-step with latest US Supreme Court Decisions		\$ -		VB approval (ordinance)		
4	Building Code comprehensive update	8	\$ 12,000		VB approval (ordinance)		
5	Convert CD records to a digital format				5,000 overside plan sheets, 500 permit files and 100 resource materials during FY25-26		



Village of Sugar Grove Initiative Fiscal Year 2025-2026

Initiative		Time in Months	Estimated Cost	Actual Cost	FY25-26 Departmental Measurable Objective	Update	VB Discussion Target Date(s)
ECONOMIC DEVELOPMENT DEPARTMENT							
1	Work with the Community Development Department to develop a Downtown Master Plan	12	\$ 10,000		Obtain a CMAP grant and retain a consultant to assist in drafting the Master Plan.		
2	Develop a Strategic Plan for the Sugar Grove Economic Development Corporation	12			Present the Strategic Plan to the Village Board.		
3	Develop a comprehensive new database of available sites	8			Lauch the database.		
POLICE DEPARTMENT							
1	Establish a temporary off-site location for the police department to operate out of during the construction stage of the PD remodel	8	unknown		Prepare the police department contents for re-location to another location and temporary set-up and/or storage of items during the remodel of the existing facility.		
2	PD Facility Enhancements	12	\$ 5,600,000		Take working concept plans to full architectural design and bidding of the expansion and remodel of the police department. Bid construction in the late spring for anticipated fall 2025 construction.		
3	Update the Village's Emergency Operation Plan	12	\$ 3,000		The Village Emergency Operation Plan will be re-written to current best practices and standards. Every Village Department will have input into the plan before being presented to the Village Board.		
PUBLIC WORKS DEPARTMENT							
1	Black Berry Creek Pedestrian Bridge ITEP Project	12	\$ 576,000		Construction/Completion		
2	Wheeler Road STP Repaving Project	8	\$ 130,000		Construction		
3	Water System Valve Maintenance Project	36	\$ 100,000		Continue Location and Operation of Valves		
4	Crosswalk at US 30 at Municipal Drive	12	\$ 150,525		IDOT Approval, Project Bid 2026		
5	Merrill Road STP Repaving Project	8	\$ 130,000		Construction		
6	IL Rt47 & Park Intersection Improvements	24	\$ 317,000		IDOT Approval, Project Bid 2026		
7	West Wheeler Road Reconstruction/Paving	12	\$ 300,000		Construction		
8	Annual Road Program & ADA Transition Plan	12	\$ 1,235,000		Constuction		
9	Maple Street Reconstruction Engineering	12	\$ 125,000		Design Engineering		

Updated
Complete