



TO: VILLAGE PRESIDENT & BOARD OF TRUSTEES
FROM: MATT ANASTASIA, FINANCE DIRECTOR
SUBJECT: FISCAL YEAR 2025-2026 GENERAL FUND BUDGET,
WORKSHOP #2, MARCH 4, 2025
DATE: FEBRUARY 25, 2025

At the first Budget Workshop on February 18, 2025, the FY2025-2026 Proposed General Fund Budget was presented. During Budget Workshop #2, we will discuss the remaining Funds within the proposed budget. The following items will be presented as a part of the proposed budget. Any fees as presented were used in determining the budgeted amounts. If changed, they would affect the proposed budget in their respective funds.

- A) All Other Funds Budget Summary – This will include a brief overview of fiscal year 2024-2025 projected and fiscal year 2025-2026 proposed budget amounts.
- B) Waterworks and Sewerage Fund Budget Summary – This will include a brief overview of fiscal year 2024-2025 projected and fiscal year 2025-2026 proposed budget amounts.
- C) Fees presented in the fiscal year 2025-2026 budget:
 - i. Road Maintenance Fees
 - ii. Water/Sewer Rates
 - iii. Refuse Rates

General Capital Projects Fund (Fund 30)

Fiscal Year 2024-2025 Revenues

Revenues are projected to be \$363,050 higher than what was budgeted for the year. This increase was due to the additional transfer for future Village Hall/Police Department improvements of \$220,000 and a additional investment income from fixed assets, that were invested and matured after the budget was approved.

Fiscal Year 2024-2025 Expenditures

Expenditures are projected to be below budget for the year by \$3,113,487, as there was \$2,900,000 budgeted for Police Department improvements that were moved to FY25-26. There was also a delay in the delivery of a Truck for the Public Works Department budgeted, this is not scheduled to be delivered in May 2025.

Administration (50)

The expenses for Administration in the Capital Fund is for the Lease and Taxes on the current Administration/Finance Offices at 160 S. Municipal Dr. Suite 110. The rebranding of the Village for \$30,000 was moved to FY25-26, as it will not be complete or used in FY24-25.

Police Department (51)

There was some architecture work completed on the Police Department improvements. A majority of the Architecture and Construction has been moved to FY25-26. The replacement of the LiveScan (\$26,000) and Emergency Siren Switchover (\$28,000) is scheduled to be completed this fiscal year.

Fiscal Year 2025-2026 Revenues

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%.

Fiscal Year 2025-2026 Expenditures

Administration (50)

- 1) **Other Professional Services (6309)** includes \$30,000 for the potential Rebranding of the Village, moved from FY2024-2025 budget.
- 2) **Rental/Lease Expense (6913)** is the lease expense for the current Administration & Finance offices at 160 S. Municipal Dr. Suite 110, and a \$100,000 budget plug number for the relocation of the Police Department during construction. Staff is exploring options for potential lease space within the Village and logistical plan when this needs to occur.

Police Department (50)

- 1) **Architectural Services (6304)** is budgeted at \$360,080 for the remaining contract of the completion of the Police Department improvements architecture and construction management.
- 2) **Building Improvements (7003)** has a budget of \$4,237,599, which equates to 85% of construction improvement costs at the Police Department. Within this amount is \$9,500 for IT Consultant hours (100 hours) for the moving of the Police Department into their temporary space, and bringing them back into the new building. The remaining 15% of construction costs are budgeted for FY2026-2027.
- 3) **Vehicles (7006)** budgets for the replacement of two squad cars. The two squads to be replaced are:
 - a. Replace 2019 Chevy Tahoe - \$87,940
 - b. Replace 2020 Chevy Tahoe - \$75,178
- 4) **Interfund Transfer (9003)** is the transfer to debt service for the portion of the 2013A bond payment in the amount of \$118,193. This bond payment expires in the current fiscal year.

Public Works (53)

- 1) **Building Improvements (7003)** is budgeted for a new expense, split with Water & Sewer Fund, for the replacement of the roof at the Public Works building. This has been requested and discussed for the past 6-7 years with Staff. The Capital Improvement Fees being received for new residential home permits are the funding source of this improvement.
- 2) **Vehicles (7006)** is scheduled to replace #10 2006 F-550 1 ½ Bucket Truck at a cost of \$166,260.

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

Fiscal Year 2024-2025 Revenues and Expenditures

Revenues are above the budgeted amount by \$45,709 due to an increase in property tax increment (\$38,858) and Interest Income (\$6,851) received. Expenses consisted of the transfer for a portion of the Economic Development Department and the beginning of the approved West Wheeler Rd. Resurfacing project by the Board.

In FY2024-2025, the Village Board approved to Terminate TIF #1 effective December 31, 2024, while appropriating the remaining funds in the TIF #1 Fund for the West Wheeler Rd. Resurfacing project and US-30 Commercial Developments. All taxes collected for Tax Year 2024 in FY2025-2026 will be declared surplus back to the affected taxing districts.

Fiscal Year 2025-2026 Revenues and Expenditures

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 District #2 (Fund 33)

Fiscal Year 2024-2025 Revenues and Expenditures

The revenues in the TIF projected to come in \$21,458 above budgeted amount mainly due to an increase in property tax collections (\$17,846) and interest income (\$3,612). Expenses consisted of the transfer for a portion of the Economic Development Department, administrative expenses, legal services for the Sugar Grove Fire District IGA creation and the SG Fire District IGA agreement of \$242,990 paid for a portion of a new ambulance related to the calls within the TIF District.

Fiscal Year 2025-2026 Revenues and Expenditures

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 #3 (Fund 34)

Fiscal Year 2024-2025 Revenues and Expenditures

There are currently no revenues for TIF #3, as this was created in 2024. The Village has incurred expenses in relation to this TIF for Legal Services in conjunction with the Kaneland School IGA. These are being tracked to reimburse the Village when increment is received in the TIF Fund.

Fiscal Year 2025-2026 Revenues and Expenditures

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.

Capital Infrastructure Fund (Fund 35)

Fiscal Year 2024-2025 Revenues

The revenues are projected to come below budget by \$367,274 due not receiving a majority of expected grant revenue, this is anticipated in FY2025-2026 now. Below are the grants that were budgeted for fiscal year 2024-2025:

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

Fiscal Year 2024-2025 Expenditures

The expenditures are projected to be below budget by \$364,824 due to no construction happening for the US-30 & Municipal Crosswalk, Blackberry Creek Bridge, and the IL-47 & Park Ave. Intersection Improvements.

Fiscal Year 2025-2026 Revenues

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. The grants budgeted for FY2025-2026 are:

- DCEO US-30 & Municipal Crosswalk
- ITEP Blackberry Creek Bike & Pedestrian Path Bridge
- STP John Shield Elementary School Sidewalk Improvements
- STP Bliss Rd. & IL 47 Intersection Modernization – Final from County portion
- STP Norris Road Construction
- STP Main St. Reconstruction
- STP Wheeler Rd. (Esler to IL-47) Reconstruction
- STP Dugan Rd. (Wheeler Rd. to Village South Limits)

Fiscal Year 2025-2026 Expenditures

Expenditures are budgeted \$196,734 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 police is to fund up to a potential maximum \$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

Other Professional Services (6309)

- **Lobbyist - \$36,000** is split 50% with the Water & Sewer Fund as these two funds will be the focus of the Lobbyist assisting getting grants/funding for Road and Water/Sewer Infrastructure Capital needs.

- **ASE Control Data - \$49,920 (Proposal Attached)** was proposed during the FY2024-2025 6-month budget update, however, the Board requested it be presented with the FY2025-2026 budget process.

Salt & Ice Control Supplies (6615)

- **Roadway Salt - \$86,321** at \$71.34/ton for 120% of our allotment (1,200 tons)
- **Beet Hear & Other Liquids - \$25,000** for the pretreatment of the roads ahead of snow/ice storms.

The remaining revenues from the Non-Home Rules Sales Tax (NHRST) collections are used to pay the debt service payments for the 2013A Bonds (\$525,557). This bond will expire this fiscal year.

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.

Special Service Area #10 (SSA #10) Fund (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 been covering 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.

Water & Sewer Fund (Fund 50)

Fiscal year 2024-2025 is projected to have a surplus of \$29,054 and fiscal year 2025-2026 proposed budget is to have a surplus of \$30,057. The proposed Water and Sewer rates for FY2025-2026 are to increase 1%. The 3-year plan approved by the Utility Rate Committee was 1% increase annually, which expires April 30, 2026. During the first year of the plan, we had a year of No Change. The Utility Rate Committee met at the end of 2022 and have made recommended approval to the Village Board of a max 1% increase for the next 3-year term. As always, this will be evaluated at budget time and presented to the Board with a recommendation for approval. With the increase in new homes over the past years, revenues came in slightly higher than anticipated. At the end of the fiscal year 2024-2025 the recommended fund balance is \$753,054 (less interfund transfers) and the projected fund balance with the projected actuals will be \$1,018,584, \$265,530 above the 25% fund balance reserve policy.

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

Revenues are estimated to come in \$37,902 (0.90%) above the approved budget for the year. With the continuous efforts of the Utility department to push water conservation, while helping residents find leaks quicker, the water usage for the Village has begun to level out. We have been successful in working with residents to get their past due balances caught up to get our receivable to a reasonable amount.

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

Expenditures are estimated to be \$76,297 (1.84%) above the approved budget for the fiscal year. The projected actuals include an annual transfer to the Water Capital Fund of \$875,000 to fund future Water Capital Infrastructure needs. A transfer of \$125,000 for the Water Meter Replacement program, completed on average every 10 years. The over budget amount is due to the Electricity for Wells & Treatment Plants (\$130,000) and a delay in the delivery of a Truck purchased in FY2023-2024 that did not arrive until FY2024-2025 (\$159,753).

Fiscal Year 2025-2026 Revenues (50-0X-XXXX)

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.

Fiscal Year 2025-2026 Expenditures (50-XX-XXXX)

Fund-Wide

- **Salaries (6101-6104)** have been budgeted at 4% COLA and any steps eligible for employees based on the FY2025-2026 Salary & Wage Schedule assuming they receive a satisfactory or above performance evaluation.
- **Medical/Dental Insurance (6201)** was budgeted with a 5% increase for 2026.
- **IMRF Contributions (6206)** for 2025 increased 78%, from 3.82% to 6.78%.

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)

- **Other Professional Services (6309)** has increased for the cost of the 50% split of a lobbyist with the Capital Infrastructure Fund (\$36,000).
- **Transfer to Equipment Replacement (7010)** has increased significantly (\$284,807) to cover the full cost of funding the Vehicles & Equipment in the Water Fund. 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.

- **Debt – Principal/Interest (8002/8003)** decreased by \$41,000 as the 2003 IEPA Loan expired within the fiscal year 2024-2025. The 2017 Refunding Bond will expire in FY2028-2029.

P.W. Administration (59)

- **Repair & Maintenance – Equipment (6403)** decreased \$9,500 for Wheel Loader Repairs completed in FY2024-2025.
- **Repair & Maintenance – Buildings (6406)** includes a new expense Replacement of the Wash Bay Heater (\$6,000) and Repair of the Public Works Fence (\$15,000) split with the General Fund.
- **General Equipment (6500)** decrease \$10,000 for Wheel Loader Forks purchased in FY2024-2025.
- **Specialized Supplies (6603)** includes new expenses for 3 tablets for JULIE/GIS Locates and Work (\$6,000).

Water Operations (60)

- **Other Professional Services (6309)** has an increase for a new expense for GIS Work (\$30,000) to improve the Village's GIS system and increase the data contained within the system.
- **Repair & Maintenance – Buildings (6406)** overall will decrease by \$13,000, as have completed the work upgrading the meters at Well 8, 9, & 10 (\$25,000), while adding a new expense to repaint Well #11 Building (\$10,000).
- **Specialized Supplies (6603)** increased as the number of projected new residential home permits increased the need to purchase meters and radios for the homes (\$23,000).

Sewer Operations (65)

- **Repair & Maintenance – Equipment (6403)** decreased with the final Wet Well Wizard being purchased (\$15,000).

Water Capital (71)

- **All Capital (7XXX)** are now purchased solely out of the Water & Sewer Capital Fund moving forward with FY2025-2026.

Water & Sewer Capital Fund (Fund 51)

Fiscal Year 2024-2025 Revenues

The revenues in this fund are on the transfers from the Water & Sewer Fund (50) for future Equipment/Vehicle Replacement and Infrastructure Improvement projects, Water/Sewer Capital Fees, Reimbursements & Interest Income. There was a transfer this year of \$875,000 for infrastructure to fund future projects included in the Capital Improvement Plan, \$125,000 for Water Meter Replacement program and \$216,337 for Vehicle & Equipment Replacement funding.

Fiscal Year 2024-2025 Expenditures

The expenditures in FY2024-2025 were in relation to:

- Dugan Woods Water Main Project Phase 3 - \$51,566

- IL-47 Utilities Relocation - \$102,595
- Well #11 Rehab & Repairs - \$435,552
- Solar Field Installation (Payments 2, 3 & Final) - \$730,342

Fiscal Year 2025-2026 Revenues

Revenues are expected to increase by \$785,854 for FY2025-2026. The Village is projecting 75 residential home permits resulting in a 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.

Fiscal Year 2025-2026 Expenditures

Water/Sewer Capital Projects

	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)

Fiscal Year 2024-2025 Revenues & Expenditures

Revenues are projected to come at budget, while expenses are expected to come in \$3,000 higher than budgeted, resulting in a surplus of \$3,834 for FY2024-2025, as projected.

Fiscal Year 2025-2026 Revenues & Expenditures

The refuse fund has a fund reserve policy to have only a 12.5% reserve balance in the fund, therefore, to maintain the reserve, we are recommending a 3% increase which is what the monthly expense will

increased by per the contract with D.C. Trash. The current rate being charged by D.C. Trash is \$21.20 per month and will increase to \$21.72 per month.

Police Pension Fund (Fund 80)

Fiscal Year 2024-2025 Revenues & Expenditures

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

Fiscal Year 2025-2026 Revenues & Expenditures

Revenues are expected to possibly decrease slightly as the EAN 100% contribution rate for the Village was reduced by \$38,136 for FY2025-2026. For 2025, Investment Income and Interest Income is anticipated to remain strong, but slow.

Attachments

- 1) FY2025-2026 Other Funds Summary & Detail Sheets
- 2) FY2025-2026 Waterworks & Sewerage Summary & Detail Sheets
- 3) Capital Project Fund (30) Snapshot
- 4) FY2025-2030 Road Program Spreadsheet
- 5) Infrastructure Fund (35) Breakdown
- 6) Water & Sewer Capital Fund (51) Snapshot
- 7) DRAFT FY2025-2026 Water/Sewer Rates Resolution
- 8) DRAFT FY2025-2026 Refuse Rates Resolution
- 9) DRAFT FY2025-2026 Road Maintenance Fee Resolution

Cost

There is no cost to discuss the Fiscal Year 2025-2026 All Other Funds proposed budget.

Recommendation

That the Board discuss the FY2025-2026 All Other Funds proposed budget and make recommendations to Staff.



October 25, 2024

Brian Schiber
Village Engineer
Village of Sugar Grove
601 Heartland Drive
Sugar Grove, IL 60554

Re: Control Network (ASE No. 123064)

Dear Mr. Schiber:

ASE offers to perform the survey services as outlined in the accompanying proposal.

We propose to perform this survey for a not-to-exceed lump-sum cost of \$49,920.00

Thank you for the opportunity to submit this proposal.

Sincerely,
American Surveying & Engineering, P.C.

Coventine Fidis PLS, President/CEO

Visit our website at: www.americansurvey.com

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VILLAGE OF SUGAR GROVE CONTROL NETWORK PROPOSAL

The goal of this proposal is to create a 3D control network that will serve the Village of Sugar Grove for its future development and use for other purposes. The advantages of having a 3D control network are that all future development can be designed and constructed on a common horizontal and vertical datum. The existing Village infrastructure can be related to this control network. Any existing Village benchmarks can be updated to this vertical datum. Having the Village infrastructure on a common datum will aid in future planning.

The network points will all be in the public ROW or on Village property, so they can be easily accessed. They will all have a clear view of the sky, to allow for consistent transmission from the GPS satellites. Any new control points will be set using the NGS 3D monument. This monument, when set following the NGS guidelines is considered a very stable monument both horizontally and vertically. It is a stainless-steel rod with a datum point. The rod has a one-meter greased sleeve at the top inside a six-inch PVC collar filled with sand with an aluminum access cover on top. The PVC is surrounded by 6 to 8 inches of concrete. The stainless-steel rod comes in four-foot sections that screw together and is driven into the ground to refusal. The access cover can be stamped identifying the point and contact information. The datasheets created for the control network points can be uploaded to the Village website, so Surveyors, Engineers and the public can easily access the information.

The Village Land Planning area is roughly an 8-mile by 7-mile rectangle. We are proposing to use four existing horizontal NGS control stations listed in the NGS database within the Village of Sugar Grove. Three of these stations are along Rte. 47 and the fourth is about 1.5 mile to the west. We will be setting five additional stations along Rte. 47. Three of them would be in the area of the Crown Development, one at Mallard Point lift station and the last one along Rte. 47 north of the Rte. 56 interchange. These would put the control points about a mile to 1.5 miles apart.

Ideally, adding orthometric heights to the network would be done using NGS guidelines. That would require two-point ties on each end of the network and double run level loops between them. It would be a costly process to do so. Instead, since the closest NGS benchmark is over 5 miles away, for the vertical component, we will follow the NGS Guidelines for "Establishing GPS-Derived Orthometric Heights". The orthometric height (elevation) would be derived by multiple 30-minute GPS observations from existing benchmarks to three control stations. A double run level loop would then be run through all the control stations following the NGS specifications for 2nd Order Class II leveling.

For the horizontal component, the GPS observations require multiple 30-minute observations. With ties to the NGS CORS network. Processing would be done in Trimble Business Center software. Data sheets with a to-reach description, coordinate values, horizontal and vertical datum, and monument description would be created. Along with photographs and a project report.

Additional points can be added to this network as need arises and budget allows.

Visit our website at: www.americansurvey.com

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985 Lincoln Road. Suite 225 Bettendorf, IA 52722

Scope of Work



AMERICAN
SURVEYING & ENGINEERING, LTD.

PROJECT SUMMARY

Project Name Control Network in Sugar Grove

ASE Proposal No. 123064

Owner Village of Sugar Grove

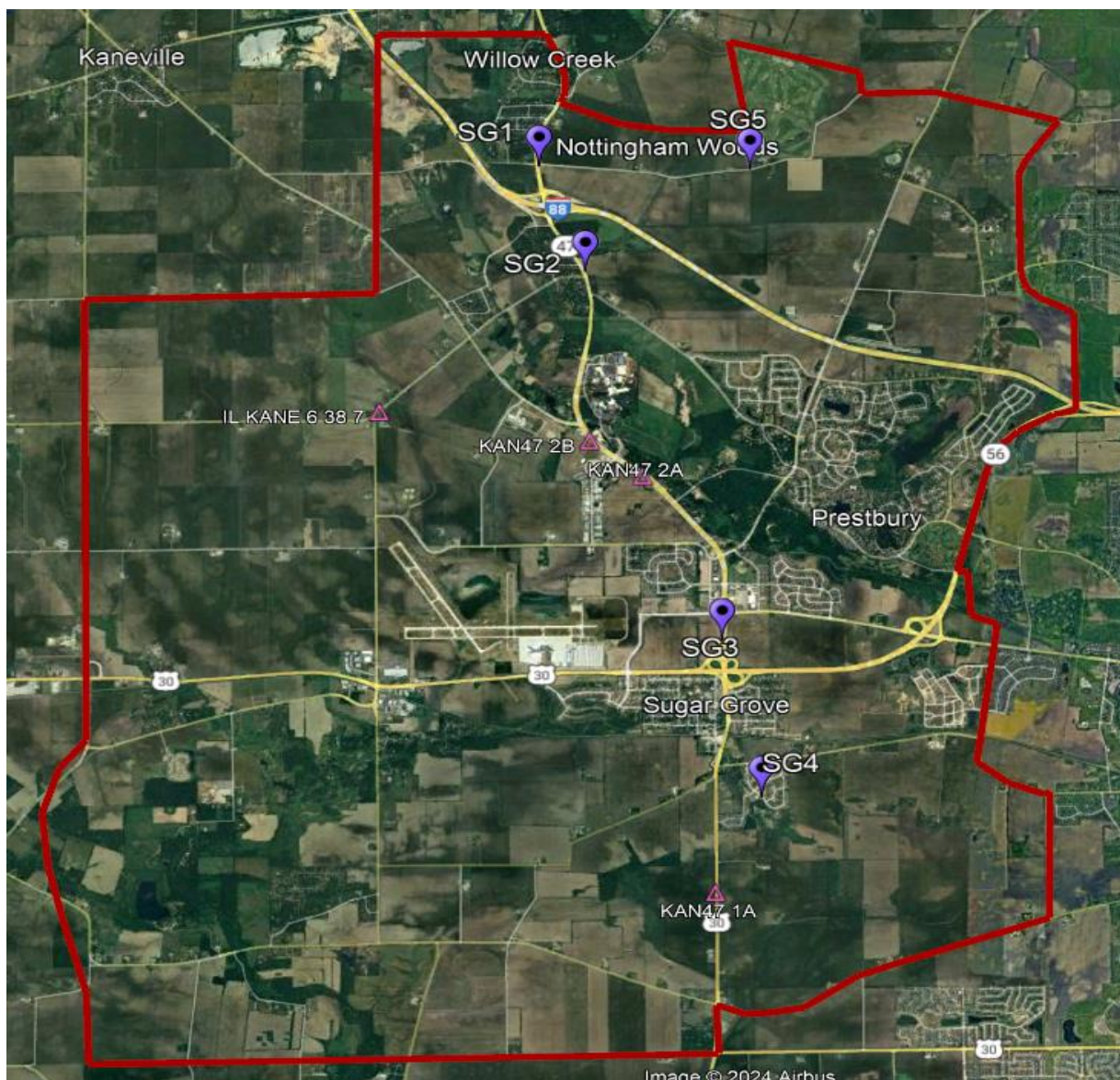
Date October 24, 2024

Agent Village of Sugar Grove

Revision Date

Project Description – ASE will provide professional surveying services including creating a 3D control network by utilizing four (4) existing NGS horizontal control points along Rte. 47 and establishing five (5) new 3D control points.

Project Limits - The location of the existing NGS points shown by the pink triangles below and the purple pushpins are the approximate location of proposed new control points.



GENERAL CONDITIONS AND SCOPE ASSUMPTIONS

1. All professional services will be performed to appropriate Minimum Standards of practice and Section 1270.56, Minimum Standards of Practice for surveys in Illinois.
2. All previous and relevant survey information such as pertinent site information including, but not limited to previous horizontal and vertical survey control survey information, existing aerial photography, Right-of-Way plans, centerline alignment, construction plans and plats of highway will be furnished to ASE, at no cost to ASE, prior to commencement of field operations.
3. Owner/Agent will provide a Letter of Introduction to facilitate field operations.
4. American Surveying & Engineering shall not be responsible for any erroneous or missing information provided by underground utility providers.
5. Hazardous Waste sites designated as requiring protective equipment of "Class D" or greater will not be entered unless provided for otherwise in the Scope of Work Tasks.
6. American Surveying & Engineering is not signatory to any organized labor agreements. We will not provide services in any capacity where labor disputes may exist. We will not be responsible for costs or delays associated with labor disputes relevant to work on this project.
7. Field work performed on this project is subject to the vagaries of weather. In the event weather impairs our ability to perform any specified professional services, we will contact the Owner/Agent to determine changes in schedule or cost. No additional work will be performed until the owner/agent has reviewed and approved a revised cost or schedule.
8. ASE will begin work after Notice to Proceed at a mutually agreed upon date.
9. This SOW shall become part of the contract between Owner/Agent and ASE.

PROPOSED TASKS

1. Administration
 - 1.1. Meetings with Owner or Agent, including in-house meetings. Progress Reports, scheduling, invoicing, and other project administrative tasks.
 - 1.2. Technical direction of staff.
 - 1.3. Project Management, resource coordination.
2. Document Compilation
 - 2.1. Obtain relevant project documents from Owner/Agent.
 - 2.2. Compile, review, and index information.
 - 2.3. Prepare compiled information for field and office tasks.
3. Reconnaissance and Planning.
 - 3.1. Search and reconnaissance for existing NGS control points.
 - 3.2. Select location for new 3D control point, in public ROW.
 - 3.3. Contact JULIE.
4. Setting Monument.
 - 4.1. Follow NGS specifications for setting a 3D monument.
 - 4.2. Describe control point location to create a to reach description.
 - 4.3. Take required photographs.

5. Leveling.
 - 5.1. Perform double run leveling following NGS specifications for 2nd Order Class II.
 - 5.2. Download, edit, reduce and adjust data using LevProc software.
6. GPS observation.
 - 6.1. Design GPS network, plan observation sessions.
 - 6.2. Perform static GPS observation, a minimum of two 30 minute observations per point on different days for 100% redundancy.
 - 6.3. Download, check and process data.
 - 6.4. Reobserve any suspect baselines.
 - 6.5. Adjust network, performing both minimally and fully constraint adjustments.
7. Deliverable
 - 7.1. Compile data and write project report.
 - 7.2. Create data sheets for each of the 9 control points.
8. QA/QC
 - 8.1. Review contract documents and survey requirements to verify ASE project QA/QC requirements.
 - 8.2. Periodic project review to ensure compliance with policy and contract documents.
 - 8.3. Final review and report of QA/QC compliance.

ASE WILL DELIVER TO CLIENT:

- A. Data Sheets with to-reach description, coordinate values, horizontal & vertical datum, and monument description.
- B. Monument photographs and project report.

DIRECT COST ITEMS

- A. All direct cost are included in lump sum price.

ITEMS SUPPLIED BY OTHERS

- A. Permission and access to closed or locked areas requiring access to complete the survey.
- B. Letter of Introduction and written authorization for access to subject property for ASE's services on subject site.

1/30/25		FYE19	FYE20	FYE21	FYE22	FYE23	FYE24	FYE25	FYE26	FYE27	FYE28	FYE29	FYE30
Village of Sugar Grove Veh./Equip. Replacement Program		Funding	Funding	Funding	Funding	Funding	Funding	Funding	Funding	Funding	Funding	Funding	Funding
Total Beginning Balance VERF:		\$ 2,166,008	\$ 2,198,544	\$ 2,094,789	\$ 2,221,898	\$ 2,320,821	\$ 2,213,462	\$ 2,347,687	\$ 2,575,154	\$ 2,682,672	\$ 2,642,569	\$ 2,569,174	\$ 2,902,828
Transfers In:													
Police		\$ 126,525	\$ 62,406	\$ 127,948	\$ 301,322	\$ 179,860	\$ 179,200	\$ 208,825	\$ 212,004	\$ 272,138	\$ 281,640	\$ 290,363	\$ 295,503
P.W. Streets - Vehicles		98,632	58,629	177,126	134,623	144,779	157,463	163,027	201,845	210,271	238,684	250,644	311,380
P.W. Streets - Equipment		27,846	10,000	17,105	17,333	16,260	21,049	21,176	19,611	31,549	43,044	43,044	43,044
Community Development		9,052	4,526	3,436	3,436	3,436	3,436	3,436	3,436	3,436	8,764	8,764	8,764
Total VERF Transfer for FY:		\$ 262,055	\$135,561	\$325,615	\$ 456,714	\$344,335	\$ 361,148	\$396,464	\$436,896	\$517,394	\$572,132	\$592,815	\$658,691
Expenditures:													
Police (51)		\$ (121,266)	\$ (57,080)	\$ (128,102)	\$ (296,912)	\$ (215,282)	\$ (85,947)	\$ (168,997)	\$ (163,118)	\$ (394,508)	\$ (219,318)	\$ (98,921)	\$ (118,607)
Public Works (53)		\$ (108,253)	\$ (182,236)	\$ (70,404)	\$ (60,879)	\$ (236,412)	\$ (140,976)	\$ -	\$ (166,260)	\$ (162,989)	\$ (366,999)	\$ (160,240)	\$ (993,400)
Community Development (55)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (59,210)	\$ -	\$ -
Total VERF Purchases per FY:		\$ (229,519)	\$ (239,316)	\$ (198,506)	\$ (357,791)	\$ (451,694)	\$ (226,923)	\$ (168,997)	\$ (329,378)	\$ (557,497)	\$ (645,527)	\$ (259,161)	\$ -
Total End Balance Needed in VERF Fund:		\$ 2,198,544	\$ 2,094,789	\$ 2,221,898	\$ 2,320,821	\$ 2,213,462	\$ 2,347,687	\$ 2,575,154	\$ 2,682,672	\$ 2,642,569	\$ 2,569,174	\$ 2,902,828	\$ 3,561,519
Village of Sugar Grove General Capital Projects		FYE19	FYE20	FYE21	FYE22	FYE23	FYE24	FYE25	FYE26	FYE27	FYE28	FYE29	FYE30
		Funding	Funding	Funding	Funding	Funding	Funding	Funding	Funding	Funding	Funding	Funding	Funding
General Capital Projects Beginning Balance		\$ -	\$ -	\$ -	\$ 525,000	\$ 1,769,530	\$ 3,821,554	\$ 4,637,431	\$ 4,885,302	\$ 207,405	\$ (368,798)	\$ (168,798)	\$ 31,202
Transfers In/Revenues:													
Administration (50)		\$ -	\$ -	\$ 475,000	\$ 1,256,875	\$ 2,197,904	\$ 880,000	\$ 420,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Police (51)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works (53)		\$ -	\$ -	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance (56)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Projects Transfer for FY:		\$ -	\$ -	\$ 525,000	\$ 1,281,875	\$ 2,197,904	\$ 912,990	\$ 420,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Expenditures:													
Administration (50)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (40,800)	\$ (42,129)	\$ (80,218)	\$ (29,722)	\$ -	\$ -	\$ -
Police (51)		\$ -	\$ -	\$ -	\$ -	\$ (15,800)	\$ (23,323)	\$ (130,000)	\$ (4,697,679)	\$ (746,481)	\$ -	\$ -	\$ -
Public Works (53)		\$ -	\$ -	\$ -	\$ (37,345)	\$ (130,080)	\$ -	\$ -	\$ (100,000)	\$ -	\$ -	\$ -	\$ -
Finance (56)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,990)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Project Expenditures per FY:		\$ -	\$ -	\$ -	\$ (37,345)	\$ (145,880)	\$ (97,113)	\$ (172,129)	\$ (4,877,897)	\$ (776,203)	\$ -	\$ -	\$ -
General Capital Projects Ending Balance		\$ -	\$ -	\$ 525,000	\$ 1,769,530	\$ 3,821,554	\$ 4,637,431	\$ 4,885,302	\$ 207,405	\$ (368,798)	\$ (168,798)	\$ 31,202	\$ 231,202
Total Transfers Made per FY:		\$ 262,055	\$ 135,561	\$ 850,615	\$ 1,738,589	\$ 2,542,239	\$ 1,274,138	\$ 816,464	\$ 636,896	\$ 717,394	\$ 772,132	\$ 792,815	\$ 858,691
Total Expenses per FY:		(229,519)	(239,316)	(198,506)	(395,136)	(597,574)	(324,036)	(341,126)	(5,207,275)	(1,333,700)	(645,527)	(259,161)	-
Projected Fund Balance FYE:		\$1,925,405	\$1,936,836	\$2,621,534	\$4,059,025	\$6,076,457	\$7,148,053	\$7,838,965	\$3,268,586	\$2,652,280	\$2,778,885	\$3,312,539	\$4,171,230
Total Capital Funds Available Above VERF		(\$273,139)	(\$157,953)	\$399,636	\$1,738,204	\$3,862,995	\$4,800,366	\$5,263,811	\$585,914	\$9,711	\$209,711	\$409,711	\$609,711
Capital Project Expenses													
		PW/H2O Building Painting		(\$37,345)									
				PD Parking Lot Fence		(\$100,330)							
				PW Building Flooring Replacement		(\$29,750)							
				Village Hall Lease/Expenses			(\$40,800)	(\$42,129)	(\$50,218)	(\$29,722)	-	-	-
		Police Department Improvements & Upgrades				(\$15,800)	(\$23,323)	(\$76,000)	(\$4,697,679)	(\$746,481)	-	-	-
						Livescan Replacement		(\$26,000)	-	-	-	-	-
						Emergency Siren Switchover		(\$28,000)	-	-	-	-	-
						BS&A Cloud Upgrade		(\$32,990)	-	-	-	-	-
								Village Rebrand		(\$30,000)	-	-	-
								PW Building Roof Replacement		(\$100,000)			
		Total Expenses per FY				\$ (37,345)	\$ (145,880)	\$ (97,113)	\$ (172,129)	\$ (4,877,897)	\$ (776,203)	\$ -	\$ -

Capital Infrastructure Fund (35)

FYE2024 Fund Balance: **\$3,598,133**

Anticipated Activity

FY24-25 Anticipated surplus/(deficit) (\$828,070)

FY25-26 Budgeted surplus/(deficit) (\$357,775)

Restricted Funds

MFT Restricted Funds (\$34,779)

Anticipated Unrestricted Fund Balance: **\$2,377,509**

Future Project Funds

FY27-28 Fay's Lane Bridge Phase I Engineering - Local (\$275,000)

FY28-29 Fay's Lane Bridge Replacement (\$2,200,000)

Anticipated Remaining Fund Balance: **(\$97,491)**

MFT Restricted Funds

FY23-24 MFT Restricted Funds **\$34,779**

Restricted MFT Funds **\$34,779**

FY25-26 Budgeted Revenues & Non-Road Program Expenses

Grants	\$264,284
Reimbursements	\$25,273
Interest Income	\$2,487
Road Impact Fees	\$364,217
Public Improvement Fees	\$23,393
	\$679,654

Park/47 Intersection Improvement	\$345,775
John Shield Sidewalk Match	\$7,799
Blackberry Creek Bike/Pedestrian Bridge	\$195,204
US-30 Municipal Pedestrian Crosswalk	\$151,670
Road Program Updates	\$5,000
ADA Self Evaluation Plan	\$5,000
Fay's Lane Bridge	\$43,300
Camp Dean Road Bridge	\$8,500
Granart Road Bridge	\$5,000
Gordon Road Median Maintenance	\$6,000
Sidewalk Program	\$75,000
Police Department Parking Lot Resurfacing	\$150,000
Lobbyist	\$36,000
ASE Control Data	\$49,920
	\$1,084,168

Non-Road Program Surplus/(Deficit) (\$404,514)

Road Program Surplus/(Deficit) (\$171,562)

FY25-26 Surplus/(Deficit) with Road Program **(\$576,076)**

Year 1 - Road Program 2024 - Fiscal Year 2024-2025		
Project Area	Type of Work	Cost
2024 Road Program	Construction Engineering	\$ 116,702
Windstone Subdivision	Resurfacing - Major M&R	\$ 1,403,902
Miscellaneous	Cracksealing/Patching	\$ 15,000
Norris Road - STP	Construction Engineering	\$ 5,416
Norris Road - STP	Resurfacing - Major M&R	\$ 125,814
Main Street - STP	Construction Engineering	\$ 51,500
Main Street - STP	Resurfacing - Major M&R	\$ 111,513
Wheeler Rd. - STP (Local Funds)	Prelim./Design Engineering	\$ 40,000
Merrill Rd. - STP (Local Funds)	Prelim./Design Engineering	\$ 40,000
Wheeler Rd. - Esker - STP (Local Funds)	Prelim./Design Engineering	\$ 15,000
Dugan Rd. - STP (Local Funds)	Prelim./Design Engineering	\$ 15,000
2025 Road Program	Prelim./Design Engineering	\$ 36,000
		\$ 1,975,847

Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 415,098
Road Maintenance Fees		\$ 275,426
Norris Road Const. Engineering Reimbursement		\$ 30,372
Non-Home Rule Sales Tax (Excess of Bond and Salt)		\$ 453,553
Other Agency Road Program Reimb.		\$ 71,919
Excess Road Funds - Previous Year		\$ 511,178
		\$ 1,757,546

Excess / (Deficit) Road Funds \$ (218,301)

Year 3 - Road Program 2026 - Fiscal Year 2026-2027		
Project Area	Type of Work	Cost
Road Program 2026	Construction Engineering	\$ 115,000
Miscellaneous	Cracksealing/Patching	\$ 20,000
Wheeler Rd. - Esker STP	Resurfacing - Major M&R	\$ 532,805
Dugan Rd. - STP	Resurfacing - Major M&R	\$ 257,085
2027 Road Program	Design Engineering	\$ 71,000
		\$ 995,890

Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 419,249
Road Maintenance Fees		\$ 275,426
Non-Home Rule Sales Tax (Excess of Salt)		\$ 1,010,031
Excess Road Funds - Previous Year		\$ (171,562)
		\$ 1,533,144

Excess / (Deficit) Road Funds \$ 537,254

Year 5 - Road Program 2028 - Fiscal Year 2028-2029		
Project Area	Type of Work	Cost
Road Program 2028	Construction Engineering	\$ 122,000
Black Walnut Trails Units 6-8	Resurfacing - Major M&R	\$ 1,110,000
Hankes Road	Resurfacing - Major M&R	\$ 526,000
Miscellaneous	Cracksealing/Patching	\$ 25,000
2029 Road Program	Design Engineering	\$ 100,000
		\$ 1,883,000

Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 427,676
Road Maintenance Fees		\$ 275,426
Non-Home Rule Sales Tax (Excess of Salt)		\$ 1,078,321
Excess Road Funds - Previous Year		\$ 507,793
		\$ 2,289,216

Excess / (Deficit) Road Funds \$ 406,216

Year 2 - Road Program 2025 - Fiscal Year 2025-2026		
Project Area	Type of Work	Cost
2025 Road Program	Construction Engineering	\$ 57,000
Neil Road & Stanely Road	Resurfacing - Major M&R	\$ 260,000
Calkins Drive	Resurfacing - Major M&R	\$ 288,000
Yolane Street	Resurfacing - Major M&R	\$ 83,000
Division Street	Patching	\$ 12,000
Ke-De-Ka Road	Resurfacing - Major M&R	\$ 30,000
Norris Road - STP	Resurfacing - Major M&R	\$ 17,254
Main Street - STP	Resurfacing - Major M&R	\$ 17,150
Wheeler Road - STP	Construction Engineering	\$ 53,700
Wheeler Road - STP	Resurfacing - Major M&R	\$ 107,400
Merrill Road - STP	Construction Engineering	\$ 56,500
Merrill Road - STP	Resurfacing - Major M&R	\$ 112,940
Wheeler Rd. - Esker STP	Design Engineering	\$ 37,485
Dugan Rd. - STP	Design Engineering	\$ 36,160
2026 Road Program	Design Engineering	\$ 86,000
		\$ 1,254,589

Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 415,098
Road Maintenance Fees		\$ 275,426
Non-Home Rule Sales Tax (Excess of Bond and Salt)		\$ 451,813
Merrill Road Const. Engineering Reimbursement		\$ 30,000
Wheeler Road Const. Engineering Reimbursement		\$ 30,000
Norris Road Const. Engineering Reimbursement		\$ 5,266
Main Street Const. Engineering Reimbursement		\$ 38,625
Wheeler Road - Esker Const. Engineering Reimbursement		\$ 26,850
Dugan Road Const. Engineering Reimbursement		\$ 28,250
Excess Road Funds - Previous Year		\$ (218,301)
		\$ 1,083,027

Excess / (Deficit) Road Funds \$ (171,562)

Year 4 - Road Program 2027 - Fiscal Year 2027-2028		
Project Area	Type of Work	Cost
Road Program 2027	Construction Engineering	\$ 97,000
Black Walnut Trails Unit 1-5	Resurfacing - Major M&R	\$ 1,560,000
Miscellaneous	Cracksealing/Patching	\$ 25,000
2028 Road Program	Design Engineering	\$ 90,000
		\$ 1,772,000

Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 423,441
Road Maintenance Fees		\$ 275,426
Non-Home Rule Sales Tax (Excess of Salt)		\$ 1,043,672
Excess Road Funds - Previous Year		\$ 537,254
		\$ 2,279,793

Excess / (Deficit) Road Funds \$ 507,793

Year 6 - Road Program 2029 - Fiscal Year 2029-2030		
Project Area	Type of Work	Cost
Road Program 2029	Construction Engineering	\$ 135,000
Walnut Woods	Resurfacing - Major M&R	\$ 1,290,000
Prairie Glen	Resurfacing - Major M&R	\$ 775,000
Miscellaneous	Cracksealing/Patching	\$ 30,000
2030 Road Program	Design Engineering	\$ 95,000
		\$ 2,325,000

Revenue Source		
MFT Funds - Annual Allotment (1% Increase)		\$ 431,953
Road Maintenance Fees		\$ 275,426
Non-Home Rule Sales Tax (Excess of Salt)		\$ 1,114,010
Excess Road Funds - Previous Year		\$ 406,216
		\$ 2,227,605

Excess / (Deficit) Road Funds \$ (97,395)

FY2025 through FY2030	
Avg. Annual Road Program	\$ 1,701,054

Village of Sugar Grove - Water Capital Water/Sewer Capital Infrastructure	FYE19 Funding	FYE20 Funding	FYE21 Funding	FYE22 Funding	FYE23 Funding	FYE24 Funding	FYE25 Funding	FYE26 Funding	FYE27 Funding	FYE28 Funding	FYE29 Funding	FYE30 Funding	
Total Beginning Balance Water Infrastructure:	\$ -	\$ -	\$ -	\$ 650,000	\$ 1,489,001	\$ 3,008,690	\$ 2,292,601	\$ 2,044,762	\$ 2,409,040	\$ (3,546,521)	\$ (2,620,249)	\$ (1,922,977)	
Revenues:													
Water Capital Infrastructure	-	-	\$650,000	\$876,346	\$2,400,000	\$900,000	\$875,000	\$761,000	\$761,000	\$761,000	\$761,000	\$761,000	
Solar Field Rebates/Incentives	-	-	-	-	-	-	\$60,272	\$477,610	\$60,272	\$60,272	\$60,272	\$60,272	
Misc. Capital Revenues	-	-	-	-	-	-	\$119,778	264,468	105,000	105,000	105,000	105,000	
Revenues Made for FY	\$ -	\$ -	\$ 650,000	\$ 876,346	\$ 2,400,000	\$ 900,000	\$ 1,055,050	\$ 1,503,078	\$ 926,272	\$ 926,272	\$ 926,272	\$ 926,272	
Expenditures:													
Water Capital Infrastructure Expenses	-	-	-	(\$37,345)	(\$880,311)	(\$1,616,089)	(\$1,302,889)	(\$1,138,800)	(\$6,881,833)	-	(\$229,000)	(\$355,000)	
Total Water Infrastructure Expenses	-	-	-	(37,345)	(880,311)	(1,616,089)	(1,302,889)	(1,138,800)	(6,881,833)	-	(229,000)	(355,000)	
Water Infrastructure Ending Balance	\$ -	\$ -	\$ 650,000	\$ 1,489,001	\$3,008,690	\$2,292,601	\$ 2,044,762	\$2,409,040	(\$3,546,521)	(\$2,620,249)	(\$1,922,977)	(\$1,351,705)	
Total Transfers/Revenues Made per FY:	\$ 74,361	\$ 120,172	\$ 885,872	\$ 1,138,908	\$ 2,672,364	\$ 1,201,066	\$ 1,396,387	\$ 2,129,222	\$ 1,640,719	\$ 1,543,529	\$ 1,592,498	\$ 1,554,609	
Total Expenses per FY:	-	-	-	(37,345)	(880,311)	(1,616,089)	(1,302,889)	(1,138,800)	(7,312,333)	(581,726)	(1,107,033)	(1,605,000)	
Projected Fund Balance FYE:	\$64,004	\$184,176	\$1,070,048	\$1,817,139	\$3,702,176	\$3,337,117	\$3,400,249	\$4,423,990	(\$1,247,624)	(\$285,821)	\$199,644	\$149,253	
Total Water Capital Funds Available for Infrastructure:	\$ (10,357)	\$ (10,357)	\$639,643	\$1,124,172	\$2,736,845	\$2,070,720	\$1,792,515	\$2,190,112	(\$3,765,449)	(\$2,839,177)	(\$2,141,905)	(\$1,570,633)	
Water & Sewer Capital Project Expenses	FYE19	FYE20	FYE21	FYE22	FYE23	FYE24	FYE25	FYE26	FYE27	FYE28	FYE29	FYE30	
	Engineering - Dugan Woods Water Main - Phase 1				(\$120,445)	-	-	-	-	-	-	-	
	Dugan Woods Water Main Construction - Phase 1				(\$707,658)	-	-	-	-	-	-	-	
	Engineering - Dugan Woods Water Main - Phase 2				(\$22,383)	(\$112,795)	(\$58,200)	-	-	-	-	-	
	Dugan Woods Water Main Construction - Phase 2					(\$1,009,588)	(\$8,000)	-	-	-	-	-	
	PW/H2O Building Painting/Flooring			(\$37,345)	(\$29,825)	-	-	-	-	-	-	-	
						Maple Street Watermain		(\$214,300)	(\$2,818,700)	-	-	-	
						Joy Court Watermain		(\$28,500)	(\$313,500)	-	-	-	
						Well #8 Maintenance		(\$293,000)	-	-	-	-	
						Well #9 Maintenance		(\$200,000)	-	-	-	-	
						Well #10 Maintenance		(\$179,883)		(\$10,000)			
						Well #11 Maintenance		(\$390,552)					
										WTP #8 Maintenance		(\$229,000)	-
								WTP #9 Maintenance		(\$200,000)	-	-	-
										WTP #10 & #11 Maintenance		(\$315,000)	
										Railroad St. Water Tank Improvements			(\$40,000)
				New Bond Rd. Water Tank Improvements			(\$45,000)	(\$1,035,000)	-	-	-	-	
			IL 47 Widening Utility Relocation			(\$819)	(\$102,595)	(\$48,000)	(\$2,714,633)	-	-	-	
			Solar Field Installation			(\$313,004)	(\$730,342)	-	-	-	-	-	
			Well #9 Roof Replacement			(\$13,200)	-	-	-	-	-	-	
			PW Building Roof Replacement			(\$100,000)							
Construction In-Progress				(\$2,134,579)	-	-	-	-	-	-	-	-	
Total Expenses per FY:				(\$37,345)	(\$880,311)	(\$1,616,089)	(\$1,302,889)	(\$1,138,800)	(\$6,881,833)	-	(\$229,000)	(\$355,000)	



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

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

Adopted by the
Village President and Board of Trustees
of the Village of Sugar Grove
Kane County, Illinois
this 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. 20250415A

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED, by the President and Board of Trustees for the Village of Sugar Grove, Kane County, Illinois, effective with the May 1, 2025 Utility Bill, water and sewer rates and charges are as follows:

(A) Village of Sugar Grove (Resident)			
Customer Charge	Per Month Water		\$16.32
Customer Charge	Per Month Sewer		\$14.68
Water Rate (Usage)	Per 1,000 Gallons		\$4.96
Sewer Rate (Usage)	Per 1,000 Gallons		\$4.99
(B) County (Non-Resident)			
Customer Charge	Per Month Water		\$16.32
Customer Charge	Per Month Sewer		\$14.68
Water Rate (Usage)	Per 1,000 Gallons		\$6.47
Sewer Rate (Usage)	Per 1,000 Gallons		\$6.48

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

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

Shut On/Off Fee:

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

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

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

PASSED AND APPROVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois, on this 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	___	___	___	___



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

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

Adopted by the
Village President and Board of Trustees
of the Village of Sugar Grove
Kane County, Illinois
this 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. 20250415B

A RESOLUTION AMENDING REFUSE RATES FOR THE VILLAGE OF SUGAR GROVE

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

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

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

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

\$21.72 per unit per month effective with the May 1, 2025 Billing

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	___	___	___	___



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

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

Adopted by the
Village President and Board of Trustees
of the Village of Sugar Grove
Kane County, Illinois
this 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. 20250415C

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

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

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

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

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

\$6.48 per unit Effective with the May 1, 2025 Billing

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	___	___	___	___

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



		FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
General Capital Projects - Revenues (30-00)		Actual	Actual	Approved Budgets	Estimated Actuals	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
I-88 & IL-47 TIF #3 - Revenues (34-00)		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
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	2,560,537
Total Capital Infrastructure Projects Expenditures	\$ 1,466,562	\$ 2,537,021	\$ 3,143,725	\$ 2,778,901	\$ 2,975,635
Net Change in Fund Balance	\$393,513	(\$472,004)	(\$825,620)	(\$828,070)	(\$357,775)
Fund Balance, End of Year	\$ 4,070,135	\$ 3,598,131	\$ 2,772,511	\$ 2,770,061	\$ 2,412,286

Fiscal Year 2026

Annual Budget

Capital Infrastructure Projects Fund - Fund 35



		FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
Capital Infrastructure Projects - Revenues (35-00)		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
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	111,321
35-53-7008	Streets/ROW Improvements	204,251	384,083	1,783,368	1,287,523	1,377,139
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	\$ 2,560,537
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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	\$ 619,388	\$ 620,513	\$ 620,513	\$ 619,838

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



	FY2022-2023	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
Police Pension Fund - Revenues	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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