



**TO:** VILLAGE PRESIDENT & BOARD OF TRUSTEES  
**FROM:** KARIN JOHNS, FINANCE DIRECTOR  
**SUBJECT:** FISCAL YEAR 2027 GENERAL FUND BUDGET, WORKSHOP #2, APRIL 7, 2026  
**DATE:** APRIL 2, 2026

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At the first Budget Workshop on March 31, 2026, the FY2027 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 FY2026 projected and FY2027 proposed budget amounts.
- B) Waterworks and Sewerage Fund Budget Summary – This will include a brief overview FY2026 projected and FY2027 proposed budget amounts.
- C) Fees presented in the fiscal year 2027 budget:
  - i. Road Maintenance Fees
  - ii. Water/Sewer Rates
  - iii. Refuse Rates

### **General Capital Projects Fund (Fund 30)**

#### **Fiscal Year 2026 Revenues**

Revenues are projected to be \$195,063 higher than what was budgeted for the year. This increase was due to the additional transfer for future Village Hall/Police Department improvements and additional investment income from fixed assets, which offset the lower than budgeted improvement donations.

#### **Fiscal Year 2026 Expenditures**

Expenditures are projected to be below budget for the year by \$1,231,040, as there was approximately \$838,000 budgeted for Police Department improvements that were moved to FY27. There were also Public Works vehicle purchases and roof repairs delayed to FY27.

#### **Fiscal Year 2027 Revenues**

Revenues are expected to decrease by roughly \$183,237 from FY26 Budget due to the transfer being made from the General Fund for future projects being decreased. There is decrease of roughly \$75,000 in Capital Improvement Fees compared to FY26 Budget. For planning purposes, 50 Residential Home permits were budgeted even though 194 permits are expected in the General Fund. In the Capital Fund

there is no offsetting expense in the Capital Fund if the revenue decreases. All Vehicle & Equipment Replacement funding is budgeted at 100%.

### **Fiscal Year 2027 Expenditures**

#### **Administration (50)**

- 1) **Rental/Lease Expense (6913)** is the lease expense for the current Administration & Finance offices at 160 S. Municipal Dr. Suite 110.

#### **Police Department (50)**

- 1) **Architectural Services (6304)** is budgeted at \$114,328 for the remaining contract of the completion of the Police Department improvements architecture and construction management.
- 2) **Building Improvements (7003)** has a budget of \$3,285,483, which equates to the estimate remainder of the contract based upon the cash flow estimates shared with the Village. Within this funding for IT Consultant hours for the moving of the Police Department back into the new building and the furnishing of the new space.
- 3) **Vehicles (7006)** budgets for the replacement of two squad cars. The two squads to be replaced are:
  - a. Replace 2021 Chevy Tahoe - \$78,185
  - b. Replace 2021 Chevy Tahoe - \$105,441
  - c. Updating the Axon Systems in the squads \$65,707

#### **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 7-8 years with Staff.
- 2) **Vehicles (7006)** is scheduled to replace
  - a. #10 2006 F-550 1 ½ Bucket Truck - \$166,260
  - b. #16 2012 F-550 Dump Truck - \$166,260

#### **Community Development (55)**

- 1) **Plans and Studies** has a Transit/Bike Plan budgeted for \$50,000. Staff will be applying for grants to offset this expense.

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

### **Fiscal Year 2026 Revenues and Expenditures**

Revenues are above the budgeted amount by \$49,949 due to an increase in property tax increment (\$48,165) and Interest Income (\$1,784) 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 FY2025, the Village Board approved 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. In FY2026, \$624,475 was declared surplus back to the affected taxing districts.

**Fiscal Year 2027 Revenues and Expenditures**

Revenues were budgeted at zero for FY2027, as no more property tax revenue will be collected. After minimal expenses for audit and legal services, the projected remaining fund balance of \$760,393 was budgeted for US-30 Commercial Development.

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 and were available for all Taxing Districts to capture as new construction in their Tax Year 2026 Tax Levy.

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

**Fiscal Year 2026 Revenues and Expenditures**

The revenues in the TIF projected to come in \$2,874 above budgeted amount mainly due to a slight difference in property tax collections. Expenses consisted of the transfer for a portion of the Economic Development Department, administrative expenses, and legal services.

**Fiscal Year 2027 Revenues and Expenditures**

Revenues in the TIF are estimated at a 3% increase over the prior year's projections to anticipate another positive increase in the EAV over the base value. In FY2027, the budgeted expenses are for TIF related trainings, legal services, audit services as well as the annual transfer to the General Fund for the portion of the Administration and Finance Department salaries related to work completed in the TIF. TIF #2 proposed FY2027 budget is anticipated to have a \$358,453 surplus.

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

**Fiscal Year 2026 Revenues and Expenditures**

There are limited revenues for TIF #3, as this was created in 2024. The Village has incurred expenses for TIF for Legal Services, Postage and Professional Services. These are being tracked to reimburse the Village when increment is received in the TIF Fund.

**Fiscal Year 2027 Revenues and Expenditures**

This Fund is not anticipated to receive any increase in increment in FY2027. Expenses have budgeted for legal, professional services and the annual transfer to the General Fund for the portion of the Administration and Finance Department salaries related to work completed in the TIF. This fund is estimated to end FY27 with a deficit fund balance of approximately \$28,252.

**Capital Infrastructure Fund (Fund 35)**

**Fiscal Year 2026 Revenues**

The revenues are projected to come above budget by \$102,974 due to receiving higher than anticipated Non Home Rule Sales Tax Revenue.

**Fiscal Year 2026 Expenditures**

The expenditures are projected to be below budget by \$853,705 due to no 2026 Road project and the Police Parking Lot Project getting rolled into the new Police Facility project.

**Fiscal Year 2027 Revenues**

The proposed fiscal year 2027 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 2026 by \$1,998,966 due to an increase in grants anticipated to be received, slight increase to Non-Home Rule Sales Tax collections, and a conservative increase to Road Impact Fees based on 52 residential home permits for the year. While 194 new home were projected for during the General Fund discussion, a more conservative approach was taken in this fund as there would be no direct decrease in expenses if the funds were not received.

**Fiscal Year 2027 Expenditures**

Expenditures are budgeted \$1,512,095 above estimated actuals of fiscal year 2026. 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. Please see attachment for details on FY2027 Road, Infrastructure projects and related grant funding.

**Salt & Ice Control Supplies (6615)**

- **Roadway Salt - \$180,000** at \$80.00/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.

**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 expired in FY2026, there is no budget for FY2027.

**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 2026 is projected to have a surplus of \$290,057 compared to the budgeted surplus of 30,214 for FY2027. The proposed Water and Sewer rates for FY2027 are to increase 1%. The 3-year plan approved by the Utility Rate Committee was 1% increase annually, which expires April 30, 2026. Based upon that Plan a 1% increase was used in the budget for FY2027. This rate increase presented to the Board with a recommendation for approval at the April 21, 2026 Board Meeting. A creation of a Municipal Water and Sewer Rates represented at 10% of the residential rate is also included in this budget. Currently the Village is paying itself the same as the residential rates. It is recommended, that a New Fee Committee be established to review all Village Fees in FY2027. With the increase in new homes over the past year, revenues came in higher than anticipated.

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

Revenues are estimated to come in \$192,945 (4.50%) above the approved budget for the year. This is attributed the new homes built within the last year. The Utility department continues to push water conservation, while helping residents find leaks quicker. 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 2026 Expenditures (50-XX-XXXX)

Expenditures are estimated to be \$67,055 (1.58%) above the approved budget for the fiscal year. The projected actuals include an annual transfer to the Water Capital Fund of \$886,000 to fund future Water Capital Infrastructure needs. A transfer of \$501,144 for the Water Meter Vehicle and Equipment Replacement program.

### Fiscal Year 2027 Revenues (50-0X-XXXX)

The fiscal year 2027 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 FY2026 estimated revenues.

### Fiscal Year 2027 Expenditures (50-XX-XXXX)

#### Fund-Wide

- **Salaries (6101-6104)** have been budgeted at 3% COLA and any steps eligible for employees based on the FY2027 Salary & Wage Schedule assuming they receive a satisfactory or above performance evaluation. Salaries have increase to due the addition of a full time Maintenance Worker at the 6 month mark, an increase in Fiscal Assistant at the 6 month mark from part time to full time, and the redistribution of Administration salaries and benefits.
- **Medical/Dental Insurance (6201)** was budgeted with a 10% increase for 2027.

### I.T. Services (49)

- Overall, the budget has increased from the previous year's budget due to the addition of a Timekeeping System in FY2027.

### Administration (50)

- **Other Professional Services (6309)** has decreased due to the elimination of the 50% split of a lobbyist with the Capital Infrastructure Fund.
- **Debt – Principal/Interest (8002/8003)** represents the 2017 Refunding Bond will expire in FY2028-2029.

### P.W. Administration (59)

- **Repair & Maintenance – Buildings (6406)** has decreased due to one time purchases completed in FY2026 and savings associated with the Janitorial Contract.
- **Specialized Supplies (6603)** includes new expenses for a automotive hoist split with General Fund (\$10,000).

### Water Operations (60)

- **Electricity (6511)** has an increase for rising electric costs and higher than anticipated costs at the Solar Field. Staff is working to mitigate these increases by pumping on off peak hours and utilizing the batteries during peak hours.
- **Specialized Supplies (6603)** increased as the number of projected new residential home permits increased the need to purchase meters and radios for the homes (\$75,000).

### Sewer Operations (65)

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

## Water & Sewer Capital Fund (Fund 51)

### Fiscal Year 2026 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 were a transfers totaling \$1,387,114 for infrastructure to fund future projects included in the Capital Improvement Plan, Water Meter Replacement program and for Vehicle & Equipment Replacement funding.

### Fiscal Year 2026 Expenditures

The expenditures in FY2026 were in relation to:

- IL-47 Utilities Relocation Engineering
- Well #11 Rehab & Repairs

**Fiscal Year 2027 Revenues**

Revenues are budgeted conservatively for Water/ Sewer Capital fee only planning for 50 additional homes in FY2027. Since there is no corresponding expense to decrease if the homes are not built this number is significantly less than the 194 homes budgeted in the General Fund.

**Fiscal Year 2027 Expenditures**

Please see attachment for details on FY2027 Water, Infrastructure projects and related grant funding.

**Refuse Fund (Fund 57)**

**Fiscal Year 2026 Revenues & Expenditures**

Revenues are projected to come at budget, while expenses are expected to come in \$4,800 higher than budgeted, resulting in a surplus of \$9,764 for FY2026, as projected.

**Fiscal Year 2027 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 increase by per the contract with Lakeshore Recycling Systems. The current residential rate will increase from is \$21.72 per month to \$22.37 per month.

**Police Pension Fund (Fund 80)**

**Fiscal Year 2026 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 2027 Revenues & Expenditures**

Revenues are expected to increase as the recommended contribution amount increased and there are two additional full-time officers contributing. For 2027, Investment Income and Interest Income is anticipated to remain strong.

**Attachments**

- 1) FY2027 Funds Summary & Detail Sheets
- 2) FY2027 Capital Project Detail Report.

**Cost**

There is no cost to discuss the Fiscal Year 2027 All Other Funds proposed budget.

**Recommendation**

That the Board discuss the FY2027 All Other Funds proposed budget and make recommendations to Staff.

Village of Sugar Grove  
 FY2027  
 General Capital Projects Fund - Fund 30  
 Fund Summary by Department



Description	FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
<b>Fund Balance, Beginning of Year</b>	\$ 6,076,457	\$ 7,148,054	\$ 7,996,232	\$ 7,996,232	\$ 5,153,117
<b>Revenues</b>	1,559,732	1,513,849	1,056,250	1,251,313	873,013
<b>Expenditures by Department</b>					
50 - Administration	40,800	45,288	180,218	51,807	53,131
51 - Police	273,370	620,382	4,878,990	4,042,621	3,679,144
53 - Public Works - Streets	140,976	0	266,260	0	432,520
55 - Community Development	0	0	0	0	50,000
56 - Finance	32,990	0	0	0	0
<b>Total Expenditures</b>	\$ 488,135	\$ 665,670	\$ 5,325,468	\$ 4,094,428	\$ 4,214,795
Net Change in Fund Balance	1,071,597	848,179	(4,269,218)	(2,843,115)	(3,341,782)
<b>Fund Balance, End of Year</b>	\$ 7,148,054	\$ 7,996,232	\$ 3,727,014	\$ 5,153,117	\$ 1,811,335

Fiscal Year 2027

Annual Budget

General Capital Projects Fund - Fund 30



General Capital Projects - Revenues (30-00)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
30-00-3520	Police Forfeitures	0	0	0	5,615	0
30-00-3811	Interest Income - Investments	46,537	263,766	164,454	246,000	31,423
30-00-3820	Rental Income	51,717	56,773	49,311	45,135	49,705
30-00-3850	Improvement Donations	129,624	25,521	190,589	52,667	115,385
30-00-3852	Life Safety - Police	0	663	0	0	0
30-00-3853	Life Safety - Streets	0	663	0	0	0
30-00-3920	Proceeds - Capital Asset Sale	19,257	0	15,000	0	0
30-00-3990	Interfund Transfer Income	1,312,596	1,166,464	636,896	901,896	676,500

<b>General Capital Projects Revenues</b>	<b>\$ 1,559,731</b>	<b>\$ 1,513,849</b>	<b>\$ 1,056,250</b>	<b>\$ 1,251,313</b>	<b>\$ 873,013</b>
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General Capital Projects - Administration (30-50)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
30-50-6301	Legal Services	0	0	30,000	0	0
30-50-6913	Rental/Lease Expense	40,800	45,288	150,218	51,807	53,131

<b>Administration Expenses</b>	<b>\$ 40,800</b>	<b>\$ 45,288</b>	<b>\$ 180,218</b>	<b>\$ 51,807</b>	<b>\$ 53,131</b>
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General Capital Projects - Police Department (30-51)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
30-51-6304	Architectural Services	14,795	175,494	360,080	234,837	114,328
30-51-6307	I.T. Services	0	22,635	0	0	0
30-51-6913	Rental/Lease Expense	0	0	0	45,000	30,000
30-51-7003	Building Improvements	8,528	0	4,237,599	3,399,591	3,285,483
30-51-7006	Vehicles	136,121	289,651	163,118	245,000	249,333
30-51-7007	Other Equipment & Machinery	0	18,800	0	0	0
30-51-9003	Interfund Transfer Expense	113,926	113,802	118,193	118,193	0

<b>Police Department Expenses</b>	<b>\$ 273,370</b>	<b>\$ 620,382</b>	<b>\$ 4,878,990</b>	<b>\$ 4,042,621</b>	<b>\$ 3,679,144</b>
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General Capital Projects - Public Works - Streets (30-53)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
30-53-7003	Building Improvements	0	0	100,000	0	100,000
30-53-7006	Vehicles	97,424	0	166,260	0	332,520

Fiscal Year 2027

Annual Budget

General Capital Projects Fund - Fund 30



		FY2024	FY2025	FY2026	FY2026	FY2027
		Actual	Actual	Approved Budgets	Estimated Actuals	Final Budget
<b>General Capital Projects - Public Works - Streets (30-53)</b>						
30-53-7007	Other Equipment & Machinery	43,552	0	0	0	0
<b>Public Works - Streets Expenses</b>		<b>\$ 140,976</b>	<b>\$ -</b>	<b>\$ 266,260</b>	<b>\$ -</b>	<b>\$ 432,520</b>
<b>General Capital Projects - Community Development (30-55)</b>						
30-55-7006	Plans and Studies	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<b>Finance Department Expenses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>General Capital Projects - Finance (30-56)</b>						
30-56-7004	Office Equipment & Machinery	\$ 32,990	\$ -	\$ -	\$ -	\$ -
<b>Finance Department Expenses</b>		<b>\$ 32,990</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Village of Sugar Grove  
 FY2027 Budget  
 West Industrial Tax Increment District #1 - Fund 32  
 Fund Summary by Department



Description	FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
<b>Fund Balance, Beginning of Year</b>	\$ 439,697	\$ 694,830	\$ 1,211,844	\$ 1,211,844	\$ 1,017,976
<b>Revenues</b>	\$ 496,852	\$ 563,634	\$ 588,595	\$ 637,530	\$ -
<b>Expenditures by Department</b>					
50 - Administration	\$ 473	\$ 275	\$ -	\$ -	\$ -
52 - Economic Development	1,750	42,517	914,876	14,880	760,393
53 - Public Works - Streets	-	1,676	264,136	186,474	-
55 - Community Development	239,496	2,152	577,815	630,044	2,450
<b>Total Expenditures</b>	\$ 241,719	\$ 46,620	\$ 1,756,827	\$ 831,398	\$ 762,843
Net Change in Fund Balance	255,133	517,014	(1,168,232)	(193,868)	(762,843)
<b>Fund Balance, End of Year</b>	\$ 694,830	\$ 1,211,844	\$ 43,612	\$ 1,017,976	\$ 255,133

Fiscal Year 2027

Annual Budget

West Industrial TIF #1 Fund - Fund 32



		FY2024	FY2025	FY2026	FY2026	FY2027
Industrial TIF #1 - Revenues (32-00)		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
32-00-3110	Property Tax - Corporate	486,679	549,871	577,365	625,530	0
32-00-3810	Interest Income	10,173	13,763	11,230	12,000	0

<b>Industrial TIF #1 Revenues</b>	<b>\$ 496,852</b>	<b>\$ 563,634</b>	<b>\$ 588,595</b>	<b>\$ 637,530</b>	<b>\$ -</b>
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Industrial TIF #1 - Administration (32-50)						
32-50-6208	Training, Memberships, & Conferences	473	275	0	0	0

<b>Administration Expenses</b>	<b>\$ 473</b>	<b>\$ 275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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Industrial TIF #1 - Economic Development (32-52)						
32-52-6521	Marketing	1,750	1,807	0	0	0
32-52-6900	Redevelopment Agreements	0	0	900,000	0	760,393
32-52-9003	Interfund Transfer Expense	0	40,710	14,876	14,880	0

<b>Economic Development Expenses</b>	<b>\$ 1,750</b>	<b>\$ 42,517</b>	<b>\$ 914,876</b>	<b>\$ 14,880</b>	<b>\$ 760,393</b>
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Industrial TIF #1 - Public Works - Streets (32-53)						
32-53-6303	Engineering Services	0	1,676	19,136	18,581	0
32-53-7008	Streets/ROW Improvements	0	0	245,000	167,893	0

<b>Public Works - Streets Expenses</b>	<b>\$ -</b>	<b>\$ 1,676</b>	<b>\$ 264,136</b>	<b>\$ 186,474</b>	<b>\$ -</b>
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Industrial TIF #1 - Community Development (32-55)						
32-55-6301	Legal Services	97	1,810	100	4,806	2,100
32-55-6302	Audit Services	338	343	350	348	350
32-55-6309	Other Professional Services	0	0	0	345	0
32-55-6501	Postage & Delivery	0	0	0	70	0
32-55-6911	TIF Surplus	200,000	0	577,365	624,475	0
32-55-9003	Interfund Transfer Expense	39,062	0	0	0	0

<b>Community Development Expenses</b>	<b>\$ 239,496</b>	<b>\$ 2,152</b>	<b>\$ 577,815</b>	<b>\$ 630,044</b>	<b>\$ 2,450</b>
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Village of Sugar Grove  
 FY2027 Budget  
 Northeast Airport Tax Increment District #2 - Fund 33  
 Fund Summary by Department



Description	FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
<b>Fund Balance, Beginning of Year</b>	\$ 277,072	\$ 496,744	\$ 554,693	\$ 554,693	\$ 904,723
<b>Revenues</b>	<b>311,305</b>	<b>345,705</b>	<b>362,629</b>	<b>365,503</b>	<b>373,195</b>
<b>Expenditures by Department</b>					
50 - Administration	473	243,265	0	0	0
52 - Economic Development	1,750	42,892	35,725	15,280	14,742
55 - Community Development	89,410	1,600	0	193	0
<b>Total Expenditures</b>	<b>\$ 91,633</b>	<b>\$ 287,756</b>	<b>\$ 35,725</b>	<b>\$ 15,473</b>	<b>\$ 14,742</b>
Net Change in Fund Balance	219,672	57,949	326,904	350,030	358,453
<b>Fund Balance, End of Year</b>	<b>\$ 496,744</b>	<b>\$ 554,693</b>	<b>\$ 881,597</b>	<b>\$ 904,723</b>	<b>\$ 1,263,176</b>

Fiscal Year 2027

Annual Budget

Northeast Airport TIF #2 Fund - Fund 33



Industrial TIF #2 - Revenues (33-00)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budget	FY2026 Estimated Actuals	FY2027 Final Budget
33-00-3110	Property Tax - Corporate	304,054	337,103	353,958	357,471	368,195
33-00-3810	Interest Income	7,249	8,603	8,671	8,032	5,000

<b>Industrial TIF #2 Revenues</b>	<b>\$ 311,303</b>	<b>\$ 345,705</b>	<b>\$ 362,629</b>	<b>\$ 365,503</b>	<b>\$ 373,195</b>
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Industrial TIF #2 - Administration (33-50)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budget	FY2026 Estimated Actuals	FY2027 Final Budget
33-50-6208	Training, Memberships, & Conferences	473	275	0	0	0
33-50-6900	Redevelopment Agreements	0	242,990	0	0	0

<b>Administration Expenses</b>	<b>\$ 473</b>	<b>\$ 243,265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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Industrial TIF #2 - Economic Development (33-52)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budget	FY2026 Estimated Actuals	FY2027 Final Budget
33-52-6208	Training, Memberships, & Conferences	0	0	6,500	550	1,005
33-52-6301	Legal Services	0	0	500	745	245
33-52-6302	Audit Services	0	0	350	350	360
33-52-6309	Other Professional Services	0	0	5,000	0	0
33-52-6521	Marketing	1,750	2,182	8,500	0	0
33-52-9003	Interfund Transfer Expense	0	40,710	14,875	13,635	13,132

<b>Economic Development Expenses</b>	<b>\$ 1,750</b>	<b>\$ 42,892</b>	<b>\$ 35,725</b>	<b>\$ 15,280</b>	<b>\$ 14,742</b>
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Industrial TIF #2 - Community Development (33-55)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budget	FY2026 Estimated Actuals	FY2027 Final Budget
33-55-6301	Legal Services	11	1,257	0	0	0
33-55-6302	Audit Services	338	343	0	0	0
33-55-6309	Other Professional Services	0	0	0	143	0
33-55-6501	Postage & Delivery	0	0	0	50	0
33-55-6911	TIF Surplus	50,000	0	0	0	0
33-55-9003	Interfund Transfer Expense	39,062	0	0	0	0

<b>Community Development Expenses</b>	<b>\$ 89,410</b>	<b>\$ 1,600</b>	<b>\$ -</b>	<b>\$ 193</b>	<b>\$ -</b>
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Village of Sugar Grove  
 FY2027 Budget  
 I-88 & IL-47 Tax Increment District #3 - Fund 34  
 Fund Summary by Department



Description	FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
<b>Fund Balance, Beginning of Year</b>	\$ -	\$ -	\$ (5,834)	\$ (5,834)	\$ (8,835)
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ 5,130	\$ 5,015
<b>Expenditures by Department</b>					
50 - Administration	\$ -	\$ 5,834	\$ 10,000	\$ 8,131	\$ 11,000
52 - Economic Development	-	-	-	-	-
53 - Public Works - Streets	-	-	-	-	-
55 - Community Development	-	-	-	-	13,432
<b>Total Expenditures</b>	\$ -	\$ 5,834	\$ 10,000	\$ 8,131	\$ 24,432
Net Change in Fund Balance	-	(5,834)	(10,000)	(3,001)	(19,417)
<b>Fund Balance, End of Year</b>	\$ -	\$ (5,834)	\$ (15,834)	\$ (8,835)	\$ (28,252)

Fiscal Year 2027

Annual Budget

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



I-88 & IL-47 TIF #3 - Revenues (34-00)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budget	FY2026 Estimated Actuals	FY2027 Final Budget
34-00-3110	Property Tax - Corporate	\$ -	\$ -	\$ -	\$ 5,120	\$ 5,000
34-00-3810	Interest Income	-	-	-	10	15

<b>Industrial TIF #3 Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,130</b>	<b>\$ 5,015</b>
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I-88 & IL-47 TIF #3 - Administration (34-50)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budget	FY2026 Estimated Actuals	FY2027 Final Budget
34-50-6301	Legal Services	\$ -	\$ 5,834	\$ 10,000	\$ 8,000	\$ 10,500
34-50-6309	Other Professional Services	\$ -	\$ -	\$ -	\$ 131	\$ 500
34-55-9003	Interfund Transfer Expense	\$ -	\$ -	\$ -	\$ -	\$ 13,432

<b>Administration Expenses</b>	<b>\$ -</b>	<b>\$ 5,834</b>	<b>\$ 10,000</b>	<b>\$ 8,131</b>	<b>\$ 24,432</b>
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Village of Sugar Grove  
 FY2027 Budget  
 Capital Infrastructure Projects Fund - Fund 35  
 Fund Summary by Department



Description	FY2024 Actual	FY2025 Actual	FY2026 Approved	FY2026 Estimated Actuals	FY2026 Final Budget
<b>Fund Balance, Beginning of Year</b>	\$ 4,070,136	\$ 3,598,132	\$ 2,980,786	\$ 2,980,786	\$ 2,927,460
<b>Revenues</b>	2,065,017	2,065,040	2,617,860	2,720,834	4,719,800
<b>Expenditures by Department</b>					
50 - Motor Fuel Tax	1,026,141	453,967	415,098	650,350	50,000
53 - Public Works - Streets	1,510,880	2,228,420	2,562,417	2,123,810	4,236,255
<b>Total Capital Infrastructure Projects Expenditures</b>	\$ 2,537,021	\$ 2,682,387	\$ 2,977,515	\$ 2,774,160	\$ 4,286,255
Net Change in Fund Balance	(\$472,004)	(\$617,346)	(\$359,655)	(\$53,326)	\$433,545
<b>Fund Balance, End of Year</b>	\$ 3,598,132	\$ 2,980,786	\$ 2,621,131	\$ 2,927,460	\$ 3,361,005

Fiscal Year 2027

Annual Budget

Capital Infrastructure Projects Fund - Fund 35



Capital Infrastructure Projects - Revenues (35-00)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budget	FY2026 Estimated Actuals	FY2027 Final Budget
35-00-3430	Motor Fuel Tax	422,833	419,353	415,098	418,623	415,097
35-00-3435	Road Maintenance Fees	277,637	280,266	275,426	276,524	275,427
35-00-3440	Grants	0	68,267	423,275	457,476	2,410,980
35-00-3450	State Sales Tax	1,116,051	1,152,972	1,088,691	1,398,839	1,350,000
35-00-3761	Reimbursement	97,588	20,219	25,273	10,109	10,109
35-00-3810	Interest Income	24,903	14,395	2,487	11,721	2,500
35-00-3811	Interest Income - Investments	0	50,444	0	46,855	0
35-00-3855	Road Impact Fee	107,291	26,374	364,217	100,687	255,687
35-00-3860	Public Improvement Fee	18,714	32,750	23,393	0	0

<b>Capital Infrastructure Projects Revenues</b>	<b>\$ 2,065,017</b>	<b>\$ 2,065,040</b>	<b>\$ 2,617,860</b>	<b>\$ 2,720,834</b>	<b>\$ 4,719,800</b>
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Capital Infrastructure Projects - Administration (35-50)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budget	FY2026 Estimated Actuals	FY2027 Final Budget
35-50-6303	Engineering Services	0	0	0	0	50,000
35-50-7008	Streets/ROW Improvements	1,026,141	453,967	415,098	650,350	0

<b>Administration Expenses</b>	<b>\$ 1,026,141</b>	<b>\$ 453,967</b>	<b>\$ 415,098</b>	<b>\$ 650,350</b>	<b>\$ 50,000</b>
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Capital Infrastructure Projects - Public Works - Streets (35-53)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budget	FY2026 Estimated Actuals	FY2027 Final Budget
35-53-6303	Engineering Services	488,043	483,216	460,600	411,279	368,690
35-53-6309	Other Professional Services	0	0	85,920	0	0
35-53-6518	Bad Debt Expense	0	0	0	670	0
35-53-6615	Snow & Ice Control Supplies	132,167	50,400	121,000	165,000	205,000
35-53-7008	Streets/ROW Improvements	384,083	1,188,768	1,369,340	1,021,304	3,662,565
35-53-9003	Interfund Transfer Expense	506,587	506,036	525,557	525,557	0

<b>Public Works - Streets Expenses</b>	<b>\$ 1,510,880</b>	<b>\$ 2,228,420</b>	<b>\$ 2,562,417</b>	<b>\$ 2,123,810</b>	<b>\$ 4,236,255</b>
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Village of Sugar Grove  
 FY2027 Budget  
 Debt Service Fund - Fund 41  
 Fund Summary by Department



Description	FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
<u>Fund Balance, Beginning of Year</u>	\$ 204,222	\$ 203,748	\$ 203,372	\$ 203,372	\$ 202,996
<u>Revenues</u>	620,513	619,838	643,750	643,750	0
<u>Expenditures by Department</u>					
50 - Administration	620,988	620,214	644,225	644,126	0
<b>Total Expenditures</b>	\$ 620,988	\$ 620,214	\$ 644,225	\$ 644,126	\$ -
Net Change in Fund Balance	(\$475)	(\$376)	(\$475)	(\$376)	\$0
<b>Fund Balance, End of Year</b>	\$ 203,748	\$ 203,372	\$202,897	\$202,996	\$202,996

Fiscal Year 2027

Annual Budget

Debt Service Fund - Fund 41



		FY2024	FY2025	FY2026	FY2026	FY2027
Debt Service Fund - Revenues (41-00)		Actual	Actual	Approved Budgets	Estimated Actuals	Final Budget
41-00-3990	Interfund Transfer Income	620,513	619,838	643,750	643,750	0

<b>Debt Service Revenues</b>	<b>\$</b>	<b>620,513</b>	<b>\$</b>	<b>619,838</b>	<b>\$</b>	<b>643,750</b>	<b>\$</b>	<b>643,750</b>	<b>\$</b>	<b>-</b>
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Debt Service Fund - Administration (41-50)		FY2024	FY2025	FY2026	FY2026	FY2027
41-50-8002	Debt - Principal	570,000	585,000	625,000	625,000	0
41-50-8003	Debt - Interest	50,513	34,838	18,750	18,750	0
41-50-8004	Fiscal Agent Fees	475	376	475	376	0

<b>Administration Expenses</b>	<b>\$</b>	<b>620,988</b>	<b>\$</b>	<b>620,214</b>	<b>\$</b>	<b>644,225</b>	<b>\$</b>	<b>644,126</b>	<b>\$</b>	<b>-</b>
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Village of Sugar Grove  
 FY2027 Budget  
 Sugar Grove Center SSA #10 Fund - Fund 47  
 Fund Summary by Department



Description	FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
<b>Fund Balance, Beginning of Year</b>	\$ 11,956	\$ 21,381	\$ 13,361	\$ 13,361	\$ 18,487
<b>Revenues</b>	250	80	14,775	15,126	20,000
<b>Expenditures by Department</b>					
55 - Community Development	9,676	8,100	12,000	10,000	9,500
<b>Total Expenditures</b>	\$ 12,859	\$ 8,100	\$ 12,000	\$ 10,000	\$ 9,500
Net Change in Fund Balance	(\$12,712)	(\$8,020)	\$2,775	\$5,126	\$10,500
<b>Fund Balance, End of Year</b>	\$ 21,381	\$ 13,361	\$ 16,136	\$ 18,487	\$ 28,987

Fiscal Year 2027

Annual Budget

Sugar Grove Center SSA #10 Fund - Fund 47



		FY2024	FY2025	FY2026	FY2026	FY2027
		Actual	Actual	Approved Budgets	Estimated Actuals	Final Budget
<b>Sugar Grove Center SSA #10 - Revenues (47-00)</b>						
47-00-3110	Property Tax - Corporate	0	0	14,650	15,036	20,000
47-00-3810	Interest Income	250	80	125	90	0

<b>Sugar Grove Center SSA #10 Revenues</b>	<b>\$</b>	<b>250</b>	<b>\$</b>	<b>80</b>	<b>\$</b>	<b>14,775</b>	<b>\$</b>	<b>15,126</b>	<b>\$</b>	<b>20,000</b>
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<b>Sugar Grove Center SSA #10 - Community Development (47-55)</b>						
47-55-6309	Other Professional Services	9,676	8,100	12,000	10,000	9,500

<b>Community Development Expenses</b>	<b>\$</b>	<b>9,676</b>	<b>\$</b>	<b>8,100</b>	<b>\$</b>	<b>12,000</b>	<b>\$</b>	<b>10,000</b>	<b>\$</b>	<b>9,500</b>
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Village of Sugar Grove  
 FY2027 Budget  
 College Corner Business District Fund - Fund 48  
 Fund Summary by Department



Description	FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
<b>Fund Balance, Beginning of Year</b>	\$ 2,395	\$ 147	\$ 2,542	\$ 2,542	\$ 3,620
<b>Revenues</b>	147	2,395	\$ 600	1,078	1,275
<b>Expenditures by Department</b>					
50 - Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 147	\$ 2,395	\$ 600	\$ 1,078	\$ 1,275
<b>Fund Balance, End of Year</b>	\$ 147	\$ 2,542	\$ 3,142	\$ 3,620	\$ 4,895

Fiscal Year 2027

Annual Budget

College Corner Business District Fund - Fund 48



College Corner Business District - Revenues (48-00)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
48-00-3449	State Sales Tax Rebate	\$ -	\$ (32,091)	\$ (27,000)	\$ (2,680)	\$ (40,000)
48-00-3450	State Sales Tax	2,388	31,797	2,380	42,500	42,500
48-00-3810	Interest Income	7	91	75	200	80

<b>College Corner Business District Revenues</b>	<b>\$ 2,395</b>	<b>\$ (203)</b>	<b>\$ (24,545)</b>	<b>\$ 40,020</b>	<b>\$ 2,580</b>
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Village of Sugar Grove  
 FY2027 Budget  
 Waterworks & Sewerage Fund - Fund 50  
 Fund Summary by Department



Description	FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
<b>Fund Balance, Beginning of Year</b>	\$ 1,453,465	\$ 989,530	\$ 1,018,451	\$ 1,018,451	\$ 1,308,508
<b>Revenues</b>					
Operating Revenues	4,295,305	4,227,649	4,279,439	4,472,384	4,502,395
Capital Revenues	26,158	0	0	0	0
<b>Total Revenues</b>	<b>\$ 4,321,463</b>	<b>\$ 4,227,649</b>	<b>\$ 4,279,439</b>	<b>\$ 4,472,384</b>	<b>\$ 4,502,395</b>
<b>Expenditures by Department</b>					
49 - Information Services	54,643	90,468	98,204	110,412	109,413
50 - Administration	2,559,416	2,632,139	2,229,199	2,144,613	2,269,972
59 - P.W. Administration	1,052,889	1,184,721	1,170,649	1,209,497	1,201,923
60 - Water Operations	666,908	662,048	678,607	653,455	811,953
65 - Sewer Operations	82,460	69,533	72,723	64,350	76,100
71 - Water Capital	120,569	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 4,536,884</b>	<b>\$ 4,638,910</b>	<b>\$ 4,249,382</b>	<b>\$ 4,182,327</b>	<b>\$ 4,469,361</b>
<b>Unrestricted Fund Balance, End of Year*</b>	<b>\$ 989,530</b>	<b>\$ 1,018,451</b>	<b>\$ 1,048,508</b>	<b>\$ 1,308,508</b>	<b>\$ 1,341,542</b>

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Fiscal Year 2027

Annual Budget

Waterworks & Sewerage - Fund 50



Waterworks & Sewerage - Operating Revenues (50-00)		FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
50-00-3530	Water Penalties	29,104	24,508	21,687	22,094	22,279
50-00-3540	Sewer Penalties	26,627	22,262	20,057	20,496	20,697
50-00-3610	Water Sales	2,174,182	2,163,736	2,168,717	2,267,871	2,266,865
50-00-3620	Sewer Sales	1,983,024	1,984,265	2,005,739	2,049,627	2,069,717
50-00-3670	Meter Sales	17,369	5,366	36,154	16,000	95,712
50-00-3761	Reimbursement	7,973	0	0	0	0
50-00-3792	Sewer - Other Charges	13,190	13,233	13,230	13,270	13,270
50-00-3811	Interest Income - Investments	18,470	0	0	0	0
50-00-3890	Miscellaneous Income	12,366	14,280	13,855	82,931	13,855
50-00-3920	Proceeds - Capital Asset Sale	13,000	0	0	0	0
Waterworks & Sewerage - Capital Revenues (50-01)						
50-01-3651	Water Tap-On Fees	21,881	0	0	0	0
50-01-3652	Sewer Tap-On Fees	4,277	0	0	0	0

<b>Waterworks &amp; Sewerage Fund Revenues</b>	<b>\$ 4,321,463</b>	<b>\$ 4,227,649</b>	<b>\$ 4,279,439</b>	<b>\$ 4,472,289</b>	<b>\$ 4,502,395</b>
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Waterworks & Sewerage - Information Technology (50-49)						
50-49-6307	I.T. Services	54,612	55,129	60,704	71,580	70,578
50-49-6502	Telecommunications	31	35,339	37,500	38,832	38,835

<b>Information Technology Expenses</b>	<b>\$ 54,643</b>	<b>\$ 90,468</b>	<b>\$ 98,204</b>	<b>\$ 110,412</b>	<b>\$ 109,413</b>
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Waterworks & Sewerage - Administration (50-50)						
50-50-6101	Salaries - Full-Time	123,270	150,226	185,228	170,957	248,800
50-50-6104	Salaries - Part-Time	52,828	48,010	69,056	52,542	72,562
50-50-6201	Medical/Dental Insurance	12,645	20,063	23,676	23,122	39,990
50-50-6202	Group Life Insurance	143	183	159	200	225
50-50-6203	OPEB Pension Expense	(5,978)	(1,994)	0	0	0
50-50-6205	Social Security Contributions	12,648	14,087	19,438	14,200	17,098
50-50-6206	IMRF Contributions	8,133	9,101	16,602	13,870	14,729
50-50-6208	Training, Memberships, & Conferences	3,479	8,035	9,778	5,042	3,443
50-50-6210	IMRF Pension Expense	(19,361)	104,655	0	0	0

50-50-6301	Legal Services	280	90	1,000	1,000	1,050
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**Fiscal Year 2027**

**Annual Budget**

**Waterworks & Sewerage - Fund 50**



<b>Waterworks &amp; Sewerage - Administration (50-50)</b>		<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2026</b>	<b>FY2027</b>
		<b>Actual</b>	<b>Actual</b>	<b>Approved Budgets</b>	<b>Estimated Actuals</b>	<b>Final Budget</b>
50-50-6302	Audit Services	13,265	13,375	14,050	13,650	13,715
50-50-6306	Medical Services	156	0	0	0	0
50-50-6307	I.T. Services	34,291	15,541	16,069	16,069	16,551
50-50-6309	Other Professional Services	62,582	76,731	103,629	71,953	71,355
50-50-6402	Rentals	2,426	1,420	785	910	910
50-50-6403	Repair & Maintenance - Equipment	771	956	0	0	0
50-50-6501	Postage & Delivery	21,854	16,375	17,700	17,400	17,650
50-50-6502	Telecommunications	13,803	3,392	3,482	3,505	3,505
50-50-6503	Publishing	337	379	450	500	500
50-50-6504	Printing	679	650	1,175	1,835	1,325
50-50-6507	Mileage Reimbursement	0	0	50	0	45
50-50-6509	Recruitment	0	0	0	50	150
50-50-6514	Insurance Premiums	77,523	35,377	136,728	128,464	135,425
50-50-6518	Bad Debt Expense	0	0	500	100	450
50-50-6613	General Office Supplies	1,105	632	900	500	1,650
50-50-7010	Transfer to Equipment Repl. Fund	175,541	216,337	501,144	501,144	501,144
50-50-7011	Transfer to Infrastructure Repl. Fund	1,025,000	1,000,000	886,000	886,000	887,000
50-50-7510	Depreciation Expense - Admin.	825,849	852,396	0	0	0
50-50-8002	Debt - Principal	0	(0)	195,000	195,000	200,000
50-50-8003	Debt - Interest	37,360	29,181	26,125	26,125	20,200
50-50-8004	Fiscal Agent Fees	475	475	475	475	500
50-50-8009	ARO Amortization	16,467	16,466	0	0	0
50-50-9003	Interfund Transfer Expense	61,846	0	0	0	0

<b>Administration Expenses</b>	<b>\$ 2,559,416</b>	<b>\$ 2,632,139</b>	<b>\$ 2,229,199</b>	<b>\$ 2,144,613</b>	<b>\$ 2,269,972</b>
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<b>Waterworks &amp; Sewerage - Public Works Administration (50-59)</b>						
50-59-6101	Salaries - Full-Time	667,956.87	705,219.99	677,879.00	750,733.00	739,943.00
50-59-6102	Salaries - Overtime	9,906.95	8,976.52	41,817.00	15,000.00	40,000.00
50-59-6104	Salaries - Part-Time	14,079.94	14,672.22	15,597.00	15,153.00	16,065.00
50-59-6201	Medical/Dental Insurance	93,122.27	108,151.94	88,305.00	90,473.00	93,350.00

50-59-6202	Group Life Insurance	994.90	1,034.71	883.00	989.00	1,100.00
50-59-6205	Social Security Contributions	48,870.82	53,822.17	56,250.00	57,152.00	60,895.00

**Fiscal Year 2027**

**Annual Budget**

**Waterworks & Sewerage - Fund 50**



Waterworks & Sewerage - Public Works Administration (50-59)		FY2024	FY2025	FY2026	FY2026	FY2027
		Actual	Actual	Approved Budgets	Estimated Actuals	Final Budget
50-59-6206	IMRF Contributions	31,692	34,408	49,779	51,615	52,289
50-59-6208	Training, Memberships, & Conferences	8,991	7,671	8,800	8,300	10,600
50-59-6209	Uniform Allowance	4,105	3,254	3,750	3,750	4,000
50-59-6301	Legal Services	431	180	1,000	500	1,000
50-59-6303	Engineering Services	10,443	1,469	2,500	2,500	2,500
50-59-6306	Medical Services	576	1,033	775	775	780
50-59-6309	Other Professional Services	6,579	6,831	10,745	5,745	8,245
50-59-6312	JULIE Services	3,306	3,573	4,000	4,000	6,000
50-59-6313	SCADA Services	6,926	2,725	17,500	15,000	20,000
50-59-6402	Rentals	545	1,354	685	806	806
50-59-6403	Repair & Maintenance - Equipment	2,355	7,438	9,650	14,650	7,150
50-59-6406	Repair & Maintenance - Buildings	32,428	108,759	51,550	47,954	11,825
50-59-6407	Repair & Maintenance - Vehicles	13,444	17,078	20,000	15,000	20,000
50-59-6500	General Equipment	1,172	11,468	3,500	8,500	3,500
50-59-6501	Postage & Delivery	452	363	400	400	400
50-59-6502	Telecommunications	20,240	(256)	905	905	910
50-59-6504	Printing	0	140	200	475	555
50-59-6507	Mileage Reimbursement	231	98	150	200	200
50-59-6508	Receptions & Entertainment	396	550	500	1,750	1,750
50-59-6509	Recruitment	0	0	0	0	350
50-59-6512	Water & Sewer	1,657	1,543	3,929	4,905	2,210
50-59-6516	Employee Activities	90	292	500	500	500
50-59-6601	Fuels & Lubricants	34,596	35,967	43,500	48,000	46,500
50-59-6602	Custodial Supplies	1,129	1,772	1,500	1,500	1,500
50-59-6603	Specialized Supplies	11,973	16,698	15,500	10,667	18,000
50-59-6604	Safety Supplies	3,355	7,295	3,800	3,800	4,200
50-59-6611	Building Materials & Supplies	589	1,551	3,000	3,000	3,000
50-59-6612	Equipment Maintenance Supplies	6,685	4,233	5,000	3,000	5,000
50-59-6613	General Office Supplies	910	1,257	1,800	1,800	1,800
50-59-6617	Vehicle Maintenance Supplies	12,662	14,102	25,000	20,000	15,000

<b>Public Works Administration Expenses</b>	<b>\$ 1,052,889</b>	<b>\$ 1,184,721</b>	<b>\$ 1,170,649</b>	<b>\$ 1,209,497</b>	<b>\$ 1,201,923</b>
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Fiscal Year 2027

Annual Budget

Waterworks & Sewerage - Fund 50



		<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2026</b>	<b>FY2027</b>
<b>Waterworks &amp; Sewerage - Water Operations (50-60)</b>		<b>Actual</b>	<b>Actual</b>	<b>Approved Budgets</b>	<b>Estimated Actuals</b>	<b>Final Budget</b>
50-60-6309	Other Professional Services	103,635	87,585	106,500	82,255	116,753
50-60-6311	IEPA Water Sampling	23,404	24,592	30,000	23,000	25,000
50-60-6402	Rentals	1,567	1,614	3,000	1,800	1,800
50-60-6403	Repair & Maintenance - Equipment	9,974	13,675	13,500	8,500	13,500
50-60-6406	Repair & Maintenance - Buildings	3,945	18,671	27,000	17,000	26,000
50-60-6510	Natural Gas	2,079	1,793	2,000	2,400	2,400
50-60-6511	Electricity	262,057	268,242	238,767	250,000	275,000
50-60-6518	Bad Debt Expense	0	0	500	4,500	1,000
50-60-6603	Specialized Supplies	69,178	59,191	73,340	77,500	142,500
50-60-6606	Landscaping Supplies	1,062	984	3,500	3,500	3,500
50-60-6607	Chemicals & Lab Supplies	185,903	176,217	176,000	176,000	200,000
50-60-6610	Traffic Control Supplies	1,991	0	2,000	2,000	2,000
50-60-6611	Building Materials & Supplies	1,819	3,142	2,000	2,000	2,000
50-60-6612	Equipment Maintenance Supplies	293	6,344	500	3,000	500

<b>Water Operations Expenses</b>	<b>\$ 666,908</b>	<b>\$ 662,048</b>	<b>\$ 678,607</b>	<b>\$ 653,455</b>	<b>\$ 811,953</b>
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<b>Waterworks &amp; Sewerage - Sewer Operations (50-65)</b>						
50-65-6309	Other Professional Services	17,949	15,702	25,500	12,500	25,500
50-65-6402	Rentals	838	864	1,500	1,500	1,500
50-65-6403	Repair & Maintenance - Equipment	37,032	13,088	14,000	6,000	14,000
50-65-6406	Repair & Maintenance - Buildings	37	250	500	1,500	500
50-65-6510	Natural Gas	5,399	4,707	4,089	7,500	7,500
50-65-6511	Electricity	12,236	13,756	11,284	13,000	13,500
50-65-6518	Bad Debt Expense	0	0	250	3,750	500
50-65-6603	Specialized Supplies	5,380	9,276	10,500	13,000	8,000
50-65-6607	Chemicals & Lab Supplies	910	963	1,000	1,000	1,000
50-65-6611	Building Materials & Supplies	43	0	1,800	2,300	1,800
50-65-6612	Equipment Maintenance Supplies	2,637	10,927	2,300	2,300	2,300

<b>Sewer Operations Expenses</b>	\$	82,460	\$	69,533	\$	72,723	\$	64,350	\$	76,100
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Fiscal Year 2027  
 Annual Budget  
 Waterworks & Sewerage - Fund 50



		FY2024	FY2025	FY2026	FY2026	FY2027
<b>Waterworks &amp; Sewerage - Water Capital (50-71)</b>		<b>Actual</b>	<b>Actual</b>	<b>Approved Budgets</b>	<b>Estimated Actuals</b>	<b>Final Budget</b>
50-71-6303	Engineering Services	115,569	0	0	0	0
50-71-7006	Vehicles	5,000	0	0	0	0

<b>Water Capital Expenses</b>	\$	120,569	\$	-	\$	-	\$	-	\$	-
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Village of Sugar Grove  
 FY2027 Budget  
 Waterworks & Sewerage Capital Fund - Fund 51  
 Fund Summary by Department



Description	FY2024 Actual	FY2025 Actual	FY2026 Approved Budget	FY2026 Estimated Actuals	FY2027 Final Budget
<b>Fund Balance, Beginning of Year</b>	\$ 3,702,176	\$ 3,337,117	\$ 3,542,241	\$ 3,542,241	\$ 5,411,029
<b>Revenues</b>	1,251,029	1,396,783	2,182,241	2,129,609	1,366,461
<b>Expenditures by Department</b>					
71 - Water Capital	551,105	102,914	1,158,500	260,821	1,592,500
<b>Total Expenditures</b>	\$ 551,105	\$ 102,914	\$ 1,158,500	\$ 260,821	\$ 1,592,500
Net Change in Fund Balance	\$699,924	\$1,293,869	\$1,023,741	\$1,868,788	(\$226,039)
<i>Construction in Progress</i>	<i>(\$1,064,983)</i>	<i>(\$1,088,745)</i>			
<b>Fund Balance, End of Year</b>	\$ 3,337,117	\$ 3,542,241	\$ 4,565,982	\$ 5,411,029	\$ 5,184,990

\$ 0

Fiscal Year 2027

Annual Budget

Waterworks & Sewerage Capital Fund - Fund 51



		FY2024	FY2025	FY2026	FY2026	FY2027
		Actual	Actual	Approved Budget	Estimated Actuals	Final Budget
<b>Waterworks &amp; Sewerage Capital Fund - Revenues (51-00)</b>						
51-00-3655	Water/Sewer Capital Fee	0	33,274	264,468	85,000	173,387
51-00-3761	Reimbursement	0	48,705	477,610	568,328	0
51-00-3811	Interest Income - Investments	50,488	98,468	53,019	89,137	55,502
51-00-3990	Interfund Transfer Income	1,200,541	1,216,337	1,387,144	1,387,144	1,137,572

<b>Water &amp; Sewer Capital Fund Revenues</b>	<b>\$ 1,251,029</b>	<b>\$ 1,396,783</b>	<b>\$ 2,182,241</b>	<b>\$ 2,129,609</b>	<b>\$ 1,366,461</b>
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<b>Waterworks &amp; Sewerage Capital Fund - Water Capital (51-71)</b>						
51-71-6303	Engineering Services	626	94,647	350,800	185,396	346,000
51-71-6305	Financial Services	0	3,375	14,700	11,325	14,000
51-71-7003	Building Improvements	0	0	100,000	0	100,000
51-71-7006	Vehicles	0	0	0	0	430,500
51-71-7008	Streets/ROW Improvements	550,479	4,891	693,000	64,100	702,000

<b>Water &amp; Sewer Capital Fund Expenses</b>	<b>\$ 551,105</b>	<b>\$ 102,914</b>	<b>\$ 1,158,500</b>	<b>\$ 260,821</b>	<b>\$ 1,592,500</b>
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Village of Sugar Grove  
 FY2027 Budget  
 Refuse Fund - Fund 57  
 Fund Summary by Department



Description	FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
<b>Fund Balance, Beginning of Year</b>	\$ 97,066	\$ 103,797	\$ 113,218	\$ 113,218	\$ 122,982
<b>Revenues</b>	833,988	867,420	885,561	890,787	912,062
<b>Expenditures by Department</b>					
50 - Administration	827,257	857,999	881,568	881,023	906,848
<b>Total Expenditures</b>	\$ 827,257	\$ 857,999	\$ 881,568	\$ 881,023	\$ 906,848
Net Change in Fund Balance	\$6,731	\$9,421	\$3,993	\$9,764	\$5,214
<b>Fund Balance, End of Year</b>	\$ 103,797	\$ 113,218	\$ 117,211	\$ 122,982	\$ 128,196

Fiscal Year 2027  
 Annual Budget  
 Refuse Fund - Fund 57



		FY2024	FY2025	FY2026	FY2026	FY2027
Refuse Fund - Revenues (57-00)		Actual	Actual	Approved Budgets	Estimated Actuals	Final Budget
57-00-3650	Refuse Penalties	9,843	9,629	8,768	8,195	9,030
57-00-3690	Refuse Charges	824,144	857,791	876,793	882,592	903,032

<b>Refuse Fund Revenues</b>	<b>\$ 833,988</b>	<b>\$ 867,420</b>	<b>\$ 885,561</b>	<b>\$ 890,787</b>	<b>\$ 912,062</b>
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Refuse Fund - Administration (57-50)		FY2024	FY2025	FY2026	FY2026	FY2027
57-50-6513	Refuse & Recycling Collection	787,257	817,999	841,168	839,215	866,398
57-50-6518	Bad Debt Expense	0	0	400	1,808	450
57-50-9003	Interfund Transfer Expense	40,000	40,000	40,000	40,000	40,000

<b>Administration Expenses</b>	<b>\$ 827,257</b>	<b>\$ 857,999</b>	<b>\$ 881,568</b>	<b>\$ 881,023</b>	<b>\$ 906,848</b>
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Fiscal Year 2027  
 Annual Budget  
 Police Pension Fund - Fund 80



	FY2024 Actual	FY2025 Actual	FY2026 Approved Budgets	FY2026 Estimated Actuals	FY2027 Final Budget
<b>Police Pension Fund - Revenues</b>					
Interest Income	\$ 517,023	\$ 592,544	\$ 532,534	\$ 750,000	\$ 550,000
Employer Pension Contribution	685,056	666,000	627,864	627,864	667,925
Employee Pension Contribution	117,184	118,583	156,906	117,537	156,906

<b>Police Pension Fund Revenues</b>	<b>\$ 1,319,263</b>	<b>\$ 1,377,127</b>	<b>\$ 1,317,304</b>	<b>\$ 1,495,401</b>	<b>\$ 1,374,831</b>
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<b>Police Pension Fund - Expenditures</b>					
Benefits & Refunds	\$ 718,207	\$ 469,923	\$ 450,557	\$ 470,515	\$ 494,041
Administration	29,236	26,738	33,436	32,626	35,108

<b>Police Pension Fund Expenditures</b>	<b>\$ 747,443</b>	<b>\$ 496,661</b>	<b>\$ 483,993</b>	<b>\$ 503,142</b>	<b>\$ 529,149</b>
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