



# BOARD REPORT

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**TO:** VILLAGE PRESIDENT & BOARD OF TRUSTEES

**FROM:** KARIN JOHNS, FINANCE DIRECTOR

**SUBJECT:** AN ORDINANCE AMENDING THE BUDGET (BUDGET AMENDMENT NO. 1)  
FOR THE FISCAL YEAR BEGINNING MAY 1, 2025 AND ENDING APRIL 30, 2026  
FOR REFUSE FUND EXPENDITURES AND REVENUES

**AGENDA:** October 6, 2026

**DATE:** September 30, 2026

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## ISSUE

Shall the Village Board approve an amendment to the Fiscal Year 26 Budget.

## DISCUSSION

The legal level of budgetary control is at the fund level for all Village Funds. While individual line items may be over budget, the fund level is what cannot be legally exceeded. Through the monthly financial report, staff identifies major line items that may be exceeding their target level and staff does their best to offset the higher expenses in one line item by reducing other expense line items. GFOA best practice describe the purpose of budget amendments to “ensure all amendments respect spending boundaries and appropriation limits set by the governing body, preserving public trust and statutory compliance.”

For the year ending April 30, 2026, there was one fund that exceeded their originally approved budgets. The Refuse Fund expenses exceeded their budget by approximately \$3,000. There were also offsetting revenues received so that the Refuse Fund did not end the year negative. These overages occurred due to the number of service accounts being lower than budget.

This ordinance amends the amended 2026 budget to increase the Refuse Fund revenues and expenses by \$3,500 as outlined in schedule A.

## ATTACHMENTS

An Ordinance Amending the Budget (Budget Amendment No. 1) For the Fiscal Year Beginning May 1, 2025 and ending April 30, 2026 for Refuse Fund expenditures and revenues.

**RECOMMENDATION**

Staff recommends that the Board approve the attached ordinance.

**ORDINANCE NO. 20261006F**

**AN ORDINANCE AMENDING THE BUDGET (BUDGET AMENDMENT NO. 1) FOR THE FISCAL  
YEAR BEGINNING MAY 1, 2025 AND ENDING APRIL 30, 2026 FOR REFUSE FUND  
EXPENDITURES AND REVENUES**

**WHEREAS**, the corporate authorities of the Village of Sugar Grove previously adopted the annual budget for the Village for the period commencing May 1, 2025 and ending April 30, 2026 (Ordinance 20250415F, April 11, 2025); and

**WHEREAS**, the Board wishes to adjust the budget (Amendment No. 1) for various expenditure and revenue items in the Refuse Fund.; and

**WHEREAS**, the Village of Sugar Grove is authorized pursuant to Section 8-2-9.6 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.6 (1996) to amend its annual budget to reflect these changes;

**NOW THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF SUGAR GROVE, KANE COUNTY, ILLINOIS**, as follows:

**SECTION 1:** The Village of Sugar Grove annual budget for the year beginning May 1, 2025 and ending April 30, 2026 is hereby amended in accordance with the schedule attached hereto and made a part hereof referred to as Exhibit A.

**SECTION 2:** That all such Ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of such conflict, expressly repealed.

**SECTION 3:** That this Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

**PASSED AND APPROVED** by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois this 6<sup>th</sup> day of October 2026.

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Sue Stillwell  
President of the Board of Trustees of the  
Village of Sugar Grove, Kane County,  
Illinois

|                  | Aye   | Nay   | Absent |
|------------------|-------|-------|--------|
| Trustee Bonnie   | _____ | _____ | _____  |
| Trustee Lendi    | _____ | _____ | _____  |
| Trustee London   | _____ | _____ | _____  |
| Trustee Michels  | _____ | _____ | _____  |
| Trustee Roskopf  | _____ | _____ | _____  |
| Trustee Speciale | _____ | _____ | _____  |

ATTEST: \_\_\_\_\_  
Tracey Conti, Village Clerk, Village of Sugar Grove

EXHIBIT A  
VILLAGE OF SUGAR GROVE  
FISCAL YEAR 2026 BUDGET AMENDMENT

REVENUES - REFUSE FUND

| Department / Cost Center | Line Item      | GL Number | Original Budget | Amendment No. 1 | Amended Budget |
|--------------------------|----------------|-----------|-----------------|-----------------|----------------|
| General                  | Refuse Charges | 5700-3690 | \$ 876,793      | \$ 3,500.00     | \$ 880,293     |
| Total                    |                |           |                 | \$ 3,500.00     |                |

EXPENDITURES- REFUSE FUND

| Department / Cost Center | Line Item                     | GL Number | Original Budget | Amendment No. 1 | Amended Budget |
|--------------------------|-------------------------------|-----------|-----------------|-----------------|----------------|
| Administration           | Refuse & Recycling Collection | 5750-6513 | \$ 841,168      | \$ 3,500.00     | \$ 844,668     |
| Total                    |                               |           |                 | \$ 3,500.00     |                |

STATE OF ILLINOIS    )  
                                          ) SS  
COUNTY OF KANE    )

**CLERK’S CERTIFICATE**

I, Tracey Conti, Clerk of the Village of Sugar Grove, in the County of Kane and State of Illinois, do hereby certify that the annexed and foregoing is a true and correct copy of that certain Ordinance now on file in my office, entitled:

**ORDINANCE NO. 20260915F**

An Ordinance Amending the Budget (Budget Amendment No. 1) For the Fiscal Year Beginning May 1, 2025 And Ending April 30, 2026 For Refuse Fund Expenditures and Revenues

which Ordinance was passed by the Board of Trustees of the Village of Sugar Grove at a Regular Village Board Meeting on the \_\_\_\_ day of \_\_\_\_\_, 2026, at which meeting a quorum was present, and approved by the President of the Village of Sugar Grove on the \_\_\_\_ day of \_\_\_\_\_, 2026.

I further certify that the vote on the question of the passage of said Ordinance by the Board of Trustees of the Village of Sugar Grove was taken by Ayes and Nays and recorded in the minutes of the Board of Trustees of the Village of Sugar Grove, and that the result of said vote was as follows, to-wit:

**AYES:**

**NAYS:**

**ABSENT:**

I do further certify that the original Ordinance, of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the seal of the Village of Sugar Grove , this \_\_\_\_ day of \_\_\_\_\_, 2026

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Village Clerk

[SEAL]