FINAL BUDGET AND THREE-YEAR FINANCIAL PLAN

FISCAL YEAR 2014 - 2015

Village of Sugar Grove
10 South Municipal Drive
Sugar Grove, Illinois 60554

Village of Sugar Grove, Illinois

Final Budget and Three-Year Financial Plan
Fiscal Year 2014 – 2015

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April 15, 2014

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

I am pleased to present to you the budget for fiscal year 2014 – 2015, including the three-year financial plan. This budget represents the culmination of efforts by the Village President, Board of Trustees and staff to present a plan honoring our commitment to our residents and to provide exceptional services while maintaining the long term financial stability of the Village. The following budget message presents an overview of the budget and the overall financial condition of the Village.

Introduction

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

The budget process is an opportunity for the Village to assess and evaluate how it commits its financial resources and make decisions regarding their continued use. The process, if conducted effectively, will result in a clearly spelled out plan for the future of this organization and a general collective understanding of how and where limited fiscal resources will be directed. The Village President and Board of Trustees met in a number of workshops to review the fiscal year 2014 – 2015 budget and financial plan. Topics during these workshops included a review of 2014 accomplishments and 2015 goals; analysis of projected revenues and expenditures; and discussion on capital projects and purchases. The final budget document presents the plan that will provide direction to staff and guide day to day performance as we continue to provide essential services to our residents.

A government budget containing special terminology, forms, charts and organization can become a challenge to the user. The main objective of this document is to communicate this information to the reader in a clear and understandable manner. This guide has been included to help the reader understand the organization of this document and to help inform the reader where to look for certain types of information.

The Budget document is comprised of four (4) major sections; Introduction, Financial, Statistical and Appendices.

The Introduction section (Chapters 1 – 3) contains this letter, budget ordinance, other basic information about the Village, the budget process itself and a brief history of the community. In addition, it includes the strategic plan and detailed accomplishments and action plans for each department.

The Financial section contains summary level budget information (Chapter 4) for the community as a whole, as well as explanatory budget material about each of the funds listed (Chapters 5 – 13). The budget is presented as a collection of separate funds, each of which consists of a self-contained set of revenues, expenditures, interfund transfers and fund equity amounts. The first three (3) years and the multi-year projected projects of the Village's Capital Improvement Program (Chapter 14) are included in the expenditures of selected funds.

The Statistical section (Chapters 15 – 16) contains personnel and property tax related information, a community profile, selected demographics, and historical financial statistics. In addition, the Village has begun to collect data from departments to establish performance measures for each department.

The Appendices (Chapter 17) include definitions of terms and acronyms and the classification of sources and uses of funds used throughout the report. These appendices are intended to assist the reader in gaining a basic understanding of the terminology and classification used due to the specialized nature of accounting and financial reporting for government entities.

Legal Requirements

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

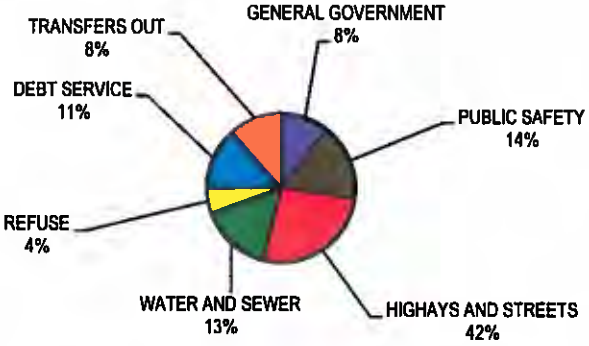
The corporate authorities shall make the tentative annual budget conveniently available to public inspection for at least ten days prior to the passage of the annual budget, by publication, in the journal of the proceedings of the corporate authorities or in such other form as the corporate authorities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

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

Overall Financial Summary

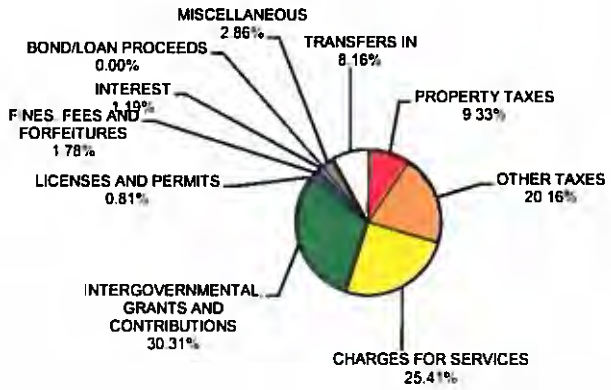
A total budget of $17,805,033 in expenditures is being presented to the Village Board for consideration. This is an increase of 48.2% over the fiscal year 2013 – 2014 projected expenditures of $12,032,247. The major change is an increase in the amount and number of road projects being completed in fiscal year 2014 – 2015. The chart below shows the composition of all Village expenditures.

Village of Sugar Grove
Expenditures by Function



The expenditure level above is funded primarily through the $16,820,866 in budgeted revenue and balanced by existing financial resources available for use in the various funds. This is an increase of 35.5% from fiscal year 2013 – 2014 projected revenues of $12,410,283. The major changes are an increase in the number and value of grants associated with road projects and water main improvements. The chart below shows the composition of all Village revenues.

VILLAGE OF SUGAR GROVE
REVENUES BY TYPE
FISCAL YEAR 2014 - 2015



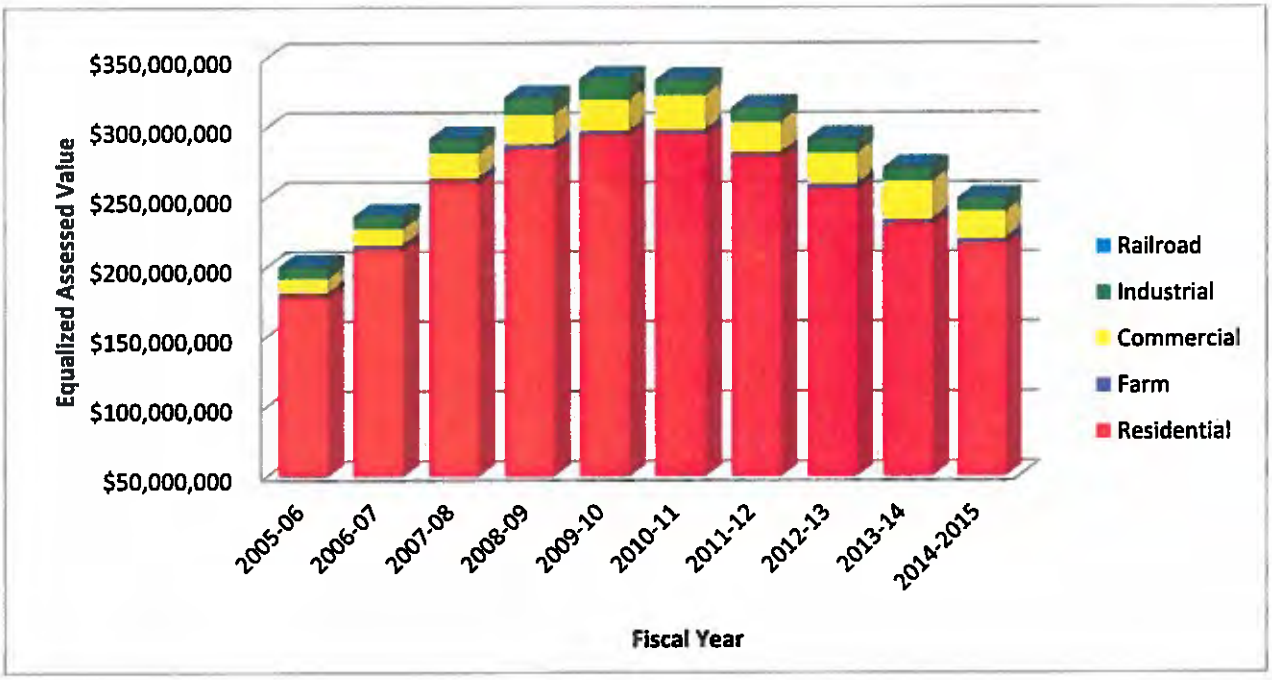
The total budget amounts above reflect activity in governmental, enterprise and fiduciary funds. These funds vary in structure, accounting regulations and statutory requirements depending on the activity performed within each fund.

Overall Operations Summary

The Village has faced unprecedented challenges over the last several years under the Great Recession. Although the recession has ended, the economic recovery continues to be slow amid high unemployment and a decimated housing market with high inventories. The Village has seen the number of foreclosures drop and expects that trend to continue, while purchases of homes already foreclosed upon have been on the increase. The Village fees associated with new home sales, which used to account for over 30% of Village revenues, are slowly increasing with new construction occurring. The Village budgeted for 41 residential permits which is showing a slight improvement in new home sales.

The Village expects revenues to continue to climb during fiscal year 2014 – 2016. Sales tax continued to recover during fiscal year 2013 – 2014 and the Village expects this trend to continue throughout fiscal year 2014 – 2015 as consumers continue to spend more and new stores open.

Property tax revenue is still expected to increase, albeit a smaller amount than in the past, during fiscal year 2014 – 2015. The existing residential areas are among the Village's most important assets. The Village has a diverse mix of detached and attached single family homes and a limited number of multi-family dwelling units. The current residential property tax base accounts for approximately 87% of the assessed value of the Village. Equalized assessed valuation is based on the last three years of housing data. Although the assessed value has increased over the past ten years, assessed value decreased during fiscal year 2010 – 2011 for the first time since records are available and have now dropped to levels not seen since 2006.



The following are specific actions the Village has taken or will be taking as the economy begins to recover:

Personal Services Expenditures – The Village, as a service driven organization, continues to expend the greatest single percentage of its operating budget on personnel. For fiscal year 2014 – 2015, personal services expenditures are expected to total $4,007,650 or 22.4% of the total budgeted expenditures. This is an increase of 6.1% over fiscal year 2013 – 2014 projected expenditures of $3,777,582.

Since the beginning of the recession, the Village has reduced staffing levels by 7 full-time equivalent positions. The Finance Department laid off a full-time office assistant (1.0) and part-time office associate (0.5). The Police Department reduced the number of full-time patrol officers by not replacing officers on disability (2.0) and a sergeant who resigned (1.0). However, the Police Department will continue to hire additional part-time officers during the upcoming fiscal year 2014 – 2015. The Community Development Department laid off a building inspector (1.0) and a permit clerk (1.0). The Public Works Department reduced the number of laborers during the recession but is now hiring a laborer position in 2014 – 2015 to replace that lost position. However, the Public Works Department will not replace the part-time custodial position (0.5)

The above decrease has resulted in a staff reduction of 17.6% (departmental reductions range from 5.42% to 33.3%) since fiscal year 2008 – 2009. The remaining staff is focused on providing the basic services residents have come to expect, while trying to find more effective and efficient ways to complete processes and tasks.

A cost of living increase of 2.50%, as well as step increases for non-represented employees were budgeted for fiscal year 2014 – 2015. The Village has a 4-year contract with the patrol officers through April 30, 2015, which includes a cost of living increase of 2.50%, as well as step increases. In addition, the Village negotiated a new contract with the sergeants through April 30, 2015, which includes a cost of living increase of 2.00%, as well as step increases.

Budgeting – The Finance Department will continue to analyze the budget during fiscal year 2014 – 2015 as the economic recovery takes hold. Revenues and expenditures will be examined during preparation of the monthly Treasurer's Report, as well as the quarterly budget review. The Village wants to ensure the revenue sources continue to come in at or above expectations, while expenditures/expenses come in at or below expectations. A change either way will make it necessary for the Village to reexamine the budget during fiscal year 2014 – 2015.

Strategic Planning – It is important, as the economy begins to recover, to understand resident priorities in planning, budgeting and managing services.

In early 2007, the Village Board discussed ways to gather input from the community and determined that the use of a survey would be the best option to evaluate the Board and staff's performance. The Village Board commissioned the National Research Center, Inc. to perform a citizen survey in August 2007 to aide in determining the needs, wants and overall satisfaction level of Sugar Grove citizens. This first survey not only gave the Village the insight it desired, but also serves as a baseline for measurement in the future. The survey was done in the context of planning for the future, balancing priorities, setting new objectives, funding decisions and determining which services needed improvement. The Board has included an update to the survey in the budget for fiscal year 2014 – 2015.

The results of the survey were received in January 2008 and utilized when the Village Board began its strategic planning effort on March 7, 2008. A strategic planning retreat, moderated by Greg Kuhn from the Northern Illinois University Center for Governmental Studies, was held to determine the vision and direction of the Village, as well as formally establish and prioritize Village goals. The Board approved the strategic goals in November 2008. Each strategic goal was prioritized and ranked within its particular category of Short-Term Routine (STR), Short-Term Complex (STC), Long-Term Routine (LTR), and Long-Term Complex (LTC). The strategic goals on pages 3 – 5 through 3 – 9 were integrated into departmental action plans during the budget process, subject to budgetary constraints.

The Village recognizes the importance to develop and manage programs, services and their related resources as efficiently and effectively as possible. During fiscal year 2010 – 2011, the Village Board discussed the previously established strategic goals and determined no changes or reprioritization was needed at this time. During fiscal year 2014 – 2015, the Village Board will discuss the previously established strategic goals and determine whether changes or reprioritization is needed. The Village will implement specific performance measures for each department using the second survey, strategic plan and the limited outputs the Village is already tracking when time and budget permits.

Capital Expenditures – The current CIP covers fiscal years ending 2015 through 2019 and reflects a wide variety of capital projects including infrastructure. The total capital expenditures included in the CIP over the next five (5) years are expected to be approximately $28.5 million. The fiscal year 2014 – 2015 budget includes approximately $6.5 million of capital expenditures.

The replacement of some existing vehicles and equipment has started again as the economic recovery takes hold. However, the purchase of all new, as well as replacement of several existing vehicles and equipment is still delayed. The Village understands this delay cannot continue indefinitely and has budgeted to purchase the vehicles and equipment in future fiscal years. The replacement of two dump trucks will be approximately $420,000 in capital expenditures, while no other purchases or replacements of vehicles and equipment are planned at this time.

The CIP covering fiscal years ending 2008 through 2012 incorporated the Village's Municipal Facilities Construction Program (MFCP) which included a new Police Station, new Village Hall and expansion of the Public Works Center. The approximately $60 million program has been delayed. However, the Village will be purchasing two existing buildings. One building will be the new Village Hall and the other building will be used for storage and office rental. The Police Department will then occupy the entire existing Village Hall.

The Village has been able to work on several capital projects during fiscal year 2013 – 2014 and will work on others in fiscal year 2014 – 2015 due in large part to a number of federal grants as well as the use of impact and tap-on fees collected over the past several years as follows:

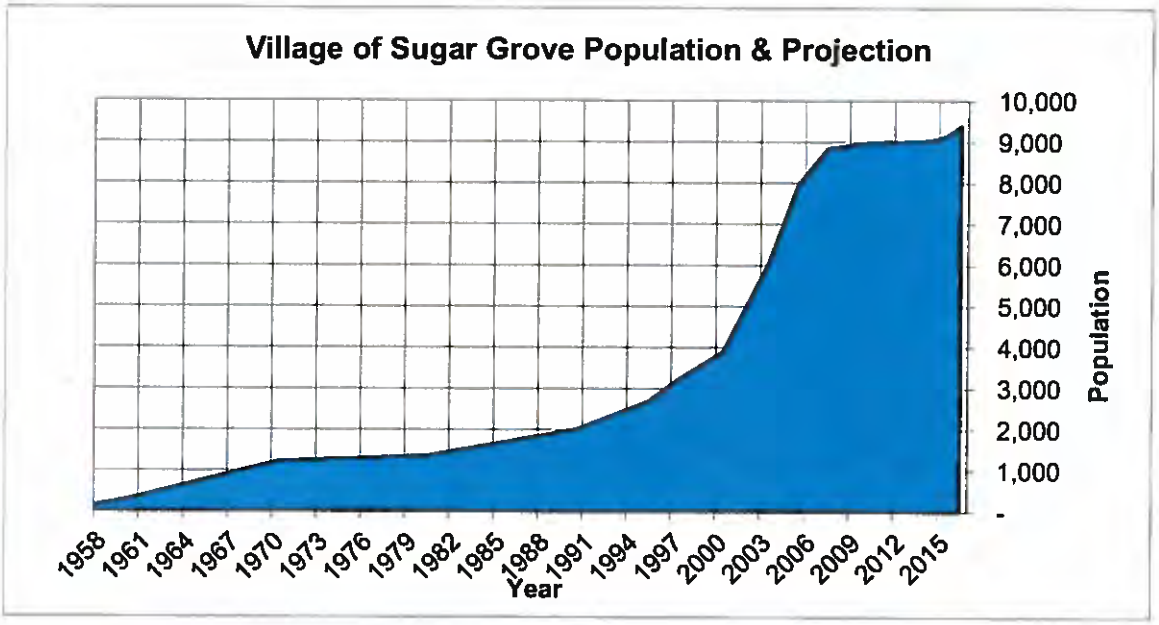
1) Dugan Road resurfacing started during fiscal year 2012 – 2013 and is expected to be completed during fiscal year 2014 – 2015 under the Surface Transportation Program (STP) federal grant program. The Cross Street and Illinois Route 47 intersection improvement project started during fiscal year 2012 – 2013 and is expected to be completed in fiscal year 2015 – 2016 under the Surface Transportation Program (STP) federal grant program. Bliss Road and Illinois Route 47 intersection improvement project is scheduled to start during fiscal year 2013 – 2014 and continue through fiscal year 2015 – 2016. Approximately $2.1 million is budgeted for fiscal year 2014 –

2015. The resurfacing of existing roads will not add to or subtract from the average operating maintenance costs for all roads.

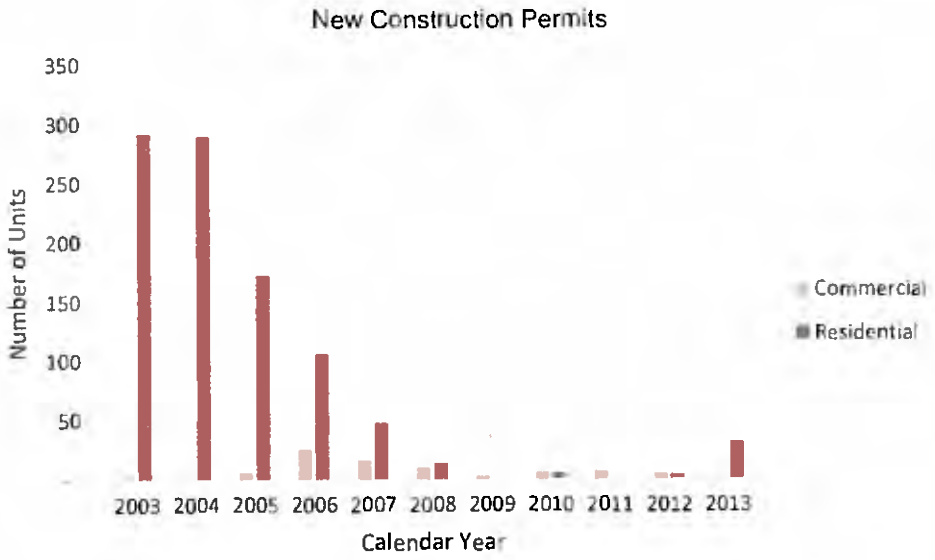
2) The planned realignment of Granart Road at Dugan Road will result in a roundabout at that intersection. The engineering and construction costs will be funded entirely by the Illinois Department of Transportation. The project is estimated at $4,000,000 of which $2,000,000 is budgeted in fiscal year 2014 – 2015 and the remainder budgeted in fiscal year 2015 – 2016. The project is expected to be completed in 2015 – 2016.
3) Approximately $0.3 million each is budgeted during fiscal year 2014 – 2015 for water main looping from Mallard Point to Settler's Ridge and replacement of the Fays Lane water main. Operating maintenance costs for the water main are expected to be minimal, if any, for the next 20 years due to it being placed underground.

Development – The Village is at the cross roads of development and is working with developers to grow in a reasonable and responsible manner, one that benefits the Village, the County, and the Village's neighbors. To that end, the Village adopted a Comprehensive Plan during fiscal year 2004 – 2005 that sets forth long-range recommendations for future growth and development of the community, utilizing its existing assets. Although development has slowed, the Village feels it is an important part of the future of the community and is working with developers to determine the best way to move forward.

The history of the Village must be shared to fully understand the nature of the community. The Village had its beginning as home to Native Americans who called the area "Sin-Qua-Sip". In 1835, settlers arrived at what is now known as Bliss Woods Forest Preserve. The Village was incorporated in 1957 with a population of approximately 200 residents and until the 1960's, was predominantly a farming community. The Village, a non-home rule community as defined by the Illinois Constitution, is now a diverse middle and upper-middle class residential community covering approximately 9 square miles with a 2010 Census population of 8,997 residents. The following graph shows how the population has grown over the past 40 years with a majority of the growth taking place in the last 10 years.



The Village expects its once burgeoning housing market to recover albeit at a slow place, budgeting a total of 41 single-family permits during fiscal year 2014 - 2015. In addition, the Village has projected only 476 additional residents between fiscal years 2014 – 2015 through 2016 – 2017 as shown in the chart above. The Village is working with banks and developers on foreclosed (2) and bankrupt (1) subdivisions to finish improvements, as well as updating agreements to reflect the new reality in housing. The Board approved a reduction in impact fees with two developers (Meadowridge Villas and Prairie Glen) and staff continues to work with other banks/developers toward additional agreements. In addition, the Board has approved amended annexation agreements to reflect current housing preferences. The Village has seen the number of foreclosures drop and expects that trend to continue, while purchases of homes already foreclosed upon have been on the increase. The Village is working with residential developers, by offering an incentive program to encourage building on residential lots, and will continue to research other ways to position the community well when housing begins to recover.



Sugar Grove has seen an increase in the number of inquiries regarding available commercial parcels during fiscal year 2013 – 2014. Cadence Health Care opened a clinic facility, Cross-Fit Gym opened and rapidly expanded into a new location, Round-Up Sports Bar & Grill opened its doors in a previously vacant building, Ace Hardware and American Heartland Bank are under construction and expect to be open in the 4th quarter of 2014. A 60-unit senior apartment building is approved and expected to begin construction in the 3rd quarter of 2014. Several office parks including The Landings, Prairie Glen and Capital Professional Center were approved in previous years and are important to increase the day time population that national chain stores and restaurants look for. To that end, the Village Board approved Prairie Grove Commons on February 3, 2009, which is intended to include "big box" stores with restaurants on the outlots. The Village completed work on the extension of Municipal Drive and Galena Boulevard, which dissects the Prairie Grove Commons property, during fiscal year 2009 – 2010. The Village utilized bond money during fiscal year 2010 – 2011 to extend Division Drive to Galena Boulevard, a key link between The Landings and Prairie Grove Commons.

The Village of Sugar Grove is uniquely situated to take advantage of access to multiple transportation options that benefit current and potential businesses in the area. State Highways 47, 30 and 56 run through the Village, with Interstate 88 on our northern border and the proposed Prairie Parkway on the western edge of the Village. The Burlington Northern Santa Fe Railroad runs freight service through the Village and the Aurora Municipal Airport is located along State Highway 30 adjacent to the Village. The combination of its transportation assets will make the Village an attractive and logistical choice for commercial, manufacturing, industrial, distribution, and retail interests.

However, industrial development has been very limited over the past 20 years due to the lack of necessary infrastructure within the northwest portion of the Village. Village officials have determined that, without direct municipal involvement and financial assistance, planning objectives for this area cannot be met. To encourage new investment in the industrial district area, the Village approved Tax Increment Financing (TIF) District #1 during fiscal year 2011 – 2012. In addition, the Village has proposed the formation of Tax Increment Financing (TIF) District #2 during fiscal year 2013 – 2014. The project areas are approximately 305 and 640 acres in size, respectively, and are exclusively industrial, containing some existing industrial development and significant vacant parcels of land. Industrial uses include the full range of those permitted in the M1 and BP Districts, such as automotive, manufacturing, warehousing, packaging, etc.

Fund Summaries

General Fund – Revenues are budgeted to exceed expenditures by $21,912 for fiscal year 2014 – 2015. The Village has budgeted $4.77 million in revenues, which reflects a modest 5.3% increase from fiscal year 2013 – 2014 projected revenues of $4.53 million. The increase in revenues includes the following: property taxes increase by $59,800; towing fees increase by $20,000; state income tax increases by $19,900; state sales tax increases by $36,800; court fines increase by $34,800; and review and development fees increase by $96,700. In addition, the Village has budgeted $4.75 million in expenditures, which reflects a modest 5.1% increase from fiscal year 2013 – 2014 projected expenditures of $4.52 million. The net increase includes, but is not limited to, a combination of increases in salaries (cost-of-living plus step increases) by $110,000; Police part-time salaries by $65,500; health insurance costs by $30,900; fuel by $7,700; legal services by $46,800; information technology expenses by $15,700; electric service by $7,400; engineering services by $46,800; equipment replacement transfers for the purchase or replacement of vehicles and equipment by $31,300. Decreases occurred in police dispatch services by $18,300 and repair and maintenance of ROW by $22,500.

General Capital Projects Fund – Expenditures are budgeted to exceed revenues by $206,900 for fiscal year 2014 – 2015. The Village has budgeted $322,100 in revenues, which reflects a 17.1% increase from fiscal year 2013 – 2014 projected revenues of $275,000. The increase is attributable to proceeds from impact fees and interfund operation transfer. Impact fee revenue is based on 6 residential permits projected for fiscal year 2014 – 2015 and 4 estimated for fiscal year 2013 – 2014. The fiscal year 2014 – 2015 budgeted expenditures of $529,000 reflects a decrease of 48.0% over fiscal year 2013 – 2014 projected expenditures of $357,500. The increase is mainly attributable to the purchase of two (2) dump trucks for the Street Department in fiscal year 2014 – 2015.

Industrial Tax Increment Financing (TIF) #1 Fund – Expenditures are budgeted to exceed revenues by $257,200 for fiscal year 2014 – 2015. Property taxes are expected to be received in fiscal year 2014 – 2015 in the amount of $33,600. The Village did not receive the Surface Transportation Program grant for Dugan Road resurfacing in the District in 2013 – 2014 but anticipate receiving it in 2014 - 2015. The Village has budgeted expenditures to complete the Dugan Road resurfacing during fiscal year 2014 – 2015.

Industrial Tax Increment Financing (TIF) #2 Fund – Expenditures are budgeted to exceed revenue by $500 for fiscal year 2014 – 2015. No revenue has been budgeted for the proposed TIF district since it has not yet been approved. Expenditures budgeted include auditing services.

Infrastructure Capital Projects Fund – Expenditures are budgeted to exceed revenue by $583,000 for fiscal year 2014 – 2015 as the Village spends matching funds for several grant programs. The Village has budgeted $5.3 million in revenues, which reflects a 326.4% increase over fiscal year 2013 – 2014 projected revenues of $1.6 million. The increase is attributable to the receipt of grants for the Dugan & Granart roundabout and Phase I Engineering for IL 47 and I 88. The fiscal year 2014 – 2015 budgeted expenditures of $5.9 million reflects an increase of 360.1% over fiscal year 2013 – 2014 projected expenditures of $1.6 million. The Motor Fuel Tax program expenditures are expected to be approximately $276,100 in 2014 – 2015 which is $0.3 million lower than fiscal year 2013 – 2014 projected expenditures due to rejecting all bids in fiscal year 2012 – 2013 and doubling regular street maintenance in fiscal year 2013 – 2014. The Streets program expenditures are expected to be approximately $4.7 million higher than fiscal year 2013 – 2014 projected expenditures due to expenditures related to the grant programs mentioned above.

Debt Service Fund – This fund pays the debt service on the 2006A Building Program bonds, 2009 Public Works Facility (PWF) refunding bonds, 2013A Building Program refunding bonds and 2013B Building Program refunding bonds. Revenues to cover the PWF, Building Program, and Road bonds are received from a transfer from the Waterworks and Sewerage, General Capital Projects and Infrastructure Capital Projects Funds. Revenues and expenditures are both expected to stay consistent over the next couple of years until the 2013B bond issue is paid in 2016 – 2017.

Waterworks and Sewerage Fund – Water and sewer usage has begun to stabilize after a downward trend over the previous 5 years. Usage decreased over that time due to a number of factors including: 1) conservation awareness and education; 2) cooler and wetter summers; and 3) the economy. Fixed costs, primarily debt, have stayed constant while revenues decreased. The Board approved an operating rate increase of 6.25% effective with the September 1, 2014, utility bills, as well as an operating rate increase of 6.25%. The above increases will also be in effect for the current fiscal year as well as the two outlying years.

Waterworks and Sewerage Fund expenses are currently budgeted to exceed revenues by approximately $226 800 for fiscal year 2014 – 2015 mainly due to a water main looping project and replacement of a water main. Operating revenue is proposed to increase by $201,100, or 6.5%, while operating expenses are proposed to increase by $773,900, or 47.5%. Operating revenues will increase due to the rate increase, while operating expenses will increase mainly due to the water main projects that are mentioned above.

Refuse Fund – The Village contracts with Waste Management to provide its refuse and street sweeping services. The Village charges each resident a flat fee for these services. The Village Board approved a

new contract with Waste Management effective August 2012. In accordance with the contract, the cost will remain the same through July 2013 and increase thereafter in line with the Chicago Metropolitan Area Consumer Price Index increase, with a minimum of 3% and maximum of 5%. Staff has projected a price increase of 3.5% based on historical data. Staff recommended and the Village Board approved an increase of $0.75 from $21.25 to $22.00 effective with the June 1, 2014, utility bills.

Police Pension Fund – The Police Pension Fund began on May 1, 2004, and continues to grow. The fund holds cash equivalents, fixed income securities and mutual funds in its portfolio. Overall, the fund had a positive return due to the continued recovery in the financial markets and its statutory limit on the amount of equities held. Four sworn officers are now receiving benefits from the fund in fiscal year 2013 – 2014. The fund will continue to grow due to ongoing employer and employee contributions as well as additional investment opportunities when the fund reaches $2.5 million in fiscal year 2013 – 2014.

Conclusion

The Finance Department will continue to analyze the budget during fiscal year 2014 – 2015 as the economic recovery takes hold. The Village wants to ensure the recovery continues and revenue sources come in at or above expectations, while expenditures/expenses come in at or below expectations. A change either way will make it necessary for the Village to reexamine the budget during fiscal year 2014 – 2015. The budget process will be addressed as the Village moves forward with its planning. The Village Board and staff will adjust the process as necessary to incorporate more input and comment from Village residents and businesses. In addition, the Finance Department will look for better ways to express the budgetary data to the average resident.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Distinguished Budget Presentation Award to the Village of Sugar Grove for its annual budget for fiscal year 2012 – 2013. This was the seventh consecutive year the Village has received this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The Distinguished Budget Presentation Award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for an eighth certificate.

In addition, the Village also received the Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting award for its Comprehensive Annual Financial Report for the fiscal year ended April 30, 2013. This was the thirteenth consecutive year that the Village has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The preparation of this report would not have been possible without the efficient and dedicated services of the staff of the Finance Department and Jennifer Milewski. I would also like to express my appreciation to each department and their staff who assisted and contributed to the preparation of this report. In addition, I

would like to thank the Village President, Board of Trustees and Village Administrator for their unfailing support for maintaining the highest standards of professionalism in the management of the Village's finances. The entire Village staff is truly committed to the future of the Village and providing the most efficient and effective government services in a fiscally responsible and courteous manner.

Respectfully submitted,

Pat Chamberlin
Finance Director

KANE COUNTY, ILLINOIS

ORDINANCE NO. 20140415B

An Ordinance Adopting the Fiscal Year 2014-2015 Budget for the Village of Sugar Grove, Illinois

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Adopted by the
Board of Trustees and President
of the Village of Sugar Grove
this 15th day of April, 2014

Published in Pamphlet Form
by authority of the Board of Trustees
of the Village of Sugar Grove, Kane County,
Illinois, this 15th day of April, 2014

ORDINANCE NO. 2014-0415B
An Ordinance Adopting the Fiscal Year 2014-2015 Budget for the Village of Sugar Grove, Illinois

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

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

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

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

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

WHEREAS, the Board of Trustees of the Village of Sugar Grove has reviewed the budget for fiscal 2014-2015 as presented by the Budget Officer; and

WHEREAS, the Board of Trustees of the Village of Sugar Grove believe the aforesaid budget proposed for fiscal 2014-2015 to be in the best interests of the Village of Sugar Grove;

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

SECTION ONE:

That the fiscal 2014-2015 budget for the Village of Sugar Grove, Illinois, attached hereto and hereby made a part hereof as Exhibit A be and the same is hereby adopted and approved.

SECTION TWO:

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

PASSED AND APPROVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois this 15th day of April, 2014.

P. Sean Michels
President of the Board of Trustees
of the Village of Sugar Grove,
Kane County, Illinois

	Aye	Nay	Absent
Trustee Bohler	✓		
Trustee Johnson	✓		
Trustee Montalto	✓		
Trustee Geary	✓		
Trustee Herron	✓		
Trustee Paluch	✓		

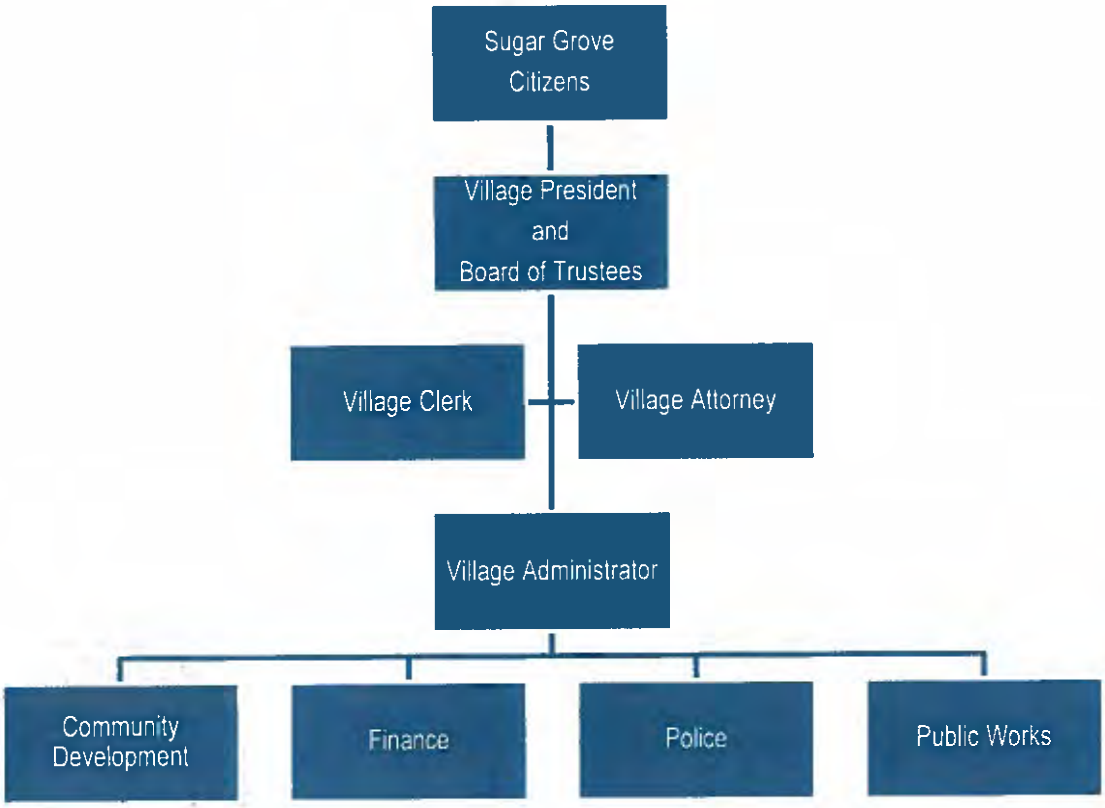
ATTEST: Cynthia L. Galbreath
Cynthia L. Galbreath,
Village Clerk, Village of Sugar Grove

VILLAGE OF SUGAR GROVE NOT FOR PROFIT SEAL 1957 ILLINOIS

INCORPORATED 1957

SUGAR GROVE

ORGANIZATION CHART



Village of Sugar Grove

Principal Officials

Village President

P. Sean Michels

Village Board of Trustees

Robert E. Bohler	Mari J. Johnson
Kevin M. Geary	Rick L. Montalto
Sean P. Herron	David B. Paluch

Staff Leadership

Brent M. Eichelberger	Village Administrator
Cynthia L. Galbreath	Village Clerk
Walter Magdziarz	Community Development Director
Pat Chamberlin	Finance Director/Treasurer
Patrick J. Rollins	Chief of Police
Anthony J. Speciale	Public Works Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Sugar Grove, Illinois for its annual budget for the fiscal year beginning May 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

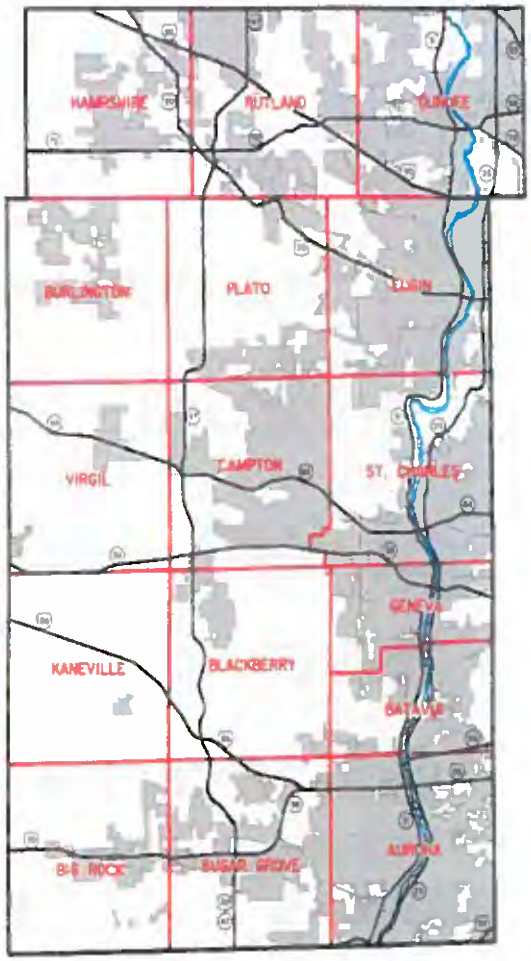
Policies, Objectives and Goals

The mission of the Village of Sugar Grove is to provide a safe, comfortable environment for all of its citizens. The Village of Sugar Grove shall provide efficient and effective government services in a fiscally responsible and courteous manner. While committed to this professional level of service, the Village must weigh each individual's needs against community standards and resources, to determine what is in the best interest of all its citizens.

Village of Sugar Grove, Illinois
History and Governance of the Village
Fiscal Year 2014 – 2015

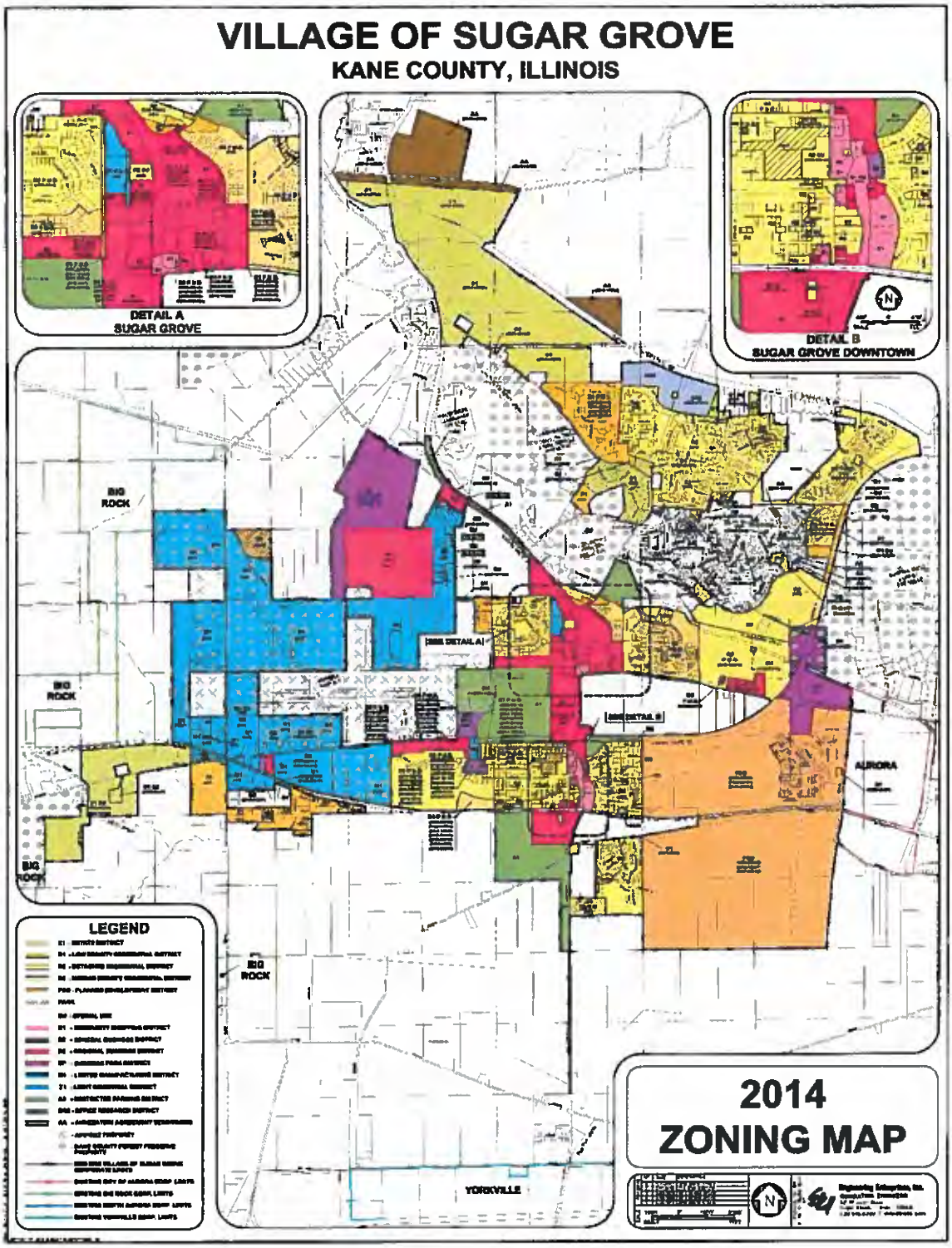
The Village had its beginning as home to Native Americans who called the area "Sin-Qua-Sip". In 1835, settlers arrived at what is now known as Bliss Woods Forest Preserve. The Village was incorporated in 1957 with a population of approximately 200 residents and until the 1960's, was predominantly a farming community. The Village, a non-home rule community as defined by the Illinois Constitution, is now a diverse middle and upper-middle class residential community covering approximately 9 square miles with a 2010 Census population of 8,997 residents.

Kane County is located in northern Illinois as shown in red on the map to the left.



The Village is located in southern Kane County in parts of Big Rock and Sugar Grove Townships as shown in the map to the right.

The following map shows the corporate limits of the Village as well as the zoning on those parcels.



Policy making and legislative authority are vested in the Village Board, which consists of the Village President and six Village Trustees. The President is elected at-large to a four-year term and the Trustees are elected at-large to overlapping four-year terms. The Village Board is responsible for, among other things, passing ordinances and resolutions, adopting the budget, appointing the Village Administrator, Village Clerk and each of the four department heads. The Village Administrator is responsible for the day-to-day operations and staffing of the Village.

The Village Board, pictured from left to right, includes: Village Trustee Kevin Geary, Village Trustee Sean Herron, Village Trustee Rick Montalto, Village Trustee Mari Johnson, Village President Sean Michels, Village Trustee Bob Bohler, and Village Trustee Dave Paluch.

The Village provides a full range of services including police protection, the construction and maintenance of highways, streets and infrastructure, water treatment and distribution, planning and zoning and general administrative services.

Village of Sugar Grove, Illinois
Operational Goals and Strategic Plan
Fiscal Year 2014 – 2015

OPERATIONAL GOALS

Consistent with the Village's mission statement are operational goals that provide direction for Village policies and procedures as set by the Village President and Board of Trustees. These goals do not change from year to year and are the main consideration for all planning endeavors and projects undertaken by Village staff as directed by the Village Board. These operational goals are as follows:

- To provide equal access to services, programs and activities to all citizens.
- To maintain an adequate level of financial growth and maintain the current level of services.
- To preserve the Village's quality of life with a focus on enhancing the physical appearance of the Village.
- To maintain controlled growth and compatible land use development patterns.
- To maintain and recruit a diverse, qualified, and professional workforce that will uphold our commitment to service excellence.

STRATEGIC PLAN

The Village Board began its strategic planning in 2008 with a session to determine vision and direction and formally establish and prioritize Village goals. A survey was done in preparation for the strategic planning session that was updated during fiscal year 2013 – 2014. The following tables identify each strategic goal and ranking within its particular category of Short-Term Routine (STR), Short-Term Complex (STC), Long-Term Routine (LTR), and Long-Term Complex (LTC). Routine goals can mostly be done in-house without spending a large amount of money for outside services. Complex goals depend heavily on working with third parties and/or spending a large sum of money to accomplish.

	Village of Sugar Grove Short - Term Routine Strategic Goals
1	Refine our processes and procedures for development review and institute performance measures.
2	Develop a plan to provide information on the activities of the Village to those inside the Village.
3	Establish a collaborative working environment to meet the needs of the business community.

Village of Sugar Grove, Illinois
Operational Goals and Strategic Plan (Continued)
Fiscal Year 2014 – 2015

STRATEGIC PLAN (Continued)

	Village of Sugar Grove Short - Term Routine Strategic Goals (Continued)
4	Complete a Metra Study.
5	Develop a plan to provide information on the activities of the Village to those outside the Village.
6	Focus on completing as many street and road repairs as possible.
7	Perform the National Citizen survey every other year. (Alternating with Strategic Planning Process)
8	Develop and implement a web based service request including follow-up and summary reporting.
9	Perform the Strategic Planning Process every other year. (Alternating with the survey)
10	Attract/retain quality employees through competitive compensation and comprehensive training; developing staff for succession.
11	Continue to pursue grants that are available.
12	Conduct a study of existing Village fees annually.

	Village of Sugar Grove Short - Term Complex Strategic Goals
1	Refine Economic Development Strategy to enable the Village to pursue expanded economic development.
2	Restore Sugar Grove's reputation with commercial and residential developers.

Village of Sugar Grove, Illinois
Operational Goals and Strategic Plan (Continued)
Fiscal Year 2014 – 2015

STRATEGIC PLAN (Continued)

	Village of Sugar Grove Short - Term Complex Strategic Goals (Continued)
3	Update the Village's Comprehensive Plan.
4	Evaluate the current Rt. 47 corridor development plan to revise or reaffirm.
5	Aurora Airport - attain greater cooperation, take advantage of development of possibilities near the airport and approach Aurora about sharing ownership/governance of the airport and the creation of an airport authority.
6	Examine/refine/adopt the Village's facilities plan to reflect the revised future needs, population and operations.
7	Improve state and federal relationships, distribute, inform and lobby for legislation of items that affect the community; lobby for improved transportation needs and for repairs to existing transportation routes and structures.
8	Strengthen relationships with neighboring communities and county.
9	Finalize and adopt the street maintenance and transportation plan with funding sources identified.
10	Adopt a Village-wide transportation bike plan with funding sources identified.
11	Identify and purchase the future Public Works facility site.
12	Adopt a Design Guideline Ordinance.
13	Conduct a short-term Village staffing analysis.

Village of Sugar Grove, Illinois
Operational Goals and Strategic Plan (Continued)
Fiscal Year 2014 – 2015

STRATEGIC PLAN (Continued)

	Village of Sugar Grove Long - Term Routine Strategic Goals
1	See a healthy percentage of the increases in budget growth go directly to "service" line items.
2	Implement performance measures in the annual budget

	Village of Sugar Grove Long - Term Complex Strategic Goals
1	Achieve a full interchange at I-88/47.
2	Advocate expansion and improvement of Rt. 47, Rt. 56 and Rt. 30
3	Add another industrial park parcel next to the existing industrial park.
4	See a Metra station built and operational.
5	See a lifestyle/core development substantially underway or completed, including a new municipal hall.
6	Transfer jurisdiction of Gordon Road to the County and to attain a joint funding mechanism for all the contiguous municipalities.
7	See improved results in the area of community education and Village services program in future community surveys.
8	Work on an E-W arterial road Orchard Gateway Corridor.

Village of Sugar Grove, Illinois
Operational Goals and Strategic Plan (Continued)
Fiscal Year 2014 – 2015

STRATEGIC PLAN (Continued)

	Village of Sugar Grove Long - Term Complex Strategic Goals (Continued)
9	Make storm water improvements throughout the Village.
10	Study, identify, and target the types of businesses that would/could sit next to the airport and those that complement the existing businesses located there.
11	Concentrate on becoming a green community.
12	Work on a permanent northern boundary.
13	Implementation of an IDOT/state and regional lobbying effort.
14	Continue land acquisition for future open space.
15	Complete our bikeway connectivity system.
16	Continue full implementation of G.I.S.
17	Obtain and implement a new comprehensive financial software package.
18	Enhance/redevelop the township building; redevelop businesses along Main and 1st Street.
19	Complete a long-term staffing plan and strategy for the Village as whole.
20	Build the new police station and a new municipal center/Village Hall.
21	Explore home rule status for the Village.

Village of Sugar Grove, Illinois
Departmental Descriptions, Accomplishments, and Action Plans
Fiscal Year 2014 – 2015

The Village Board hosts an Open House in May of each year in which it invites community leaders and their staff from other taxing bodies to speak one-on-one with residents and business leaders. The main objectives of the Open House are to: 1) encourage public awareness of the recent proceedings of each of the taxing bodies; 2) highlight current and future projects being undertaken by each of the taxing bodies; 3) introduce newcomers to the community and to the taxing bodies and their functions; and 4) promote a sense of community. As part of the Open House, each department of the Village is asked to develop and present a description of what responsibilities exist within the department. This allows residents and business leaders to know where they should go to get questions answered.

Near the end of every fiscal year each department provides the Finance Department with its current year accomplishments based upon not only the initiatives determined as part of the prior year budget process, but also projects that arise during the year. New action plans are set up during the budget process for each department based on input from staff, department heads, and the Village Board. The strategic goals on pages 2 – 5 through 2 – 9 were integrated into departmental action plans during the budget process, subject to budgetary constraints.

Pages 2 – 11 through 2 – 37 detail each department's description, accomplishments during fiscal year 2013 – 2014 and action plans for fiscal year 2014 – 2015.

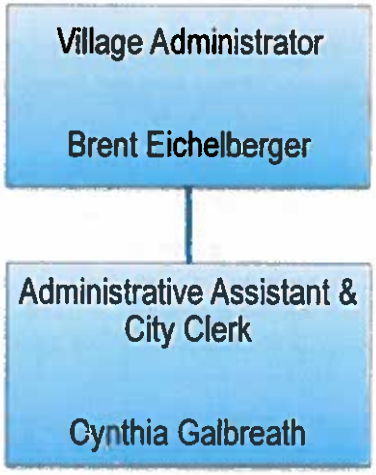
Village of Sugar Grove, Illinois
Administration Department Description, Accomplishments, and Action Plan
Fiscal Year 2014 – 2015

DESCRIPTION

The Administration Department oversees the day-to-day affairs of the Village and provides support to the Village Board, all departments of the Village and the general public.

The Village Administrator is appointed by the Village President with the advice and consent of the Board. The role of the Village Administrator is to insure that the policies set by the President and Board of Trustees and state and federal laws are followed. The Administrator is responsible for the direction and supervision of the day-to-day affairs, activities, provides guidance to all Department Heads and monitors the Village's budget. The President and Village Board look to the Administrator for recommendations on policies and policy-related matters. The Village Administrator works with the Village Board, Village Committees, other governmental agencies, citizens, general public, developers, staff and area businesses to continue to provide essential services and information. The Administrative Assistant assists the Village Administrator, maintains the Village Web Site, phone system and computer network system, coordinates training and is responsible for keeping the public informed. This position also assists the President and Board of Trustees, all Village departments and the general public.

The Village Clerk is appointed by the President and the Board of Trustees. The official duties of the Clerk are: keeper of all records of the Village; attend and maintain a record of all meetings of the Village Board; maintain a record of all licenses, permits, officers and employees; and seal and sign all contracts, ordinances, resolutions, licenses, permits and other official documents. Each department within the Village is responsible for maintaining their department records and files; however, each department must keep the Clerk informed of the location and type of records, therefore making the Clerk the keeper of the records.



Village of Sugar Grove, Illinois
Administration Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2014 – 2015

ACCOMPLISHMENTS

The focus of fiscal year 2013 – 2014 was to move forward with major projects, such as completion of the restoration of the Mallard Point/Rolling Oaks Area Wetland and monitor subdivision improvements. Administration moved the Village forward on the completion of the public improvements for subdivisions adversely affected by the economy as well as satisfactory provision of essential services for residents, businesses and visitors of Sugar Grove.

The status of each of the Administration Department's fiscal year 2013 – 2014 goals is as follows:

1. Complete the recruitment process for the Chief of Police position.

   Process complete with the hiring of Chief Rollins in July 2013. The Administration Department also successfully completed the unanticipated hiring of a new Finance Director and Community Development Director.

2. Working with Public Works (PW), Finance and Community Development (CD), finalize funding for the IL Route 47 & Interstate 88 Interchange Completion Project and begin Phase I Engineering. It is recognized that this item is not within the control of the Village as several outside entities are involved.

   Phase I has been funded and work has begun.

3. Working with Finance to complete the comprehensive update to the Human Resources Manual (HRM). Full compliance will be achieved by the adoption of a new HRM, distribution to all employees and training on the policies contained within the HRM.

   The Manual has been distributed. Training will be ongoing due to the need to stay current with state and federal laws.

4. Assist PW and Finance in completion of the restoration of the Mallard Point/Rolling Oaks Area Wetland and the implementation of the maintenance component including the funding mechanism. This project includes keeping the residents informed.

   Project is completed. Maintenance to be reviewed and implemented as funding allows.

5. Along with all departments, continue to monitor all the subdivision improvements, both within areas that are currently under the control of a developer and those for which the Letter of Credit (LOC)/Bonds have been called to insure that the public improvements are completed. Efforts will also continue to be made on the applicable areas of Hannaford Farm and Settlers Ridge. The pending court action for the later subdivisions, and the reliance on other parties for both, make this item not completely within the control of the Village.

The bulk of the Hannaford Farm lots have been sold to a new development group. An amended annexation agreement is expected to be before the Board in late FY2013-14. The Village was successful in the first phase of the court action against the bond company for Setters Ridge, with the bond company being found liable. The damage phase of the litigation is underway with a ruling expected in FY 2014-15.

6. Develop a TIF Implementation Policy covering items such as eligibility guidelines and the evaluation process for potential projects.

   This project is underway with the assistance of the CD Department. A recommendation on a policy is anticipated in FY2014-15.

7. Continue fact finding to determine the most feasible manner in which to procure high speed internet access for economic development.

   As an outcome of the Village's annual round table meeting of Sugar Grove taxing bodies a committee has been formed. The committee has met and have begun to draft a plan to interconnect the Municipal Center, Library, Fire Department, John Shields, McDole and possibly the Sugar Grove Township facilities. It is the hopes of the committee to see this plan come to fruition with the next year.

8. Conduct a Citizen Satisfaction Survey. To better evaluate the performance of the Village a comprehensive Citizen Satisfaction Survey designed to measure a broad array of service delivery will be completed. The Administration Department will coordinate the consultant (National Research Center) who will conduct the survey and compile the results. Full compliance will be achieved by the presentation of the survey results to the Village Board and Village Staff for consideration in the planning for future efforts of the Village.

   The final results were received in October and have been presented to the Village Board. The results have been analyzed by staff during the budgeting process and is also utilized during the work and project scheduling process.

9. New Resident Packets. Insuring that residents that move into Sugar Grove are informed of all services provided and how to obtain information regarding the Village is ongoing task. The Sugar Grove Park District has offered to partner with the Village to distribute information to new residents. Staff will work with the Sugar Grove Park District to develop a plan for information sharing and distribution. Completion will be achieved by designing a new resident packet that will be distributed by the Sugar Grove Park District.

   Staff met with the Park District and Kindness in Kaneland and developed a new welcome packet. The packet will be distributed by Kindness in Kaneland to all new residents.

10. Work with Finance and CD to develop a plan for the promotion of and procedures for employing economic incentives to attract quality development to the community. The procedures will need to insure that any incentives considered are not detrimental to the Village's financial future and also

provide flexibility for negotiating. It should be noted that the actual incentives will be dependent on circumstances, need, and most importantly the overall benefit of the proposed development.

11. *A review of current industry best practices confirmed that incentives are best done on a case-by-case basis rather than a once-size-fits-all approach.*

    The Village will continue to emphasize its willingness to appropriately use incentives through outreach efforts to the commercial entities.

12. Continue to Promote Safety within the Administration Department and Throughout the Village of Sugar Grove Organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 2013 – 2014 full compliance for the Administration Department will be achieved by having accident rates and other safety related indexes as measured by IRMA, at or below our IRMA determined target.

    The Village was notified that the IRMA ranking has improved. Staff will continue to strive to maintain a safe workplace.

ACTION PLAN

The budget for fiscal year 2014 – 2015 remains conservative with a slight upward swing; however, it does not include significant new services. The Administration Department primarily serves in a leadership role with the other Village departments. With three of the four departments having new Directors, the leadership role will take on even greater importance in FY 2014-15.

As in years past, all basic services residents have come to expect from the Village will remain stable in spite of continued tight economic times. The provision of basic services shall continue to be the highest priority for all departments. Administration Staff will continue to assist other departments in day-to-day functions as needed. While given the resources available, the Action Plan can be considered an ambitious plan and recognize that circumstances that arise during the year may cause a change in priorities. It is believed that the plan as presented is attainable.

It should be noted that ongoing efforts such as web optimization, press release program, legislative monitoring, seeking out grant opportunities, overseeing grants submitted and community involvement are not specifically listed in the action plan. This does not lessen their importance, but as they have become annual activities and the action plan is a tool to highlight new or non-annual efforts, they are not included.

Specific goals for the Administration Department are listed below.

1. Work to ensure that the Village's interests are best represented in preparation for the 2016 International Crown. Public safety, security, transportation and financial implications lead the areas of concern.

2. Continue to lead Village efforts to get the remaining failed residential subdivisions (Hannaford Farm, Meadowridge Villas and Settlers Ridge) back to viability with a focus on the completion of public improvements.

3. Lead Village efforts to develop a TIF Implementation Policy covering items such as eligibility guidelines and the evaluation process for potential projects.

4. Continue working with other local entities to determine the most feasible manner in which to procure high speed internet access for governmental use and to spur economic development. Completion will be achieved by the development of a plan with a specific course of action to bring high speed internet to strategic areas, if not all, of the Village.

5. Review employee attraction and retention efforts in relation to the competitive market. This will include finalization of an updated compensation analysis and meetings with each employee to discuss career goals.

6. Evaluate the Village Hall and Police space needs and explore options.

7. Analyze the advisability of formally committing to collect impact fees on behalf of other taxing bodies in light of current residential development economics, with an emphasis on Village needs

and funding constraints.

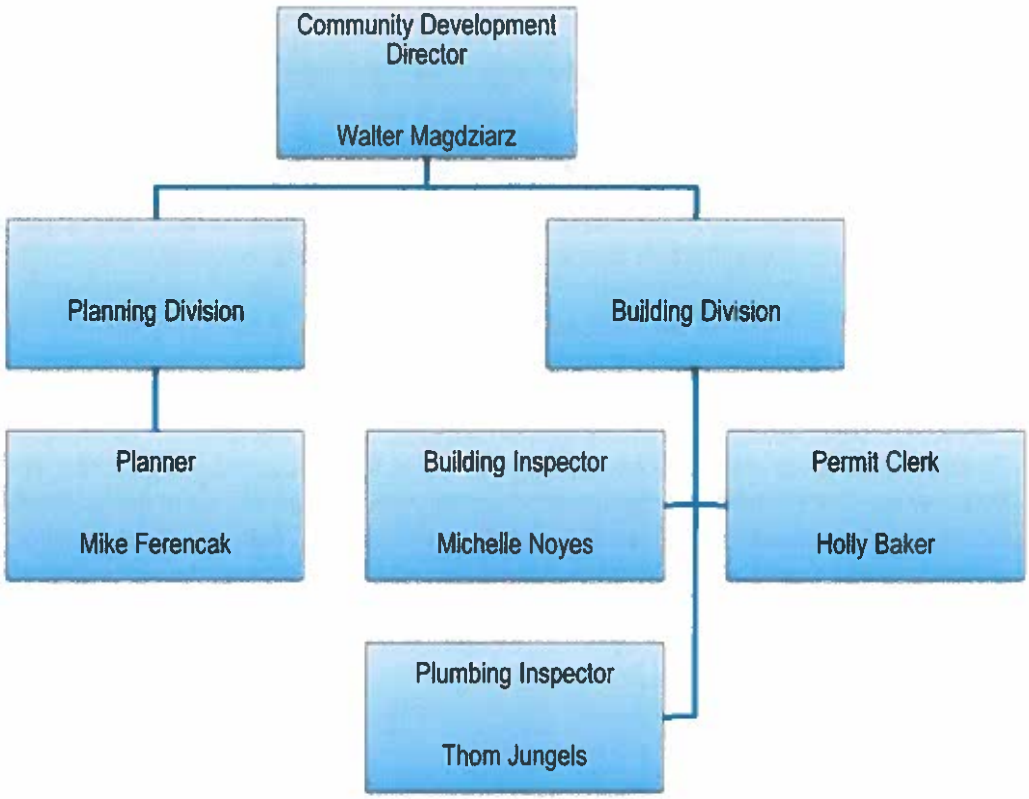
8. Continue to Promote Safety within the Administration Department and throughout the Village of Sugar Grove Organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 14-15 full compliance for the Administration Department will be achieved by having accident rates and other safety related indexes as measured by IRMA, at or below our IRMA determined target.

Village of Sugar Grove, Illinois
Community Development Department Description, Accomplishments, and Action Plan
Fiscal Year 2014 – 2015

DESCRIPTION

The focus of the Community Development Department is to ensure the public health, safety and general welfare through the administration and enforcement of land use and development, building construction and property maintenance regulations, policies and programs. To this end, the Department provides information in the form of statistics, maps, permits or consultations with residents, contractors, developers, investors, elected officials and appointed officials in other government agencies to achieve compliance with the Village's codes, plans and policies, and to achieve the desired vision for the long-term development of the community. The Department utilizes two divisions to carry out its focus: planning and zoning, and building inspection. Planning and zoning is mainly responsible for the administration and enforcement of the Village zoning and subdivision regulations and developing long range planning and development policies and recommendations for the Village. The building inspection division is responsible for administering and enforcing the Village building codes and reviewing plans for new construction and modification of existing buildings and structures, inspecting construction and enforcing occupancy and property maintenance codes.

Along with the supervision of the aforementioned Divisions, the Community Development Director has responsibility for certain economic development functions within the Village and teams with the Village Administrator and Village President in marketing the Village. The Department will continue to provide support to the economic development efforts, the EDC and work cooperatively on all new development opportunities within the Village.



Village of Sugar Grove, Illinois
Community Development Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2014 – 2015

ACCOMPLISHMENTS

The status of each of the Community Development Department's fiscal year 2013 – 2014 goals is as follows:

1. Maintain permit processing time to 10 working days for residential and 15 working days for commercial permits. In order to make sure that the applicant has some assurance that their permits will be processed and issued in a timely manner, the Department has set a goal of 10 working days for residential and 15 days for commercial permit reviews, to complete the Village portion of any permit review. Permit issuance may take longer due to delays on the applicants end such as making required plan revisions and returning them for Village review. It is possible, because of staffing limitations and increased application volume during the summer months, these time frames will be difficult to meet. The use of outside part-time help for both plan reviews and inspection services will continue as the budget permits. Full completion of this goal will be to have all applications processed and either issued a permit or follow up letter written no later than 10 working days for residential applications and 15 days for commercial applications.

   The vast majority of permit applications meet this goal. There will remain exceptions to the rule due to incomplete and poor quality submittals, slow response by the applicants to inquiries by staff necessary revisions and timely registration of sub-contractors for the work described in the permit applications.

2. Complete updates to the Zoning Ordinance. This is a continuing piecemeal project as outlined to the Village Board in fiscal year 2011 – 2012. Focus areas include the landscape design standards, definitions section, principal, accessory, sign code, permitted and special uses and parking standards. Full completion of this goal will be the presentation of revised sections of the Zoning Ordinance to the Village Board for adoption. This would also include the previously drafted Sign Code section. The ultimate goal would be to someday have a Unified Development Code for the Village which would combine the elements of the Zoning Ordinance, Subdivision Regulations and Land Use plan along with the sub area and corridor plans into one document.

   Sign ordinance amendment was adopted by the Village Board. Code maintenance is an ongoing function of the Department and we expect that additional code amendments will be presented to the Village Board for consideration in the future.

3. Complete updates to the Subdivision Regulations. This is a continuing project that is from past fiscal years. Once completed, the updated regulations will revise the out of date subdivision code including the portions relating to the development process and the required submittals for preliminary and final plat. Full completion of this goal will be presentation of a newly revised subdivision ordinance to the Village Board for adoption.

   There is no progress to report on this goal.

4. Continue to function as the EDC Staff to foster economic development in the Village. This involves attending various meetings and consulting with the EDC Board and the Village Board on a regular basis regarding economic development items. Full completion of this goal will involve attending various meetings and making contact with developers, retailers and business people considering Sugar Grove as a location for business. This also involves continuing to make contact with established business persons within the community in an effort to retain these businesses.

   Community Development Department staff attended and participated in the Sugar Grove Economic Development Corporation SGEDC meetings throughout the year and was actively involved in the programming and logistics for the spring event and the holiday social. In addition, Staff contacted a number of business owners in the Village to express the Village's desire and interest in retaining them. Additionally, Staff was in contact with numerous individuals concerning development of new businesses in the community, specifically, Ace Hardware.

5. Continue to Promote Safety within the Community Development Department and throughout the Village organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 2013 – 2014, full compliance would be for the Community Development Department to have no accidents in the fiscal year and attend quarterly Departmental Safety Meetings.

   The Department achieved this goal.

6. Business Park/Industrial TIF District Implementation. With Village Board concurrence, support the approved Redevelopment Plan and foster redevelopment projects within the established TIF Area Number 1.

   This is an ongoing activity and the Community Development Department is constantly on the alert for opportunities to achieve the objectives of TIF Area No. 1.

7. Review with Village Staff, the Village Board and other agencies the merits of establishing a Property Owners Maintenance and Management Program.

   There is no progress to report on this goal.

ACTION PLAN

Specific goals for the Community Development Department are listed below.

1. Update the Future Land Use Plan Map. It is good practice to periodically review the Comprehensive Plan to determine whether the recommendations remain valid in light of changing development and demographic patterns in the region. The focus should be on the Land Use Plan element of the Comprehensive Plan, particularly, the territory in the I-88 corridor and to the north within the established planning area. Completion of this goal will be Village Board adoption of a revised Land Use Plan.

2. Complete updates to the Zoning Ordinance. This is an ongoing project intended to respond to changes in business and development practices, community standards, technology and the law. FY14-15 focus areas include senior housing, apartments, landscape design standards, parking standards and opportunities to streamline the application review process. Full completion of this goal will be the presentation of revised sections of the Zoning Ordinance to the Village Board for adoption. The ultimate goal would be to someday prepare a Unified Development Code for the Village which would combine the functions and elements of the Zoning Ordinance, Subdivision Regulations and Land Use Plan, along with the sub area and corridor plans into one document.

3. Complete updates to the Subdivision Regulations. This is a continuing project that is from prior fiscal years and is part of the Department's code maintenance and administration responsibilities. Once completed, the updated regulations will revise the out of date subdivision code including the portions relating to the development process, the required submittals for preliminary and final plat and requirements for subdivision improvement guarantees, among others. Full completion of this goal will be presentation of a newly revised subdivision ordinance to the Village Board for adoption.

4. Continue to function as the EDC Staff to foster economic development in the Village. This involves attending various meetings and consulting with the EDC Board and the Village Board on a regular basis regarding economic development items. Full completion of this goal will involve attending various meetings and making contact with developers, retailers and business people considering Sugar Grove as a location for business. This also involves continuing to make contact with established business persons within the community in an effort to retain these businesses.

5. Business Park/Industrial TIF District Implementation. With Village Board concurrence, support the approved Redevelopment Plan and foster redevelopment projects within the established TIF Area Number 1.

6. Develop and maintain an inventory of residential and non-residential development. In order to be more responsive to requests for information by prospective business owners, developers, investors and Village staff, developing and maintaining a reliable source of property information and contacts is vital to the goal of retaining and attracting business development in the Village. Completion of this goal will be achieved when a comprehensive database of residential and non-residential property along with relevant development information and contact information is established and can be easily refreshed on a regular basis.

7. Prepare an Affordable Housing Plan. The Village was determined to be a non-exempt local government, as defined by the Illinois Affordable Housing Planning and Appeal Act (AHPAA), and is required to provide its fair share of affordable housing in the region. Accordingly, the Village will need to prepare and adopt an Affordable Housing Plan that complies with the criteria established in the AHPAA. Completion of this goal will be achieved when the Village Board adopts an Affordable Housing Plan.

8. Utilize the Village website to dispense more information about development in the Village. The Community Development Department will search for ways to make the Department's page on the

Village website more informative and useful for residents *and* businesses. In addition to permit applications and instructions, and to the extent possible, the Department will (1) provide more information about pending development projects and land use changes in the Village, and (2) keep information up to date.

9. Continue to Promote Safety within the Community Development Department and throughout the Village organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 2014 – 2015 full compliance would be for the Community Development Department to experience no accidents in the fiscal year and to conduct quarterly Department safety meetings.

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Finance

Village of Sugar Grove, Illinois
Finance Department Description, Accomplishments, and Action Plan
Fiscal Year 2014 – 2015

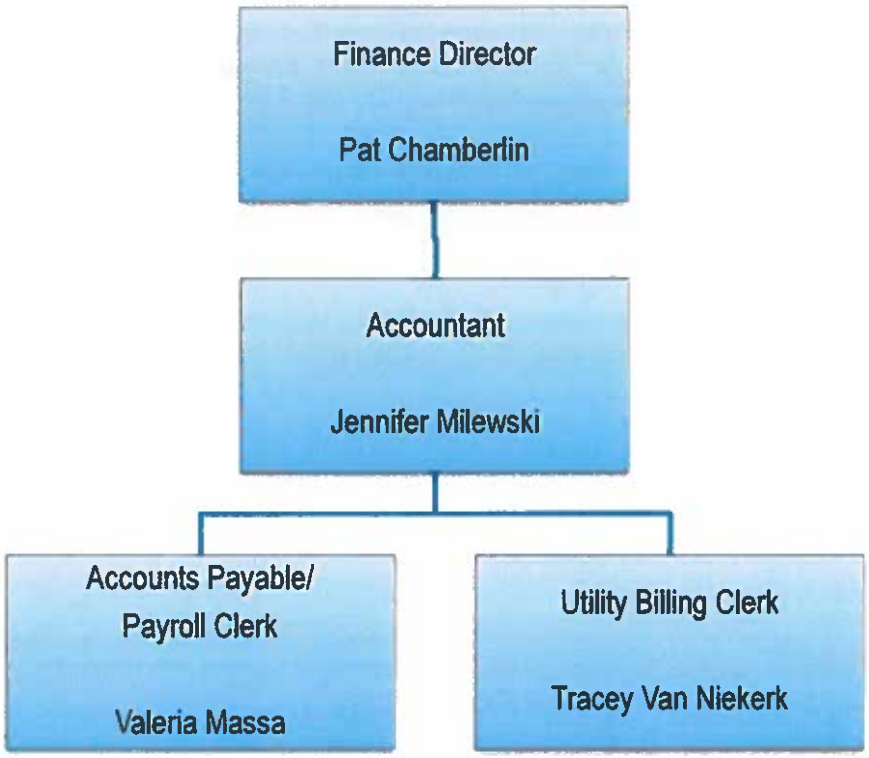
DESCRIPTION

The Finance Department is responsible for maintaining the integrity of all Village financial systems, records and functions of the Village in accordance with Federal and State laws and Village ordinances, policies and procedures. The primary functions of the Finance Department include the preparation and monitoring of the Village's finances, overseeing investments, debt management, collection of revenues, payment of expenses, utility and refuse billing and insurance.

The Accounting Division is responsible for the accurate recording and reporting of the financial activity of the Village. To accomplish this, staff coordinates all aspects of the accounts receivable and accounts payable processes and works with all Village departments to ensure that the proper purchasing procedures are followed. Staff also monitors financial activity to ensure that the budget, as adopted by the Village Board, is followed. The Accounting Division is also responsible for the preparation and presentation of the annual property tax levy and budget.

The Human Resources Division is responsible for the coordination of all personnel related matters. This ranges from the acceptance of employment applications and oversight of the hiring of new employees to processing of the bi-weekly payroll and coordination of the employee benefit programs.

The Utility Billing Division is responsible for invoicing residents for water usage, sanitary sewer maintenance and garbage service on a monthly basis. They are also responsible for the investigation and resolution of customer concerns regarding utility bills.



Village of Sugar Grove, Illinois
Finance Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2014 – 2015

ACCOMPLISHMENTS

The status of each of the Finance Department's fiscal year 2013 – 2014 goals is as follows:

1. Complete the comprehensive update to the Human Resources Manual (HRM). Full compliance will be achieved by the adoption of a new HRM, distribution to all employees and training on the policies contained within the HRM. October 2013 is the anticipated completion date for this item.

   This item was completed with Manuals distributed to all employees mid-November.

2. Investigate online bill pay for Village payments to vendors. Staff believes this item can be completed by December 2013.

   This item has been delayed as the Department focuses on the training of Accounts Payable staff. With turnover of key positions in this department, this will be an action plan for next year. We believe September 2014 to be a reasonable timeframe for commencement.

3. Produce a financial procedures manual. The Finance Department will research our current formal and informal procedures and those of other governments. Existing procedures will be revised and new procedures will be developed to reflect current activities of the Finance Department. Full compliance will be achieved by the production of a financial procedures manual. Staff expects this to be done by February 2014.

   The procedures manual is under development for the various functions within the Finance Department. Currently, the Utility billing manual is 95% complete; this represents 24% completion on the overall comprehensive financial manual. Staff believes that 60% of the comprehensive manual will be completed by September 2014.

4. Update the Village's Compensation Philosophy and Plan. Changes will be made to reflect economic factors, budgetary constraints, and other contractual language. Full compliance will be achieved by the adoption of the revised Compensation Philosophy and Plan. April 2014 is the expected completion date for this item.

   Staff believes this item will be completed by September 2014 once the staffing levels resumes to 3 FTE.

5. Revise the Village's Safety Manual. The Finance Department, in cooperation with all Village Departments, has revised approximately 80% of the Safety Manual. Staff will draw on the Intergovernmental Risk Management Agency's Management Assessment Program (IMAP) and actual Village procedures to update and/or revise the remaining 20% of the Village's Safety Manual during fiscal year 2013 – 2014.

   There has been a minor set-back as the department refocuses its efforts to maintaining operations, however, this item will be re-initiated September 2014.

6. Continue to promote safety within the Finance Department and throughout the Village of Sugar Grove organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 2013 – 2014, full compliance for the Finance Department will be achieved by having accident rates and other safety related indexes as measured by IRMA, at or below our IRMA determined target.

   When a Village Department is involved in an accident, the Safety meeting discusses how to prevent future accidents from occurring. The Village has also completed the IRMA Management Assessment Program process with 95% compliance. This reflects a 4% increase over the Village's prior assessment. Staff will continue to encourage the safe practices currently in place and explore further development of Safety programs.

ACTION PLAN

The Finance Department will concentrate its efforts during fiscal year 2014 – 2015 on the enactment of procedures that assist in the efficient and effective operation of the department.

It should be noted that ongoing efforts such as the audit, budget, and risk management activities, are not specifically listed in this year's action plan. This does not lessen their importance, but as they have become annual activities and the action plan is a tool to highlight new or non-annual efforts, they are not included. These activities will still be reported on throughout the year and in a year-end summary.

Specific goals for the Finance Department are listed below.

1. With the turnover of staff in the Finance Department in the past fiscal year, it is important to cross train staff. This will completed by December of 2014.

2. Produce a financial procedures manual. The Finance Department will research our current formal and informal procedures and those of other governments. Existing procedures will be revised and new procedures will be developed to reflect current activities of the Finance Department. Full compliance will be achieved by the production of a financial procedures manual. Staff expects this to be done by September 2014.

3. Revise the Village's Safety Manual. The Finance Department, in cooperation with all Village Departments, has revised approximately 80% of the Safety Manual. Staff will draw on the Intergovernmental Risk Management Agency's Management Assessment Program (IMAP) and actual Village procedures to update and/or revise the remaining 20% of the Village's Safety Manual during fiscal year 2014 – 2015. Staff expects this to be done by October 2014.

4. Investigate online bill pay for Village payments to vendors. Staff believes this item can be completed by November 2014.

5. The Village of Sugar Grove's Standard & Poor's Rating was raised three notches from A+ to AA+. The Finance Department will review and implement as appropriate the recommendations included in the accompanying report. Staff will continue to maintain the above credit rating.

6. Update the Village's Compensation Philosophy and Plan. Changes will be made to reflect economic factors, budgetary constraints and other contractual language. Full compliance will be achieved by the adoption of the revised Compensation Philosophy and Plan. September 2014 is the expected completion date for this item.

7. Continue to promote safety within the Finance Department and throughout the Village of Sugar Grove organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 2013 – 2014, full compliance for the Finance Department will be achieved by having accident rates and other safety related indexes as measured by IRMA, at or below our IRMA determined target.

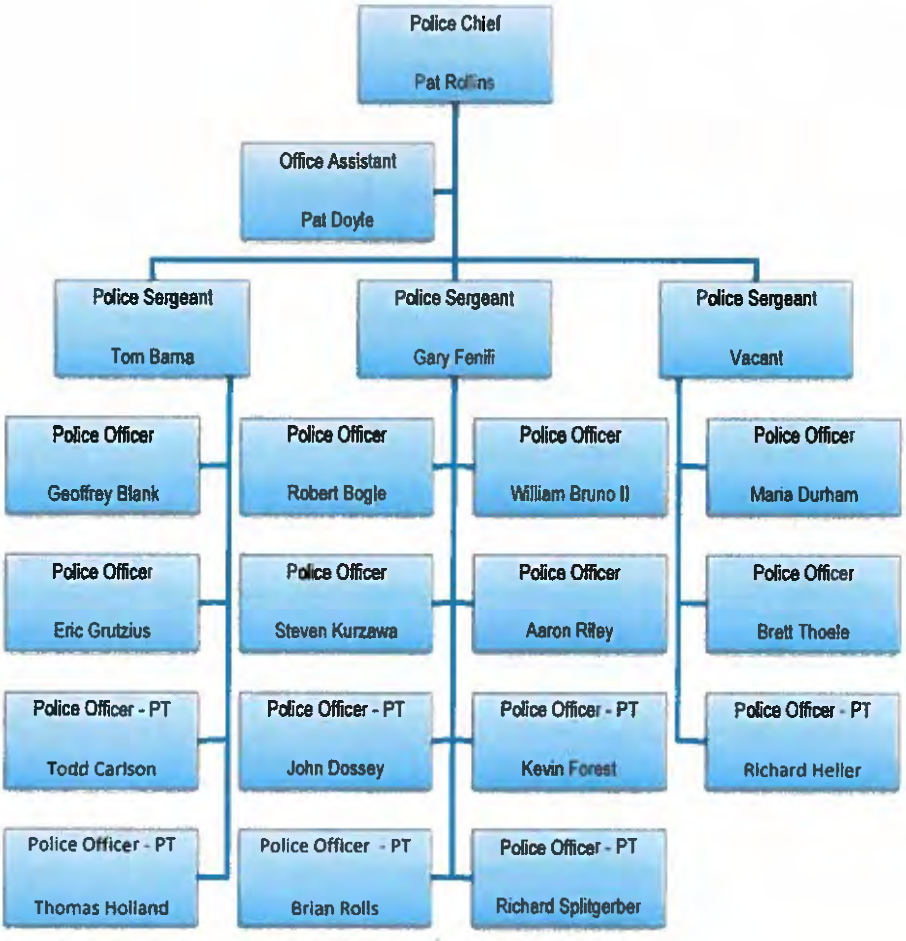
Village of Sugar Grove, Illinois
Police Department Description, Accomplishments, and Action Plan
Fiscal Year 2014 – 2015

DESCRIPTION

The Sugar Grove Police Department is comprised of the Chief of Police, three sergeants, nine patrolmen, four part-time patrolmen and one civilian employee. The never ending goal of the Department is to provide professional, high quality and effective services to the community. The Department strives to prevent and detect criminal activity, apprehend offenders and protect the lives and property of the citizens of the Village, its businesses and visitors.

The members of the Sugar Grove Police Department are committed to being responsive to the community in delivering the highest level of quality service. The objective is to provide the quality of life which has come to be expected by our citizens through community partnerships that promote a safe and secure community.

The Sugar Grove Police Department prides itself on the quality of its employees. The Department believes that providing its members with a high level of training opportunities will be returned many times over in efficient, effective, and satisfactory delivery of police services. Police Department personnel are encouraged to utilize this training to participate in the planning, decision making and quality service delivery to our citizens to enhance their perception of quality of life.



Village of Sugar Grove, Illinois
Police Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2014 – 2015

ACCOMPLISHMENTS

The status of each of the Police Department's fiscal year 2012 – 2013 goals is as follows:

1. Conduct advanced Rapid Responder training with other area agencies. This training builds on our capabilities to respond to an active shooter.

   Coordinated with other police agencies to develop various scenarios and to conduct training is underway. Training locations are being investigated to best serve all agencies involved.

2. Equip supervisor vehicle with additional emergency response equipment. The equipment must be identified. Consideration should be given to a ballistic shield, a breaching tool, broom, etc.

   Ballistic Shields have been placed in two of the marked squad cars along with brooms. The breaching equipment tools are in place and training is being conducted on how to utilize them.

3. Enhance the training and awareness of dispatch services. With the move to a new dispatch center our officers should receive additional training. This can be accomplished by an orientation period at the new dispatch center along with classroom training.

   Officers have spent time at Tri-Com in a sit-a-long and are current on their practices after receiving in-service training prior and during the switch over in dispatch centers.

4. Review and consideration of an administrative/clerical volunteer program. The department will review whether or not a part-time volunteer or volunteers would be helpful for items related to telephone service, data entry, filing, etc.

   The program is being considered; however space constraints in the building may cause some challenges as physical workspaces and technology equipment will need to be evaluated in the overall picture to make this viable.

5. Review and consideration for assigning an officer to the Kane County SWAT team. Costs, benefits and other considerations should be given to assigning an officer as a collateral duty to the Kane County SWAT Unit.

   Conversations have occurred with members of the Kane County SWAT team. This is still being explored as initial costs and equipment to join the team is being investigated to determine what the total cost to join would be for the Village.

6. Review and consideration of standardized hand guns. The department will conduct an investigation as to whether there are economies, as well as issues related to training, safety, etc. if standardized hand guns are issued to the sworn officers.

   This item has been withdrawn as an action item.

7. Implementation of standardized supervisory procedures along with training. The three Sergeants will standardize supervisory procedures across each shift. Additionally, enhanced supervisory training will be provided for the Sergeants.

   The three Sergeants attended a 200 hour Effective Police Supervision Transformation to Leadership course at the same time over a few months period. In addition, the command staff has been developing shift guidelines for the department along with individual ones specific to that patrol shift. The ten week Staff and Command class was completed by Sgt. Fenili. A second Sgt. will attend Staff and Command hopefully during a future budget year.

8. Traffic safety will be enhanced through a DUI grant. The department will submit for DUI grant funding from the Kane County DUI Task Force. If the grant is approved, a program will be implemented to remove impaired drivers from the streets of Sugar Grove.

   The Sugar Grove Police Department has received funding to participate in the Kane County DUI Task Force program. Designated dates and times will be assigned to work the DUI initiative under the guidelines established by the Task Force. However, difficulty staffing officers over the grant holiday periods made this endeavor hard to fulfill. Covering the streets with officers superseded the ability to add more manpower during the holidays which made this hard to fill from officers wanting to work additional hours to cover the open time slots. The department will apply for the grant in the future and work at establishing better dates to perform the DUI grant periods that will better meet our operational needs.

9. Implementation of a part-time administrative officer position. This part-time position would be responsible for technical issues including the department functions of training, records management, emergency management, fleet maintenance, etc.

   The position will be advertised and hopefully filled by the end of March 2014. We are still working on the job description and tasks to be performed by this individual.

10. Rapid Response Retraining. The Department needs to be trained in the rapid response training for an active shooter. It has been a few years since anyone went through the training and there have been changes to how we would respond in this situation. The County has provided this training at no cost to insure that everyone is on the same page if we need to assist another agency or they need to help us with an active shooter situation.

    The Command Staff is studying the best principles and practices based on the evaluations of lessons learned from across the country involving schools, churches, malls and other active shooting events. The core response is ever changing based on the knowledge gained and insight provided by other law enforcement entities. Table top exercises and round table discussions at the shift level will continue as more is learned.

Village of Sugar Grove, Illinois
Police Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2014 – 2015

ACTION PLAN

Specific goals for the Police Department are listed below.

1. Continue the development of the part-time administrative officer position. This part-time position would be responsible for technical issues including the department functions of training, records management, emergency management, fleet maintenance, etc.

2. Promote an officer to fill the open Sergeants position. Officers desiring to be promoted will follow the protocol established by the Board of Police Commissioners promotional process. Written tests, Interview panels and Promotional Assessments will be part of the process.

3. Continue the standardized supervisory procedures along with training. The three sergeants will standardize supervisory procedures across each shift. Additionally, enhanced supervisory training will be provided for the sergeants.

4. Develop tracking mechanisms to quantify, analyze and report departmental activity such as special detail effectiveness, overtime and part-time officer utilization, individual officer and shift efficiency, etc.

5. Conduct an internal space needs analysis within the department to address State mandates and better maintain operational needs as the department evolves.

6. Continue to work on Special Event plans for large scale events, including the International Crown. Partner with other governmental bodies and private entities in developing a traffic safety plan and overall emergency management plan that would be scalable to the size of each event held in the community.

7. Upgrade our current Records Management System, New World Services with Tri-City Records to a later version to better serve the needs of the department. Enhanced technology (software and hardware) will allow better efficiencies in the field and office.

8. Conduct CPR training for all department members. Officers at times are the only person available to help a victim who isn't breathing. The officers need to know how to perform single rescue CPR and Partner Rescue CPR.

9. Establish a Defensive Tactics Training program for the entire department. Handcuffing, O.C spray, Take Downs, Baton movements, Pressure Point Control Tactics (PPCT) and Gun Retention exercises need to be part of the monthly training regimen. Two officers will attend the forty hour PPCT training and will train the department members on a monthly basis.

10. Equip the department with two AEDs (Automated External Defibrillator) to be taken out on each patrol shift. Officers will be trained over this fiscal year on how to use the devices as they typically are the first on the scene of an accident or fire related call. Time is of the essence when

someone is in cardiac arrest and the devices have been successful with saving lives.

11. Traffic safety will be enhanced through a DUI grant. The department will submit for DUI grant funding from the Kane County DUI Task Force. If the grant is approved, a program will be implemented to remove impaired drivers from the streets of Sugar Grove.

12. Continue to Promote Safety within the Police Department and throughout the Village organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. The goal for the Police Department is zero accidents.

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Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan
Fiscal Year 2014 – 2015

DESCRIPTION

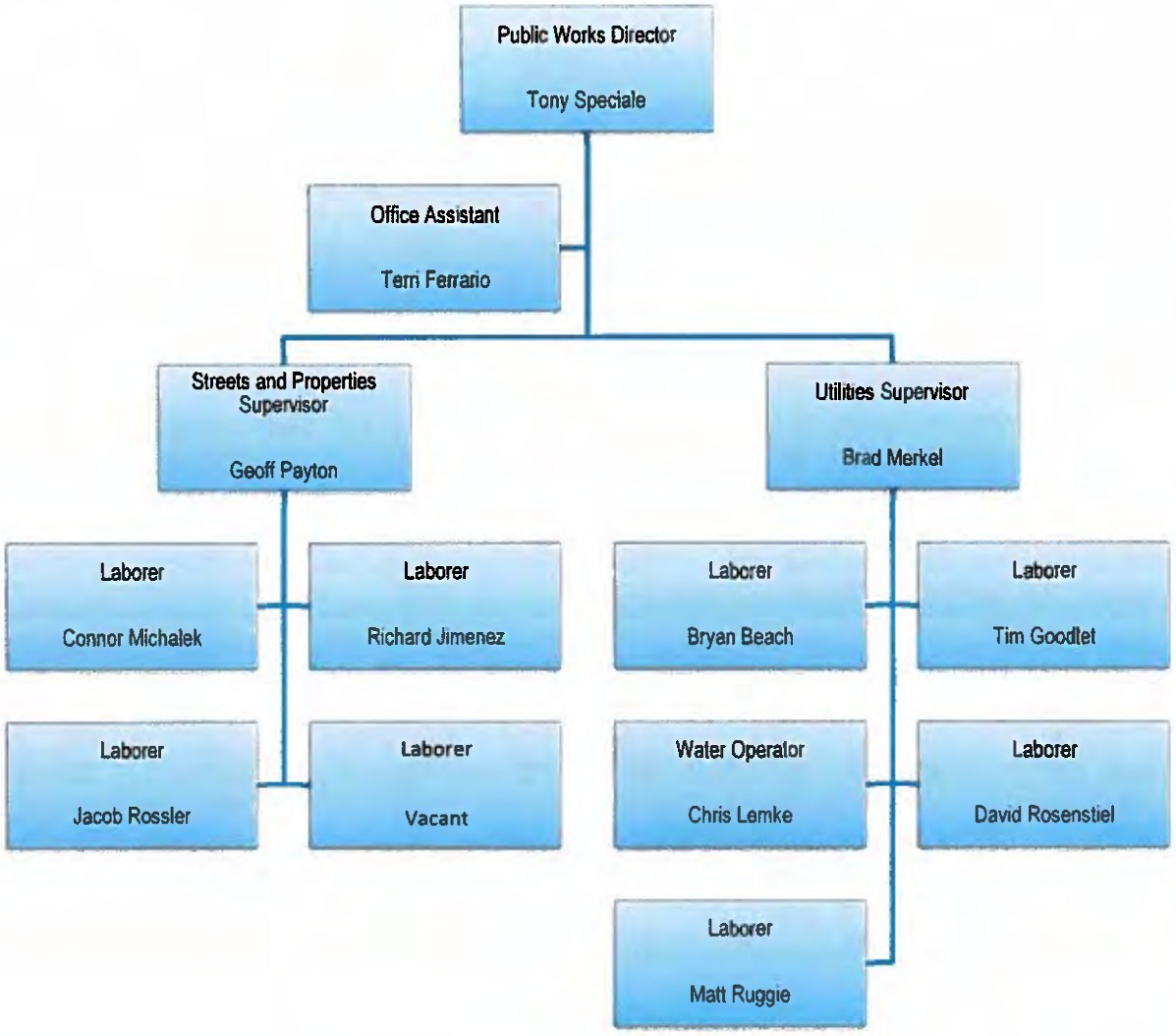
The Public Works Department is responsible for the efficient operation of public works systems and programs such as water, sewer, streets and public buildings and is a vital contribution to the health, safety, comfort and quality of life of the community. The Public Works Department is behind the scenes in keeping the Village operating, providing safe water, snow and ice removal, brush pickup, street sign replacement and repair, roadway patching, installation and repair of water meters, water meter readings, storm drain maintenance, sanitary sewer and water lines and J.U.L.I.E. locates.

The Streets and Properties Division is responsible for the maintenance of more than 50 miles of Village-owned streets, curbs and sidewalks. This division of Public Works provides snow and ice control and the street maintenance program, which includes crack-filling, patching and street sweeping. Additional responsibilities include the maintenance of all Village facilities, public properties, rights-of-ways, storm sewers, streetlights, signs and mosquito abatement in accordance with the Kane County Health Department regulations. Streets and Properties staff also perform parkway tree evaluation and maintenance and sidewalk inspection and maintenance, including the coordination of the 50/50 cost-share Parkway Tree and Sidewalk Replacement Programs.

The Public Utilities Division is responsible for providing safe drinking water. The staff monitors water quality 7 days a week by checking each well and taking samples for quality testing. Staff is responsible for reporting to and maintaining records for the Illinois Environmental Protection Agency regarding water. We obtain monthly meter readings as well as maintain and install water meters. Maintenance of meters ensures that water meters are functioning properly, keeping water safe and ensuring accurate readings. Obtaining an accurate reading is important so that our customers receive an accurate bill and the Village can monitor water usage and demand, helping us to plan for the future. The Utilities Division also maintains the Village Sanitary Sewer System in partnership with Fox Metro Water Reclamation to reclaim wastewater and return it clean and safe to the environment.

Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2014– 2015

DESCRIPTION (Continued)



ACCOMPLISHMENTS

The focus of the Public Works Department for fiscal year 2013 – 2014 was to attempt to continue maintaining our current levels of service, procedures and safety but with personnel but with cuts this was difficult. The budget for fiscal year 2014 – 2015 was conservative and yet continued to provide the basic services residents have come to expect from the Village. It did not include significant new service programs. The status of each of the Public Works Department's fiscal year 2013 – 2014 goals is as follows:

ACCOMPLISHMENTS (Continued)

1. IL Route 47 & Cross
   Once the utility company facilities have been relocated, construction on the roadway is anticipated to begin. The project consists of constructing right turn lanes on the north, south and east legs of the intersection. Additional work will include storm sewer, utility adjustments, traffic signal modification, guardrail and curb and gutter.

   Construction was completed in December 2013. There are a few items remaining to be completed, including tree planting on Cross Street. These items are expected to be completed in the spring of 2014.

2. IL Route 47 & Galena Pedestrian Crossing
   As part of the Bike Path and Sidewalk Installation project at Phillips 66 and Castle Bank, the Village submitted for a right-of-way construction permit from IDOT. This was required due to the fact that both segments of construction are completely within IDOT right-of-way. On October 3, 2012, the Village received a response letter from IDOT outlining permit conditions to be met in order to receive the permit. These conditions included installing pedestrian signals at the NW and NE corners of Galena Boulevard and Route 47, installation of ADA ramps and painting a crosswalk across the north leg of Route 47.

   This project was substantially completed November 22, 2013. Only minor punch list items remain to be completed. In addition, the Village received a Fit for Kids Grant to help offset the cost of the project.

3. Dugan Road Resurfacing
   In an effort to utilize alternate funding sources for pavement maintenance, staff has developed another project for STP Funding. The Surface Transportation Program (STP) provides funding to municipalities for projects on the Federal-Aid Highway System. The Kane/Kendall Council of Mayors (KKCOM) receives approximately $4.5 million a year in STP funds. Projects approved for STP funding are eligible for a match ratio of 70% of the construction and construction engineering costs. The Village of Sugar Grove currently has Dugan Road approved for STP funding.

   The project is expected to be let out to bid in March 2014 with construction being substantially complete by August 2014. This project will be carried over to the FYE 15 Action Plan.

4. Mallard Point Wetland Restoration
   The Mallard Point Drainage Project includes restoration of the wetlands and pond area. The project includes: clearing the woody plants and shrubs, herbicide applications on stumps and the planting buffer area, cutting / removing all dead vegetation from the planting areas, ground preparation, planting plugs at the shoreline, seeding the buffer area with low profile prairie plantings and installation on "No Mowing / No Dumping" signs. An annual prescribed burn would also be necessary.

The restoration was completed in August 2013.

5. Contractual Custodial Services
   The standard cleaning procedures for routine cleaning services at the Village Hall, the Police Station and the Public Works Facility on a weekly basis have been developed.

   Claesson Janitorial has been contracted and started providing services on June 11, 2013. This project is complete.

6. Outside Salt Storage Facility
   In order to improve the system for outdoor salt storage, end walls, a canvas cover and a door opening for access to the salt would be added.

   Installation was completed in early December 2013. The remaining punch list items were addressed in April 2014.

7. Emerald Ash Borer Treatment Program
   The treatment of infested Ash trees on Village property was not included at the onset of the infestation due largely to the fact that we could not estimate the extent of the problem and it was not a widely accepted practice. Simply stated, the impacts associated with treatment at the beginning would have been overwhelming to the Village's budget based on the number of Ash trees, the length of time treatment would be needed and the costs per treatment. Since that time, advancements in treatments, reductions in cost and success rates have increased, making treatment a component of the Village's Emerald Ash Borer (EAB) Response Plan. The treatments will start in March 2013 with soil drenching and continue in September 2013 with trunk injections.

   Staff completed treatment of 325 Ash trees in September 2013. There are enough funds left in the budget that a spring treatment will be completed in 2014.

8. Parkway Tree Replacement Program
   Since Emerald Ash Borer (EAB) was discovered in the Village in 2007, over 508 ash trees have been removed due to infestation. To date, only about 136 have been replaced. A key step in the Village's EAB Response Plan is a Reforestation Program. The Public Works Department is requesting additional funding for parkway trees so that those areas of the Village hardest hit by EAB can be reforested. Parkway trees are a significant and highly visual portion of the Village's infrastructure. They provide ecological (improving air quality and filtering storm water) as well as aesthetic benefits for our residents. Considering the Village's parkway trees are over 25% ash and EAB can last upwards of 10 years, establishing a reforestation plan is recommended.

   The fall 2013 Program saw $8,725.00 collected as part of the 50/50 Program and 48 trees were planted. The 50/50 Program will be continued in the spring of 2014.

9. Sidewalk Replacement Program
   This program will be utilized in conjunction with the Sidewalk Inspection Program to reduce liability and increase the overall condition of the Village's pedestrian pathway system, including ADA accessibility. Repairs will be completed annually and be based on criteria such as liability exposure, condition rating and location.

   This project saw limited participation in 2013 with 200 square feet of sidewalk being replaced. However, staff has been investigating alternative processes to removal and replacement including mud jacking and trip hazard cutting. Staff will continue this program with the remaining funds in spring 2014.

10. PW Procedural Manual
    With completion of procedural development in March 2013, the process of assembling the manual will begin in April 2013. Following this, a final edit and review will be completed.

    Staff worked with an intern from IRMA in August 2013 to finalize our Job Safety Analysis and procedures. The JSA's and key procedures are under final review for IRMA and the manual is expected to be ready for implementation in early 2014.

11. Mallard Point Settlers Ridge Water Main Extension
    This project includes the water main installation connecting Mallard Point to Settlers Ridge to increase fire flows, improve water quality, and provide a looped system for the east side of town.

    This project is currently in the engineering and easement procurement phase. Final plans and construction is expected to be completed in 2014. This project will be carried over to the FYE 15 Action Plan.

12. Fays Lane Water Main Repairs
    Staff recommends the replacement of approximately 900 feet of 12" ductile water main, valves and fire hydrants on Fays Lane.

    This project is expected to be completed in early 2014. This project will be carried over to the FYE 15 Action Plan.

13. Water Tower Cleaning
    Part of maintaining a water tower includes cleaning and safely removing mildew stains on the exterior sides of water towers. In due time the mildew stains cause damage to the painted surface causing it to crack, peel and flake which eventually leaves rust marks on the surface of the tank. Cleaning the tanks will extend the life of paint on water storage tanks by several years.

    This project was completed on June 26, 2013.

14. Hydrant Painting
    The Fire Hydrant Painting Program is a 3 – 4 year project on a ten year cycle. The Village began the last painting program in 2004. Many of the fire hydrants throughout the Village are in desperate need of repainting. Staff recommends beginning the program in FYE 2013-14 and adjusting the cycle to be revisited every seven years.

    A total of 135 hydrants were painted. This project was completed on October 11, 2013.

15. Sewer Maintenance
    Staff will complete I and I Inspections, Sewer Jetting and Manhole Repairs.

    The smoke testing was completed on October 27, 2013, with a total of 52,851 feet of sanitary sewer tested. Repairs to the manholes and other issues is ongoing and expected to be completed by May 2014.

16. Bliss & 47 intersection and path.
    Staff has been working with the County on developing improvements for the intersection of Bliss Road, Wheeler Road and Route 47. The improvements are expected to include: adding single left turn lanes on Wheeler Road and Bliss Road and traffic signal modifications. Bicycle and pedestrian considerations are also being reviewed. Statements of Interest (SOI's) from pre-qualified engineering firms were solicited and were due November 1, 2013. Staff is currently reviewing the SOI's to select 3 firms for RFQ's relating to Phase I engineering.

    Phase I and Phase II engineering has been awarded to Engineering Enterprises, Inc. Progress will continue on the engineering for this project. This project will be carried over to the FYE 15 Action Plan. Construction is anticipated in 2015.

17. I 88 and IL 47 RFQ Phase I Engineering.
    Staff has been working with IDOT, the Tollway, and the County to develop a full access interchange at Route 47 / I-88. A feasibility study was completed in 2010 and a Letter of Intent is in the process of being approved. The next step is soliciting RFQ's for Phase I engineering. A Statement of Interest (SOI) notification was released on November 1, 2013.

    Negotiations regarding the project scope and fee schedules relating to Phase I engineering are on-going with the engineering firm that was selected using the Quality Based Selection (QBS Process). This project will be carried over to the FYE 15 Action Plan.

18. Dugan and Granart Road Intersection Project
    The Village, in cooperation with IDOT, is proposing to improve the Dugan Road / Granart Road intersection in an effort to facilitate a free flow of traffic and increase safety for the motoring public. The Village is intending to realign Granart Road to provide greater spacing from the intersection of US 30 and the BNSF at grade crossing, while facilitating increased storage capacity with improved geometrics and intersection controls. TADI has prepared a proposal to provide professional

engineering services to cover design engineering for the Dugan Road / Granart Road Intersection Improvement Project. The proposal includes providing the following services: Data Collection and Surveying, Base Mapping, Future Traffic Projections, Develop and Analyze up to Five (5), Alternatives for the Realigned Intersection, Required Documentation and Project Meetings. A roundabout intersection has been chosen as the most beneficial design.

Phase I engineering is nearing completion and an open house presentation on this project was held on December 3, 2013. Phase II engineering was awarded to TADI at the February 4, 2014, Board meeting. Engineering and construction for this project are anticipated to be completed in 2014. This project will be carried over to the FYE 15 Action Plan.

ACTION PLAN

The focus of the Public Works Department for fiscal year 2014 – 2015 will be to attempt to continue maintaining our current levels of service, procedures and safety. The budget for fiscal year 2014 – 2015 is conservative and yet continues to provide the basic services residents have come to expect from the Village. It does not include significant new service programs.

Specific goals for the Public Works Department are listed below.

1. I 88 and IL 47 Phase I and Phase II Engineering.
   Staff has been working with IDOT, the Tollway and the County to develop a full access interchange at Route 47 / I-88. A feasibility study was completed in 2010 and a Letter of Intent is in the process of being approved. Staff has completed the RFQ process for Phase I engineering and negotiations are on-going as to scope and fee schedule. The next step would be to approve the Phase I contract and begin engineering.

2. Dugan Road Resurfacing
   In an effort to utilize alternate funding sources for pavement maintenance, staff has developed another project for STP Funding. The Surface Transportation Program (STP) provides funding to municipalities for projects on the Federal-Aid Highway System. The Kane/Kendall Council of Mayors (KKCOM) receives approximately $4.5 million a year in STP funds. Projects approved for STP funding are eligible for a match ratio of 70% of the construction and construction engineering costs. The Village of Sugar Grove currently has Dugan Road approved for STP funding. Phase III engineering has been approved. The next steps would be let the project, award the construction contract and begin the work. Staff is expecting this project to be completed by the end of August 2014.

3. Dugan and Granart Road Intersection Project
   The Village, in cooperation with IDOT, is proposing to improve the Dugan Road / Granart Road intersection in an effort to facilitate a free flow of traffic and increase safety for the motoring public. The Village is intending to realign Granart Road to provide greater spacing from the intersection of US 30 and the BNSF at grade crossing, while facilitating increased storage capacity with improved geometrics and intersection controls. TADI has prepared a proposal to provide professional engineering

services to cover design engineering for the Dugan Road / Granart Road Intersection Improvement Project. The proposal includes providing the following services: Data Collection and Surveying, Base Mapping, Future Traffic Projections, Develop and Analyze up to five (5), Alternatives for the Realigned Intersection, Required Documentation and Project Meetings. A roundabout intersection has been chosen as the most beneficial design. Phase I engineering is nearing completion and an open house presentation on this project was held on December 3, 2013. Phase II engineering was awarded to TADI at the February 4, 2014, Board meeting. Staff is expecting the engineering and construction for this project to be completed in early 2015.

4. Bliss & 47 intersection and path.
   Staff has been working with the County on developing improvements for the intersection of Bliss Road, Wheeler Road and Route 47. The improvements are expected to include: adding single left turn lanes on Wheeler Road and Bliss Road and traffic signal modifications. Bicycle and pedestrian considerations are also being reviewed. Statements of Interest (SOI's) from pre-qualified engineering firms were solicited and were due November 1, 2013. Phase I and Phase II engineering has been awarded to Engineering Enterprises, Inc. Staff is expecting the engineering for this project to be completed by late 2014 with bid letting and construction taking place in 2015.

5. PW Procedural Manual
   With completion of procedural development in March 2013, the process of assembling the manual began in April 2013. Following this, a final edit and review will be completed. Staff worked with an intern from IRMA in August 2013 to finalize our Job Safety Analysis and Procedures. The JSA's and key procedures are still under final review by IRMA and the manual is expected to be ready for implementation as soon as the JSA's are approved. Staff anticipated this will be July 2014.

6. Mallard Point Settlers Ridge Water Main Extension
   This project includes the water main installation connecting Mallard Point to Settlers Ridge to increase fire flows, improve water quality and provide a looped system for the east side of town. This project is currently in the engineering and easement procurement phase. Final plans are expected to be completed in May 2014 with construction expected to be completed in late 2014.

7. Fays Lane Water Main Repairs
   Staff recommends the replacement of approximately 900 feet of 12" ductile water main, valves and fire hydrants on Fays Lane. This project is expected to be completed in early summer 2014.

8. Energy Efficiency Project
   Investigate and determine a recommended use the Aggregation Funds reserved for an energy efficient initiative. Possible uses include alternate fuel vehicle and energy efficient lighting, amongst others.

9. Hydrant Painting
   The Fire Hydrant Painting Program is a 3 – 4 year project on a ten year cycle. The Village began the last painting program in 2004. Many of the fire hydrants throughout the Village are in

desperate need of repainting. Year 1 of the new 7 Year program was started in FYE 14. Staff recommends continuing the program in FY 2014-15.

10. Continue to Promote Safety within the Public Works Department and throughout the Village organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. The goal for the Public Works Department is zero accidents and zero claims.

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Village of Sugar Grove, Illinois
Financial Policies
Fiscal Year 2014 – 2015

The following set of comprehensive financial policies was approved by the Village Board in July 2011. In addition, the Village Board approved a new capital asset policy on July 17, 2012, and a new investment policy on March 5, 2013.

Purpose

The Village of Sugar Grove has a tradition of sound municipal financial management. These policies are designed to establish a framework for providing quality services to the community in an efficient and effective manner while maintaining long-term financial stability within the limitations established in the policies.

The Village of Sugar Grove has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan for the funding of services and facilities required by the public.

The fiscal policies of the Village of Sugar Grove have specific objectives designed to ensure the continued fiscal health of the Village. These objectives are:

- To maintain Board policy making ability by ensuring that important fiscal decisions are not driven by emergencies or financial problems.
- To provide the Board with accurate and timely information so that policy decisions can be made in a timely and accurate manner.
- To provide sound financial principles to guide the Board and management in making decisions.
- To use sound revenue policies which prevent undue reliance on a single source of revenue and which distributes the cost of municipal services fairly among all programs.
- To protect and maintain the Village's credit rating.
- To ensure legal compliance with the budget through systems of internal control.

Budget Policies

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

The budget process is an opportunity for the Village to assess and evaluate how it commits its financial resources and make decisions regarding their continued use. The process, if conducted effectively, will result in a clearly spelled out plan for the future of this organization and a general collective understanding of how and where limited fiscal resources will be directed. The annual budget should provide for the following:

Budget Policies (Continued)

1. The Village will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonably estimated revenues and other available funds at the same time maintaining recommended fund balances.

2. Budget development will be directed by and should allow for the implementation of specific goals and objectives as included in the Strategic Plan and as developed by each department.

3. As part of the annual budget review process, the Village will project fund revenues and expenditures for two years beyond the budget year and compare the projected balances to the fund balance policy. This will allow the Village to identify potential problems early enough to correct them.

4. The tentative annual budget shall be made conveniently available to public inspection prior to the passage of the annual budget. The Village shall hold at least one public hearing on the tentative annual budget prior to final action on the budget.

5. The Village will prepare and maintain a system of regular monthly reports comparing actual revenues and expenditures to budgeted amounts.

6. Each department shall annually contribute for replacement of vehicles and equipment in order to maintain a "pay-as-you-go" basis for equipment replacement. Replacement cost and useful life for vehicles and equipment will be reevaluated on an annual basis.

7. The annual budget should effectively communicate meaningful and understandable information to the Village residents, Village Board, Village Staff and other readers. To accomplish this goal the Village will prepare its annual budget in conformance with the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award Program.

Reserve Policies

The purpose of these policies is to enhance long-term financial planning and mitigate the risks associated with changes in revenues due to economic and local market conditions and unanticipated expenditures that may occur. The Village of Sugar Grove has established the following fund reserve policies:

General Fund

1. The Village of Sugar Grove will strive to maintain a minimum unrestricted fund balance (committed, assigned, or unassigned) in the General Fund to fund operations for a period of at least three months ("Cash Flow Commitment"). The Cash Flow Commitment in the General Fund is adjusted with the adoption of the annual budget and is calculated as three months (25%) of current year expenditures.

Reserve Policies (Continued)

2. If the fund balance is anticipated to fall below 25%, a plan will be developed and implemented to restore the fund balance to an acceptable level within a reasonable period of time.

3. The Village will spend the most restricted dollars before less restricted, in the following order:
   a. Nonspendable (if funds become spendable),
   b. Restricted,
   c. Committed,
   d. Assigned, and
   e. Unassigned.

Waterworks and Sewerage Fund

1. The Village of Sugar Grove will strive to maintain minimum unrestricted net assets in the Waterworks and Sewerage Fund to fund operations for a period of at least three months ("Cash Flow Commitment"). The Cash Flow Commitment in the Waterworks and Sewerage Fund is adjusted with the adoption of the annual budget and is calculated as three months (25%) of current year operating expenses (excludes capital expenses, as well as amortization and depreciation).

2. If the balance is anticipated to fall below 25%, rates will be adjusted accordingly to restore the net assets to an acceptable level within a reasonable period of time.

Refuse Fund

1. The Village of Sugar Grove will strive to maintain minimum unrestricted net assets in the Refuse Fund to fund operations for a period of at least one and a half months ("Cash Flow Commitment"). The Cash Flow Commitment in the Refuse Fund is adjusted with the adoption of the annual budget and is calculated as one and a half months (12.5%) of current year operating expenses.

2. If the balance is anticipated to fall below 12.5%, rates will be adjusted accordingly to restore the net assets to an acceptable level within a reasonable period of time.

Revenue Policies

The Village endeavors to maintain a broad-based, well-diversified and stable portfolio of revenues to reduce the impacts of short-term fluctuations in any one revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effects of an economic downturn. The Village also incorporates the following principles related to revenues as it furthers its financial planning and fulfills its fiscal responsibilities:

1. Each existing and potential revenue source will be examined annually on an objective, reasonable and conservative basis. The Village will project each revenue source for at least the next three years and will update this projection through the annual financial forecast process.

Revenue Policies (Continued)

2. The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.

3. All charges for services, fees, licenses, permits, etc. will be reviewed regularly to insure that rates are maintained at a level that correlates to the cost of providing such services and are competitive with others providing similar services in the area.

4. Enterprise fund fees and user charges shall be set at a level that fully supports the cost of providing the services, providing for debt service and maintaining the capital structure of the systems. Water, sewer and refuse rates will be reviewed annually and set at levels adequate to meet expenditures for the next three years, less any excess fund balance.

5. One-time revenues will not be used to support operating expenditures, except in emergency situations. The identification of new, one-time revenue opportunities will be used to fund capital projects.

6. The Village will strive to strengthen its revenue base by bringing in additional commercial and industrial development with the assistance of the Sugar Grove Economic Development Corporation.

7. The Village will actively seek State and Federal grants.

Expenditure Policies

1. The Village will maintain a level of expenditures which will provide for the public well-being and safety of the residents and businesses of the community.

2. Expenditures will be within the confines of generated revenue and/or reserve balances. Services will parallel and adjust to the Village's elastic and inelastic revenue sources in order to maintain the highest level of service.

3. The Village will project expenditures for at least the next three years and will update this projection through the annual financial forecast process. This forecast will take into account anticipated increases in operating expenditures, significant changes in operating and staffing needs and future capital projects and improvements that have been identified as needed for the community.

4. The annual operating budget will include the corresponding capital projects identified in the Five-Year Capital Improvement Program (CIP).

5. An employee compensation package consistent with sound economic policies will be maintained to recruit and to retain qualified employees. The Village will maintain a pay and benefit structure for its employees competitive with communities comparable to the Village.

Cash Management Policies

1. The cash management system is designed to accurately monitor and forecast revenues and expenditures, thus enabling the Village to invest funds to the fullest extent possible. The Village attempts to match funds to projected disbursements.

2. An investment policy has been adopted by the Village Board as a separate document and is incorporated into these financial policies by reference. The investment policy provides guidelines for the prudent investment of cash reserves and temporarily idle cash and outlines the policies for maximizing the efficiency of the cash management system.

3. In order to maximize interest earnings, the Village combines the cash of all funds excluding those that are legally required to be held separately. Interest revenue derived from commingled cash is allocated to the participating funds monthly, based on the relative average cash balance of each fund.

4. Require that all bank deposits be collateralized with securities, as noted in the above policy, having a market value of 105% of the underlying deposits.

5. State statutes govern the investment of public funds and provide the general framework for investment activity and fiduciary responsibilities. The investment of Village funds must be in conformance with state statutes, local ordinances and internal policies and procedures.

6. Criteria for selecting investments and the order of priority are: safety, liquidity and return on investment.

Accounting, Auditing and Reporting Policies

The Village will establish and maintain a high standard of accounting practices in conformance with accounting principles generally accepted in the United States of America (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB). The Village also incorporates the following principles related to accounting, auditing and reporting as it furthers its financial planning and fulfills its fiscal responsibilities:

1. An audit of the Village's financial statements will be performed annually in accordance with auditing standards generally accepted in the United States of America (GAAS) by an independent firm of certified public accountants, who will publicly issue an opinion that will be incorporated into the financial statements.

2. The Village will submit its Comprehensive Annual Financial Report (CAFR) annually to the Government Finance Officers Association (GFOA) for the purpose of obtaining the Certificate of Achievement for Excellence in Financial Reporting Award.

Accounting, Auditing and Reporting Policies (Continued)

3. Governmental funds will be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the liability is incurred.

4. The government-wide, proprietary fund and fiduciary trust fund financial statements will be reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place.

5. Fiduciary agency funds will be reported using the accrual basis of accounting to recognize receivables and payables. However, they do not have a measurement focus since they report only assets and liabilities and do not report equity or changes in equity.

6. The Village will promote full disclosures in its financial statements in accordance with, but not limited to, the requirements of the Governmental Accounting Standards.

Debt Administration Policies

As a non-home rule community, the statutory limit on the amount of general obligation debt outstanding cannot exceed 8.625% of equalized assessed valuation. The legal debt limit specifically excludes general obligation alternate revenue bonds and other debt which is being repaid by a revenue source other than property taxes. Using the 2013 equalized assessed valuation (the most recent available information), this limitation would allow for $21.5 million in debt with no outstanding general obligation debt (excluding alternate revenue bonds) as of April 30, 2014. Maintaining significantly lower debt levels provides for greater flexibility in issuing additional bonds should the need arise.

1. The Village will confine long-term borrowing to those capital improvements or one-time obligations that cannot be financed from current revenues or reserves.

2. The Village will not use long-term borrowing to fund operating expenditures.

3. The Village will maintain communications with bond rating agencies about its financial condition. The Village will follow a policy of full disclosure on every financial report and bond prospectus.

4. The maturity date for any long-term debt will not exceed the reasonably expected useful life of the capital project financed.

5. The Village will consider the refunding of outstanding debt when at least a 3% present value savings can be obtained for an advance refunding and at least a 2% present value savings can be obtained for a current refunding, as long as it is beneficial to the Village.

Debt Administration Policies (Continued)

6. Excess fund balance may be used to 1) fund planned capital projects, thereby avoiding debt; 2) abate annual debt service on outstanding obligations; or 3) pay down outstanding obligations.

7. Continuing disclosures will be filed annually as required by the Village's outstanding debt in accordance with Securities and Exchange Commission (SEC) Rule 15c2-12.

Capital Asset Policies

1. The Village of Sugar Grove invests a significant amount in capital assets in pursuit of its mission, as well as to maintain or improve the level of service expected by its citizens. These assets play an essential role in the Village's ability to diversify, expand and cope with growth, and improve environmental conditions. That level of service can only be assured if adequate consideration is given to maintaining and expanding public facilities and infrastructure. If a government fails to maintain its capital assets, equipment, facilities and infrastructure they will deteriorate more quickly and necessitate costly emergency allocations of financial resources.

2. A capital asset policy has been adopted by the Village Board as a separate document and is incorporated into these financial policies by reference. The objective of this policy is to establish and maintain capital asset records to comply with governmental financial reporting standards, to ensure adequate control and appropriate use of capital assets and to provide accountability for property control.

3. When the Village constructs or acquires additional capital assets, they are capitalized and reported at historical cost. The reported value excludes general maintenance and repairs that do not increase the capacity or materially extend its useful life beyond the original estimate. To be considered a capital asset for financial reporting purposes, an item must have a useful life of greater than one year and be at or above the capitalization thresholds in the following table.

Description	Useful Life	Capitalization Threshold
Land (and inexhaustible land improvements)	N/A	$ 1
Land improvements (exhaustible)	15 - 20	25,000
Buildings	45	50,000
Building improvements	10 - 30	50,000
Machinery and equipment	4 - 30	25,000
Vehicles	4 - 10	10,000
Infrastructure	20 - 50	250,000

4. The Village shall maintain a Five-Year Capital Improvement Program (CIP) in association with the Expenditure Policy noted above. Capital improvements will be made in accordance with the plan which will be updated on an annual basis. The CIP will provide for adequate design, construction, maintenance and replacement of the Village's capital plant and equipment subject to budgetary restrictions and will be used to identify and prioritize future capital needs and possible funding sources.

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Village of Sugar Grove, Illinois
Budget Process
Fiscal Year 2014 – 2015

The budget serves as a policy document, financial plan, operations guide and communications device. As a policy document, it contains a statement of entity-wide financial policies and non-financial goals and objectives of the Village. As a financial plan, it serves as the Village's primary instrument for promoting solvency, efficiency and collective choices regarding the distribution and allocation of available resources. As an operations guide, it articulates the departmental action plans and how each of these plans will be accomplished. As a communications device, it contains information pertaining to key issues facing the Village, priorities for the coming year, accomplishments of prior years and more.

PARTICIPANTS, ROLES, AND RESPONSIBILITIES – THE BUDGET TEAM

The budget team consists of the Budget Officer (Village Administrator Brent Eichelberger) and Finance Director (Pat Chamberlin). The Department Heads, Village Board and Village residents also play crucial roles in the budgeting process. Department Heads are responsible for evaluating the needs of their departments and divisions, soliciting input from staff and compiling those needs and priorities into a cohesive and straightforward budget request. The Village Board is critical in evaluating the budget, as proposed by the Finance Director, asking questions and eventually approving the budget. Residents and their needs are, of course, the driving force behind the budget process. In addition, residents have opportunities to view the budget proposal and attend the Board meetings and public hearing when the budget is addressed.

THE ANNUAL BUDGET

The Village has adopted sections 5/8-2-9.1 through and including sections 5/8-2-9.10 of Chapter 65 of the Illinois Compiled Statutes (Municipal Code) providing for a municipality's financial operation under an annual budget in lieu of an appropriation ordinance. The budget process in the Village of Sugar Grove extends over seven months and culminates in April with the Village Board's adoption of the Village budget in advance of the beginning of the new fiscal year on May 1. The approved budget provides the authority to expend funds in the new fiscal year.

The process begins with a mid-year financial review presented to the Village Board, which typically takes place in November. While state law only requires that local governments adopt an appropriation ordinance or budget for one fiscal year, the Village includes in its annual budget the projected financial operating plan for two subsequent fiscal years. This projected plan is termed the "forecast". For example, this fiscal year 2015 annual budget includes fiscal year 2016 and fiscal year 2017 forecasts. The forecast is not legally binding but it enables the Village to look into its financial operating future.

During the mid-year financial review, the Finance Director advises the Village Board of the Village's current financial condition. During the update of the forecast, the Village Board sets programmatic priorities and offers guidance for the staffs' work on the next fiscal year's budget. Given the Village Board's priorities and guidance, the staff begins work on the budget.

Village of Sugar Grove, Illinois
Budget Process (Continued)
Fiscal Year 2014 – 2015

In November, the Finance Department distributes budget worksheets to the operating departments. The operating departments prepare their budget requests and submit them to the Finance Department in December. Departmental budget requests must be consistent with the Village Board's stated priorities and guidance. Upon receipt of the departmental budget requests, the Finance Department compiles the draft budget. Revenue estimates are prepared by the Finance Department based upon historical trends, economic forecasts of authoritative sources and anticipated activities and events in the community which are expected to have a local economic impact. The Village Administrator and Finance Director meet with the director of each department individually in January to discuss each respective budget request. The Village Administrator reviews all departmental budget requests, ensures that they are consistent with the priorities and guidance of the Village Board and fashions a feasible fiscal plan. The product is the proposed budget which the Finance Director submits to the Village Board.

The Village Board and staff conduct a series of meetings beginning in February and ending in April. A public hearing is held in April on various aspects of the budget in order to allow for input on the process by residents of the community and to meet the Village's statutory obligations. Opportunities to participate in public meetings are noticed in the local newspaper and on the Village's website. Given the desire expressed by many residents to be more informed regarding the budget process and have a better understanding of the Village's financial matters, the Village Board and Staff will continue to seek opportunities for even greater resident input at earlier stages of the process and make information available that is timely, informative and understandable. Based upon staff recommendations and its own findings, the Village Board may direct additions, deletions or revisions to the proposed budget. The Finance Director revises the proposed budget, as directed by the Village Board, and submits it to the Village Board for formal approval in April. The final budget is adopted by ordinance. As noted previously, the budget ordinance must be adopted prior to the start of the fiscal year and filed with the county clerk within 30 days of adoption.

The calendar on the following page illustrates the timeline of events that make up the entire budget process in the Village of Sugar Grove for fiscal year 2014 – 2015.

Village of Sugar Grove, Illinois
Budget Calendar
Fiscal Year 2014 – 2015

Bolded items involve the Village Board

Friday, December 13, 2013	Budget Instructions and Forms Distributed to Staff via email
Wednesday, January 8, 2014	Staff Budget Workshop – 1:30 p.m.
Friday, January 10, 2014	Staff Budget Workshop – 1:30 p.m.
Friday, January 17, 2014	Staff Budget Workshop – 1:30 p.m. FY 13-14 Projected and FY 14-15 to 16-17 General Fund Budget Sheets Due
Tuesday, January 21, 2014	Staff Budget Workshop – 1:30 p.m. FY 13-14 Projected and FY 14-15 to 16-17 Utility Fund and All Other Funds Budget Sheets Due
Friday, January 24, 2014	Staff Budget Workshop – 10:00 a.m.
Monday, February 3, 2014	Departmental meeting with Finance – 1:30 p.m.
Monday, February 3, 2014	Departmental meeting with Administration – 3:00 p.m.
Tuesday, February 4, 2014	Departmental meeting with Community Development – 9:00 a.m.
Tuesday, February 4, 2014	Departmental meeting with Police – 10:30 a.m.
Wednesday, February 5, 2014	Departmental meeting with Public Works (General Fund) – 1:30 p.m.
Thursday, February 6, 2014	Departmental meeting with Public Works (Utility Fund) – 1:30 p.m.
Monday, February 17, 2014	Staff Budget Workshop – 1:30 p.m. Departmental Descriptions, FY 13-14 Accomplishments, & FY 14-15 Action Plans Due
Tuesday, February 25, 2014	Proposed Budget to Board
Tuesday, March 4, 2014	**Board/Staff Workshop #1 – 6:00 p.m.**
Tuesday, March 18, 2014	**Board/Staff Workshop #2 – 6:00 p.m.**
Tuesday, April 1, 2014	**Public Hearing at Regular Board Meeting – 6:00 p.m.**
Tuesday, April 15, 2014	**Budget Approval at Regular Board Meeting – 6:00 p.m.**

Village of Sugar Grove, Illinois
Organization of Financial Presentation
Fiscal Year 2014 – 2015

CLASSIFICATION OF REVENUES AND EXPENDITURES

The classification of revenues in the Village of Sugar Grove budget document is segregated by three levels of organization: fund, source and account. The classification of expenditures in the Village of Sugar Grove budget document is segregated by six levels of organization: fund, function, organizational unit, character, object and account. Each successive level of organization is more detailed and narrow in terms of the amount of expenditures. In other words, object codes are a subset of character codes and function codes are a subset of funds. This section explains this system of organization and identifies how the levels interrelate. The following are the glossary definition of each term:

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations (e.g., General Fund).

SOURCE: Revenue classification according to how and where the revenues were raised.

FUNCTION: A group of related activities aimed at accomplishing a major service for which a government is responsible (e.g., Public Safety).

ORGANIZATIONAL UNIT: A responsibility center within a government (e.g., Police).

CHARACTER: Expenditure classification according to the periods expenditures are presumed to benefit. The three character groupings are (a) current – presumed to benefit the current fiscal period; (b) debt service – presumed to benefit prior fiscal periods as well as current and future periods; and (c) capital – presumed to benefit the current and future fiscal periods.

OBJECT: This classification is used to describe the service or commodity obtained as the result of a specific expenditure (e.g., Personal Services).

ACCOUNT: This classification is a further subdivision of the object classification above detailing what service or commodity is being obtained (e.g. Salaries and Wages – Regular).

COLUMN EXPLANATIONS

Most of the financial information presented in this document appears in a tabular format, with the columns across the top of the table representing various fiscal years. For certain fiscal years, the data appears in multiple columns, reflecting the varying stages of the budget process. Each of those stages is explained below:

- FYE 12 Actual and FYE 13 Actual – These columns refer to the actual expenditures from the two most recently completed fiscal years: FYE 2012 (May 1, 2011, through April 30, 2012) and FYE 2013 (May 1, 2012, through April 30, 2013). The source of this information is the Village's Comprehensive Annual Financial Report and financial software system.

COLUMN EXPLANATIONS (Continued)

- FYE 14 Approved Budget – This column refers to the amount budgeted for a particular item during the current fiscal year.

- FYE 14 Estimated Actual – This column refers to staff's estimate of the amount to be received or expended at the end of the current fiscal year. Assumptions are made about expenditures in the final few months of the fiscal year and added to year-to-date actual expenditures to arrive at an estimate for the entire year. This process of estimation is conducted separately by each director or staff person responsible for a given set of accounts and is reviewed by the Budget Team.

- FYE 15 Final Budget – This column refers to the amount budgeted for the upcoming fiscal year.

- FYE 16 Projected Budget and FYE 17 Projected Budget – These columns refer to the revenue and expenditure amounts projected for fiscal years beyond the fiscal year budget approved by the Village Board. The method used for determining projections varies depending on the account type. Revenues follow the same trends as discussed on pages 4-5 through 4-11 of this report. Personnel costs are determined by applying an increment to each organizational unit depending on the anticipated raises, as well as the amount of staff growth expected. Contractual services and commodities are normally determined by keeping the same level of expenditure as the previous year unless Departments are aware of a particular increase of decrease. Debt service is determined based on future debt service schedules. Capital outlay is determined based on the Capital Improvement Program.

Village of Sugar Grove, Illinois
Fund Groups and Basis of Budgeting
Fiscal Year 2014 – 2015

There are three fund categories used by the Village: 1) Governmental Funds, 2) Proprietary Funds, and 3) Fiduciary Funds. The three fund categories, as well as fund types underneath each category, are described below. See Table 2 – 1 below for a graphic of the fund categories and types.

Table 2 - 1

		Measurement focus		Basis of accounting	
Fund category	Fund type	Economic resources	Current financial resources	Accrual	Modified accrual
Governmental funds	General fund		X		X
	Special revenue fund		X		X
	Debt service fund		X		X
	Capital projects fund		X		X
	Permanent fund		X		X
Proprietary funds	Enterprise fund	X		X	
	Internal service fund	X		X	
Fiduciary funds	Pension (and other employee benefit) trust fund	X		X	
	Investment trust fund	X		X	
	Private-purpose trust fund	X		X	
	Agency fund	Not applicable		X	

The Village establishes annual budgets for all of its funds except the agency funds. The Village prepares its governmental fund budgets on the same basis and its proprietary fund budgets on a different basis as the annual financial statements in accordance with accounting principles generally accepted in the United State of America (GAAP). GAAP are uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP for state and local governments is the Governmental Accounting Standards Board.

The budgets of the governmental funds (General Fund, General Capital Projects Fund, Tax Increment Financing District #1 Fund, Tax Increment Financing District #2 Fund, Infrastructure Capital Projects Fund, and Debt Service Fund) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Significant revenue sources which are susceptible to accrual include property taxes, other taxes, grants, charges for services and interest. All other revenue sources are considered to be measurable and available only when cash is received. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due (e.g. upon employee retirement or termination or debt payment). General capital asset acquisitions are reported as expenditures in governmental funds.

The financial statements of the proprietary (Waterworks and Sewerage Fund and Refuse Fund) and fiduciary (Police Pension Trust Fund) funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Under the budgetary basis of accounting, the receipt of long-term debt proceeds, capital outlays and debt service principal payments are reported in revenues and expenses, while GAAP excludes those. Allocations for depreciation and amortization expense are included in operations for the financial statement presentation, but excluded for budgetary purposes.

Property taxes are recognized as revenues in the year for which they are levied. Nonexchange transactions, in which the Village gives (or receives) value without directly receiving (or giving) equal value in exchange, include various taxes such as State shared revenues and various State, Federal and local grants. On an accrual basis, revenues from taxes are recognized when the Village has a legal claim to the resources. Grants, entitlements, State shared revenues and similar items are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been met.

Governmental funds are principally supported by taxes and intergovernmental revenues. The Village administers the following governmental funds:

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The services which are administered by the Village and accounted for in the general fund include general government, public safety and highways and streets.

The General Capital Projects Fund accounts for the acquisition, construction and improvement of governmental capital assets other than infrastructure. Activities are financed from developer contributions and transfers from other funds.

The Industrial Tax Increment Financing (TIF) #1 Fund accounts for the development and redevelopment within the boundaries of the industrial project area (approximately 305 acres surrounding the intersection of U.S. Route 30 and Dugan Road). Activities are financed through the tax increment on properties within the boundaries of the area.

The Industrial Tax Increment Financing (TIF) #2 Fund accounts for the development and redevelopment within the boundaries of the industrial project area (approximately 643 acres west of Illinois Route 47 and north of the Aurora Municipal Airport). Activities are financed through the tax increment on properties within the boundaries of the area.

The Infrastructure Capital Projects Fund accounts for the acquisition, construction and improvement of governmental infrastructure assets. Activities are financed from developer contributions, motor fuel taxes and transfers from other funds.

The Debt Service Fund is used to accumulate monies for the Village's general obligation alternate revenue source bonds. Activities are financed from property taxes and transfers from other funds.

Proprietary Funds are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the cost of providing goods or services on a continuing basis be financed or recovered primarily through user fees and charges. The Village administers the following enterprise funds:

The Waterworks and Sewerage Fund accounts for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection.

The Refuse Fund is used to account for refuse services contracted by the Village for the benefit of its citizens, but performed by a private entity. This fund is financed by fees charged to residents on their monthly utility bill.

The following matrix identifies the relationship between the governmental and proprietary funds and departments (along with the number of staff in parentheses):

Table 2 - 2

Fund	Administration (2 FTE)	Community Development (4.375 FTE)	Finance (3 FTE)	Police (16.25 FTE)	Public Works (13.692 FTE)
General	X	X	X	X	X
General Capital Projects	X	X	X	X	X
Tax Increment Financing District #1		X			
Tax Increment Financing District #2		X			
Infrastructure Capital Projects					X
Debt Service			X		
Waterworks and Sewerage			X		X
Refuse			X		

Additionally, the Village administers fiduciary (pension trust and agency) funds for assets held by the Village in a fiduciary capacity on behalf of certain public safety employees, bondholders and other governments. There is not a direct relationship between the departments and fiduciary funds since these funds are held for others. The Village administers the following fiduciary funds:

The Police Pension Trust Fund is used for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future. Resources are contributed by sworn police officers at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

The Mallard Point Rolling Oaks Special Assessment Fund (agency) is used to account for the special assessment taxes collected to pay for the Mallard Point Rolling Oaks drainage project.

The Library District Development Transition Fee Fund (agency) is used to account for donations made by developers on behalf of the Library District for operating purposes.

The Township Development Transition Fee Fund (agency) is used to account for donations made by developers on behalf of the Township for operating purposes.

The School District Development Impact Fee Fund (agency) is used to account for donations made by developers on behalf of the School District for the acquisition of property and construction of facilities.

The Fire District Development Impact Fee Fund (agency) is used to account for donations made by developers on behalf of the Fire District for the acquisition of property and construction of facilities.

The Park District Development Impact Fee Fund (agency) is used to account for donations made by developers on behalf of the Park District for the acquisition of property and construction of facilities.

The Library District Development Impact Fee Fund (agency) is used to account for donations made by developers on behalf of the Library District for the acquisition of property and construction of facilities.

The School District Development Land Cash Fund (agency) is used to account for donations made by developers on behalf of the School District for the acquisition of property and construction of facilities.

The Park District Development Land Cash Fund (agency) is used to account for donations made by developers on behalf of the Park District for the acquisition of property and construction of facilities.

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Summary Information

VILLAGE OF SUGAR GROVE
ALL FUNDS SUMMARY
FISCAL YEAR 2014 - 2015

FUND	PROJECTED FUND EQUITY 5/1/2014	REVENUES/ ADDITIONS/ TRANSFERS	EXPENDITURES/ EXPENSES/ DEDUCTIONS/ TRANSFERS	SURPLUS/ (DEFICIT)	PROJECTED FUND EQUITY 4/30/2015
General	$ 1,535,139	$ 4,774,844	$ (4,752,932)	$ 21,912	$ 1,557,051
General Capital Projects	4,224,185	322,079	(528,977)	(206,898)	4,017,287
Industrial TIF #1	(79,427)	533,588	(790,800)	(257,212)	(336,639)
Industrial TIF #2	-	-	(500)	(500)	(500)
Infrastructure Capital Projects	41,697	5,326,137	(5,909,158)	(583,021)	(541,324)
Debt Service	343,390	910,052	(908,858)	1,194	344,584
Waterworks and Sewerage	16,954,704	3,630,103	(3,856,918)	(226,815)	16,727,889
Refuse	76,656	833,341	(813,790)	19,551	96,207
Police Pension	2,587,906	490,723	(266,748)	223,975	2,811,881
	$ 25,684,250	$ 16,820,866	$ (17,828,680)	$ (1,007,814)	$ 24,676,436

VILLAGE OF SUGAR GROVE
SOURCES BY TYPE BY FUND
FISCAL YEAR 2014 - 2015

SOURCES	Audited Actual FY 11 - 12	Audited Actual FY 12 - 13	Estimated Actual FY 13 - 14	Final Budget FY 14 - 15	General	General Capital Projects	Industrial Tax Increment Financing #1	Industrial Tax Increment 5	Infrastructure Capital Projects	Debt Service	Waterworks and Sewerage	Refuse	Police Pension
PROPERTY TAXES	$ 1,410,730	$ 1,478,076	$ 1,478,076	$ 1,569,998	$ 1,536,410	$ -	$ 33,588	$ -	$ -	$ -	$ -	$ -	$ -
OTHER TAXES	2,849,406	3,333,852	3,333,852	3,391,044	2,553,333	-	-	-	837,711	-	-	-	-
CHARGES FOR SERVICES	3,419,744	3,934,306	3,934,306	4,273,874	150,510	-	-	-	-	-	3,290,098	833,266	-
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	218,198	889,531	889,531	5,098,394	1,100	36,340	500,000	-	4,442,966	-	117,988	-	-
LICENSES AND PERMITS	101,864	124,725	124,725	135,535	135,535	-	-	-	-	-	-	-	-
FINES, FEES AND FORFEITURES	275,634	234,136	234,136	299,016	296,516	2,500	-	-	-	-	-	-	-
INTEREST	198,140	180,524	180,524	200,356	15,260	29,520	-	-	-	1,763	29,899	75	123,839
BOND/LOAN PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	550,785	529,844	529,844	480,346	48,680	64,782	-	-	-	-	-	-	366,884
TRANSFERS IN	1,669,318	1,705,289	1,705,289	1,372,304	37,500	188,937	-	-	45,460	908,289	192,118	-	-
	$ 10,693,819	$ 12,410,283	$ 12,410,283	$ 16,820,866	$ 4,774,844	$ 322,079	$ 533,588	$ -	$ 5,326,137	$ 910,052	$ 3,630,103	$ 833,341	$ 490,723

VILLAGE OF SUGAR GROVE
USES BY FUNCTION BY FUND
FISCAL YEAR 2014 - 2015

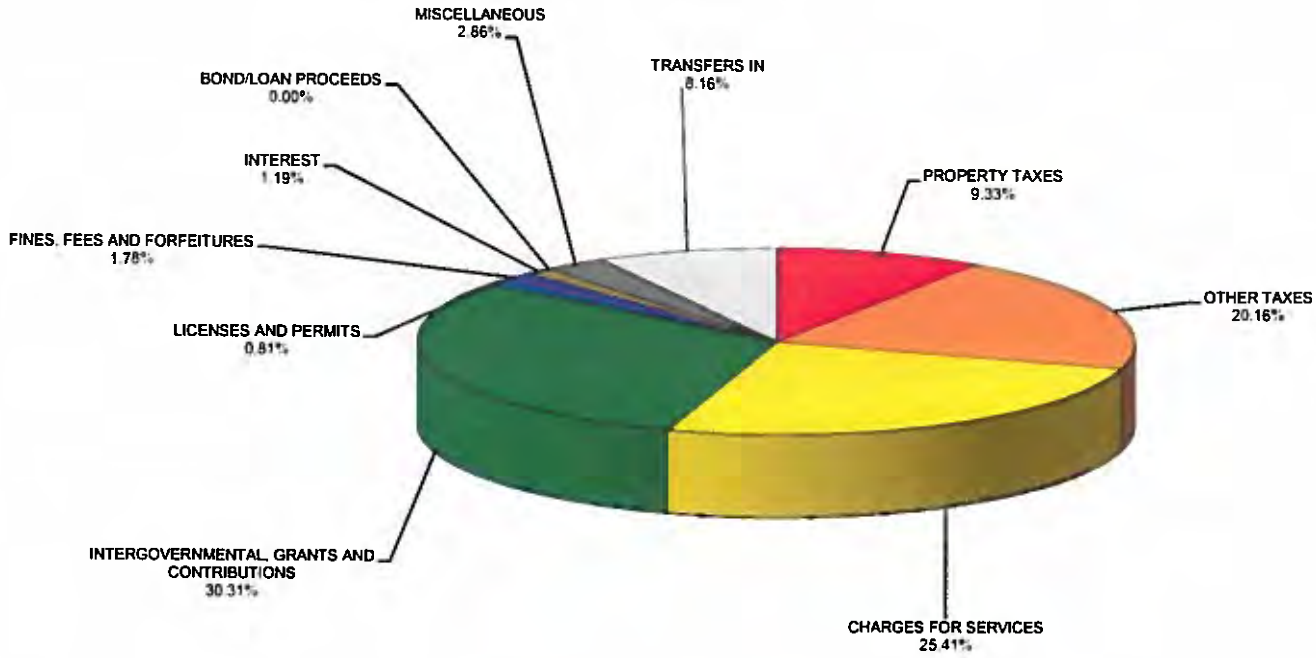
USES	Audited Actual FY 11 - 12	Audited Actual FY 12 - 13	Estimated Actual FY 13 - 14	Final Budget FY 14 - 15	General	General Capital Projects	Industrial Tax Increment Financing #1	Industrial Tax Increment Financing #2	Infrastructure Capital Projects	Debt Service	Waterworks and Sewerage	Refuse	Police Pension
GENERAL GOVERNMENT	$ 1,211,815	$ 1,446,635	$ 1,446,635	$ 1,448,586	$ 1,447,586	$ -	$ 500	$ 500	$ -	$ -	$ -	$ -	$ -
PUBLIC SAFETY	2,190,569	2,605,927	2,605,927	2,493,542	2,226,794	-	-	-	-	-	-	-	266,748
HIGHAYS AND STREETS	1,949,756	1,898,334	1,898,334	7,481,435	844,824	420,000	790,300	-	5,426,311	-	-	-	-
WATER AND SEWER	3,149,189	1,628,307	1,628,307	2,402,213	-	-	-	-	-	-	2,402,213	-	-
REFUSE	713,351	742,000	742,000	776,290	-	-	-	-	-	-	-	776,290	-
DEBT SERVICE	1,430,063	2,009,578	2,009,578	1,854,980	-	-	-	-	-	908,858	946,122	-	-
TRANSFERS OUT	1,319,219	1,701,466	1,701,466	1,371,635	233,728	108,977	-	-	482,847	-	508,583	37,500	-
	$ 11,963,962	$ 12,032,247	$ 12,032,247	$ 17,828,680	$ 4,752,932	$ 528,977	$ 790,800	$ 500	$ 5,909,158	$ 908,858	$ 3,856,918	$ 813,790	$ 266,748

VILLAGE OF SUGAR GROVE
USES BY CATEGORY BY FUND
FISCAL YEAR 2014 - 2015

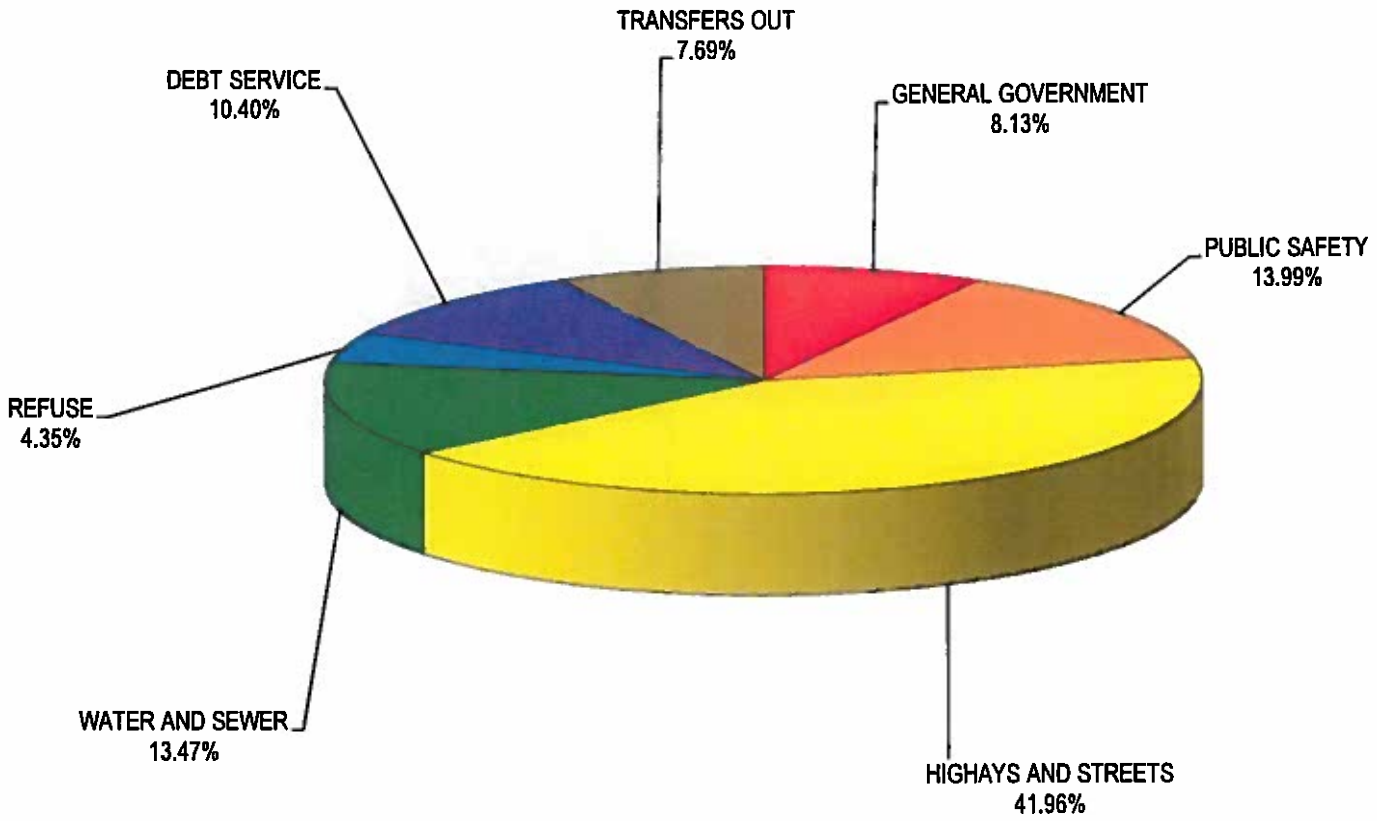
USES	Audited Actual FY 11 - 12	Audited Actual FY 12 - 13	Estimated Actual FY 13 - 14	Final Budget FY 14 - 15	General	General Capital Projects	Industrial Tax Increment Financing #1	Industrial Tax Increment Financing #2	Infrastructure Capital Projects	Debt Service	Waterworks and Sewerage	Refuse	Police Pension
PERSONAL SERVICES	$ 3,438,973	$ 3,777,582	$ 3,777,582	$ 4,007,650	$ 3,156,637	$ -	$ -	$ -	$ -	$ -	$ 851,013	$ -	$ -
CONTRACTUAL SERVICES	2,556,833	3,058,044	3,058,044	4,410,873	954,881	-	79,594	500	1,658,681	-	674,179	776,290	266,748
COMMODITIES	630,308	726,678	726,678	736,621	407,686	-	-	-	-	-	328,936	-	-
CAPITAL/DEPRECIATION	1,395,919	758,898	758,898	5,446,921	-	420,000	711,206	-	3,767,630	-	548,085	-	-
DEBT SERVICE/AMORTIZATION	2,272,611	2,009,578	2,009,578	1,854,980	-	-	-	-	-	908,858	946,122	-	-
TRANSFERS OUT	1,669,318	1,701,466	1,701,466	1,371,635	233,728	108,977	-	-	482,847	-	508,583	37,500	-
	$ 11,963,962	$ 12,032,247	$ 12,032,247	$ 17,828,680	$ 4,752,932	$ 528,977	$ 790,800	$ 500	$ 5,909,158	$ 908,858	$ 3,856,918	$ 813,790	$ 266,748
				6.09%									
SURPLUS/(DEFICIT)				$ (1,007,814)	$ 21,912	$ (206,898)	$ (257,212)	$ (500)	$ (583,021)	$ 1,194	$ (226,815)	$ 19,551	$ 223,975
PROJECTED FUND EQUITY 5/1/13				25,684,250	1,535,139	4,224,185	(79,427)	-	41,697	343,390	16,954,704	76,656	2,587,906
PROJECTED FUND EQUITY 4/30/14				$ 24,676,436	$ 1,557,051	$ 4,017,287	$ (336,639)	$ (500)	$ (541,324)	$ 344,584	$ 16,727,889	$ 96,207	$ 2,811,881

Note1 : Industrial Tax Increment Financing #1 and Infrastucture Capital Projects Funds have large decreases due to expenditures for road projects associated with grants: Waterworks and Sewerage Fund has a large decrease due to water main projects
Note 2: Industrial Tax Increment Financing #1, Industrial Tax Increment Financing #2, and Infrastucture Capital Projects Funds have negative fund balances (paid by interfund loans) which will be repaid through future property and non-home rule sales tax

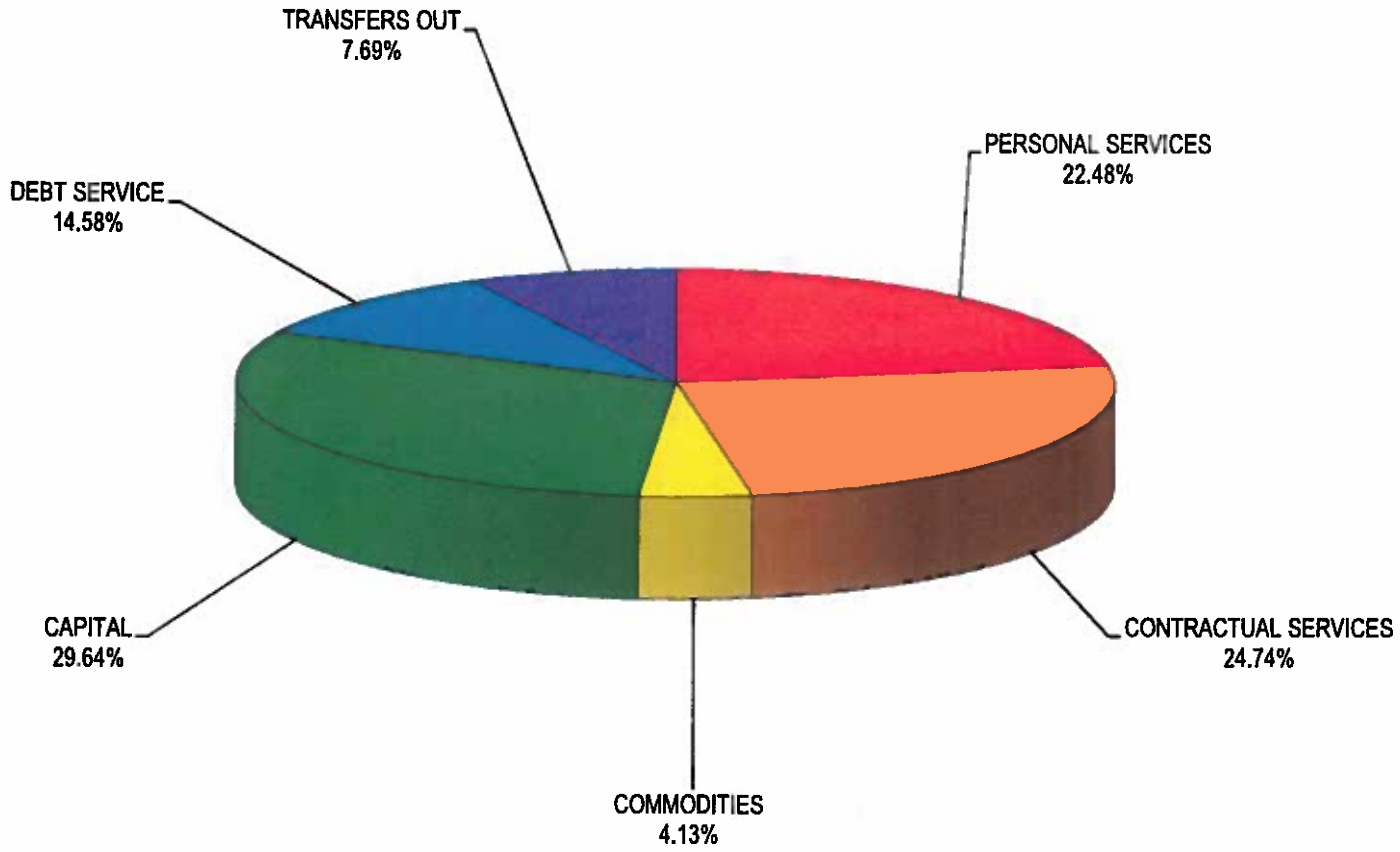
VILLAGE OF SUGAR GROVE
SOURCES BY TYPE
FISCAL YEAR 2014 - 2015



VILLAGE OF SUGAR GROVE
USES BY FUNCTION
FISCAL YEAR 2014 - 2015



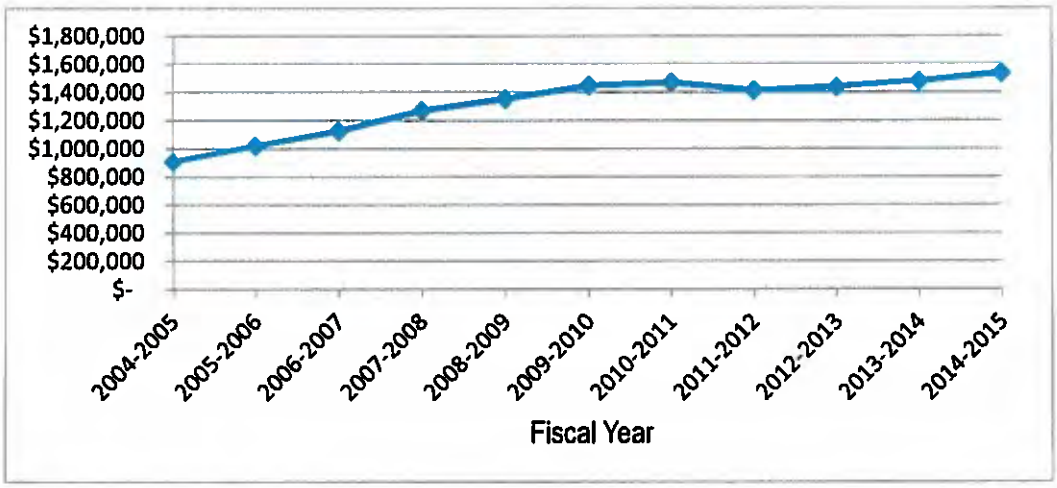
VILLAGE OF SUGAR GROVE
USES BY CATEGORY
FISCAL YEAR 2014 - 2015



Village of Sugar Grove, Illinois
Major Revenue Sources
Fiscal Year 2014 – 2015

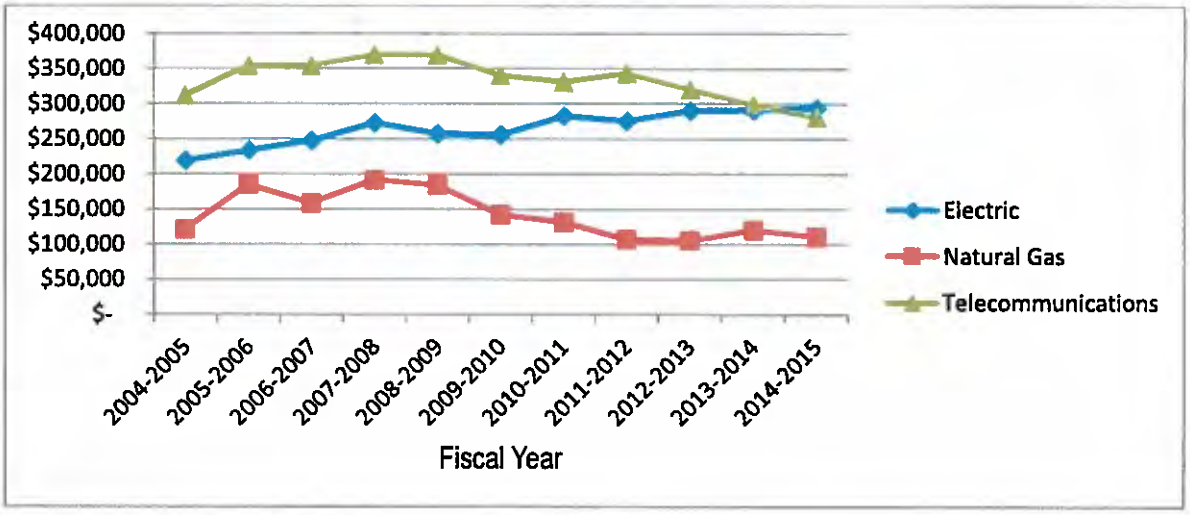
The desire of the Village of Sugar Grove is to maintain a broad-based, well-diversified and stable portfolio of revenues. The trend information in the charts below include audited revenues from fiscal year 2004 – 2005 through fiscal year 2012 – 2013, estimated revenues for fiscal year 2013 – 2014 and budgeted revenues for fiscal year 2014 – 2015. The following significant revenue sources explain approximately 84% of the total revenues budgeted for fiscal year 2013 – 2014.

Property tax ($1,536,410 or 9.13%)
Local property tax revenues have risen in recent years as a result of the residential and commercial growth that took place before the Great Recession. The Village annually establishes a legal right to the property tax assessments upon the enactment of a tax levy ordinance by the Village Board. These tax assessments are levied in December and attach as an enforceable lien on the previous January 1. Tax bills are prepared by Kane County and issued on or about May 1 and are payable in two installments which are due on June 2 and September 2. Property taxes are billed, collected and remitted periodically by the County Treasurer to the Village. Kane County provided the Village with its calendar year 2013 tax rate, collectible in calendar year 2014, in April 2014. This allowed the Village to include 99.0% of the 2013 levy as the projected revenue based on historical collections. The increase in total property tax revenue is limited by the Property Tax Extension Limitation Act (tax cap), which provides that operating levy increases cannot exceed the Consumer Price Index increase for the prior calendar year, plus new growth. New growth consists of annexations of property and new building activity. The tax cap percentage for the 2013 levy was 1.7%; looking forward to the 2014 levy the total increase will be limited to 1.5%.



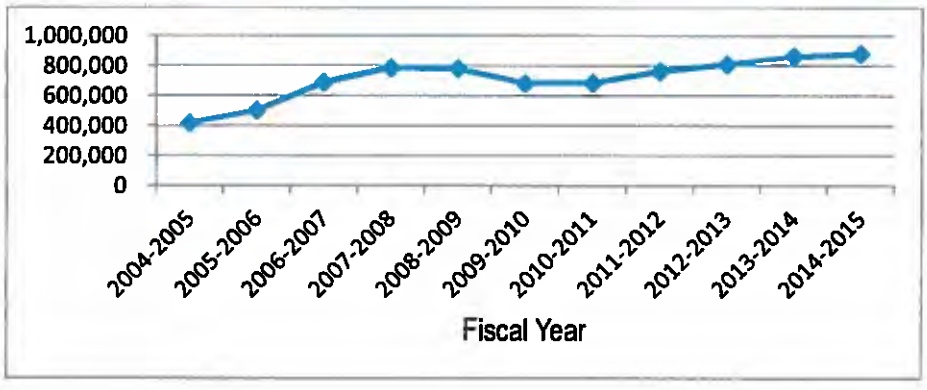
Utility taxes ($685,259 or 4.07%)

Utility taxes consist of three components. First, telecommunications tax of 6% appears on the local and cellular phone bills of residents and businesses within Village limits. Second, electricity tax of 5% appears on the electric bills. Third, natural gas tax of 5% appears on the natural gas bills. These revenue streams are somewhat unpredictable and will rise and fall due to the severity of climate changes (electricity and natural gas tax). Utility tax revenues have stagnated in recent years due to the slowdown in new residential and commercial development. The reduction in telecommunications tax is due to residents continuing to move to cell service only, while the reduction in natural gas tax is due to warmer winters over the last several years. The Village expects to see revenues increase slowly as the economy rebounds and residential and commercial development begins to recover.



State income tax ($879,907 or 5.23%)

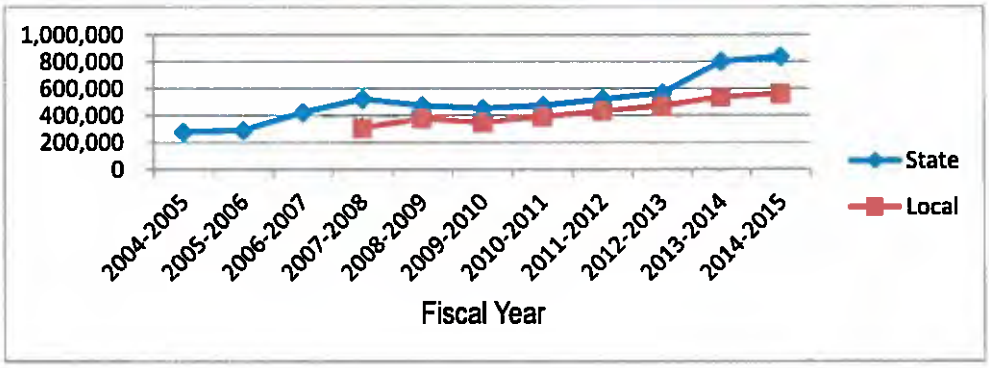
The Illinois Municipal League estimates the amount of state income tax each municipality receives per person. The Village has used its 2010 Census population of 8,997 residents for 12 months of the year. The Illinois Municipal League estimated the per capita collections for fiscal year 2014 – 2015 at $97.80 per person. The 2.52% increase reflects the continued economic recovery, as unemployment decreases and companies see profits increase.



Village of Sugar Grove, Illinois
Major Revenue Sources (Continued)
Fiscal Year 2014 – 2015

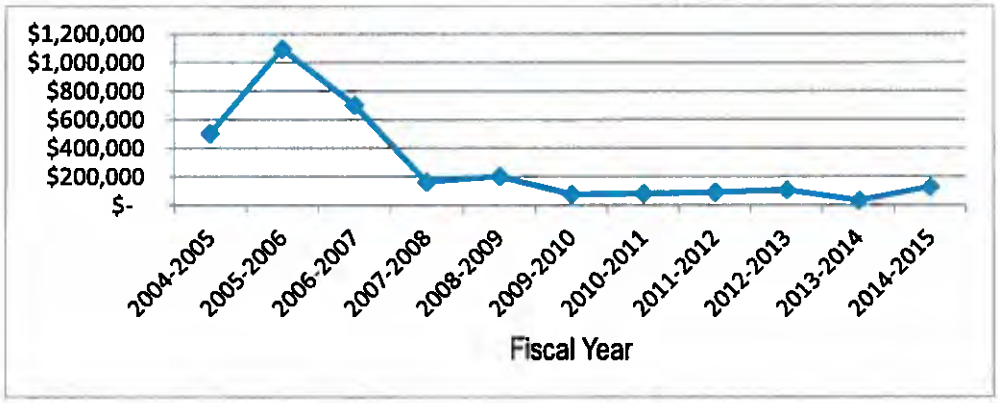
State and local sales tax ($1,400,470 or 8.33%)

The Village receives a one percent state sales tax and a one percent non-home rule local sales tax on retail sales of tangible personal property within the Village. Sales tax is collected by the State and is remitted to the Village three months after the liability occurs. The Village used estimated state and local sales tax receipts from fiscal year 2013 – 2014 and added approximately 5% for fiscal year 2014 – 2015 based on new store openings. The Village began collecting the non-home rule sales tax on July 1, 2007, which is collected on items other than groceries, prescription drugs, over-the-counter medicine or professional services. The large increase in fiscal year 2013 – 2014 reflects the end of a sales tax rebate agreement.



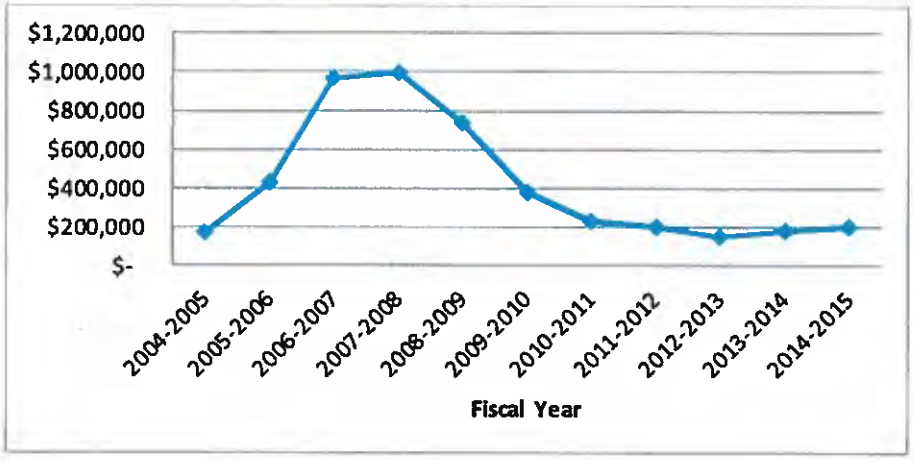
Review and inspection fees ($126,680 or 0.75%)

Review and inspection fees consist of three components. First, final plat fees of 3.5% of public improvements must be paid by developers prior to recording the final plat for each phase of a development. Second, the Village holds escrow accounts for developers prior to final plat that pay for consultant services rendered. Third, engineering review fees are determined by the Village Engineer on an annual basis for residential and commercial developments. These revenue streams show the impact of the downturn in the housing market, are somewhat unpredictable and will vary based on commercial and residential development activity within the community.



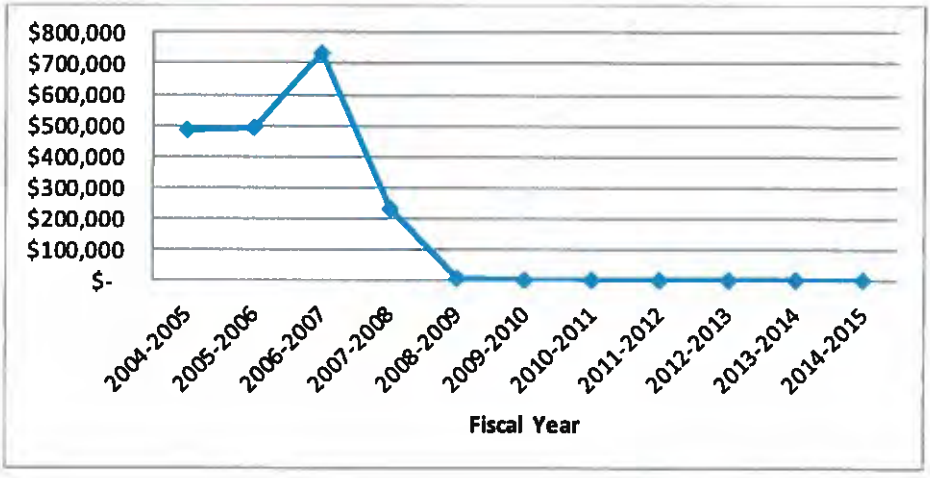
Investment income ($200,356 or 1.19%)

Illinois statutes authorize the Village to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and the Illinois Funds (State Treasurer Investment Pool). Pension funds may also invest in certain non-U.S. obligations of the State of Illinois and its political subdivisions, Illinois insurance company general and separate accounts and certain equities, subject to limitations. Investments are stated at fair value. The Village calculates the investment income based on estimated beginning and ending cash balances multiplied by estimated market rates.

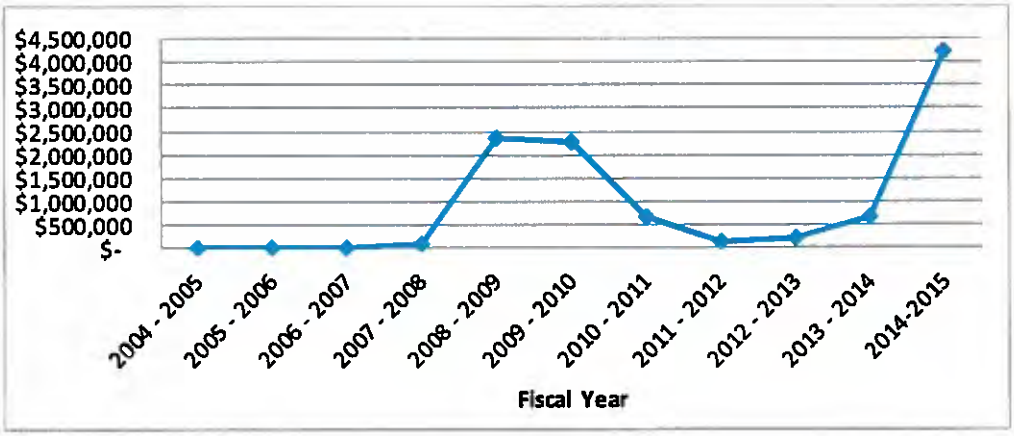


Capital improvement donations ($0 or 0.00%)

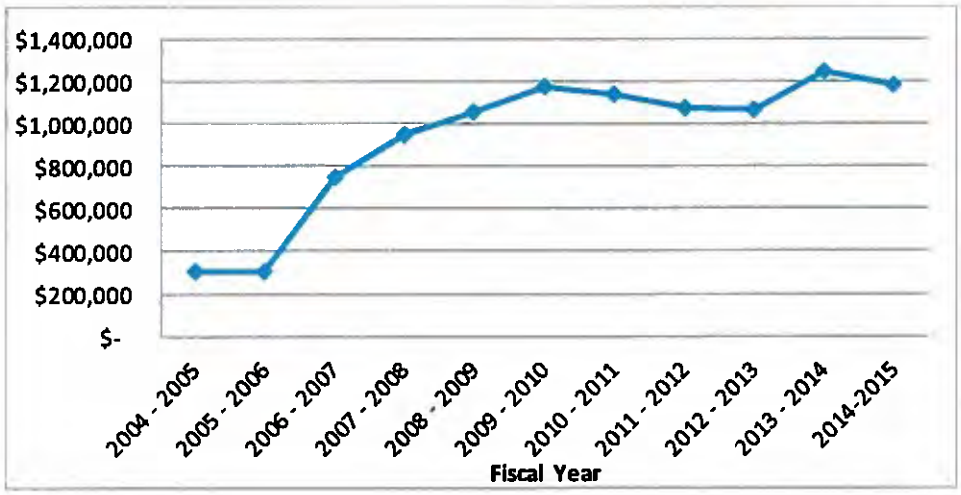
The Village expects forty-one (41) residential permits during fiscal year 2014 – 2015. The annexation agreement for each development includes the amount to be submitted at building permit to pay for general capital assets needed now and into the future. This revenue stream shows the impact of the downturn in the housing market and will vary based on residential development activity within the community.



Grants – capital, highways and streets ($4,209,987 or 25.03%)
The Village is participating in two Surface Transportation Program (STP) grant projects for the intersection of Cross Street and IL Route 47, as well as Dugan Road in fiscal year 2014 – 2015. Estimated cash flow provided by the Village Engineer was used in determining when grant funds will be received. The Village has received several grants since fiscal year 2007 – 2008. Due to the one-time nature of the projects, the revenue stream is somewhat unpredictable and will vary based on the availability grant money.

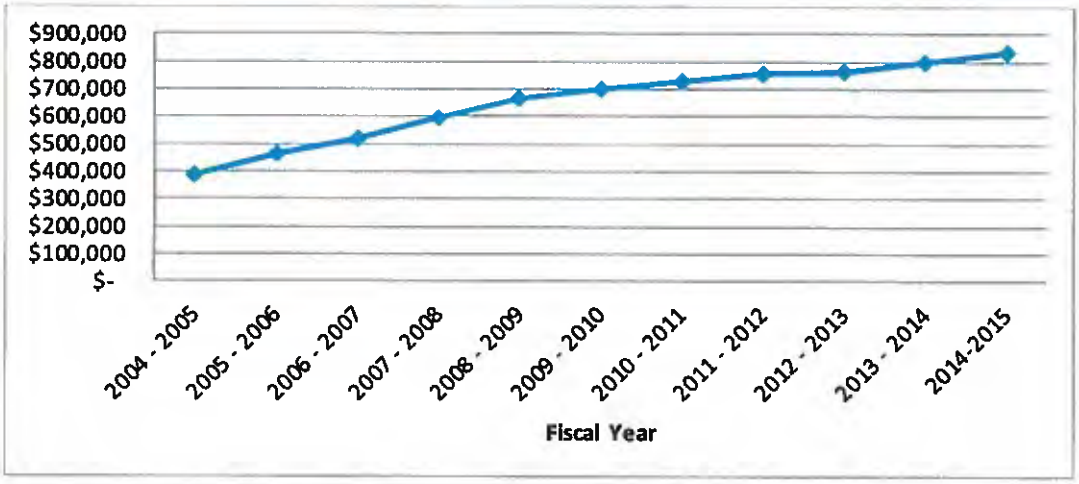


Transfers in – Debt Service Fund ($1,180,186 or 5.40%)
The Debt Service Fund is used to accumulate monies for the Village's General Obligation Alternate Revenue Source Series 2006A, 2008B, 2009, 2013A and 2013B Bonds. The alternate revenue source bonds pledge income derived from income, motor fuel, sales, use, property, utility taxes, capital improvement, road impact fees and net water and sewer revenues. In addition, these bonds further pledge the full faith and credit of the Village should the alternate revenue source be insufficient. The Village abates the property taxes on the Series 2006A, 2008B, 2009, 2013A and 2013B bonds and transfers money in from other funds to pay for this debt. Transfers into the Debt Service Fund increased after the issuance of the Series 2006A and 2008B Bonds.



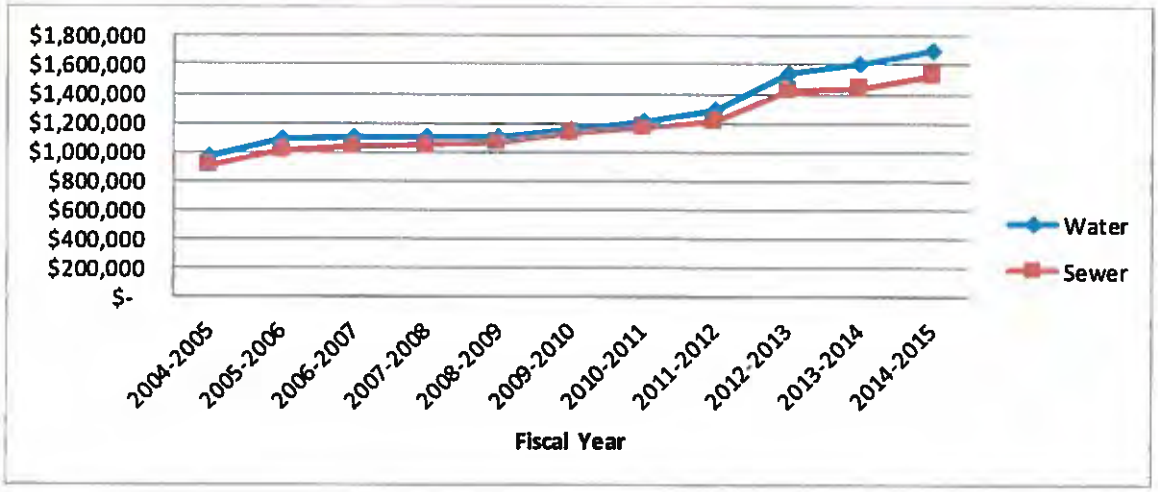
Refuse revenue ($833,266 or 4.95%)

The Village contracts with Waste Management for a full range of refuse services. These services include unlimited refuse, recycling and yard waste, as well as one large item (i.e. bed) per week, white goods (i.e. large appliances) two times per year, and street sweeping eight times between April 1 and November 30. The Village charges residents for these services on their monthly utility bill. The Village renewed its contract with Waste Management effective August 1, 2012 which calls for increases equal to the lesser of the consumer price index or 5%. A rate increase of $0.75 to $21.25 has been budgeted for fiscal year 2013 – 2014. In addition, increases of $0.75 are expected throughout the remainder of the 5 year contract.



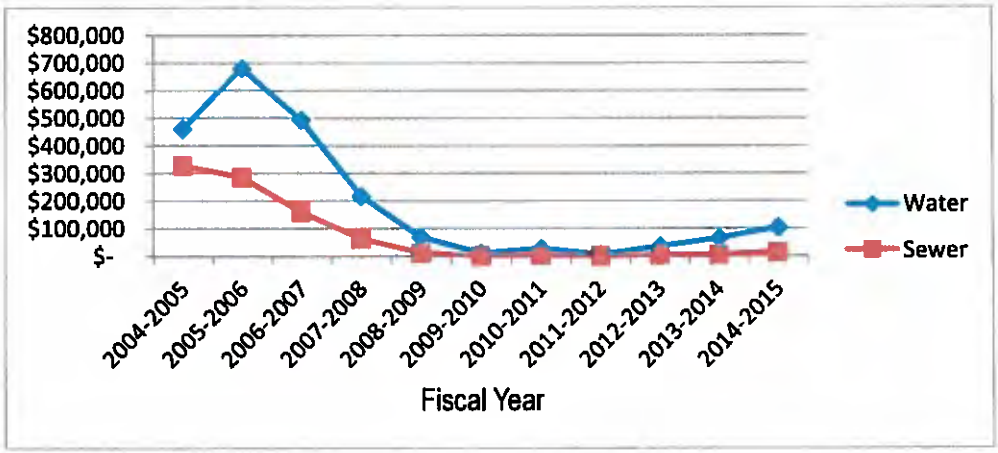
Water and sewer revenue ($3,232,402 or 19.22%)

The Village owns a water utility and charges residents a fee to use that water. The Village also charges residents a fee to maintain the sanitary sewer lines that feed to the Fox Metro Water Reclamation District. The revenue is based upon the immediate prior year's usage by existing residents along with the additional housing units brought online by new permits. The fiscal year 2013 – 2014 budget includes an increase in the water and sewer rates of 6.5% as of May 1, 2013. The Village expects annual increases of approximately 6.25% each year thereafter.



Water and sewer tap-on fees ($117,988 or 0.70%)

The Village expects forty-one (41) residential and four (4) commercial permits during fiscal year 2014 – 2015. The annexation agreement for each development includes the amount to be submitted at building permit to pay for water and sewer system capital assets needed now and into the future. This revenue stream shows the impact of the downturn in the housing market and will vary based on residential and commercial development activity within the community.



Village of Sugar Grove, Illinois
Debt Service Summary
Fiscal Year 2014 – 2015

The Village of Sugar Grove currently has general obligation alternate revenue bonds and Illinois Environmental Protection Agency (IEPA) loans outstanding as of the beginning of fiscal year 2014 – 2015.

The Village issued $5,460,000 and $470,000 of general obligation alternate revenue bonds (Series 2013A and Series 2013B, respectively) during fiscal year 2012 – 2013 to partially advance refund the Series 2006A general obligation alternate revenue bonds. In addition, the Village made the final payment during fiscal year 2013 – 2014 on the Series 2008B general obligation road alternate revenue bonds.

General obligation bonds

The Village has issued general obligation alternate revenue source bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. The alternate revenue source bonds pledge income derived from income, sales, use, property, utility taxes, capital improvement, road impact fees and net water and sewer revenues. In addition, these bonds further pledge the full faith and credit of the Village should the alternate revenue source be insufficient. The Village abates the property taxes on the Series 2006, Series 2006A, Series 2008A, Series 2009, Series 2013A and Series 2013B bonds. The table below summarizes the status of the Village's general obligation bonds:

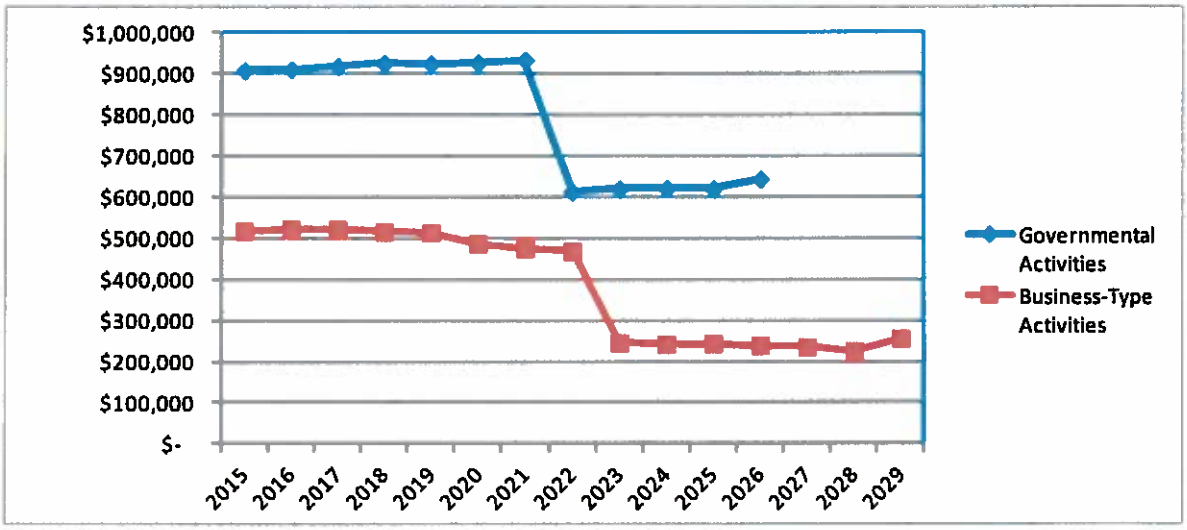
Debt Issuance	Issue Date	Maturity Date	Interest Rates	Total Debt Issued	Principal Outstanding (as of 4/30/14)	Principal Due for FY 2014-2015	Interest Due for FY 2014-2015	Proposed Funding Source for FY 2014 - 2015
Series 2006	5/17/2006	5/1/2021	4.000% to 4.500%	2,640,000	2,190,000	285,000	92,137	Net water and sewer revenues (Waterworks and Sewerage)
Series 2006A	6/15/2006	12/15/2025	4.000% to 4.125%	8,500,000	375,000	375,000	15,187	Non-home rule sales tax (Infrastructure Capital Projects) and Capital Improvement Fees (General Capital Projects)
Series 2008A	7/5/2008	5/1/2028	4.000% to 4.500%	2,585,000	2,230,000	45,000	95,525	Water Tap-On Fees (Waterworks and Sewerage)
Series 2009	4/1/2009	1/1/2021	2.500% to 3.900%	2,930,000	1,955,000	250,000	66,465	Net water and sewer revenues (Waterworks and Sewerage)
Series 2013A	3/26/2013	12/15/2025	2.500% to 3.000%	5,460,000	5,460,000	0	142,513	Non-home rule sales tax (Infrastructure Capital Projects) and Capital Improvement Fees (General Capital Projects)
Series 2013B	3/26/2013	12/15/2016	.6500% - 1.100%	470,000	355,000	55,000	3,618	Non-home rule sales tax (Infrastructure Capital Projects) and Capital Improvement Fees (General Capital Projects)
Total				$22,585,000	$12,565,000	$1,010,000	$415,445	

Village of Sugar Grove, Illinois
Debt Service Summary (Continued)
Fiscal Year 2014 – 2015

General obligation bonds (continued)

As of April 30, 2014, debt service requirements to maturity on the outstanding general obligation bonds, including interest are as follows:

Fiscal Year Ending April 30	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2015	$ 680,000	$ 227,783	$ 907,783	$ 330,000	$ 187,662	$ 517,662
2016	705,000	205,253	910,253	$ 350,000	$ 172,600	522,600
2017	730,000	188,602	918,602	$ 365,000	$ 156,763	521,763
2018	755,000	170,562	925,562	$ 375,000	$ 140,362	515,362
2019	775,000	149,168	924,168	$ 390,000	$ 123,525	513,525
2020	800,000	126,602	926,602	$ 380,000	$ 106,637	486,637
2021	830,000	102,852	932,852	$ 385,000	$ 89,813	474,813
2022	535,000	77,761	612,761	$ 395,000	$ 72,681	467,681
2023	555,000	64,388	619,388	$ 185,000	$ 59,966	244,966
2024	570,000	50,513	620,513	$ 190,000	$ 51,763	241,763
2025	585,000	34,838	619,838	$ 200,000	$ 43,231	243,231
2026	625,000	18,750	643,750	$ 205,000	$ 34,372	239,372
2027	-	-	-	$ 210,000	$ 25,294	235,294
2028	-	-	-	$ 210,000	$ 15,975	225,975
2029	-	-	-	$ 250,000	$ 5,625	255,625
2030	-	-	-	-	-	-
	$ 8,145,000	$ 1,417,072	$ 9,562,072	$ 4,420,000	$ 1,286,269	$ 5,706,269



Village of Sugar Grove, Illinois
Debt Service Summary (Continued)
Fiscal Year 2014 – 2015

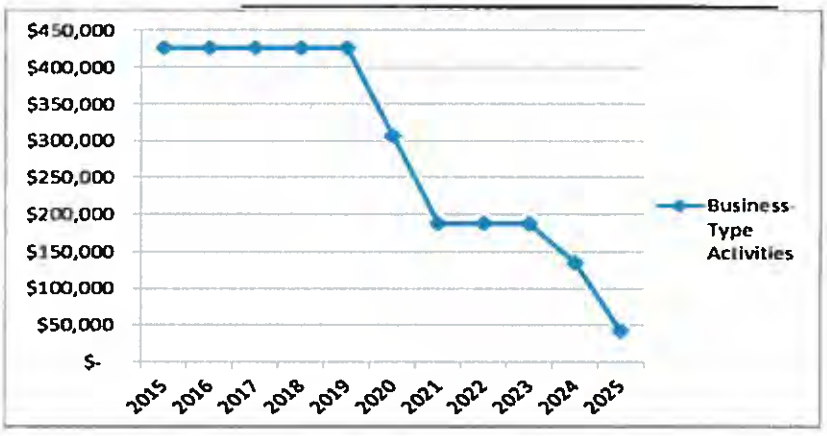
Illinois Environmental Protection Agency (IEPA) loans

The Village has entered into three loan agreements with the IEPA to provide low interest financing for waterworks and sewerage improvements. IEPA loans have been issued for business-type activities only. The IEPA loans pledge net water and sewer revenues. The table below summarizes the status of the Village's IEPA loans:

Date Issuance	Issue Date	Maturity Date	Interest Rates	Total Debt Issued	Principal Outstanding (as of 4/30/14)	Principal Due for FY 2014-15	Interest Due for FY 2014-15	Proposed Funding Source for FY 2014-2015
1998 Loan	9/29/1998	9/28/2019	2.6250%	$3,697,283	$1,219,790	$208,968	$30,657	Net water and sewer revenues (Waterworks and Sewerage)
2002 Loan	5/21/2002	10/8/2023	2.6750%	1,565,676	871,331	81,710	22,765	Net water and sewer revenues (Waterworks and Sewerage)
2003 Loan	3/28/2003	6/18/2024	2.5700%	1,272,108	764,244	64,280	19,231	Net water and sewer revenues (Waterworks and Sewerage)
				$6,535,067	$2,855,365	$354,958	$72,653	

As of April 30, 2014, debt service requirements to maturity on the outstanding IEPA loans, including interest are as follows:

Fiscal Year Ending April 30	Business-Type Activities Principal	Interest	Total
2015	$ 354,958	$ 72,653	$ 427,611
2016	364,341	63,270	427,611
2017	373,976	53,635	427,611
2018	383,860	43,751	427,611
2019	394,010	33,601	427,611
2020	284,614	23,184	307,798
2021	170,756	17,229	187,985
2022	175,275	12,710	187,985
2023	179,912	8,073	187,985
2024	132,435	3,314	135,749
2025	41,228	527	41,755
	$ 2,855,365	$ 331,947	$ 3,187,312



Village of Sugar Grove, Illinois
Debt Service Summary (Continued)
Fiscal Year 2014 – 2015

Legal debt margin

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained be the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979".

Assessed Valuation - 2013		$249,311,240
Legal Debt Limit - 8.625% of Assessed Value		$21,503,094
General Obligation Debt		
Series 2006	$2,190,000	
Series 2006A	375,000	
Series 2008A	2,230,000	
Series 2009	1,955,000	
Series 2013A	5,460,000	
Series 2013B	350,000	
Total General Obligation Debt	12,560,000	
Less: Alternate Revenue Source Bonds	(12,560,000)	
Total Applicable Debt		0
Legal Debt Margin		$21,503,094

General Fund

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
FUND SUMMARY BY DEPARTMENT

8/20/2014

ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 FINAL BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 1,506,796	$ 1,517,377	$ 1,522,715	$ 1,522,715	$ 1,535,139	$ 1,557,051	$ 1,487,738
REVENUES	4,212,834	4,399,097	4,627,445	4,534,083	4,774,844	5,109,655	5,408,607
EXPENDITURES BY DEPARTMENT							
INFORMATION TECHNOLOGY	21,771	38,846	36,137	45,179	38,262	34,907	34,907
ADMINISTRATION	332,870	338,804	370,228	383,010	378,984	398,705	420,219
POLICE	2,074,106	2,252,751	2,217,261	2,185,574	2,279,478	2,402,527	2,508,454
PUBLIC WORKS - STREETS DIVISION	934,334	827,939	849,763	927,426	1,014,394	1,201,721	1,246,580
BUILDING MAINTENANCE	126,227	128,304	150,428	167,623	166,663	172,575	188,722
COMMUNITY DEVELOPMENT	490,880	508,995	628,582	566,933	642,649	721,884	823,722
FINANCE	140,899	145,501	156,916	147,623	147,783	156,792	166,063
BOARD AND COMMISSIONS	81,166	152,620	176,438	98,292	84,719	89,856	94,937
TOTAL EXPENDITURES	4,202,253	4,393,759	4,585,753	4,521,659	4,752,932	5,178,968	5,483,604
NET CHANGE IN FUND BALANCE	10,581	5,338	41,692	12,424	21,912	(69,313)	(74,996)
FUND BALANCE, END OF YEAR	$ 1,517,377	$ 1,522,715	$ 1,564,407	$ 1,535,139	$ 1,557,051	$ 1,487,738	$ 1,412,742
GENERAL FUND RESERVE %	36.1%	34.7%	34.1%	34.0%	32.8%	28.7%	25.8%

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
FUND SUMMARY BY CATEGORY

8/20/2014

ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 FINAL BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 1,506,796	$ 1,517,377	$ 1,522,715	$ 1,522,715	$ 1,535,139	$ 1,557,051	$ 1,487,738
REVENUES							
PROPERTY TAXES	1,410,730	1,434,269	1,514,623	1,476,613	1,536,410	1,581,777	1,659,399
OTHER TAXES	2,139,588	2,309,560	2,448,688	2,523,200	2,553,333	2,664,192	2,801,641
CHARGES FOR SERVICES	103,984	127,169	139,135	50,837	150,510	223,833	266,239
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	23,425	15,000	39,300	2,873	1,100	26,100	26,100
LICENSES AND PERMITS	101,864	93,951	106,760	124,725	135,535	178,314	189,728
FINES, FEES AND FORFEITURES	275,634	305,452	283,804	233,136	296,516	311,209	319,810
INTEREST	14,804	35	15,535	11,000	15,260	19,250	19,531
MISCELLANEOUS	110,305	81,161	44,600	76,700	48,680	64,980	83,660
TOTAL REVENUES	4,180,334	4,366,597	4,592,445	4,499,083	4,737,344	5,069,655	5,366,107
EXPENDITURES BY CATEGORY							
PERSONAL SERVICES	2,729,759	2,772,607	3,013,784	2,970,854	3,156,637	3,343,592	3,527,843
CONTRACTUAL SERVICES	799,547	1,007,326	1,022,408	960,259	954,881	1,005,816	1,094,725
COMMODITIES	294,827	371,393	392,595	433,580	407,686	477,704	493,050
TOTAL EXPENDITURES	3,824,133	4,151,327	4,428,787	4,364,693	4,519,204	4,827,113	5,115,618
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	356,201	215,270	163,658	134,390	218,140	242,542	250,490
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	32,500	32,500	35,000	35,000	37,500	40,000	42,500
TRANSFERS OUT	(378,120)	(242,432)	(156,966)	(156,966)	(233,728)	(351,855)	(367,986)
TOTAL OTHER FINANCING SOURCES (USES)	(345,620)	(209,932)	(121,966)	(121,966)	(196,228)	(311,855)	(325,486)
NET CHANGE IN FUND BALANCE	10,581	5,338	41,692	12,424	21,912	(69,313)	(74,996)
FUND BALANCE, END OF YEAR	$ 1,517,377	$ 1,522,715	$ 1,564,407	$ 1,535,139	$ 1,557,051	$ 1,487,738	$ 1,412,741

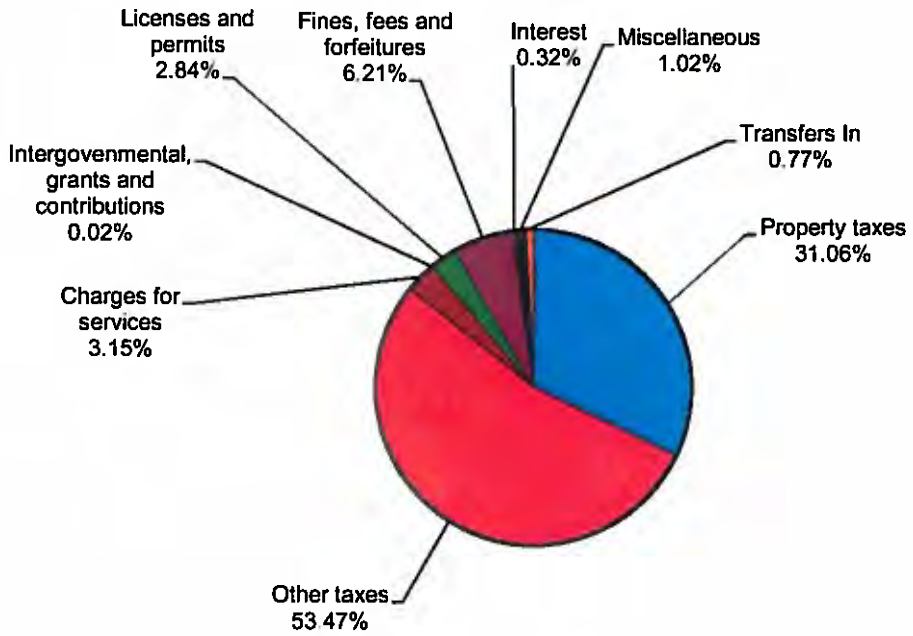
VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
FUND SUMMARY BY FUNCTION AND CATEGORY

8/20/2014

ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 FINAL BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 1,506,796	$ 1,517,377	$ 1,522,715	$ 1,522,715	$ 1,535,139	$ 1,557,051	$ 1,487,738
REVENUES							
PROPERTY TAXES	1,410,730	1,434,269	1,514,623	1,476,613	1,536,410	1,581,777	1,659,399
OTHER TAXES	2,139,588	2,309,560	2,448,688	2,523,200	2,553,333	2,664,192	2,801,641
CHARGES FOR SERVICES	103,984	127,169	139,135	50,837	150,510	223,833	266,239
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	23,425	15,000	39,300	2,873	1,100	26,100	26,100
LICENSES AND PERMITS	101,864	93,951	106,760	124,725	135,535	178,314	189,728
FINES, FEES AND FORFEITURES	275,634	305,452	283,804	233,136	296,516	311,209	319,810
INTEREST	14,804	35	15,535	11,000	15,260	19,250	19,531
MISCELLANEOUS	110,305	81,161	44,600	76,700	48,680	64,980	83,660
TOTAL REVENUES	4,180,334	4,366,597	4,592,445	4,499,083	4,737,344	5,069,655	5,366,107
EXPENDITURES							
GENERAL GOVERNMENT							
PERSONAL SERVICES	827,888	849,037	911,429	870,261	937,723	996,729	1,052,974
CONTRACTUAL SERVICES	335,329	342,549	570,201	500,725	486,061	534,914	616,020
COMMODITIES	19,122	20,010	25,625	26,200	23,803	26,890	27,690
TOTAL GENERAL GOVERNMENT	1,182,339	1,211,596	1,507,255	1,397,186	1,447,586	1,558,533	1,696,684
PUBLIC SAFETY							
PERSONAL SERVICES	1,608,780	1,625,855	1,772,363	1,734,450	1,809,373	1,913,528	2,015,546
CONTRACTUAL SERVICES	362,598	479,332	294,440	307,411	335,796	313,140	322,451
COMMODITIES	67,109	90,254	84,295	77,550	81,625	90,880	85,478
CAPITAL	-	-	-	-	-	-	-
TOTAL PUBLIC SAFETY	2,038,487	2,195,441	2,151,098	2,119,411	2,226,794	2,317,548	2,423,475
HIGHWAYS & STREETS							
PERSONAL SERVICES	293,091	297,716	329,992	366,144	409,542	433,335	459,323
CONTRACTUAL SERVICES	101,620	95,445	157,767	152,123	133,025	157,762	156,254
COMMODITIES	208,596	261,130	282,675	329,830	302,258	359,934	379,882
CAPITAL	-	-	-	-	-	-	-
TOTAL HIGHWAYS & STREETS	603,307	654,290	770,434	848,097	844,824	951,031	995,459
TOTAL EXPENDITURES	3,824,133	4,061,327	4,428,787	4,364,693	4,519,204	4,827,113	5,115,618
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	356,201	305,270	163,658	134,390	218,140	242,542	250,490
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	32,500	32,500	35,000	35,000	37,500	40,000	42,500
TRANSFERS OUT	(378,120)	(332,432)	(156,966)	(156,966)	(233,728)	(351,855)	(367,986)
TOTAL OTHER FINANCING SOURCES (USES)	(345,620)	(299,932)	(121,966)	(121,966)	(196,228)	(311,855)	(325,486)
NET CHANGE IN FUND BALANCE	10,581	5,338	41,692	12,424	21,912	(69,313)	(74,996)
FUND BALANCE, END OF YEAR	$ 1,517,377	$ 1,522,715	$ 1,564,407	$ 1,535,139	$ 1,557,051	$ 1,487,738	$ 1,412,741

VILLAGE OF SUGAR GROVE 8/20/2014
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
REVENUES BY CATEGORY

REVENUES	2015 Budget	Percent of Budget
Property taxes	$ 1,536,410	32.18%
Other taxes	2,553,333	53.47%
Charges for services	150,510	3.15%
Intergovenmental, grants and contributions	1,100	0.02%
Licenses and permits	135,535	2.84%
Fines, fees and forfeitures	296,516	6.21%
Interest	15,260	0.32%
Miscellaneous	48,680	1.02%
Transfers In	37,500	0.79%
Total	$ 4,774,844	100.00%



VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
REVENUES

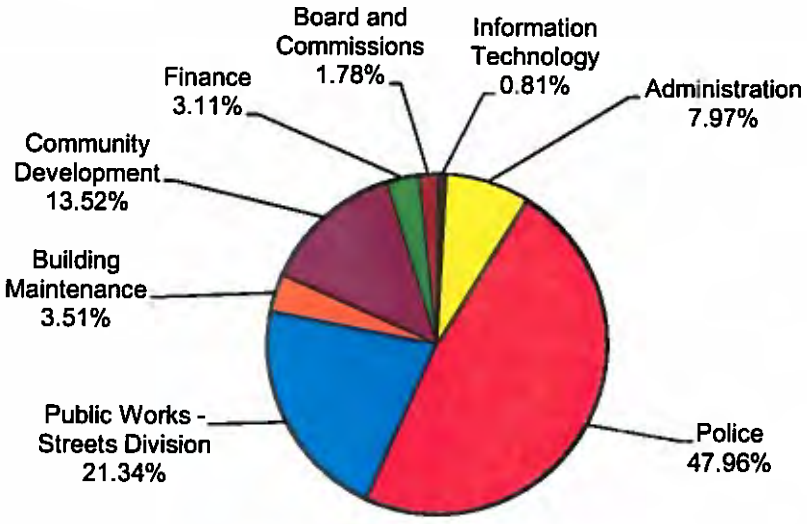
8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 FINAL BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
01-00-0000	REVENUES							
3110	PROPERTY TAX - CORPORATE	$ 721,371	$ 739,292	$ 759,399	$ 740,094	$ 713,323	$ 734,723	$ 771,459
3111	PROPERTY TAX - AUDIT	11,769	11,968	13,075	12,743	9,900	10,197	10,707
3112	PROPERTY TAX - LIABILITY INSUR	76,708	77,999	70,888	69,086	68,917	70,985	74,534
3113	PROPERTY TAX - I.M.R.F	71,600	67,001	38,931	37,942	38,659	39,819	41,810
3114	PROPERTY TAX- SOCIAL SECURITY	163,904	166,656	182,066	177,437	201,268	207,306	217,671
3115	PROPERTY TAX - STREET LIGHTING	46,587	47,371	51,753	50,436	57,211	58,927	61,873
3150	PROPERTY TAX - POLICE	114,554	116,477	127,250	124,014	140,670	144,890	152,135
3151	PROPERTY TAX - POLICE PENSION	168,851	171,688	234,891	228,918	270,162	278,267	292,180
3162	UTILITY TAX - ELECTRICITY	275,528	290,712	292,977	291,000	293,910	299,788	314,777
3163	UTILITY TAX - NATURAL GAS	106,785	113,709	106,152	120,000	110,398	115,918	121,714
3164	UTILITY TAX - TELECOMMUNICATION	342,957	313,176	323,359	298,000	280,951	283,761	289,436
3210	LIQUOR LICENSE	17,185	20,845	19,000	19,000	20,895	22,345	25,045
3250	FRANCHISE AGREEMENT	61,372	75,416	61,086	61,086	62,919	64,807	68,047
3291	CONTRACTORS LICENSE	31,680	26,070	30,000	26,000	30,000	37,500	37,500
3310	BUILDING PERMITS	44,469	39,318	47,550	67,000	69,440	96,855	103,860
3320	CERTIFICATES OF OCCUPANCY	1,410	1,500	1,600	4,300	4,500	6,900	7,500
3330	PLAN REVIEWS	1,598	1,823	2,965	4,430	5,119	8,126	8,699
3340	REINSPECTIONS	1,280	1,040	1,615	1,995	3,051	4,058	4,594
3350	TRANSITION FEES	-	750	-	-	-	-	-
3380	TOWING FEES	40,000	64,000	50,000	40,000	60,000	60,000	60,000
3390	OTHER LICENSES, PERMITS AND FEES	3,165	1,600	3,030	1,000	1,530	1,530	1,530
3410	STATE INCOME TAX	762,281	851,273	858,314	860,000	879,907	879,907	879,907
3420	REPLACEMENT TAX	1,820	1,925	1,941	1,950	1,960	1,980	2,000
3440	GRANTS	23,425	15,000	39,300	2,873	1,100	26,100	26,100
3449	STATE SALES TAX REBATE	(110,459)	(105,059)	-	-	(12,750)	(17,000)	(13,500)
3450	STATE SALES TAX	629,364	701,176	720,194	802,000	838,810	939,691	1,047,160
3451	STATE USE TAX	131,312	142,649	145,751	150,250	160,147	160,147	160,147
3453	STATE GAMES AND LICENSES	1,077	1,005	1,000	1,000	1,000	1,000	1,000
3460	ROAD AND BRIDGE TAX	35,386	35,817	36,370	35,941	36,300	36,663	37,030
3510	COURT FINES	95,580	84,787	89,769	55,000	89,769	92,462	95,236
3520	FORFEITURES	-	-	-	-	-	7,500	7,500
3590	OTHER FINES	78,678	81,233	82,899	77,000	83,728	86,240	88,827
3740	ZONING & FILING FEES	4,900	8,900	5,500	8,000	8,000	33,500	35,250
3760	REVIEW & DEVELOPMENT FEES	88,386	104,419	120,950	30,000	126,680	172,992	211,800
3761	REIMBURSMENT	109,142	79,531	42,900	75,000	30,180	46,280	64,760
3790	CHARGES FOR POLICE SERVICES	10,050	10,185	10,000	10,037	10,000	10,000	10,000
3791	OTHER CHARGES FOR SERVICES	648	3,666	2,685	2,800	5,830	7,341	9,189
3810	INTEREST INCOME	14,804	35	15,535	11,000	15,260	19,250	19,531
3820	RENTAL INCOME	800	1,200	1,200	1,200	1,200	1,200	1,200
3840	MAP/PLAN/CODE CHARGES	4	16	50	50	100	200	200
3890	MISCELLANEOUS INCOME	363	430	500	500	17,300	17,500	17,700
3990	INTERFUND TRANSFERS	32,500	32,500	35,000	35,000	37,500	40,000	42,500
	TOTAL REVENUES:	$ 4,212,834	$ 4,399,097	$ 4,627,445	$ 4,534,083	$ 4,774,844	$ 5,109,655	$ 5,408,607

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
EXPENDITURES BY DEPARTMENT

8/20/2014

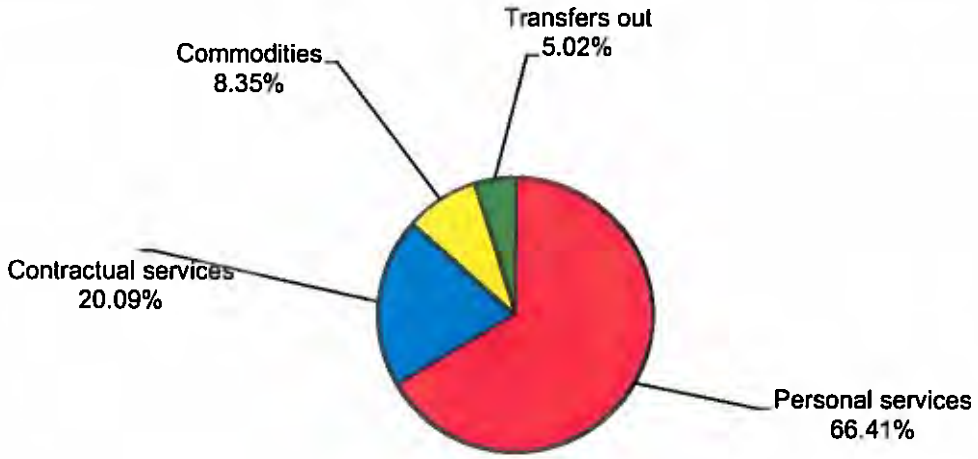
EXPENDITURES	2015 Budget	Percent of Budget
Information Technology	$ 38,262	0.81%
Administration	378,984	7.97%
Police	2,279,478	47.96%
Public Works - Streets Division	1,014,394	21.34%
Building Maintenance	166,663	3.51%
Community Development	642,649	13.52%
Finance	147,783	3.11%
Board and Commissions	84,719	1.78%
Total	$ 4,752,932	100.00%



VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
EXPENDITURES BY CATEGORY

8/20/2014

EXPENDITURES	2015 Budget	Percent of Budget
Personal services	$ 3,156,637	66.41%
Contractual services	954,881	20.09%
Commodities	407,686	8.58%
Transfers out	233,728	4.92%
Total	$ 4,752,932	100.00%



VILLAGE OF SUGAR GROVE 8/20/2014
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 49
INFORMATION TECHNOLOGY EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 FINAL BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
01-49-0000	**INFORMATION TECHNOLOGY**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6201	MEDICAL/DENTAL INSURANCE	-	-	-	-	-	-	-
6202	GROUP LIFE INSURANCE	-	-	-	-	-	-	-
6204	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
6205	SOC SEC CONTRIBUTIONS	-	-	-	-	-	-	-
6206	IMRF CONTRIBUTIONS	-	-	-	-	-	-	-
6208	TRAINING & MEMBERSHIPS	-	-	-	-	-	-	-
6209	UNIFORM ALLOWANCE	-	-	-	-	-	-	-
6507	MILEAGE REIMBURSEMENT	-	-	-	-	-	-	-
	TOTAL PERSONAL SERVICES	-	-	-	-	-	-	-
	CONTRACTUAL SERVICES							
6306	MEDICAL SERVICES	-	-	-	-	-	-	-
6307	I. S. SERVICES	21,550	38,366	35,637	44,637	37,742	34,387	34,387
6502	TELECOMMUNICATIONS	203	455	480	522	480	480	480
6504	PRINTING	-	-	-	-	-	-	-
6509	RECRUITMENT	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	21,753	38,821	36,117	45,159	38,222	34,867	34,867
	COMMODITIES							
6501	POSTAGE & DELIVERY	-	-	-	-	-	-	-
6603	SPECIALIZED SUPPLIES	-	-	-	-	-	-	-
6608	BOOKS & PUBLICATIONS	-	-	-	-	-	-	-
6613	GENERAL OFFICE SUPPLIES	18	25	20	20	40	40	40
	TOTAL COMMODITIES	18	25	20	20	40	40	40
	TOTAL INFORMATION TECHNOLOGY EXPENDITURES	$ 21,771	$ 38,846	$ 36,137	$ 45,179	$ 38,262	$ 34,907	$ 34,907

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 50
ADMINISTRATION EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 FINAL BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
01-50-0000	ADMINISTRATION							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 177,089	$ 182,722	$ 182,108	$ 183,270	$ 191,219	$ 202,692	$ 214,854
6201	MEDICAL/DENTAL INSURANCE	30,775	30,540	32,800	32,800	32,960	34,938	37,034
6202	GROUP LIFE INSURANCE	158	158	168	168	168	178	189
6204	UNEMPLOYMENT COMPENSATION	-	-	182	-	191	202	214
6205	SOC SEC CONTRIBUTIONS	10,943	11,225	11,736	11,826	12,228	12,962	13,740
6206	IMRF CONTRIBUTIONS	16,081	16,633	17,555	17,670	18,070	19,154	20,303
6208	TRAINING & MEMBERSHIPS	1,595	3,758	4,973	4,973	6,383	6,129	6,276
6209	UNIFORM ALLOWANCE	-	-	100	63	100	125	150
6507	MILEAGE REIMBURSEMENT	1,802	1,439	1,805	1,972	1,857	1,910	1,965
	TOTAL PERSONAL SERVICES	238,443	246,476	251,427	252,742	263,176	278,290	294,725
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	9,808	10,222	10,758	22,862	14,500	14,935	15,383
6306	MEDICAL SERVICES	55	50	799	700	754	758	769
6307	I. S. SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	14	582	525	400	525	525	525
6402	RENTAL	2,882	3,122	2,891	2,891	2,891	2,891	2,891
6403	REPAIR & MAINT SERVICES - EQUIP	230	159	215	300	215	215	215
6502	TELECOMMUNICATIONS	1,272	1,592	2,463	2,300	2,200	2,231	2,231
6504	PRINTING	47	-	250	-	50	50	50
6509	RECRUITMENT	-	-	-	-	-	-	-
6514	INSURANCE PREMIUMS	79,292	75,012	99,765	99,000	93,265	97,665	102,285
	TOTAL CONTRACTUAL SERVICES	93,600	90,737	117,666	128,453	114,400	119,270	124,349
	COMMODITIES							
6501	POSTAGE & DELIVERY	27	1	25	15	35	35	35
6608	BOOKS & PUBLICATIONS	691	1,508	860	800	860	860	860
6613	GENERAL OFFICE SUPPLIES	109	82	250	1,000	513	250	250
	TOTAL COMMODITIES	827	1,591	1,135	1,815	1,408	1,145	1,145
	TOTAL ADMINISTRATION EXPENDITURES	$ 332,870	$ 338,804	$ 370,228	$ 383,010	$ 378,984	$ 398,705	$ 420,219

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 51
POLICE EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 FINAL BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
01-51-0000	**POLICE**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 977,195	$ 913,434	$ 944,145	$ 942,000	$ 948,471	$ 1,005,379	$ 1,065,702
6102	SALARIES - OVERTIME	72,815	98,016	122,835	120,500	126,443	134,030	142,072
6104	SALARIES - PART-TIME	47,922	79,635	112,948	80,000	145,496	154,226	163,480
6105	SALARIES - SEASONAL	30	-	-	-	-	-	-
6106	POLICE PENSION	222,543	248,222	276,383	276,383	272,891	281,078	289,510
6201	MEDICAL/DENTAL INSURANCE	185,587	184,554	202,212	202,212	201,230	213,304	226,102
6202	GROUP LIFE INSURANCE	1,334	1,183	1,258	1,258	1,224	1,297	1,375
6204	UNEMPLOYMENT COMPENSATION	-	-	1,180	-	1,142	1,211	1,284
6205	SOC SEC CONTRIBUTIONS	82,124	80,736	90,264	90,264	93,361	98,963	104,901
6206	IMRF CONTRIBUTIONS	4,473	4,575	2,433	2,433	-	-	-
6208	TRAINING & MEMBERSHIPS	4,357	2,547	9,030	8,900	8,910	12,835	10,065
6209	UNIFORM ALLOWANCE	10,400	12,953	9,675	10,500	10,205	11,105	10,955
6507	MILEAGE REIMBURSEMENT	-	-	-	-	-	100	100
	TOTAL PERSONAL SERVICES	1,608,780	1,625,855	1,772,363	1,734,450	1,809,373	1,913,528	2,015,546
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	92,907	69,811	44,600	31,000	85,000	65,000	65,000
6306	MEDICAL SERVICES	462	1,567	2,541	2,541	2,174	1,797	1,866
6307	I. S. SERVICES	150	6,128	9,840	9,840	24,068	12,164	12,622
6309	OTHER PROFESSIONAL SERVICES	7,454	107,982	7,475	26,500	10,503	10,503	10,503
6402	RENTAL	2,191	2,372	2,191	2,191	2,191	2,191	2,191
6403	REPAIR & MAINT. SERV - EQUIPMENT	16,156	12,396	10,303	17,400	14,632	15,160	15,360
6407	REPAIR & MAINT. SERV - VEHICLES	34,662	25,895	30,000	28,500	30,000	30,000	30,000
6502	TELECOMMUNICATIONS	207,406	248,889	184,115	184,115	165,803	173,600	183,484
6504	PRINTING	1,210	2,804	1,275	1,000	1,275	2,575	1,275
6508	RECEPTIONS & ENTERTAINMENT	-	-	100	100	150	150	150
6509	RECRUITMENT	-	1,488	2,000	4,224	-	-	-
	TOTAL CONTRACTUAL SERVICES	362,598	479,332	294,440	307,411	335,796	313,140	322,451
	COMMODITIES							
6500	GENERAL EQUIPMENT	502	28,511	2,200	2,200	9,450	5,950	4,950
6501	POSTAGE & DELIVERY	892	805	1,445	1,400	1,445	1,445	1,445
6601	FUELS & LUBRICANTS	57,394	50,190	69,000	60,000	57,105	59,960	62,958
6603	SPECIALIZED SUPPLIES/TOOLS	5,912	7,059	8,650	11,000	10,525	19,425	10,525
6604	SAFETY SUPPLIES	-	-	200	200	200	1,200	1,200
6608	BOOKS & PUBLICATIONS	403	119	300	250	400	400	400
6613	GENERAL OFFICE SUPPLIES	2,006	3,570	2,500	2,500	2,500	2,500	2,500
6617	VEHICLE MAINTENANCE SUPPLIES	-	-	-	-	-	-	1,500
	TOTAL COMMODITIES	67,109	90,254	84,295	77,550	81,625	90,880	85,478
	TRANSFERS OUT							
7010	TRANSFER TO EQUIP. REPLACEMENT	35,619	57,310	66,163	66,163	52,684	84,979	84,979
	TOTAL TRANSFERS OUT	35,619	57,310	66,163	66,163	52,684	84,979	84,979
	TOTAL POLICE EXPENDITURES	$ 2,074,106	$ 2,252,751	$ 2,217,261	$ 2,185,574	$ 2,279,478	$ 2,402,527	$ 2,508,454

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 53
PUBLIC WORKS - STREETS DIVISION EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 FINAL BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
01-53-0000	**PUBLIC WORKS - STREETS DIVISION**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 196,841	$ 208,746	$ 218,423	$ 219,458	$ 262,433	$ 278,178	$ 294,869
6102	SALARIES - OVERTIME	5,788	9,467	10,576	34,000	17,290	18,327	19,427
6104	SALARIES - PART TIME	6,716	-	-	-	-	-	-
6105	SALARIES - SEASONAL	11,799	3,394	9,880	8,637	11,200	11,760	12,348
6201	MEDICAL/DENTAL INSURANCE	31,102	36,618	45,412	45,412	64,128	67,976	72,055
6202	GROUP LIFE INSURANCE	374	374	398	398	439	465	493
6204	UNEMPLOYMENT COMPENSATION	-	-	229	-	280	297	315
6205	SOC SEC CONTRIBUTIONS	16,472	16,280	18,274	18,354	22,063	23,387	24,790
6206	IMRF CONTRIBUTIONS	19,007	19,926	22,075	35,100	26,434	28,020	29,701
6208	TRAINING & MEMBERSHIPS	3,958	1,899	3,650	3,650	4,050	3,650	4,050
6209	UNIFORM ALLOWANCE	989	954	1,050	1,050	1,200	1,250	1,250
6507	MILEAGE REIMBURSEMENT	45	58	25	85	25	25	25
	TOTAL PERSONAL SERVICES	293,091	297,716	329,992	366,144	409,542	433,335	459,323
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	681	581	500	1,530	1,500	1,500	1,500
6303	ENGINEERING SERVICES	5,817	2,625	14,025	14,425	8,000	7,875	4,000
6306	MEDICAL SERVICES	619	222	928	300	1,139	766	767
6307	I.S. SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	6,075	3,200	3,425	3,575	3,575	3,575	3,575
6402	RENTAL	541	2,079	3,040	2,000	4,040	4,040	4,040
6403	REPAIR & MAINT SERVICES - EQUIPMENT	1,574	2,230	3,697	4,375	3,697	3,697	3,697
6405	REPAIR & MAINT SERVICES - ROW	33,369	39,551	65,124	65,124	42,624	65,124	65,124
6407	REPAIR & MAINT SERVICES - VEHICLES	12,123	4,495	20,000	20,000	20,000	20,000	20,000
6502	TELECOMMUNICATIONS	2,788	3,032	2,876	2,819	3,100	3,115	3,130
6503	PUBLISHING	-	367	50	175	150	150	150
6504	PRINTING	139	-	700	200	200	700	700
6508	RECEPTIONS & ENTERTAINMENT	111	156	200	200	200	200	200
6509	RECRUITMENT	-	-	150	150	150	150	150
6511	ELECTRICITY	37,730	36,908	42,552	37,000	44,400	46,620	48,951
6516	EMPLOYEE ACTIVITIES	53	-	500	250	250	250	250
	TOTAL CONTRACTUAL SERVICES	101,620	95,445	157,767	152,123	133,025	157,762	156,254
	COMMODITIES							
6500	GENERAL EQUIPMENT	14,493	-	-	-	600	-	600
6501	POSTAGE & DELIVERY	156	82	175	80	175	175	175
6601	FUELS & LUBRICANTS	21,168	22,271	22,950	22,950	35,326	35,826	36,326
6603	SPECIALIZED SUPPLIES/TOOLS	5,288	4,698	5,500	8,000	5,500	5,500	5,500
6604	SAFETY SUPPLIES	788	626	800	800	900	900	900
6606	LANDSCAPING SUPPLIES	29,530	40,163	46,250	46,250	28,700	60,700	78,550
6608	BOOKS & PUBLICATIONS	-	245	250	250	250	250	250
6609	ROADWAY MAINTENANCE SUPPLIES	11,726	16,198	13,000	22,000	14,500	14,500	14,500
6610	TRAFFIC CONTROL SUPPLIES	14,572	11,794	13,500	13,500	15,000	16,500	16,500
6612	EQUIPMENT MAINTENANCE SUPPLIES	4,237	5,526	4,000	2,500	4,000	4,000	4,000
6613	GENERAL OFFICE SUPPLIES	436	425	500	500	600	600	600
6615	SNOW & ICE CONTROL SUPPLIES	97,788	141,731	165,750	200,000	186,707	210,983	211,981
6617	VEHICLE MAINTENANCE SUPPLIES	8,214	17,372	10,000	13,000	10,000	10,000	10,000
	TOTAL COMMODITIES	208,596	261,130	282,675	329,830	302,258	359,934	379,882
	TRANSFERS OUT							
7010	TRANSFER TO EQUIP. REPLACE.	91,027	91,027	79,329	79,329	124,110	211,490	251,121
9003	INTERFUND TRANSFER	240,000	82,621	-	-	45,460	39,200	-
	TOTAL TRANSFERS OUT	331,027	173,648	79,329	79,329	169,570	250,690	251,121
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	$ 934,334	$ 827,939	$ 849,763	$ 927,426	$ 1,014,394	$ 1,201,721	$ 1,246,580

VILLAGE OF SUGAR GROVE 8/20/2014
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 54
BUILDING MAINTENANCE EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 FINAL BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
01-54-0000	**BUILDING MAINTENANCE**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 53,440	$ 56,750	$ 59,800	$ 59,500	$ 73,168	$ 77,558	$ 82,211
6102	SALARIES - OVERTIME	1,990	3,311	3,662	13,100	4,530	4,802	5,090
6104	SALARIES PART-TIME	6,716	-	-	-	-	-	-
6105	SALARIES - SEASONAL	4,590	1,454	9,880	8,637	-	-	-
6201	MEDICAL/DENTAL INSURANCE	10,273	11,104	13,177	13,177	17,875	18,948	20,085
6202	GROUP LIFE INSURANCE	106	106	112	112	133	141	149
6204	UNEMPLOYMENT COMPENSATION	-	-	63	-	78	83	88
6205	SOC SEC CONTRIBUTIONS	4,801	4,507	5,611	5,636	5,923	6,278	6,655
6206	IMRF CONTRIBUTIONS	5,649	5,487	6,118	7,230	7,343	7,784	8,251
6208	TRAINING & MEMBERSHIPS	65	175	200	1,200	500	650	750
6209	UNIFORM ALLOWANCE	487	234	300	300	300	700	700
6507	MILEAGE REIMBURSEMENT	-	-	-	2	25	25	25
	TOTAL PERSONAL SERVICES	88,117	83,128	98,923	108,894	109,875	116,969	124,004
	CONTRACTUAL SERVICES							
6306	MEDICAL SERVICES	120	70	155	250	133	834	140
6307	I.S. SERVICES	-	-	-	-	-	-	-
6402	RENTAL	529	85	579	579	954	954	954
6403	REPAIR & MAINT SERVICES - EQUIPMENT	849	1,991	2,680	1,700	2,680	2,680	2,680
6406	REPAIR & MAINT SERVICES - BUILDINGS	14,827	20,979	22,348	30,000	29,010	26,010	21,810
6407	REPAIR & MAINT SERVICES - VEHICLES	989	76	150	150	150	150	150
6502	TELECOMMUNICATIONS	1,732	1,691	1,207	1,594	1,396	1,212	1,066
6509	RECRUITMENT	-	-	-	-	-	300	300
6512	WATER & SEWER	1,330	1,434	1,625	1,625	1,625	1,625	1,625
	TOTAL CONTRACTUAL SERVICES	20,376	26,325	28,744	35,898	35,948	33,765	28,725
	COMMODITIES							
6500	GENERAL EQUIPMENT	158	-	500	575	625	750	750
6601	FUELS & LUBRICANTS	3,488	4,761	6,000	6,000	4,525	5,000	6,000
6602	CUSTODIAL SUPPLIES	2,486	2,861	3,600	3,600	3,600	3,600	3,600
6603	SPECIALIZED SUPPLIES & TOOLS	1,092	1,481	1,300	1,300	1,300	1,300	1,300
6604	SAFETY SUPPLIES	434	607	500	500	500	900	900
6606	LANDSCAPING SUPPLIES	1,307	266	1,325	1,870	1,500	1,500	1,500
6608	BOOKS & PUBLICATIONS	-	245	100	-	200	200	200
6611	BUILDING MATERIALS & SUPPLIES	1,649	1,802	2,450	1,800	1,525	1,525	1,525
6613	GENERAL OFFICE SUPPLIES	180	160	200	200	280	280	280
6617	VEHICLE MAINTENANCE SUPPLIES	1,154	882	1,000	1,200	1,000	1,000	1,000
	TOTAL COMMODITIES	11,948	13,065	16,975	17,045	15,055	16,055	17,055
	TRANSFERS OUT							
7010	TRANSFER TO EQUIPMENT REPLACEMENT	5,786	5,786	5,786	5,786	5,786	5,786	18,938
	TOTAL TRANSFERS OUT	5,786	5,786	5,786	5,786	5,786	5,786	18,938
	TOTAL BUILDING MAINTENANCE EXPENDITURES	$ 126,227	$ 128,304	$ 150,428	$ 167,623	$ 166,663	$ 172,575	$ 188,722

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 55
COMMUNITY DEVELOPMENT EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 FINAL BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
01-55-0000	**COMMUNITY DEVELOPMENT**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 243,462	$ 257,001	$ 268,752	$ 246,500	$ 276,804	$ 293,412	$ 311,017
6102	SALARIES - OVERTIME	313	130	230	400	243	258	273
6104	SALARIES - PART-TIME	5,301	4,641	5,073	6,200	5,073	5,377	5,700
6201	MEDICAL/DENTAL INSURANCE	38,645	41,791	46,732	42,000	48,585	51,500	54,590
6202	GROUP LIFE INSURANCE	384	384	408	384	408	432	458
6204	UNEMPLOYMENT COMPENSATION	-	-	274	-	277	294	312
6205	SOC SEC CONTRIBUTIONS	18,214	18,941	20,965	18,615	21,582	22,877	24,250
6206	IMRF CONTRIBUTIONS	22,197	23,439	25,930	24,145	26,181	27,752	29,417
6208	TRAINING & MEMBERSHIPS	928	1,169	4,075	2,275	3,285	6,885	7,495
6209	UNIFORM ALLOWANCE	-	-	300	276	300	400	400
6507	MILEAGE REIMBURSEMENT	17	20	25	25	25	100	100
	TOTAL PERSONAL SERVICES	329,461	347,516	372,764	340,820	382,763	409,287	434,012
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	43,961	58,840	66,000	66,000	67,200	70,392	83,200
6303	ENGINEERING SERVICES	81,985	58,340	105,530	55,000	101,750	152,650	193,250
6306	MEDICAL SERVICES	108	169	117	117	509	686	842
6307	IS SERVICES	350	350	350	350	350	350	350
6309	OTHER PROFESSIONAL SERVICES	17,818	27,760	63,025	83,750	69,050	59,200	79,600
6402	RENTAL	2,451	2,653	2,571	2,571	2,571	2,571	2,571
6403	REPAIR & MAINT. SERV-EQUIPMENT	645	422	750	750	750	750	750
6407	REPAIR & MAINT SERVICES - VEHICLES	915	811	1,500	1,500	1,500	1,500	1,500
6502	TELECOMMUNICATIONS	2,367	2,564	3,087	3,087	3,218	4,048	4,249
6503	PUBLISHING	307	352	1,100	1,100	1,300	1,500	1,700
6504	PRINTING	680	145	1,200	1,200	1,500	1,500	1,500
6508	RECEPTIONS & ENTERTAINMENT	247	176	300	300	300	600	600
6509	RECRUITMENT	-	-	-	200	-	-	500
	TOTAL CONTRACTUAL SERVICES	151,834	152,582	245,530	215,925	249,998	295,747	370,612
	COMMODITIES							
6500	GENERAL EQUIPMENT	-	-	400	400	400	650	650
6501	POSTAGE & DELIVERY	281	473	500	500	500	500	1,000
6601	FUELS & LUBRICANTS	1,821	1,487	2,100	2,100	1,800	2,100	2,800
6603	SPECIALIZED SUPPLIES/TOOLS	28	-	100	100	100	500	200
6604	SAFETY SUPPLIES	-	-	100	-	-	100	-
6608	BOOKS & PUBLICATIONS	503	585	400	600	400	1,600	500
6613	GENERAL OFFICE SUPPLIES	1,264	665	1,000	800	1,000	1,000	1,000
	TOTAL COMMODITIES	3,897	3,209	4,600	4,500	4,200	6,450	6,150
	TRANSFERS OUT							
7010	TRANSFER TO EQUIPMENT REPLACEMENT	5,688	5,688	5,688	5,688	5,688	10,400	12,948
	TOTAL TRANSFERS OUT	5,688	5,688	5,688	5,688	5,688	10,400	12,948
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	$ 490,880	$ 508,995	$ 628,582	$ 566,933	$ 642,649	$ 721,884	$ 823,722

VILLAGE OF SUGAR GROVE 8/20/2014
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 56
FINANCE EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 FINAL BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
01-56-0000	**FINANCE**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 80,296	$ 84,687	$ 87,875	$ 74,150	$ 82,774	$ 87,740	$ 93,004
6104	SALARIES - PART-TIME	-	-	-	7,000	4,775	5,062	5,366
6201	MEDICAL/DENTAL INSURANCE	21,099	21,792	23,309	15,000	16,694	17,696	18,758
6202	GROUP LIFE INSURANCE	120	120	128	80	102	108	114
6204	UNEMPLOYMENT COMPENSATION	-	-	88	-	83	88	93
6205	SOC SEC CONTRIBUTIONS	5,721	6,004	6,722	6,126	6,697	7,099	7,525
6206	IMRF CONTRIBUTIONS	7,290	7,718	8,471	7,155	7,822	8,291	8,788
6208	TRAINING & MEMBERSHIPS	1,938	2,245	2,785	2,200	2,259	3,159	2,564
6209	UNIFORM ALLOWANCE	-	-	100	100	100	200	200
6507	MILEAGE REIMBURSEMENT	18	49	25	20	50	150	150
	TOTAL PERSONAL SERVICES	116,482	122,615	129,503	111,831	121,356	129,593	136,562
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	-	-	-	-	-	-	-
6302	AUDIT SERVICES	11,261	10,617	10,850	10,226	11,100	11,350	11,600
6306	MEDICAL SERVICES	83	50	448	300	239	243	254
6307	I. S. SERVICES	4,866	5,137	5,471	5,394	5,827	6,206	6,609
6309	OTHER PROFESSIONAL SERVICES	3,299	2,175	5,502	13,000	4,002	4,002	5,502
6402	RENTAL	19	19	19	19	19	19	19
6403	REPAIR & MAINT. SERV-EQUIPMENT	229	377	250	375	420	420	420
6502	TELECOMMUNICATIONS	1,530	1,649	1,724	1,700	1,411	1,441	1,472
6503	PUBLISHING	633	372	382	1,005	687	695	702
6504	PRINTING	607	743	772	1,600	772	773	773
6508	RECEPTIONS & ENTERTAINMENT	-	-	-	-	-	-	-
6509	RECRUITMENT	-	150	-	478	-	-	-
	TOTAL CONTRACTUAL SERVICES	22,527	21,288	25,418	34,097	24,477	25,149	27,351
	COMMODITIES							
6501	POSTAGE & DELIVERY	744	727	800	700	700	700	800
6601	FUELS & LUBRICANTS	108	-	200	100	50	100	100
6603	SPECIALIZED SUPPLIES	-	-	100	100	100	100	100
6608	BOOKS & PUBLICATIONS	212	302	195	195	50	100	100
6613	GENERAL OFFICE SUPPLIES	826	569	700	600	1,050	1,050	1,050
	TOTAL COMMODITIES	1,890	1,598	1,995	1,695	1,950	2,050	2,150
	TOTAL FINANCE EXPENDITURES	$ 140,899	$ 145,501	$ 156,916	$ 147,623	$ 147,783	$ 156,792	$ 166,063

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 57
BOARD AND COMMISSIONS EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 FINAL BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
01-57-0000	**BOARD & COMMISSIONS**							
	PERSONAL SERVICES							
6104	SALARIES - PART-TIME	$ 42,177	$ 42,795	$ 44,064	$ 44,064	$ 44,064	$ 45,386	$ 46,748
6205	SOC SEC CONTRIBUTIONS	3,194	3,241	3,371	3,371	3,371	3,472	3,576
6206	IMRF CONTRIBUTIONS	481	457	482	482	473	487	502
6208	TRAINING & MEMBERSHIPS	9,533	2,724	9,975	7,500	11,725	11,925	11,925
6209	UNIFORM ALLOWANCE	-	85	800	507	800	1,200	800
6507	MILEAGE REIMBURSEMENT	-	-	120	50	120	120	120
	TOTAL PERSONAL SERVICES	55,385	49,302	58,812	55,974	60,553	62,590	63,671
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	3,893	-	-	-	-	-	-
6306	MEDICAL SERVICES	-	-	-	-	-	-	-
6307	I.S. SERVICES	1,577	1,566	4,566	1,566	2,566	3,566	3,566
6309	OTHER PROFESSIONAL SERVICES	3,233	4,072	18,725	18,475	4,225	7,225	7,225
6403	REPAIR & MAINT. SERV-EQUIPMENT	2,468	1,897	1,600	2,000	2,000	2,000	2,000
6502	TELECOMMUNICATIONS	462	327	900	500	780	780	780
6503	PUBLISHING	192	132	140	146	150	150	150
6504	PRINTING	9	10	250	125	600	750	750
6508	RECEPTIONS & ENTERTAINMENT	438	405	1,100	1,200	1,100	2,300	2,300
6515	PUBLIC RELATIONS	12,631	4,133	5,855	5,855	5,355	5,855	5,855
6516	EMPLOYEE ACTIVITIES	130	-	350	350	350	500	500
6517	PLAN COMMISSION	114	163	2,500	2,400	2,250	2,250	2,250
6518	POLICE COMMISSION	92	93	740	400	3,640	740	4,740
9003	INTERFUND TRANSFER	-	90,000	-	8,176	-	-	-
9004	CONTINGENCY	-	-	80,000	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	25,239	102,797	116,726	41,193	23,016	26,116	30,116
	COMMODITIES							
6501	POSTAGE & DELIVERY	47	62	150	100	150	150	150
6608	BOOKS & PUBLICATIONS	-	-	-	100	100	100	100
6613	GENERAL OFFICE SUPPLIES	495	460	750	925	900	900	900
	TOTAL COMMODITIES	542	521	900	1,125	1,150	1,150	1,150
	TOTAL BOARD AND COMMISSIONS EXPENDITURES	$ 81,166	$ 152,620	$ 176,438	$ 98,292	$ 84,719	$ 89,856	$ 94,937

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VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
FUND SUMMARY BY DEPARTMENT

8/20/2014

ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 5,055,571	$ 4,737,160	$ 4,306,613	$ 4,306,613	$ 4,224,185	$ 4,017,287	$ 3,074,233
REVENUES	296,602	1,646,894	267,968	275,049	322,079	624,903	671,604
EXPENDITURES BY DEPARTMENT							
ADMINISTRATION	-	-	-	195	-	-	-
POLICE	115,753	302,900	203,273	217,233	108,977	258,861	260,153
PUBLIC WORKS - STREETS DIVISION	499,260	1,774,542	122,759	140,049	420,000	1,259,142	412,097
PUBLIC WORKS - BUILDING MAINTENANCE DIVISION	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT	-	-	-	-	-	49,954	-
FINANCE	-	-	-	-	-	-	-
TOTAL EXPENDITURES	615,013	2,077,442	326,032	357,477	528,977	1,567,957	672,250
NET CHANGE IN FUND BALANCE	(318,411)	(430,547)	(58,064)	(82,428)	(206,898)	(943,054)	(646)
FUND BALANCE, END OF YEAR	$ 4,737,160	$ 4,306,613	$ 4,248,549	$ 4,224,185	$ 4,017,287	$ 3,074,233	$ 3,073,586

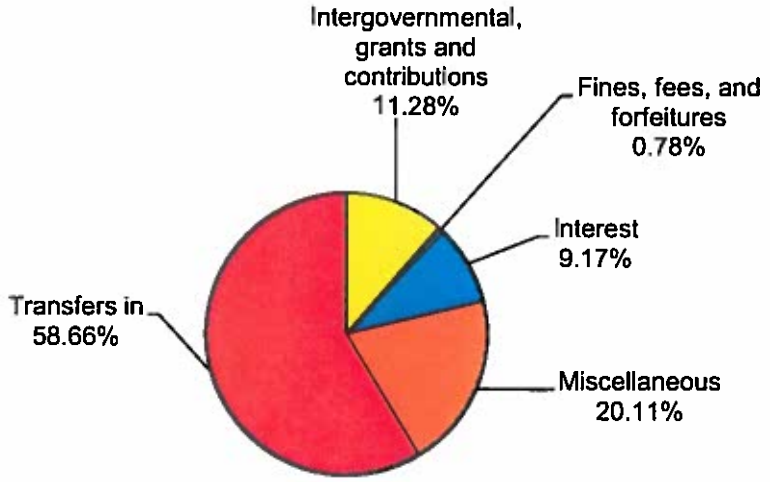
VILLAGE OF SUGAR GROVE 8/20/2014
FY 2014-2015 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
FUND SUMMARY BY CATEGORY

ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 5,055,571	$ 4,737,160	$ 4,306,613	$ 4,306,613	$ 4,224,185	$ 4,017,287	$ 3,074,233
REVENUES							
INTERGOVERNMENTAL GRANTS AND CONTRIBUTIONS	400	176,850	3,750	7,539	36,340	211,737	201,901
FINES, FEES AND FORFEITURES	-	410	2,500	1,000	2,500	2,500	2,500
INTEREST	28,984	27,922	41,860	25,000	29,520	25,610	21,105
TRANSFERS IN	138,120	249,811	156,966	165,142	188,937	317,984	376,830
PROCEEDS - FIXED ASSETS SALE	69,673	10	-	13,476	-	-	-
BOND PROCEEDS	-	1,100,000	-	-	-	-	-
MISCELLANEOUS	59,425	91,892	62,892	62,892	64,782	67,072	69,268
TOTAL REVENUES	296,602	1,646,894	267,968	275,049	322,079	624,903	671,604
EXPENDITURES							
CONTRACTUAL SERVICES	77,997	249,416	-	11,875	-	64,500	-
COMMODITIES	244	139	-	-	-	-	-
CAPITAL	73,453	1,712,023	212,679	232,249	420,000	1,393,835	562,097
TRANSFERS OUT	463,319	115,864	113,353	113,353	108,977	109,622	110,153
TOTAL EXPENDITURES	615,013	2,077,442	326,032	357,477	528,977	1,567,957	672,250
NET CHANGE IN FUND BALANCE	(318,411)	(430,547)	(58,064)	(82,428)	(206,898)	(943,054)	(646)
FUND BALANCE, END OF YEAR	$ 4,737,160	$ 4,306,613	$ 4,248,549	$ 4,224,185	$ 4,017,287	$ 3,074,233	$ 3,073,586

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
REVENUES

8/20/2014

REVENUES	2015 Budget	Percent of Budget
Intergovernmental, grants and contributions	$ 36,340	11.28%
Fines, fees, and forfeitures	2,500	0.78%
Interest	29,520	9.17%
Miscellaneous	64,782	20.11%
Transfers in	188,937	58.66%
Total	$ 322,079	100.00%



VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
REVENUES

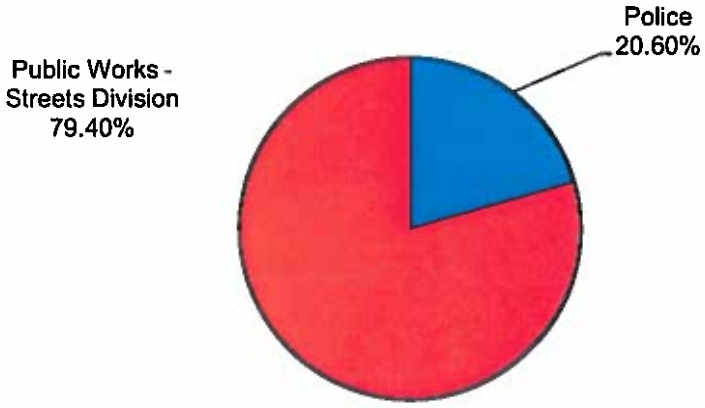
8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
30-00-0000	REVENUES							
3440	GRANTS	$ -	$ 171,525	$ -	$ -	$ -	$ -	$ -
3510	COURT FINES	-	410	2,500	1,000	2,500	2,500	2,500
3610	INTEREST INCOME	28,984	27,922	41,860	25,000	29,520	25,610	21,105
3820	RENTAL INCOME	59,425	63,910	62,892	62,892	64,782	67,072	69,268
3850	IMPROVEMENT DONATIONS	-	3,400	-	5,739	31,680	202,647	191,616
3851	EMERGENCY WARNING DEVICE	-	-	-	-	-	300	775
3852	LIFE SAFETY POLICE	200	963	1,875	900	2,330	4,395	4,755
3853	LIFE SAFETY STREETS	200	963	1,875	900	2,330	4,395	4,755
3856	COMMERCIAL FEE	-	-	-	-	-	-	-
3890	MISCELLANEOUS INCOME	-	27,982	-	-	-	-	-
3920	PROCEEDS - FIXED ASSET SALE	69,673	10	-	13,476	-	-	-
3930	BOND PROCEEDS	-	1,100,000	-	-	-	-	-
3990	INTERFUND ERF TRANSFER	138,120	249,811	156,966	165,142	188,937	317,984	376,830
	TOTAL REVENUES	$ 296,602	$ 1,646,894	$ 267,968	$ 275,049	$ 322,079	$ 624,903	$ 671,604

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
EXPENDITURES

8/20/2014

EXPENDITURES	2015 Budget	Percent of Budget
Police	$ 108,977	20.59%
Public Works - Streets Division	420,000	79.37%
Total	$ 529,172	100.00%



VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 50
ADMINISTRATION EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
30-50-0000	**ADMINISTRATION**							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ -	$ -	$ -	$ 195	$ -	$ -	$ -
6303	ENGINEERING SERVICES	-	-	-	-	-	-	-
6304	ARCHITECTURAL SERVICES	-	-	-	-	-	-	-
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	-	195	-	-	-
	CAPITAL							
7001	LAND ACQUISITION	-	-	-	-	-	-	-
7003	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	-	-	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	-	-	-
	TOTAL ADMINISTRATION EXPENDITURES	$ -	$ -	$ -	$ 195	$ -	$ -	$ -

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 51
POLICE EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET
30-51-0000	**POLICE**						
	CONTRACTUAL SERVICES						
6301	LEGAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
6303	ENGINEERING SERVICES	-	-	-	-	-	-
6304	ARCHITECTURAL SERVICES	-	-	-	-	-	-
6307	I.S. SERVICES	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	-
	CAPITAL						
7001	LAND ACQUISITION	-	-	-	-	-	-
7003	BUILDING IMPROVEMENTS	-	-	-	-	-	10,000
7006	AUTOMOTIVE EQUIPMENT	-	148,500	89,920	103,880	-	139,239
7007	OTHER EQUIPMENT & MACHINERY	-	41,180	-	-	-	-
	TOTAL CAPITAL	-	189,680	89,920	103,880	-	149,239
	TRANSFERS OUT						
9003	INTERFUND TRANSFER	115,753	113,220	113,353	113,353	108,977	109,622
	TOTAL TRANSFERS OUT	115,753	113,220	113,353	113,353	108,977	109,622
	TOTAL POLICE EXPENDITURES	$ 115,753	$ 302,900	$ 203,273	$ 217,233	$ 108,977	$ 258,861

VILLAGE OF SUGAR GROVE 8/20/2014
FY 2014-2015 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 53
PUBLIC WORKS - STREETS DIVISION EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET
30-53-0000	PUBLIC WORKS - STREETS DIVISION						
	CONTRACTUAL SERVICES						
6301	LEGAL SERVICES	$ 27,359	$ 12,173	$ -	$ 1,500	$ -	$ -
6303	ENGINEERING SERVICES	45,847	129,089	-	10,000	-	30,000
6304	ARCHITECTURAL SERVICES	-	-	-	-	-	34,500
6309	OTHER PROFESSIONAL SERVICES	4,791	107,980	-	-	-	-
6403	REPAIR & MAINT SERVS-EQUIPMENT	-	22	-	-	-	-
6503	ADVERTISING	-	152	-	180	-	-
	TOTAL CONTRACTUAL SERVICES	77,997	249,416	-	11,680	-	64,500
	COMMODITIES						
6501	POSTAGE AND DELIVERY	244	139	-	-	-	-
	TOTAL COMMODITIES	244	139	-	-	-	-
	CAPITAL						
7001	LAND ACQUISITION	-	317,000	-	-	-	-
7003	BUILDING IMPROVEMENTS	-	-	60,000	31,642	-	270,000
7006	AUTOMOTIVE EQUIPMENT	73,453	-	-	-	420,000	718,652
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	205,990
7008	CAPITAL IMPROVEMENTS	-	1,205,344	62,759	96,727	-	-
	TOTAL CAPITAL	73,453	1,522,344	122,759	128,369	420,000	1,194,642
	TRANSFERS OUT						
9003	INTERFUND TRANSFER	347,566	2,644	-	-	-	-
	TOTAL TRANSFERS OUT	347,566	2,644	-	-	-	-
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	$ 499,260	$ 1,774,542	$ 122,759	$ 140,049	$ 420,000	$ 1,259,142

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 54
BUILDING MAINTENANCE EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET
30-54-0000	BUILDING MAINTENANCE						
	CAPITAL						
7006	AUTOMOTIVE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL CAPITAL	-	-	-	-	-	-
	TOTAL BUILDING MAINTENANCE EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 55
COMMUNITY DEVELOPMENT EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET
30-55-0000	COMMUNITY DEVELOPMENT						
	CAPITAL						
7001	LAND PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -
7003	BUILDING IMPROVEMENTS	-	-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	49,954
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	49,954
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ 49,954

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 56
FINANCE EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST ACTUAL	FYE 15 FINAL BUDGET	FYE 16 PROJ. BUDGET
30-56-0000	**FINANCE**						
	CONTRACTUAL SERVICES						
6309	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
6910	MISCELLANEOUS	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	-
	CAPITAL						
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-
	TRANSFERS OUT						
9003	INTERFUND TRANSFER	-	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	-	-
	TOTAL FINANCE EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -

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Industrial Tax Incr. Financing #1 Fund

VILLAGE OF SUGAR GROVE
FY 2013-2014 BUDGET
FUND 32
INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
FUND SUMMARY

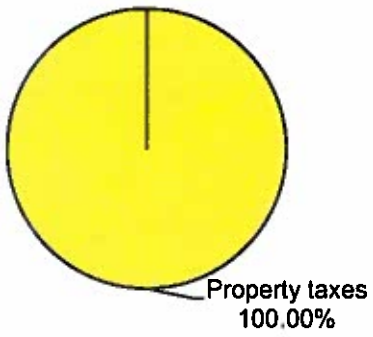
8/20/2014

ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ -	$ (29,476)	$ (31,636)	$ (31,636)	$ (79,427)	$ (336,639)	$ (302,543)
REVENUES							
PROPERTY TAXES	-	-	-	1,463	33,588	34,596	35,634
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	-	-	500,000	-	500,000	-	-
INTEREST INCOME	-	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	500,000	1,463	533,588	34,596	35,634
EXPENDITURES							
CONTRACTUAL SERVICES	27,935	2,134	140,522	49,253	79,594	500	500
COMMODITIES	1,541	26	-	1	-	-	-
CAPITAL	-	-	747,000	-	711,206	-	-
TOTAL EXPENDITURES	29,476	2,160	887,522	49,254	790,800	500	500
NET CHANGE IN FUND BALANCE	(29,476)	(2,160)	(387,522)	(47,791)	(257,212)	34,096	35,134
FUND BALANCE, END OF YEAR	$ (29,476)	$ (31,636)	$ (419,158)	$ (79,427)	$ (336,639)	$ (302,543)	$ (267,409)

VILLAGE OF SUGAR GROVE
FY 2013-2014 BUDGET
FUND 32
INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
REVENUES

8/20/2014

REVENUES	2015 Budget	Percent of Budget
Property taxes	$ 33,588	6.29%
Total	$ 533,588	100.00%



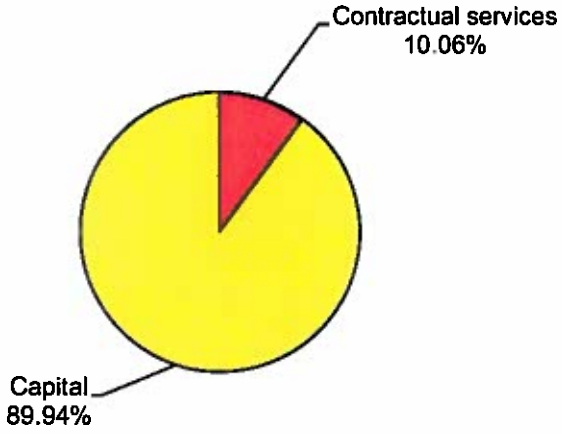
VILLAGE OF SUGAR GROVE
FY 2013-2014 BUDGET
FUND 32
INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
REVENUES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
32-00-0000	REVENUES							
3110	PROPERTY TAX - INCREMENT	$ -	$ -	$ -	$ 1,463	$ 33,588	$ 34,596	$ 35,634
3440	GRANTS	-	-	500,000	-	500,000	-	-
3810	INTEREST INCOME	-	-	-	-	-	-	-
3930	BOND PROCEEDS	-	-	-	-	-	-	-
	TOTAL REVENUES	$ -	$ -	$ 500,000	$ 1,463	$ 533,588	$ 34,596	$ 35,634

VILLAGE OF SUGAR GROVE **8/20/2014**
FY 2013-2014 BUDGET
FUND 32
INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
EXPENDITURES

EXPENDITURES	2015 Budget	Percent of Budget
Contractual services	$ 79,594	10.06%
Capital	711,206	89.94%
Total	$ 790,800	100.00%



VILLAGE OF SUGAR GROVE
FY 2013-2014 BUDGET
FUND 32
INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
DEPARTMENT 53
PUBLIC WORKS - STREETS DIVISION EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
32-53-0000	PUBLIC WORKS - STREETS DIVISION							
	CONTRACTUAL SERVICES							
6303	ENGINEERING SERVICES	$ -	$ -	$ 140,022	$ 46,922	$ 79,094	$ -	$ -
6309	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
6503	PUBLISHING	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	140,022	46,922	79,094	-	-
	CAPITAL							
7008	STREETS/ROW IMPROVEMENTS	-	-	747,000	-	711,206	-	-
	TOTAL CAPITAL	-	-	747,000	-	711,206	-	-
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	$ -	$ -	$ 887,022	$ 46,922	$ 790,300	$ -	$ -

VILLAGE OF SUGAR GROVE
FY 2013-2014 BUDGET
FUND 32
INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
DEPARTMENT 55
COMMUNITY DEVELOPMENT EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
32-55-0000	COMMUNITY DEVELOPMENT							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ 3,456	$ 1,040	$ -	75	$ -	$ -	$ -
6302	AUDIT SERVICES	-	500	500	2,000	500	500	500
6303	ENGINEERING SERVICES	6,447	355	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	14,941	237	-	256	-	-	-
6403	REPAIR & MAINT. SERV-EQUIPMENT	51	3	-	-	-	-	-
6503	PUBLISHING	3,040	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	27,935	2,134	500	2,331	500	500	500
	COMMODITIES							
6501	POSTAGE & DELIVERY	1,541	26	-	1	-	-	-
	TOTAL COMMODITIES	1,541	26	-	1	-	-	-
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	$ 29,476	$ 2,160	$ 500	$ 2,332	$ 500	$ 500	$ 500

Industrial Tax Incr. Financing #2 Fund

VILLAGE OF SUGAR GROVE
FY 2013-2014 BUDGET
FUND 33
INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
FUND SUMMARY

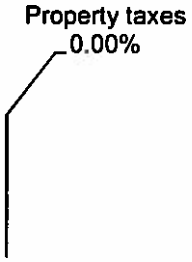
8/20/2014

ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ -	$ -	$ -	$ -	$ -	$ (500)	$ (1,000)
REVENUES							
PROPERTY TAXES	-	-	-	-	-	-	-
INTEREST INCOME	-	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-	-
EXPENDITURES							
CONTRACTUAL SERVICES	-	4,663	4,885	-	500	500	500
COMMODITIES	-	-	500	-	-	-	-
TOTAL EXPENDITURES	-	4,663	5,385	-	500	500	500
NET CHANGE IN FUND BALANCE	-	(4,663)	(5,385)	-	(500)	(500)	(500)
FUND BALANCE, END OF YEAR	$ -	$ (4,663)	$ (5,385)	$ -	$ (500)	$ (1,000)	$ (1,500)

VILLAGE OF SUGAR GROVE
FY 2013-2014 BUDGET
FUND 33
INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
REVENUES

8/20/2014

REVENUES	2015 Budget	Percent of Budget
Property taxes	$ -	0.00%
Total	$ -	0.00%



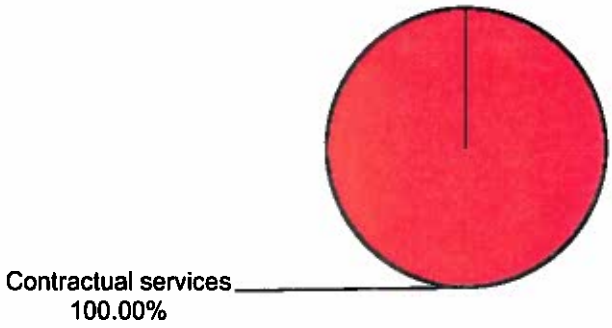
VILLAGE OF SUGAR GROVE
FY 2013-2014 BUDGET
FUND 33
INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
REVENUES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
33-00-0000	REVENUES							
3110	PROPERTY TAX - INCREMENT	$ -		$ -	$ -	$ -	$ -	$ -
3810	INTEREST INCOME	-		-	-	-	-	-
3930	BOND PROCEEDS	-		-	-	-	-	-
	TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	$ -

VILLAGE OF SUGAR GROVE **8/20/2014**
FY 2013-2014 BUDGET
FUND 33
INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
EXPENDITURES

EXPENDITURES	2015 Budget	Percent of Budget
Contractual services	$ 500	100.00%
Total	$ 500	100.00%



VILLAGE OF SUGAR GROVE
FY 2013-2014 BUDGET
FUND 33
INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
DEPARTMENT 55
COMMUNITY DEVELOPMENT EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
33-55-0000	COMMUNITY DEVELOPMENT							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ -	$ -	$ 1,300	$ -	$ -	$ -	$ -
6302	AUDIT SERVICES	-	-	500	-	500	500	500
6303	ENGINEERING SERVICES	-	-	2,000	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	4,663	350	-	-	-	-
6403	REPAIR & MAINT. SERV-EQUIPMENT	-	-	35	-	-	-	-
6503	PUBLISHING	-	-	700	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	4,663	4,885	-	500	500	500
	COMMODITIES							
6501	POSTAGE & DELIVERY	-	-	500	-	-	-	-
	TOTAL COMMODITIES	-	-	500	-	-	-	-
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	$ -	$ 4,663	$ 5,385	$ -	$ 500	$ 500	$ 500

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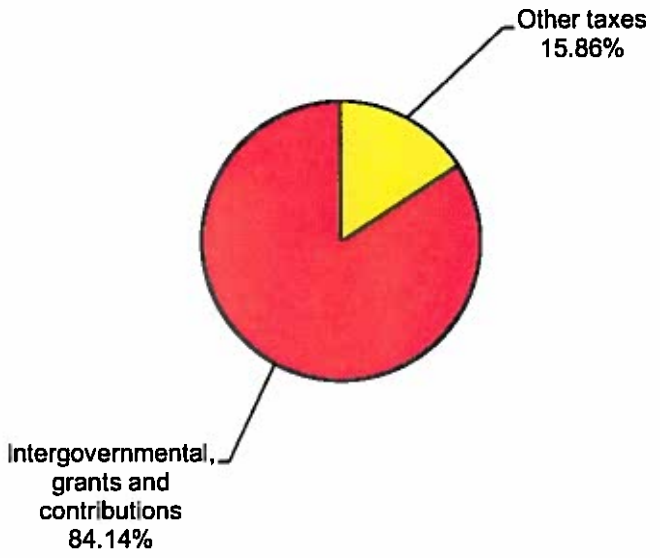
VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
FUND SUMMARY

8/20/2014

ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 98,610	$ 82,731	$ 51,096	$ 51,096	$ 41,697	$ (541,324)	$ (386,202)
REVENUES							
OTHER TAXES	709,818	764,578	759,988	810,652	837,711	832,383	862,201
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	188,625	222,029	1,211,785	809,740	4,442,966	972,213	204,327
INTEREST INCOME	653	1,476	-	2,050	-	-	-
MISCELLANEOUS	-	19,736	9,330	9,330	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-
TRANSFERS IN	268,051	85,265	-	-	45,460	39,200	-
TOTAL REVENUES	1,167,147	1,093,084	1,981,103	1,631,772	5,326,137	1,843,796	1,066,528
EXPENDITURES							
CONTRACTUAL SERVICES - MFT	48,809	-	36,078	36,973	33,126	28,683	28,683
CONTRACTUAL SERVICES - STREETS	229,126	162,989	284,996	466,144	1,625,555	99,080	126,168
CAPITAL - MFT	322,788	-	264,570	480,936	242,925	210,344	210,344
CAPITAL - STREETS	246,466	326,091	1,474,825	39,488	3,524,705	864,860	714,950
TRANSFERS OUT	335,837	635,639	617,630	617,630	482,847	485,707	488,059
TOTAL EXPENDITURES	1,183,026	1,124,719	2,678,099	1,641,171	5,909,158	1,688,674	1,568,204
NET CHANGE IN FUND BALANCE	(15,879)	(31,634)	(696,996)	(9,399)	(583,021)	155,122	(501,676)
FUND BALANCE, END OF YEAR	$ 82,731	$ 51,096	$ (645,900)	$ 41,697	$ (541,324)	$ (386,202)	$ (887,878)

VILLAGE OF SUGAR GROVE **8/20/2014**
FY 2014-2015 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUNC
REVENUES

REVENUES	2015 Budget	Percent of Budget
Other taxes	$ 837,711	15.73%
Intergovernmental, grants and contributions	4,442,966	83.42%
Total	$ 5,326,137	100.00%



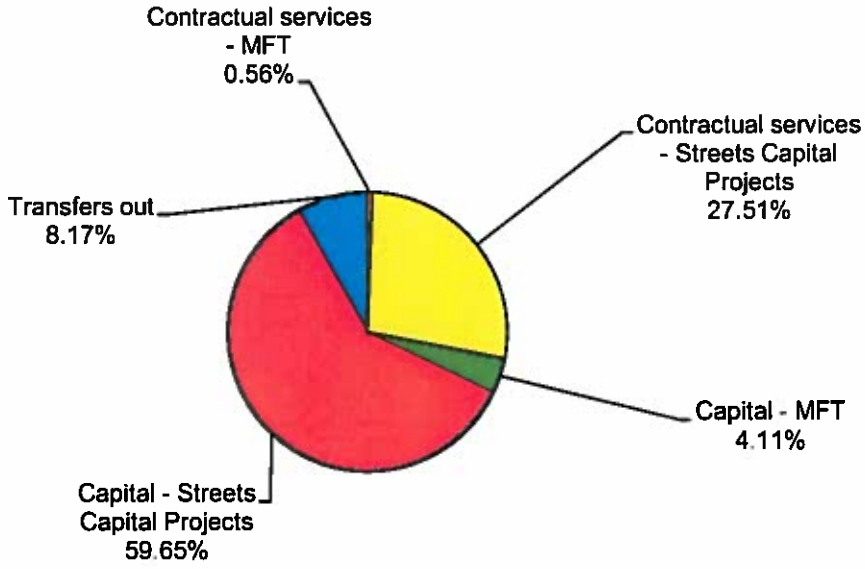
VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
REVENUES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
35-00-0000	REVENUES							
3430	MOTOR FUEL TAX	$ 278,901	$ 271,594	$ 270,328	$ 275,652	$ 276,051	$ 239,027	$ 239,027
3440	GRANTS	141,725	198,729	1,165,185	657,291	4,209,987	693,555	-
3450	LOCAL SALES TAX	430,917	492,984	489,660	535,000	561,660	593,356	623,174
3761	REIMBURSEMENT	-	-	-	-	-	-	-
3810	INTEREST INCOME	653	1,476	-	2,050	-	-	-
3830	DONATIONS	-	19,736	9,330	9,330	-	-	-
3853	LIFE SAFETY STREETS	-	-	-	-	-	-	-
3854	TRAFFIC PRE-EMPTION DONATIONS	-	-	-	-	-	-	-
3855	ROAD IMPACT FEE	1,000	23,300	46,600	131,559	160,320	206,000	146,200
3860	PUBLIC IMPROVEMENT FEE	45,900	-	-	20,890	72,658	72,658	58,127
3930	BOND PROCEEDS	-	-	-	-	-	-	-
3990	INTERFUND OPERATING TRANSFER	268,051	85,265	-	-	45,460	39,200	-
	TOTAL REVENUES	$ 1,167,147	$ 1,093,084	$ 1,981,103	$ 1,631,772	$ 5,326,137	$ 1,843,796	$ 1,066,528

VILLAGE OF SUGAR GROVE **8/20/2014**
FY 2014-2015 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUNE
EXPENDITURES

EXPENDITURES	2015 Budget	Percent of Budget
Contractual services - MFT	$ 33,126	0.56%
Contractual services - Streets Capital Projects	1,625,555	27.51%
Capital - MFT	242,925	4.11%
Capital - Streets Capital Projects	3,524,705	59.65%
Transfers out	482,847	8.17%
Total	$ 5,909,158	100.00%



VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
DEPARTMENT 50
MOTOR FUEL TAX EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
35-50-0000	**MOTOR FUEL TAX**							
	CONTRACTUAL SERVICES							
6303	ENGINEERING SERVICES	$ 48,809	$ -	$ 36,078	$ 36,973	$ 33,126	$ 28,683	$ 28,683
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	48,809	-	36,078	36,973	33,126	28,683	28,683
	CAPITAL							
7008	STREETS/ROW IMPROVEMENTS	322,788	-	264,570	480,936	242,925	210,344	210,344
	TOTAL CAPITAL	322,788	-	264,570	480,936	242,925	210,344	210,344
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	133,013	133,993	134,680	134,680	-	-	-
	TOTAL TRANSFERS OUT	133,013	133,993	134,680	134,680	-	-	-
	TOTAL MOTOR FUEL TAX EXPENDITURES	$ 504,610	$ 133,993	$ 435,328	$ 652,589	$ 276,051	$ 239,027	$ 239,027

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
DEPARTMENT 53
PUBLIC WORKS - STREETS DIVISION EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
35-53-0000	PUBLIC WORKS - STREETS DIVISION							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ 68	$ 1,417	$ -	$ 255	$ -	$ -	$ -
6303	ENGINEERING SERVICES	175,002	104,025	284,996	445,139	1,625,555	99,080	126,168
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	-	2,093	-	-	-
6503	PUBLISHING	-	235	-	139	-	-	-
	TOTAL CONTRACTUAL SERVICES	175,070	105,677	284,996	447,626	1,625,555	99,080	126,168
	CAPITAL							
7001	LAND ACQUISITION	-	-	-	12,000	-	-	-
7008	STREETS/ROW IMPROVEMENTS	246,466	326,091	1,474,825	27,488	3,524,705	864,860	714,950
	TOTAL CAPITAL	246,466	326,091	1,474,825	39,488	3,524,705	864,860	714,950
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	202,824	501,646	482,950	482,950	482,847	485,707	488,059
	TOTAL TRANSFERS OUT	202,824	501,646	482,950	482,950	482,847	485,707	488,059
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	$ 624,360	$ 933,415	$ 2,242,771	$ 970,064	$ 5,633,107	$ 1,449,647	$ 1,329,177

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
DEPARTMENT 55
COMMUNITY DEVELOPMENT EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
35-55-0000	**COMMUNITY DEVELOPMENT**							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ 53,832	$ 52,959	$ -	$ 5,121	$ -	$ -	$ -
6303	ENGINEERING SERVICES	181	4,352	-	13,397	-	-	-
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	43	-	-	-	-	-	-
6503	PUBLISHING	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	54,056	57,311	-	18,518	-	-	-
	CAPITAL							
7001	LAND ACQUISITION	-		-	-	-	-	-
7008	STREETS/ROW IMPROVEMENTS	-		-	-	-	-	-
	TOTAL CAPITAL	-		-	-	-	-	-
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	$ 54,056		$ -	$ 18,518	$ -	$ -	$ -

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Debt Service Fund

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 41
DEBT SERVICE FUND
FUND SUMMARY

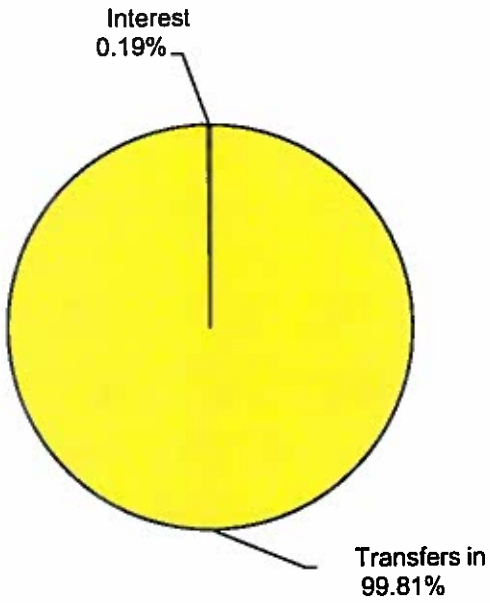
8/20/2014

ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 370,195	$ 358,918	$ 361,677	$ 361,677	$ 343,390	$ 344,584	$ 344,895
REVENUES							
PROPERTY TAXES	-		-	-	-	-	-
INTEREST INCOME	1,329	921	1,755	1,450	1,763	1,719	1,725
TOTAL REVENUES	1,329	921	1,755	1,450	1,763	1,719	1,725
EXPENDITURES BY CATEGORY							
CONTRACTUAL SERVICES	-		-	-	-	-	-
DEBT SERVICE	1,088,703	1,172,898	1,064,203	1,064,202	908,858	911,328	919,478
TOTAL EXPENDITURES	1,088,703	1,172,898	1,064,203	1,064,202	908,858	911,328	919,478
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,087,374)	(1,171,977)	(1,062,448)	(1,062,752)	(907,095)	(909,609)	(917,753)
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	1,076,097	1,062,569	1,044,465	1,044,465	908,289	909,920	920,152
BOND PROCEEDS	-	6,120,006	-	-	-	-	-
PAYMENT TO ESCROW AGENT	-	(6,007,839)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,076,097	1,174,735	1,044,465	1,044,465	908,289	909,920	920,152
NET CHANGE IN FUND BALANCE	(11,277)	2,759	(17,983)	(18,287)	1,194	311	2,399
FUND BALANCE, END OF YEAR	$ 358,918	$ 361,677	$ 343,694	$ 343,390	$ 344,584	$ 344,895	$ 347,294

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 41
DEBT SERVICE FUND
REVENUES

8/20/2014

REVENUES	2015 Budget	Percent of Budget
Interest	$ 1,763	0.19%
Transfers in	908,289	99.81%
Total	$ 910,052	100.00%



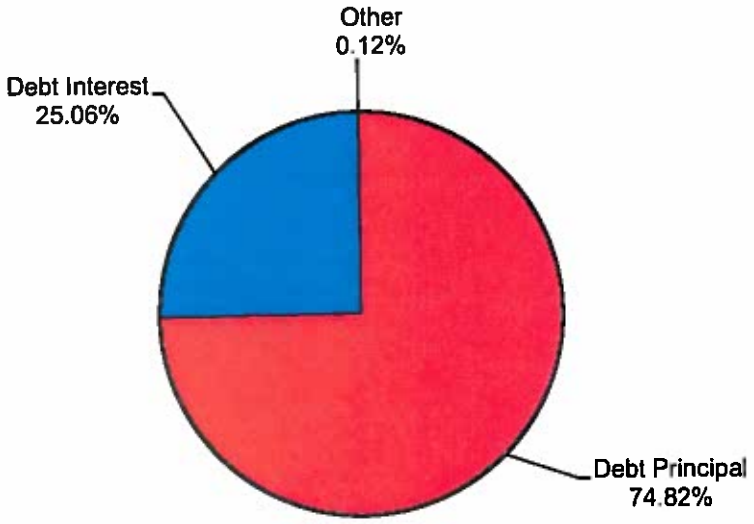
VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 41
DEBT SERVICE FUND
REVENUES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
41-00-0000	REVENUES							
3110	PROPERTY TAX VILLAGE HALL BOND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3810	INTEREST INCOME	1,329	921	1,755	1,450	1,763	1,719	1,725
3930	BOND PROCEEDS	-	5,930,000	-	-	-	-	-
3940	BOND PREMIUM	-	190,006	-	-	-	-	-
3990	TRANSFERS IN	1,076,097	1,062,569	1,044,465	1,044,465	908,289	909,920	920,152
	TOTAL REVENUES	$ 1,077,426	$ 7,183,496	$ 1,046,220	$ 1,045,915	$ 910,052	$ 911,639	$ 921,877

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 41
DEBT SERVICE FUND
EXPENDITURES

EXPENDITURES	2015 Budget	Percent of Budget
Debt Principal	$ 680,000	74.82%
Debt Interest	227,783	25.06%
Other	1,075	0.12%
Total	$ 908,858	100.00%



VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 41
DEBT SERVICE FUND
DEPARTMENT 50
ADMINISTRATION EXPENDITURES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
41-50-0000	ADMINISTRATION							
	CONTRACTUAL SERVICES							
6305	FINANCIAL SERVICES	$ -	$ 108,343	$ -	$ -	$ -	$ -	$ -
	TOTAL CONTRACTUAL SERVICES	-	108,343	-	-	-	-	-
	DEBT SERVICE							
8002	DEBT - PRINCIPAL	705,000	705,000	850,000	850,000	680,000	705,000	730,000
8003	DEBT - INTEREST	382,453	358,305	212,953	212,952	227,783	205,253	188,603
8004	FISCAL AGENT FEES	1,250	1,250	1,250	1,250	1,075	1,075	875
8007	PAYMENT TO ESCROW AGENT	-	6,007,839	-	-	-	-	-
	TOTAL DEBT SERVICE	1,088,703	7,072,394	1,064,203	1,064,202	908,858	911,328	919,478
	TOTAL ADMINISTRATION EXPENDITURES	$ 1,088,703	$ 7,180,737	$ 1,064,203	$ 1,064,202	$ 908,858	$ 911,328	$ 919,478

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Waterworks and Sewerage Fund

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
SUMMARY

8/20/2014

ACCOUNT DESCRIPTION	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
NET ASSETS, BEGINNING OF YEAR	$ 16,465,687	$ 16,659,873	$ 16,659,873	$ 16,954,704	$ 16,727,889	$ 15,312,654
OPERATING REVENUES						
CHARGES FOR SERVICES						
WATER REVENUE	1,569,705	1,613,496	1,602,700	1,704,479	1,864,880	2,023,550
SEWER REVENUE	1,458,170	1,459,128	1,448,500	1,539,409	1,683,251	1,821,354
OTHER REVENUE	65,948	34,643	37,769	46,209	60,780	70,247
TOTAL OPERATING REVENUES	3,093,823	3,107,267	3,088,969	3,290,098	3,608,911	3,915,151
OPERATING EXPENSES EXCLUDING AMORTIZATION AND DEPRECIATION						
INFORMATION TECHNOLOGY	23,714	32,638	29,500	30,158	30,408	30,408
ADMINISTRATION	332,860	370,573	325,206	357,072	371,747	389,689
PW ADMINISTRATION	694,069	777,742	805,502	854,317	916,530	924,225
WATER OPERATIONS	502,875	421,487	382,326	454,602	598,726	714,512
SEWER OPERATIONS	43,602	82,799	76,451	85,679	86,731	87,846
WATER CAPITAL	-	620,385	9,322	620,385	2,054,772	813,954
SEWER CAPITAL	-	-	-	-	-	-
IEPA WATER PROJECTS	-	-	-	-	-	-
TOTAL OPERATING EXPENSES BEFORE AMORTIZATION AND DEPRECIATION	1,597,120	2,305,624	1,628,307	2,402,213	4,058,914	2,960,634
OPERATING INCOME BEFORE DEPRECIATION AND AMORTIZATION	1,496,702	801,643	1,460,663	887,885	(450,003)	954,517
DEPRECIATION AND AMORTIZATION	741,588	-	-	-	-	-
OPERATING INCOME	755,114	801,643	1,460,663	887,885	(450,003)	954,517
NONOPERATING REVENUES (EXPENSES)						
CONNECTION FEES	40,056	59,990	69,379	117,988	257,522	241,696
INTEREST INCOME	29,994	42,465	28,000	29,899	40,615	52,725
OTHER INCOME	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-
LOAN/BOND PROCEEDS	-	-	-	-	-	-
PRINCIPAL	-	(660,816)	(660,816)	(684,957)	(714,342)	(737,270)
INTEREST EXPENSE	(317,268)	(284,560)	(284,560)	(261,165)	(236,720)	(211,249)
GAIN (LOSS) ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(247,218)	(842,921)	(847,997)	(798,235)	(652,925)	(654,098)
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	507,896	(41,278)	612,666	89,650	(1,102,928)	300,419
CONTRIBUTIONS	-	-	-	-	-	-
TRANSFERS IN	145,082	441,616	460,682	192,118	286,535	542,182
TRANSFERS (OUT)	(458,792)	(759,451)	(778,517)	(508,583)	(598,842)	(683,360)
	(313,710)	(317,835)	(317,835)	(316,465)	(312,307)	(141,178)
CHANGE IN NET ASSETS	194,186	(359,113)	294,831	(226,815)	(1,415,235)	159,241
NET ASSETS, END OF YEAR	$ 16,659,873	$ 16,300,760	$ 16,954,704	$ 16,727,889	$ 15,312,654	$ 15,471,895

VILLAGE OF SUGAR GROVE 8/20/2014
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
ESTIMATED CASH FLOW - TOTAL

ACCOUNT DESCRIPTION	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
CASH, BEGINNING OF YEAR	$ 3,864,373	$ 3,864,373	$ 4,159,204	$ 4,432,389	$ 3,417,153
REVENUES					
WATER SALES	1,613,496	1,602,700	1,704,479	1,864,880	2,023,550
SEWER SALES	1,447,719	1,440,000	1,527,923	1,671,609	1,809,499
WATER TAP-ON FEES	34,903	65,000	92,402	210,215	194,019
SEWER TAP-ON FEES	7,684	4,379	13,984	29,904	30,274
INTEREST	42,465	28,000	29,899	40,615	52,725
REIMBURSEMENT/LOAN PROCEEDS	390	1,031	390	390	390
TRANSFERS IN	441,616	460,682	692,118	686,535	742,182
OTHER	63,065	45,238	68,907	89,435	99,115
TOTAL REVENUES	3,651,338	3,647,030	4,130,103	4,593,583	4,951,754
EXPENSES BY CATEGORY					
PERSONAL SERVICES	819,091	806,728	851,013	897,046	950,118
CONTRACTUAL SERVICES	629,687	522,255	674,179	895,729	850,519
COMMODITIES	308,761	293,098	328,936	341,367	346,043
CAPITAL	548,085	6,225	548,085	1,924,772	813,954
DEBT SERVICE	945,376	945,376	946,122	951,062	948,519
TRANSFERS OUT	759,451	778,517	508,583	598,842	683,360
TOTAL EXPENSES	4,010,451	3,352,200	3,856,918	5,608,818	4,592,513
CASH FLOW FROM (TO)	(359,113)	294,831	273,185	(1,015,235)	359,241
CASH, END OF YEAR	$ 3,505,260	$ 4,159,204	$ 4,432,389	$ 3,417,153	$ 3,776,394

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
ESTIMATED CASH FLOW - OPERATIONS

8/20/2014

ACCOUNT DESCRIPTION	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
CASH, BEGINNING OF YEAR	$ 916,096	$ 916,096	$ 824,013	$ 1,028,567	$ 1,241,272
REVENUES					
CHARGES FOR SERVICES					
WATER REVENUE	1,585,745	1,575,000	1,675,164	1,836,100	1,988,747
SEWER REVENUE	1,422,820	1,414,000	1,500,982	1,644,560	1,778,377
PENALTY REVENUE	52,650	53,700	56,257	55,829	65,925
OTHER REVENUE	46,052	46,269	57,695	72,422	82,102
INTEREST INCOME	4,520	4,200	10,465	14,215	18,454
TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	3,111,787	3,093,169	3,300,562	3,623,126	3,933,605
EXPENSES					
INFORMATION TECHNOLOGY	32,638	29,500	30,158	30,408	30,408
ADMINISTRATION	1,130,024	1,103,724	865,655	970,589	1,073,049
PW ADMINISTRATION	777,742	805,502	854,317	916,530	924,225
WATER OPERATIONS	421,487	382,326	454,602	598,726	714,512
SEWER OPERATIONS	82,799	76,451	85,679	86,731	87,846
PRINCIPAL	600,816	600,816	639,957	664,342	687,270
INTEREST EXPENSE	186,935	186,935	165,640	143,095	119,624
TOTAL EXPENSES	3,232,441	3,185,253	3,096,008	3,410,421	3,636,934
CHANGE IN NET ASSETS	(120,654)	(92,083)	204,555	212,705	296,671
CASH, END OF YEAR	$ 795,442	$ 824,013	$ 1,028,567	$ 1,241,272	$ 1,537,943
UTILITIES FUND RESERVE %		25.9%	33.2%	36.4%	42.3%

VILLAGE OF SUGAR GROVE 8/20/2014
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
ESTIMATED CASH FLOW - EQUIPMENT REPLACEMENT

ACCOUNT DESCRIPTION	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
CASH, BEGINNING OF YEAR	$ 1,737,448	$ 1,737,448	$ 1,890,930	$ 2,018,513	$ 1,982,923
REVENUES					
INTEREST INCOME	16,114	8,400	10,465	14,215	18,454
TRANSFERS IN	126,016	145,082	117,118	209,252	542,182
TOTAL REVENUES	142,130	153,482	127,583	223,467	560,636
EXPENSES					
WATER CAPITAL	-	-	-	259,057	73,969
SEWER CAPITAL	-	-	-	-	-
TOTAL EXPENSES	-	-	-	259,057	73,969
CHANGE IN NET ASSETS	142,130	153,482	127,583	(35,590)	486,667
CASH, END OF YEAR	$ 1,879,578	$ 1,890,930	$ 2,018,513	$ 1,982,923	$ 2,469,590

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
ESTIMATED CASH FLOW - CAPITAL

8/20/2014

ACCOUNT DESCRIPTION	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
CASH, BEGINNING OF YEAR	$ 1,210,829	$ 1,210,829	$ 1,444,261	$ 810,309	$ (859,325)
REVENUES					
CONNECTION FEES	59,990	69,379	117,988	257,522	241,696
INTEREST INCOME	21,831	15,400	8,970	12,185	15,818
OTHER INCOME	-	-	-	-	-
GRANTS	-	-	-	-	-
LOAN/BOND PROCEEDS	-	-	-	-	-
TRANSFERS IN	315,600	315,600	-	-	(50,000)
TOTAL REVENUES	397,421	400,379	126,958	269,707	207,514
EXPENSES					
WATER CAPITAL	620,385	9,322	620,385	1,795,715	739,985
SEWER CAPITAL	-	-	-	-	-
PRINCIPAL	60,000	60,000	45,000	50,000	50,000
INTEREST EXPENSE	97,625	97,625	95,525	93,625	91,625
TOTAL EXPENSES	778,010	166,947	760,910	1,939,340	881,610
CHANGE IN NET ASSETS	(380,589)	233,432	(633,952)	(1,669,634)	(674,097)
CASH, END OF YEAR	$ 830,240	$ 1,444,261	$ 810,309	$ (859,325)	$ (1,533,421)

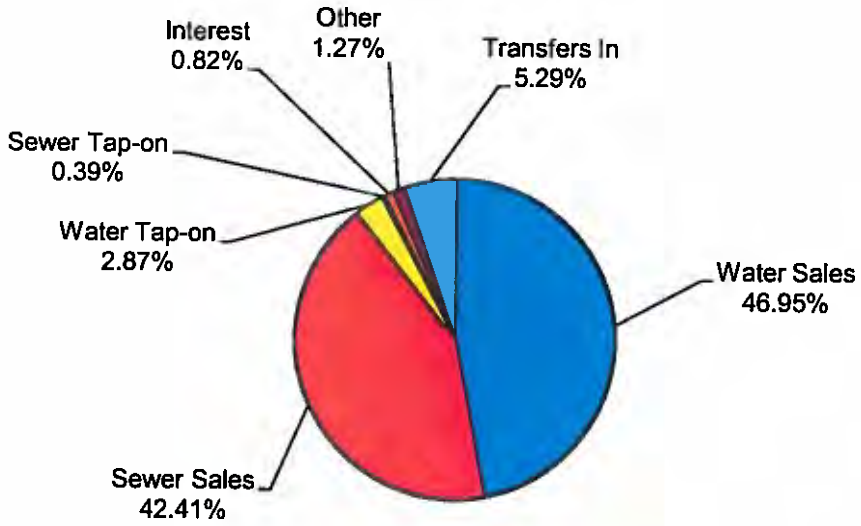
VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
ESTIMATED CASH FLOW - INFRASTRUCTURE

ACCOUNT DESCRIPTION	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
CASH, BEGINNING OF YEAR	$ -	$ -	$ -	$ (425,000)	$ (750,000)
REVENUES					
OTHER INCOME	-	-	-	-	-
TRANSFERS IN	-	-	(425,000)	(325,000)	(150,000)
TOTAL REVENUES	-	-	(425,000)	(325,000)	(150,000)
EXPENSES					
MISCELLANEOUS EXPENSE	-	-	-	-	-
TOTAL EXPENSES	-	-	-	-	-
CHANGE IN NET ASSETS	-	-	(425,000)	(750,000)	(900,000)
CASH, END OF YEAR	$ -	$ -	$ (425,000)	$ (750,000)	$ (900,000)

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
REVENUES

8/20/2014

REVENUES	2015 Budget	Percent of Budget
Water Sales	$ 1,704,479	46.95%
Sewer Sales	1,539,409	42.41%
Water Tap-on	104,004	2.87%
Sewer Tap-on	13,984	0.39%
Interest	29,899	0.82%
Other	46,209	1.27%
Transfers In	192,118	5.29%
Total	$ 3,630,103	100.00%



VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
OPERATING REVENUES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
50-00-0000	OPERATING REVENUES							
3310	BLDING PERMITS-METER REINSPCTN	$ -	$ 560	$ 1,178	$ 600	$ 618	$ 837	$ 1,455
3530	WATER PENALTIES	20,362	24,707	27,751	27,700	29,315	28,780	34,803
3540	SEWER PENALTIES	20,301	23,904	24,899	26,000	26,941	27,049	31,122
3590	OTHER FINES	-	-	-	-	-	-	-
3610	WATER SALES	1,264,820	1,544,998	1,585,745	1,575,000	1,675,164	1,836,100	1,988,747
3620	SEWER SALES	1,185,783	1,424,774	1,422,820	1,414,000	1,500,982	1,644,560	1,778,377
3630	ADMINISTRATIVE FEE	38,077	38,212	-	3,195	-	-	-
3670	METER SALES	2,828	7,782	13,550	15,478	25,580	39,720	48,350
3761	REIMBURSEMENT	1,526	390	390	1,031	390	390	390
3792	SEWER - OTHER CHARGES	11,387	9,492	11,409	8,500	11,486	11,642	11,855
3810	INTEREST INCOME	30,520	29,994	42,465	28,000	29,899	40,615	52,725
3820	RENTAL INCOME	5,737	5,702	5,965	5,965	6,061	6,273	6,492
3890	MISCELLANEOUS INCOME	7,034	13,303	13,560	11,500	13,560	13,560	13,560
	TOTAL OPERATING REVENUES	$ 2,588,375	$ 3,123,817	$ 3,149,732	$ 3,116,969	$ 3,319,997	$ 3,649,526	$ 3,967,876

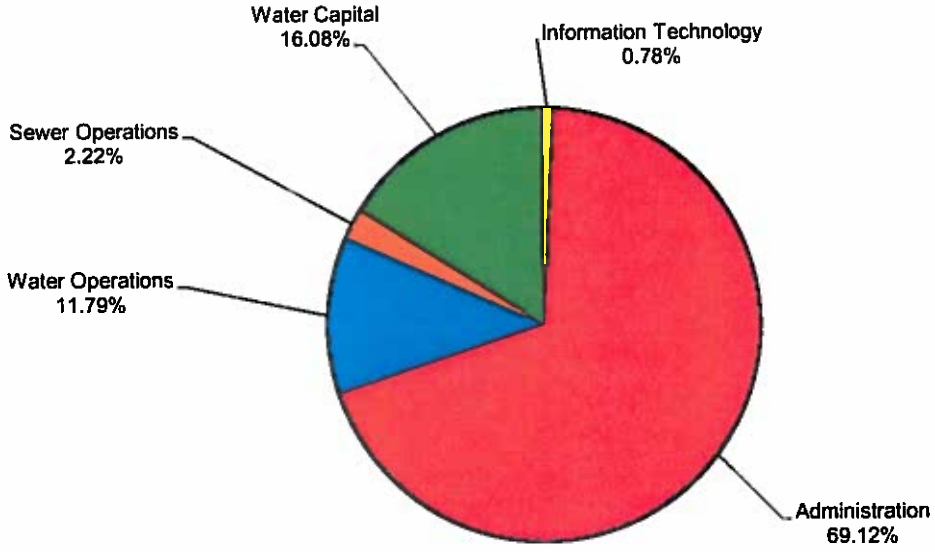
VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
CAPITAL REVENUES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
50-01-0000	CAPITAL REVENUES							
3440	GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3651	WATER TAP-ON FEES	5,597	30,111	34,903	65,000	92,402	210,215	194,019
3652	SEWER TAP-ON FEES	151	4,144	7,684	4,379	13,984	29,904	30,274
3761	REIMBURSEMENT	-	-	-	-	-	-	-
3791	WATER - OTHER CHARGES	-	5,801	17,403	-	11,602	17,403	17,403
3830	DONATIONS	-	-	-	-	-	-	-
3920	PROCEEDS-CAPITAL ASSET DISPOSAL	-	-	-	-	-	-	-
3930	LOAN/BOND PROCEEDS	-	-	-	-	-	-	-
3990	INTERFUND TRANSFER	154,550	145,082	441,616	460,682	692,118	686,535	742,182
	TOTAL CAPITAL REVENUES	$ 160,298	$ 185,138	$ 501,606	$ 530,061	$ 810,106	$ 944,057	$ 983,878

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
EXPENSES BY DIVISION

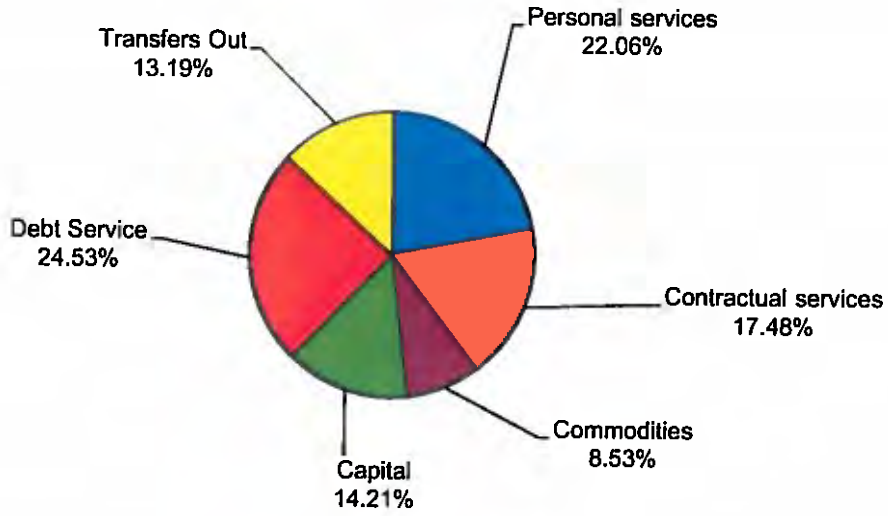
EXPENSES	2015 Budget	Percent of Budget
Information Technology	$ 30,158	0.78%
Administration	2,666,094	69.12%
Water Operations	454,602	11.79%
Sewer Operations	85,679	2.22%
Water Capital	620,385	16.08%
Total	$ 3,856,918	100.00%



VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
EXPENSES BY CATEGORY

8/20/2014

EXPENSES	2015 Budget	Percent of Budget
Personal services	$ 851,013	22.06%
Contractual services	674,179	17.48%
Commodities	328,936	8.53%
Capital	548,085	14.21%
Debt Service	946,122	24.53%
Transfers Out	508,583	13.19%
Total	$ 3,856,918	100.00%



VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 49
INFORMATION TECHNOLOGY EXPENSES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
50-49-0000	**INFORMATION TECHNOLOGY**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6201	MEDICAL/DENTAL INSURANCE	-	-	-	-	-	-	-
6202	GROUP LIFE INSURANCE	-	-	-	-	-	-	-
6204	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
6205	SOC SEC CONTRIBUTIONS	-	-	-	-	-	-	-
6206	IMRF CONTRIBUTIONS	-	-	-	-	-	-	-
6208	TRAINING & MEMBERSHIPS	-	-	-	-	-	-	-
6209	UNIFORM ALLOWANCE	-	-	-	-	-	-	-
6507	MILEAGE REIMBURSEMENT	-	-	-	-	-	-	-
	TOTAL PERSONAL SERVICES	-	-	-	-	-	-	-
	CONTRACTUAL SERVICES							
6306	MEDICAL SERVICES	-		-	-	-	-	-
6307	I. S. SERVICES	20,789	23,260	32,138	29,000	29,638	29,888	29,888
6502	TELECOMMUNICATIONS	203	455	480	480	480	480	480
6504	PRINTING	-	-	-	-	-	-	-
6508	RECEPTIONS & ENTERTAINMENT	-	-	-	-	-	-	-
6509	RECRUITMENT	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	20,992	23,714	32,618	29,480	30,118	30,368	30,368
	COMMODITIES							
6501	POSTAGE & DELIVERY	-	-	-	-	-	-	-
6603	SPECIALIZED SUPPLIES	-	-	-	-	-	-	-
6608	BOOKS & PUBLICATIONS	-	-	-	-	-	-	-
6613	GENERAL OFFICE SUPPLIES	6	-	20	20	40	40	40
	TOTAL COMMODITIES	6	-	20	20	40	40	40
	TOTAL INFORMATION TECHNOLOGY EXPENSES	$ 20,998	$ 23,714	$ 32,638	$ 29,500	$ 30,158	$ 30,408	$ 30,408

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 50
ADMINISTRATION EXPENSES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
50-50-0000	**ADMINISTRATION**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 130,840	$ 138,017	$ 137,957	$ 106,250	$ 114,313	$ 120,029	$ 127,231
6102	SALARIES - OVERTIME	-	-	-	-	-	-	-
6104	SALARIES - PART-TIME	-	-	-	-	22,921	24,067	25,511
6201	MEDICAL/DENTAL INSURANCE	35,792	34,756	37,126	22,500	23,686	24,870	26,362
6202	GROUP LIFE INSURANCE	202	202	214	150	138	145	154
6204	UNEMPLOYMENT COMPENSATION	-	-	138	-	114	120	127
6205	SOC SEC CONTRIBUTIONS	9,022	9,517	10,310	8,646	10,232	10,744	11,389
6206	IMRF CONTRIBUTIONS	11,793	12,475	13,299	10,180	10,803	11,343	12,024
6208	TRAINING & MEMBERSHIPS	1,938	2,226	2,785	2,200	2,259	2,559	2,564
6209	UNIFORM ALLOWANCE	-	-	-	-	-	50	50
6507	MILEAGE REIMBURSEMENT	218	209	203	203	208	438	447
	TOTAL PERSONAL SERVICES	189,805	197,402	202,032	150,129	184,674	194,365	205,859
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	486	2,165	2,000	1,000	2,000	2,000	2,000
6302	AUDIT SERVICES	11,261	10,617	10,850	10,226	11,100	11,350	11,600
6306	MEDICAL SERVICES	1,320	-	500	300	75	80	75
6307	I. S. SERVICES	8,234	6,801	10,831	10,800	8,187	8,566	8,969
6309	OTHER PROFESSIONAL SERVICES	10,292	17,853	20,377	27,500	20,678	21,115	21,115
6402	RENTAL	1,005	1,085	1,005	1,000	1,005	1,005	1,005
6403	REPAIR & MAINT SERVICES-EQUIPMENT	1,002	757	360	1,000	1,480	360	910
6502	TELECOMMUNICATIONS	1,305	1,427	2,366	2,450	2,043	2,116	2,154
6503	PUBLISHING	775	41	48	55	338	340	343
6504	PRINTING	2,429	776	773	1,000	772	773	773
6509	RECRUITMENT	-	-	-	253	-	-	-
6514	INSURANCE PREMIUMS	79,292	75,012	99,765	99,750	104,490	109,451	114,660
6518	BAD DEBT EXPENSE	-	3	-	131	-	-	-
	TOTAL CONTRACTUAL SERVICES	117,401	116,536	148,875	155,465	152,168	157,156	163,604
	COMMODITIES							
6501	POSTAGE & DELIVERY	18,322	17,918	18,421	18,200	18,692	19,076	19,076
6601	FUEL & LUBRICANTS	133	150	-	-	-	-	-
6603	SPECIALIZED SUPPLIES	-	-	-	40	-	-	-
6608	BOOKS & PUBLICATIONS	212	302	195	223	50	100	100
6613	GENERAL OFFICE SUPPLIES	1,017	551	1,050	1,150	1,488	1,050	1,050
	TOTAL COMMODITIES	19,684	18,921	19,666	19,612	20,230	20,226	20,226

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 50
ADMINISTRATION EXPENSES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
50-50-0000	**ADMINISTRATION**							
	DEBT SERVICE							
8002	DEBT - PRINCIPAL	-	-	600,816	600,816	639,957	664,342	687,270
8003	DEBT - INTEREST	182,173	217,459	186,085	186,085	164,790	142,245	118,774
8004	FISCAL AGENT FEES	1,250	983	850	850	850	850	850
	TOTAL DEBT SERVICE	183,423	218,443	787,751	787,751	805,597	807,437	806,894
	DEPRECIATION & AMORTIZATION							
7510	DEPRECIATION EXPENSE	753,212	741,588	-	-	-	-	-
8005	AMORITIZATION - BOND ISSUE COSTS	10,298	-	-	-	-	-	-
	TOTAL DEPRECIATION & AMORTIZATION	763,510	741,588	-	-	-	-	-
	TRANSFERS OUT							
7010	TRANSFER TO EQUIP. REPLACEMENT	145,082	145,082	126,016	145,082	117,118	209,252	286,420
7011	TRANSFER TO INFRA. REPLACEMENT	-	-	315,600	315,600	75,000	75,000	75,000
9003	INTERFUND TRANSFERS	314,460	313,710	317,835	317,835	316,465	314,590	321,940
	TOTAL TRANSFERS OUT	459,542	458,792	759,451	778,517	508,583	598,842	683,360
	TOTAL ADMINISTRATION EXPENSES	$ 1,733,365	$ 1,751,683	$ 1,917,775	$ 1,891,475	$ 1,671,252	$ 1,778,026	$ 1,879,943

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 59
PW ADMINISTRATION EXPENSES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
50-59-0000	**PW ADMINISTRATION**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 358,070	$ 376,244	$ 394,173	$ 400,000	$ 432,688	$ 454,322	$ 481,581
6102	SALARIES - OVERTIME	13,849	18,138	41,887	72,000	45,845	48,137	51,025
6105	SALARIES - SEASONAL	-	-	-	-	-	3,458	3,665
6201	MEDICAL/DENTAL INSURANCE	77,614	82,641	94,854	94,200	95,349	100,116	106,123
6202	GROUP LIFE INSURANCE	672	672	714	672	714	750	795
6204	UNEMPLOYMENT COMPENSATION	-	-	436	-	478	502	532
6205	SOC SEC CONTRIBUTIONS	27,019	28,645	33,359	35,200	36,394	38,214	40,507
6206	IMRF CONTRIBUTIONS	33,649	36,007	42,036	45,325	45,221	47,482	50,331
6208	TRAINING & MEMBERSHIPS	6,579	6,680	7,600	7,100	7,600	7,600	7,600
6209	UNIFORM ALLOWANCE	1,916	1,721	1,950	1,950	2,000	2,050	2,050
6507	MILEAGE REIMBURSEMENT	41	121	50	152	50	50	50
	TOTAL PERSONAL SERVICES	519,409	550,870	617,059	656,599	666,339	702,681	744,259
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	-	304	300	1,000	300	300	300
6303	ENGINEERING SERVICES	8,997	5,097	3,000	500	3,000	3,000	3,000
6306	MEDICAL SERVICES	727	521	1,229	800	1,053	1,067	1,109
6307	I. S. SERVICES	397	277	350	350	350	350	350
6309	OTHER PROFESSIONAL SERVICES	65	2,113	2,085	5,000	2,725	27,725	27,085
6312	JULIE SERVICES	1,785	2,235	2,347	2,436	2,464	2,587	2,716
6313	SCADA SERVICES	12,573	12,500	18,000	3,000	38,000	35,000	10,000
6402	RENTAL	785	519	725	725	1,100	1,100	1,100
6403	REPAIR & MAINT SERVICES-EQUIPMENT	4,379	2,567	4,838	4,838	4,838	4,838	4,838
6406	REPAIR & MAINT SERVICES-BUILDINGS	9,418	6,028	16,332	16,332	13,194	16,194	11,194
6407	REPAIR & MAINT SERVICES -VEHICLES	6,344	14,149	12,000	17,000	15,000	15,000	12,000
6502	TELECOMMUNICATIONS	6,175	6,541	6,991	7,100	8,163	8,247	8,333
6503	PUBLISHING	-	-	-	-	-	-	-
6504	PRINTING	2,650	2,644	3,000	3,974	3,000	3,000	3,000
6508	RECEPTIONS & ENTERTAINMENT	111	156	125	200	125	125	125
6509	RECRUITMENT	-	-	-	-	-	150	150
6510	NATURAL GAS	-	-	-	-	-	-	-
6512	WATER & SEWER	659	705	575	620	575	575	575
6515	PUBLIC RELATIONS		-	250	-	250	250	250
6516	EMPLOYEE ACTIVITIES	-	42	250	100	250	250	250
	TOTAL CONTRACTUAL SERVICES	55,065	56,397	72,397	63,975	94,387	119,758	86,375
	COMMODITIES							
6500	GENERAL EQUIPMENT	7,003	6,199	7,000	7,000	6,000	6,000	6,000
6501	POSTAGE & DELIVERY	3,298	5,454	5,111	1,753	5,111	5,111	5,111
6601	FUEL & LUBRICANTS	33,030	40,614	46,275	46,275	51,080	51,580	52,080
6602	CUSTODIAL SUPPLIES	2,486	2,855	3,000	3,000	3,000	3,000	3,000
6603	SPECIALIZED SUPPLIES/TOOLS	5,073	3,835	4,000	4,000	5,000	5,000	4,000
6604	SAFETY SUPPLIES	2,554	3,128	2,500	2,500	2,500	2,500	2,500
6608	BOOKS & PUBLICATIONS	-	490	500	500	1,000	1,000	1,000
6612	EQUIPMENT MAINTENANCE SUPPLIES	3,023	2,851	3,000	3,000	3,000	3,000	3,000
6613	GENERAL OFFICE SUPPLIES	889	970	900	900	900	900	900
6617	VEHICLE MAINTENANCE SUPPLIES	12,395	20,407	16,000	16,000	16,000	16,000	16,000
	TOTAL COMMODITIES	69,751	86,802	88,286	84,928	93,591	94,091	93,591
	TOTAL PW ADMINISTRATION EXPENSES	$ 644,225	$ 694,069	$ 777,742	$ 805,502	$ 854,317	$ 916,530	$ 924,225

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 60
WATER OPERATIONS EXPENSES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
50-60-0000	**WATER OPERATIONS**							
	CONTRACTUAL SERVICES							
6303	ENGINEERING SERVICES	$ -	$ 4,040	$ -	$ -	$ -	$ 25,000	$ 25,000
6309	OTHER PROFESSIONAL SERVICES	61,038	147,657	33,000	34,650	25,500	123,000	223,000
6311	IEPA WATER SAMPLING SERVICES	10,171	6,185	18,000	6,000	10,000	10,000	10,000
6402	RENTAL	550	605	2,181	1,500	3,198	2,382	2,495
6403	REPAIR & MAINT. SERVICES-EQUIPMENT	10,053	15,836	12,100	11,000	12,100	12,100	12,100
6406	REPAIR & MAINT. SERVICES-BUILDINGS	11,644	5,159	4,000	6,500	4,000	4,500	4,500
6510	NATURAL GAS	932	976	1,100	1,100	1,100	1,100	1,100
6511	ELECTRICITY	192,420	160,652	166,500	145,000	199,800	209,790	220,280
6518	BAD DEBT EXPENSE	472	116	317	38	329	344	351
	TOTAL CONTRACTUAL SERVICES	287,280	341,225	237,198	205,788	256,027	388,216	498,826
	COMMODITIES							
6603	SPECIALIZED SUPPLIES	137,923	47,111	78,200	70,000	89,530	98,420	100,460
6606	LANDSCAPING SUPPLIES	779	238	3,000	3,000	3,000	3,000	3,000
6607	CHEMICALS & LAB SUPPLIES	94,177	112,398	98,539	98,538	101,495	104,540	107,676
6610	TRAFFIC CONTROL SUPPLIES	-	-	1,000	1,000	1,000	1,000	1,000
6611	BUILDING MAINTENANCE SUPPLIES	647	1,557	2,750	2,500	2,750	2,750	2,750
6612	EQUIPMENT MAINTENANCE SUPPLIES	773	346	800	1,500	800	800	800
6910	MISCELLANEOUS	-	-	-	-	-	-	-
	TOTAL COMMODITIES	234,299	161,650	184,289	176,538	198,575	210,510	215,686
	TOTAL WATER OPERATIONS EXPENSES	$ 521,579	$ 502,875	$ 421,487	$ 382,326	$ 454,602	$ 598,726	$ 714,512

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 65
SEWER OPERATIONS EXPENSES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
50-65-0000	SEWER OPERATIONS							
	CONTRACTUAL SERVICES							
6309	OTHER PROFESSIONAL SERVICES	$ 3,633	$ 8,009	$ 32,000	$ 30,000	$ 32,000	$ 32,000	$ 32,000
6402	RENTAL	546	562	1,079	1,245	1,096	1,114	1,132
6403	REPAIR & MAINT. SERVICES-EQUIPMENT	6,535	10,409	15,500	20,000	15,500	15,500	15,500
6406	REPAIR & MAINT. SERVICES-BUILDINGS	3,603	708	1,000	1,800	1,000	1,000	1,000
6510	NATURAL GAS	1,578	1,614	2,125	1,386	2,125	2,125	2,125
6511	ELECTRICITY	12,478	13,032	14,310	10,000	17,172	18,202	19,294
6518	BAD DEBT EXPENSE	175	113	285	20	286	290	295
	TOTAL CONTRACTUAL SERVICES	28,548	34,448	66,299	64,451	69,179	70,231	71,346
	COMMODITIES							
6603	SPECIALIZED SUPPLIES/TOOLS	5,808	6,468	10,000	8,000	10,000	10,000	10,000
6607	CHEMICALS & LAB SUPPLIES	845	243	3,000	1,500	3,000	3,000	3,000
6611	BUILDING MAINTENANCE SUPPLIES	69	133	500	1,000	500	500	500
6612	EQUIPMENT MAINTENANCE SUPPLIES	3,234	2,310	3,000	1,500	3,000	3,000	3,000
	TOTAL COMMODITIES	9,956	9,154	16,500	12,000	16,500	16,500	16,500
	TOTAL SEWER OPERATIONS EXPENSES	$ 38,504	$ 43,602	$ 82,799	$ 76,451	$ 85,679	$ 86,731	$ 87,846

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 71
WATER CAPITAL EXPENSES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
50-71-0000	**WATER CAPITAL**							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6303	ENGINEERING SERVICES	1,233	-	72,300	3,097	72,300	130,000	-
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	1,233	-	72,300	3,097	72,300	130,000	-
	CAPITAL							
7001	LAND ACQUISITION	-	-	-	-	-	-	-
7003	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	683,964	813,954
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	140,808	-
7011	WATER SYSTEM IMPROVEMENTS	-	-	548,085	6,225	548,085	1,100,000	-
	TOTAL CAPITAL	-	-	548,085	6,225	548,085	1,924,772	813,954
	DEBT SERVICE							
8002	DEBT - PRINCIPAL	-	-	60,000	60,000	45,000	50,000	50,000
8003	DEBT - INTEREST	157,937	98,825	97,625	97,625	95,525	93,625	91,625
	TOTAL DEBT SERVICE	157,937	98,825	157,625	157,625	140,525	143,625	141,625
	TOTAL WATER CAPITAL EXPENSES	$ 159,170	$ 98,825	$ 778,010	$ 166,947	$ 760,910	$ 2,198,397	$ 955,579

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 72
SEWER CAPITAL EXPENSES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
50-72-0000	SEWER CAPITAL							
	CONTRACTUAL SERVICES							
6303	ENGINEERING SERVICES	$ -		$ -	$ -	$ -	$ -	$ -
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	-	-
	CAPITAL							
7001	LAND ACQUISITION	-		-	-	-	-	-
7003	BUILDING IMPROVEMENTS	-		-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	-		-	-	-	-	-
7007	OTHER EQUIPMENT & MACHINERY	-		-	-	-	-	-
7012	SANITARY SEWER SYSTEM IMPROV	-		-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-
	DEBT SERVICE							
8002	DEBT - PRINCIPAL	832,250		-	-	-	-	-
8003	DEBT - INTEREST	-		-	-	-	-	-
	TOTAL DEBT SERVICE	832,250	-	-	-	-	-	-
	TOTAL SEWER CAPITAL EXPENSES	$ 832,250	$ -	$ -	$ -	$ -	$ -	$ -

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VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 57
REFUSE FUND
FUND SUMMARY

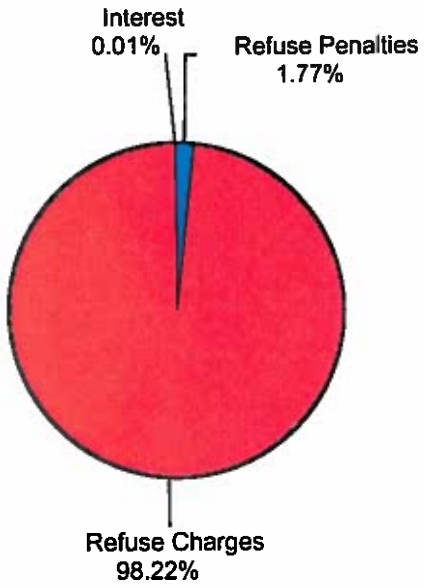
8/20/2014

ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
NET ASSETS, BEGINNING OF YEAR	$ 38,324	$ 50,417	$ 59,106	$ 59,106	$ 76,656	$ 96,207	$ 115,610
REVENUES							
REFUSE PENALTIES	12,990	13,191	14,084	14,500	14,734	15,491	16,293
REFUSE CHARGES	744,915	747,130	782,462	780,000	818,532	860,633	905,159
INTEREST INCOME	39	38	50	50	75	100	125
TOTAL REVENUES	757,944	760,358	796,596	794,550	833,341	876,224	921,577
EXPENSES							
CONTRACTUAL SERVICES	713,351	719,170	748,290	742,000	776,290	816,821	863,087
TRANSFERS OUT	32,500	32,500	35,000	35,000	37,500	40,000	42,500
TOTAL EXPENSES	745,851	751,670	783,290	777,000	813,790	856,821	905,587
CHANGE IN NET ASSETS	12,093	8,689	13,306	17,550	19,551	19,403	15,990
NET ASSETS, END OF YEAR	$ 50,417	$ 59,106	$ 72,412	$ 76,656	$ 96,207	$ 115,610	$ 131,600
12.5% RESERVE REQUIREMENT				97,125	101,724	107,103	113,198

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 57
REFUSE FUND
REVENUES

8/20/2014

REVENUES	2015 Budget	Percent of Budget
Refuse Penalties	$ 14,734	1.77%
Refuse Charges	818,532	98.22%
Interest	75	0.01%
Total	$ 833,341	100.00%



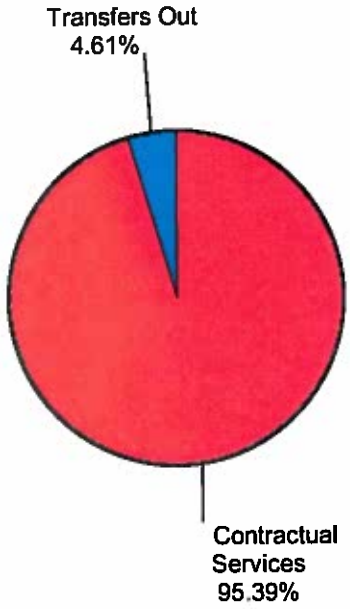
VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 57
REFUSE FUND
REVENUES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
57-00-0000	**REVENUES**							
3650	REFUSE PENALTIES	$ 12,990	$ 13,191	$ 14,084	$ 14,500	$ 14,734	$ 15,491	$ 16,293
3690	REFUSE CHARGES	744,915	747,130	782,462	780,000	818,532	860,633	905,159
3810	INTEREST INCOME	39	38	50	50	75	100	125
	TOTAL REVENUES	$ 757,944	$ 760,358	$ 796,596	$ 794,550	$ 833,341	$ 876,224	$ 921,577

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 57
REFUSE FUND
EXPENSES

EXPENDITURES	2015 Budget	Percent of Budget
Contractual Services	$ 776,290	95.39%
Transfers Out	37,500	4.61%
Total	$ 813,790	100.00%



VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 57
REFUSE FUND
DEPARTMENT 50
ADMINISTRATION EXPENSES

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FY 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
57-50-0000	**ADMINISTRATION**							
	CONTRACTUAL SERVICES							
6513	REFUSE & RECYCLING COLLECTION	$ 711,567	$ 719,088	$ 748,212	$ 742,000	$ 776,208	$ 816,733	$ 862,996
6518	BAD DEBT EXPENSE	1,784	82	78	-	82	88	91
	TOTAL CONTRACTUAL SERVICES	713,351	719,170	748,290	742,000	776,290	816,821	863,087
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	32,500	32,500	35,000	35,000	37,500	40,000	42,500
	TOAL TRANSFERS OUT	32,500	32,500	35,000	35,000	37,500	40,000	42,500
	TOTAL ADMINISTRATION EXPENSES	$ 745,851	$ 751,670	$ 783,290	$ 777,000	$ 813,790	$ 856,821	$ 905,587

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Police Pension Fund

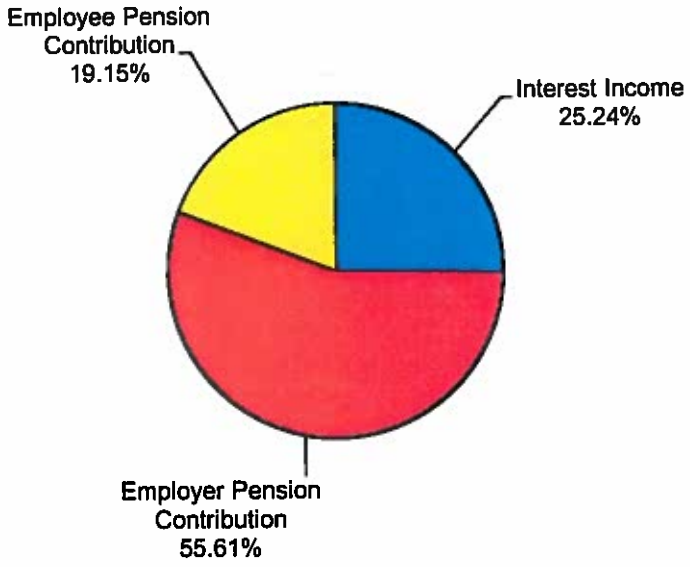
VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 80
POLICE PENSION FUND
FUND SUMMARY

8/20/2014

ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
NET ASSETS, BEGINNING OF YEAR	$ 1,858,565	$ 2,142,209	$ 2,376,770	$ 2,376,770	$ 2,587,906	$ 2,811,881	$ 3,012,314
ADDITIONS							
INTEREST INCOME	121,811	95,746	112,974	112,974	123,839	134,339	145,839
EMPLOYER PENSION CONTRIBUTION	222,543	248,222	276,383	276,383	272,891	281,078	289,510
EMPLOYEE PENSION CONTRIBUTION	88,839	86,330	91,063	91,063	93,993	99,633	105,611
TOTAL ADDITIONS	433,193	430,298	480,420	480,420	490,723	515,050	540,960
DEDUCTIONS							
PENSION BENEFITS AND REFUNDS	110,627	162,832	222,886	222,886	229,535	275,815	285,795
ADMINISTRATION	38,922	32,905	34,354	46,398	37,213	38,802	40,451
TOTAL DEDUCTIONS	149,549	195,738	257,240	269,284	266,748	314,617	326,246
CHANGE IN NET ASSETS	283,644	234,560	223,180	211,136	223,975	200,433	214,714
NET ASSETS, END OF YEAR	$ 2,142,209	$ 2,376,770	$ 2,599,950	$ 2,587,906	$ 2,811,881	$ 3,012,314	$ 3,227,028

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 80
POLICE PENSION FUND
ADDITIONS

ADDITIONS	2015 Budget	Percent of Budget
Interest Income	$ 123,839	25.24%
Employer Pension Contribution	272,891	55.61%
Employee Pension Contribution	93,993	19.15%
Total	$ 490,723	100.00%



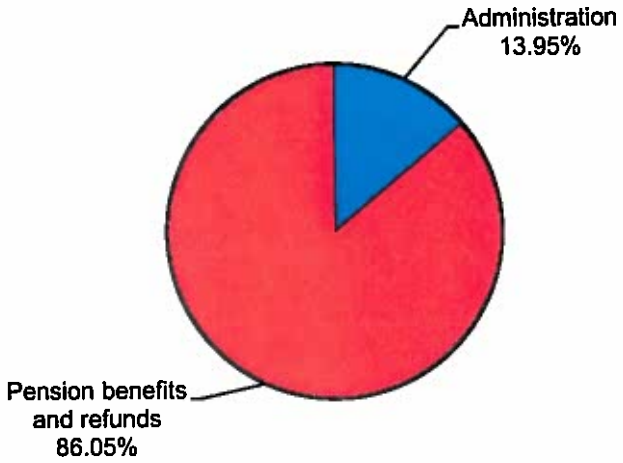
VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 80
POLICE PENSION FUND
ADDITIONS

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
80-00-0000	ADDITIONS							
3810	INTEREST INCOME	$ 121,811	$ 95,746	$ 112,974	$ 112,974	$ 123,839	$ 134,339	$ 145,839
3834	EMPLOYER PENSION CONTRIBUTION	222,543	248,222	276,383	276,383	272,891	281,078	289,510
3835	EMPLOYEE PENSION CONTRIBUTION	88,839	86,330	91,063	91,063	93,993	99,633	105,611
	TOTAL ADDITIONS	$ 433,193	$ 430,298	$ 480,420	$ 480,420	$ 490,723	$ 515,050	$ 540,960

VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 80
POLICE PENSION FUND
DEDUCTIONS

DEDUCTIONS	2015 Budget	Percent of Budget
Administration	$ 37,213	13.95%
Pension benefits and refunds	229,535	86.05%
Total	$ 266,748	0.00%



VILLAGE OF SUGAR GROVE
FY 2014-2015 BUDGET
FUND 80
POLICE PENSION FUND
DEPARTMENT 51
POLICE DEDUCTIONS

8/20/2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 12 ACTUAL	FYE 13 ACTUAL	FYE 14 APPROVED BUDGET	FYE 14 EST. ACTUAL	FYE 15 PROJ. BUDGET	FYE 16 PROJ. BUDGET	FYE 17 PROJ. BUDGET
80-51-0000	DEDUCTIONS							
	PENSION BENEFITS AND REFUNDS							
6207	REFUND OF CONTRIBUTIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6211	PENSION - OFFICER	-	46,066	57,040	57,040	59,035	101,641	104,795
6215	DISABILITY - LINE OF DUTY	78,149	32,478	131,744	131,744	132,825	135,525	141,377
6216	DISABILITY - NOT ON DUTY	32,478	84,289	34,102	34,102	37,675	38,649	39,623
	TOTAL PENSION BENEFITS AND REFUNDS	110,627	162,832	222,886	222,886	229,535	275,815	285,795
	ADMINISTRATION							
6208	TRAINING AND MEMBERSHIPS	6,192	8,347	5,775	6,909	6,775	6,775	6,775
6301	LEGAL SERVICES	6,845	4,420	5,000	6,224	5,000	5,000	5,000
6302	AUDIT SERVICES	2,000	2,250	2,500	2,250	2,500	2,750	3,000
6305	FINANCIAL SERVICES	10,150	9,030	10,816	10,816	11,195	11,587	11,993
6306	MEDICAL SERVICES	5,589	522	-	10,055	500	500	500
6309	OTHER PROFESSIONAL SERVICES	7,833	7,958	9,782	9,700	10,716	11,616	12,566
6314	FILING FEE	313	372	466	429	512	559	602
6501	POSTAGE & DELIVERY	-	6	15	15	15	15	15
	TOTAL ADMINISTRATION	38,922	32,905	34,354	46,398	37,213	38,802	40,451
	TOTAL POLICE DEDUCTIONS	$ 149,549	$ 195,738	$ 257,240	$ 269,284	$ 266,748	$ 314,617	$ 326,246

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Capital Assets

Village of Sugar Grove
What is a capital improvement program?

A capital improvement program (CIP) is a blueprint for planning a community's capital expenditures and is one of the most important responsibilities of local government officials. It coordinates community planning, financial capacity and physical development.

A CIP should not be confused with a capital improvement budget. The CIP consists of a five year plan which identifies projects to be undertaken during that time while the capital improvement budget represents the first year of the CIP. Projects outside of the first year act to serve as a guide only and are subject to change and modification in subsequent years.

The Village of Sugar Grove (Village) devotes a large portion of its annual budget to capital projects in order to maintain or improve the level of service expected by its citizens. That level of service can only be assured if adequate consideration is given to maintaining and expanding public facilities and infrastructure. If a government fails to maintain its capital assets, equipment, facilities and infrastructure will deteriorate more quickly and necessitate costly emergency allocations of financial resources. Development of a CIP will ensure sound fiscal management and allow for careful planning of projects.

A complete, properly developed CIP has the following benefits:

- Facilitates coordination between capital needs and the operating budgets.
- Enhances the community's credit rating, control of its tax rate and avoids sudden changes in its debt service requirements.
- Identifies the most economical means of financing capital projects.
- Increases opportunities for obtaining federal and state aid.
- Relates long-range planning such as the Comprehensive Plan, Water System Study and other long-term planning to public facilities and other public and private development.
- Focuses attention on community objectives and fiscal capacity.
- Keeps the public informed about future needs and projects.
- Coordinates the activities of neighboring and overlapping units of local government to reduce duplication.
- Encourages careful project planning and design to avoid costly mistakes and help a community reach desired goals.

Village of Sugar Grove
Steps to the Capital Improvement Program

There are certain steps that should be undertaken during the development of a CIP which are as follows:

1) Capital planning requires effective leadership and the involvement and cooperation of all municipal departments. The Finance Director was designated as the CIP Coordinator. The Coordinator is responsible for initiating the process, scheduling all meetings, involving the necessary staff and keeping the process moving forward.

2) An inventory of existing capital assets was taken for the April 30, 2005, financial statement audit due to the requirements under Governmental Accounting Standards Board (GASB) Standard 34. Details of all infrastructure have not been obtained at this time because it was not required due to the Village's size.

3) The next step is to identify projects underway, determine whether additional funds are required and determine the amount of unspent funds available from completed and discontinued projects. The Finance Director and Public Works Department examine the previous CIP to determine the status of each project included. The Village updates its CIP every year during the budget process.

4) There are only so many projects that the Village can take on during a given period financially. The Finance Director analyzed the Village's ability to afford major expenditures. This analysis included examining recent and anticipated trends in revenues, expenditures, debt and unfunded liabilities such as pension costs.

5) A form was developed, using multiple examples, to be used to submit CIP projects. The CIP Coordinator met with and solicited departmental recommendations for CIP projects. The project requests included a clear statement of the need and justification for the project, its costs, its net effect on the operating budget and an implementation schedule.

6) The Finance Director then examined each project to determine the best funding source available. Staff felt that it was extremely important to identify a funding source because without it, the project would most likely not be completed.

7) The presentation to and approval by the Board is just the beginning. The CIP is a dynamic document that must be monitored, reviewed and updated as necessary.

Village of Sugar Grove
The Village of Sugar Grove Capital Improvement Program

The current CIP covers fiscal years ending (FYE) 2015 through 2019 and also includes a multi-year project from 2020-2025. The 10 year plan reflects a wide variety of capital projects, including infrastructure, at a total cost of approximately $47.1 million.

Page 14 – 4 of the CIP includes summary level information as follows:

1) Project Summary by Department – categorizes projects under Administration, Community Development, Finance, Police and Public Works
2) Project Summary by Type – categorizes projects under Public Buildings, Transportation, Water, Sanitary Sewer, Storm Sewer, Fleet and Equipment
3) Fund Source by Type – categorizes which funding sources will be utilized

Each type of project as listed above (in #2) then has its own summary page. Pages 14 – 5 through 14 – 12 of the CIP contain a listing by project type. In addition, these pages also categorize the applicable projects into department and funding source.

The remainder of the CIP is comprised of a collection of individual capital project detail sheets (not included here due to the volume of data). The project detail sheet includes the name, description, justification, estimated cost, the year in which it will be started or acquired, the amount expected to be expended each year, the proposed method of financing and the annual impact on the operating budget.

The Village has done its best to estimate the annual impact on the operating budget and identified funding sources for those projects. The major changes have been identified below:

Public Building changes from budget years FY 14 to FY 25:

- FY 15 increase of $1,318,400 from the FY 14 estimate
- FY 16 to FY 19 (total cost) decrease of $840,000 from FY 15 budget
- Multi-year projected increase of $269,500 from FY 16 to FY 19 (total cost)

Transportation changes from budget years FY 14 to FY 25:

- FY 15 increase of $3,303,510 from the FY 14 estimate
- FY 16 to FY 19 (total cost) increase of $8,677,110
- Multi-year projected decrease of $1,521,500 from FY 16 to FY 19 (total cost)

Water Summary changes from budget years FY 14 to FY 25:

- FY 15 increase of $614,170 from the FY 14 estimate
- FY 16 to FY 19 (total cost) increase of $4,568,100
- Multi-year projected decrease of $5,188,500 from FY 16 to FY 19 (total cost)

Fleet summary changes from budget years FY 14 to FY 25:

- FY 15 increase of $330,100 from the FY 14 estimate
- FY 16 to FY 19 (total cost) increase of $2,479,950
- Multi-year projected decrease of $918,110 from FY 16 to FY 19 (total cost)

Equipment changes from budget years FY 14 to FY 25:

- FY 16 to FY 19 (total cost) increase of $642,800

The Village does realize we will also have increased operating costs for most Public Buildings, Transportation, Water, Sanitary Sewer, Storm Sewer, Fleet and Equipment assets included in the CIP and is actively working on putting funds aside for the upcoming projects. On the following pages, the revenue sources for the above projects have been identified.

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
PROJECT SUMMARY BY DEPARTMENT

Department	Through FY2012-13	Estimated FY2013-14	Approved FY2014-15	Projected FY2015-16	Projected FY2016-17	Projected FY2017-18	Projected FY2018-19	Multi-Year Projected	TOTAL
Administration	$ -	$ -	$ 1,350,000	$ 160,000	$ 310,000	$ 20,000	$ 20,000	$ 100,000	$ 1,960,000
Community Development	-	-	-	24,977	51,202	-	26,897	60,835	163,911
Finance	-	-	-	-	-	-	-	-	-
Police	-	89,920	-	142,720	-	199,571	50,868	512,584	995,663
Public Works	2,240,055	1,132,804	5,149,761	7,740,495	4,138,739	6,340,156	2,802,113	14,444,036	43,988,159
TOTAL	$ 2,240,055	$ 1,222,724	$ 6,499,761	$ 8,068,192	$ 4,499,941	$ 6,559,727	$ 2,899,878	$ 15,117,455	$ 47,107,733

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
PROJECT SUMMARY BY TYPE

Type	Through FY2012-13	Estimated FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
Public Buildings (PB)	$ -	$ 31,642	$ 1,350,000	$ 160,000	$ 310,000	$ 20,000	$ 20,000	$ 779,500	$ 2,671,142
Transportation (TR)	560,320	805,867	4,109,376	5,994,709	2,239,027	2,275,000	2,277,750	11,265,000	29,527,049
Water (WA)	42,868	6,214	620,385	1,200,000	424,480	3,564,000	-	-	5,857,948
Sanitary Sewer (SA)	-	-	-	-	-	-	-	250,000	250,000
Storm Sewer (ST)	1,636,866	289,081	-	-	-	-	-	841,118	2,767,066
Fleet (FL)	-	89,920	420,000	583,213	1,344,056	436,923	535,754	1,981,837	5,391,703
Equipment (EQ)	-	-	-	130,270	182,378	263,804	66,374	-	642,826
TOTAL	$ 2,240,055	$ 1,222,724	$ 6,499,761	$ 8,068,192	$ 4,499,941	$ 6,559,727	$ 2,899,878	$ 15,117,455	$ 47,107,733

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2012-13	Estimated FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
1. Operating Revenues	$ 399,772	$ (898,652)	$ 369,800	$ 1,222,127	$ 310,000	$ 20,000	$ 20,000	$ 2,441,118	$ 3,884,164
2. Motor Fuel Tax	0	521,009	276,051	239,027	239,027	275,000	277,750	0	1,827,864
3. Equipment Replacement Fees	0	89,920	420,000	713,483	1,526,434	700,727	144,139	512,584	4,107,287
4. Capital Improvement Fees	0	31,642	1,350,000	0	0	0	457,989	1,469,253	3,308,884
5. Water Tap-On Fees	42,868	6,214	620,385	1,200,000	0	0	0	0	1,869,468
6. Sewer Tap-On Fees	0	0	0	0	0	0	0	679,500	679,500
7. General Obligation Bonds	0	0	0	0	0	0	0	0	-
8. Alternate Revenue Bonds	0	0	0	0	0	0	0	0	-
9. Revenue Bonds	0	0	0	0	0	0	0	0	-
10. Developer Contributions	0	0	0	0	424,480	3,564,000	0	250,000	4,238,480
11. County Grant/Loan	1,271,525	4,500	500,000	0	0	0	0	1,500,000	3,276,025
12. State Grant/Loan	0	144,000	2,735,000	4,000,000	2,000,000	2,000,000	2,000,000	8,265,000	21,144,000
13. Federal Grant/Loan	160,549	1,035,010	0	693,555	0	0	0	0	1,889,114
14. Road Impact Fees	0	0	0	0	0	0	0	0	-
15. Tower Leases	365,341	289,081	0	0	0	0	0	0	654,423
16. TIF Funds	0	0	228,525	0	0	0	0	0	228,525
TOTAL	$ 2,240,055	$ 1,222,724	$ 6,499,761	$ 8,068,192	$ 4,499,941	$ 6,559,727	$ 2,899,878	$ 15,117,455	$ 47,107,733

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
PUBLIC BUILDINGS (PUBLIC WORKS) SUMMARY BY PROJECT

Project	Through FY2012-13	Estimated FY2013-14	Approved FY2014-15	Projected FY2015-16	Projected FY2016-17	Projected FY2017-18	Projected FY2018-19	Multi-Year Projected	TOTAL
Outdoor Salt Storage Facility	$ -	$ 31,642	$ -	$ -	$ -	$ -	$ -	$ -	$ 31,642
Paint Interior & Exterior - PW	-	-	-	-	-	-	-	300,000	300,000
Additional Salt Storage Facility	-	-	-	-	-	-	-	379,500	379,500
Anti-Icing Facility	-	-	-	-	-	-	-	-	-
Expansion of Public Works Facility	-	-	-	-	-	-	-	-	-
Fueling Facility	-	-	-	-	-	-	-	-	-
Purchase 140 S. Municipal Drive	-	-	787,500	150,000	10,000	10,000	10,000	50,000	1,017,500
Purchase 160 S. Municipal Drive	-	-	562,500	10,000	300,000	10,000	10,000	50,000	942,500
								-	-
TOTAL	$ -	$ 31,642	$ 1,350,000	$ 160,000	$ 310,000	$ 20,000	$ 20,000	$ 779,500	$ 2,671,142

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
PUBLIC BUILDINGS SUMMARY BY DEPARTMENT

Department	Through FY2012-13	Estimated FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
Administration	$ -	$ -	$ 1,350,000	$ 160,000	$ 310,000	$ 20,000	$ 20,000	$ 100,000	$ 1,960,000
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	-	31,642	-	-	-	-	-	679,500	711,142
TOTAL	$ -	$ 31,642	$ 1,350,000	$ 160,000	$ 310,000	$ 20,000	$ 20,000	$ 779,500	$ 2,671,142

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2012-13	Estimated FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ 160,000	$ 310,000	$ 20,000	$ 20,000	$ 100,000	$ 610,000
2. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-	-
4. Capital Improvement Fees	-	31,642	1,350,000	-	-	-	-	679,500	2,061,142
5. Water Tap-On Fees	-	-	-	-	-	-	-	-	-
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-	-
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	-	-
11. County Grant/Loan	-	-	-	-	-	-	-	-	-
12. State Grant/Loan	-	-	-	-	-	-	-	-	-
13. Federal Grant/Loan	-	-	-	-	-	-	-	-	-
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-	-
TOTAL	$ -	$ 31,642	$ 1,350,000	$ 160,000	$ 310,000	$ 20,000	$ 20,000	$ 779,500	$ 2,671,142

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
TRANSPORTATION SUMMARY BY PROJECT

Project	Through FY2012-13	Estimated FY2013-14	Approved FY2014-15	Projected FY2015-16	Projected FY2016-17	Projected FY2017-18	Projected FY2018-19	Multi-Year Projected	TOTAL
Cross Street and IL Route 47 Intersection STP Project	$ 28,174	$ 146,685	$ 243,345	$ 830,942	$ -	$ -	$ -	$ -	$ 1,249,147
MFT Program - 2014	-	521,009	-	-	-	-	-	-	521,009
2012 Street Maintenance Program	371,597	-	-	-	-	-	-	-	371,597
Dugan Road South	160,549	18,325		-	-	-	-	-	178,874
Dugan Road North LAFO Project		-	667,000						667,000
Bliss Road and IL Route 47 Intersection STP Project	-	-	126,455	924,740	-	-	-	-	1,051,195
Galena and IL Rte. 47 Bike Path	-	47,944	-	-	-	-	-	-	47,944
Dugan & Granart	-	-	2,000,000	2,000,000	-	-	-	-	4,000,000
Dugan & Route 30	-	-	61,525	-	-	-	-	-	61,525
IL 47 and I 88	-	-	735,000	2,000,000	2,000,000	2,000,000	2,000,000	11,265,000	20,000,000
MFT Program - 2015	-	-	276,051	-	-	-	-	-	276,051
MFT Program - 2016	-	-	-	239,027	-	-	-	-	239,027
MFT Program - 2017	-	-	-	-	239,027	-	-	-	239,027
MFT Program - 2018	-	-	-	-	-	275,000	-	-	275,000
MFT Program - 2019							277,750	-	277,750
TOTAL	$ 560,320	$ 733,963	$ 4,109,376	$ 5,994,709	$ 2,239,027	$ 2,275,000	$ 2,277,750	$ 11,265,000	$ 29,455,146

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
TRANSPORTATION SUMMARY BY DEPARTMENT

Department	Through FY2012-13	Estimated FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	560,320	733,963	4,109,376	5,994,709	2,239,027	2,275,000	2,277,750	11,265,000	29,455,146
TOTAL	$ 560,320	$ 733,963	$ 4,109,376	$ 5,994,709	$ 2,239,027	$ 2,275,000	$ 2,277,750	$ 11,265,000	$ 29,455,146

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2012-13	Estimated FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
1. Operating Revenues	$ 399,772	$ (970,556)	$ 369,800	$ 1,062,127	$ -	$ -	$ -	$ 1,500,000	$ 2,361,143
2. Motor Fuel Tax	-	521,009	276,051	239,027	239,027	275,000	277,750	-	1,827,864
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-	-
4. Capital Improvement Fees	-	-	-	-	-	-	-	-	-
5. Water Tap-On Fees	-	-	-	-	-	-	-	-	-
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-	-
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	-	-
11. County Grant/Loan	-	4,500	500,000	-	-	-	-	1,500,000	2,004,500
12. State Grant/Loan	-	144,000	2,735,000	4,000,000	2,000,000	2,000,000	2,000,000	8,265,000	21,144,000
13. Federal Grant/Loan	160,549	1,035,010	-	693,555	-	-	-	-	1,889,114
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-	-
16. TIF Funds	-	-	228,525	-	-	-	-	-	228,525
TOTAL	$ 560,320	$ 733,963	$ 4,109,376	$ 5,994,709	$ 2,239,027	$ 2,275,000	$ 2,277,750	$ 11,265,000	$ 29,455,146

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
WATER SUMMARY BY PROJECT

Project	Through FY2012-13	Estimated FY2013-14	Approved FY2014-15	Projected FY2015-16	Projected FY2016-17	Projected FY2017-18	Projected FY2018-19	Multi-Year Projected	TOTAL
Mallard Point to Settlers Ridge Water Main	42,868	6,214	304,785	-	-	-	-	$ -	$ 353,868
Fays Lane Water Main Replacement	-	-	315,600	-	-	-	-	-	315,600
Settlers Ridge to Hankes and Winthrop Water Main	-	-	-	1,200,000	-	-	-	-	1,200,000
Denny Road EWST	-	-	-	-	424,480	3,564,000	-	-	3,988,480
TOTAL	$ 42,868	$ 6,214	$ 620,385	$ 1,200,000	$ 424,480	$ 3,564,000	$ -	$ -	$ 5,857,948

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
WATER SUMMARY BY DEPARTMENT

Department	Through FY2012-13	Estimated FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	42,868	6,214	620,385	1,200,000	424,480	3,564,000	-	-	5,857,948
TOTAL	$ 42,868	$ 6,214	$ 620,385	$ 1,200,000	$ 424,480	$ 3,564,000	$ -	$ -	$ 5,857,948

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2012-13	Estimated FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-	-
4. Capital Improvement Fees	-	-	-	-	-	-	-	-	-
5. Water Tap-On Fees	42,868	6,214	620,385	1,200,000	-	-	-	-	1,869,468
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-	-
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	424,480	3,564,000	-	-	3,988,480
11. County Grant/Loan	-	-	-	-	-	-	-	-	-
12. State Grant/Loan	-	-	-	-	-	-	-	-	-
13. Federal Grant/Loan	-	-	-	-	-	-	-	-	-
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-	-
TOTAL	$ 42,868	$ 6,214	$ 620,385	$ 1,200,000	$ 424,480	$ 3,564,000	$ -	$ -	$ 5,857,948

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
SANITARY SEWER SUMMARY BY PROJECT

Project	Through FY2012-13	Estimated FY2013-14	Approved FY2014-15	Projected FY2015-16	Projected FY2016-17	Projected FY2017-18	Projected FY2018-19	Multi-Year Projected	TOTAL
1st and Grove Street - line under tracks	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
SANITARY SEWER SUMMARY BY DEPARTMENT

Department	Estimated FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	250,000	250,000
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Estimated FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-	-
4. Capital Improvement Fees	-	-	-	-	-	-	-	-	-
5. Water Tap-On Fees	-	-	-	-	-	-	-	-	-
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-	-
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	250,000	250,000
11. County Grant/Loan	-	-	-	-	-	-	-	-	-
12. State Grant/Loan	-	-	-	-	-	-	-	-	-
13. Federal Grant/Loan	-	-	-	-	-	-	-	-	-
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
STORM SEWER SUMMARY BY PROJECT

Project	Through FY2012-13	Estimated FY2013-14	Approved FY2014-15	Projected FY2015-16	Projected FY2016-17	Projected FY2017-18	Projected FY2018-19	Multi-Year Projected	TOTAL
Mallard Point/Rolling Oaks Drainage Improvements	$ 1,636,866	$ 289,081	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,925,948
East Stormwater/Street Improvements	-	-	-	-	-	-	-	841,118	841,118
TOTAL	$ 1,636,866	$ 289,081	$ -	$ -	$ -	$ -	$ -	$ 841,118	$ 2,767,066

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
STORM SEWER SUMMARY BY DEPARTMENT

Department	Through FY2012-13	Estimated FY2013-14	Approved FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	1,636,866	289,081	-	-	-	-	-	841,118	2,767,066
TOTAL	$ 1,636,866	$ 289,081	$ -	$ -	$ -	$ -	$ -	$ 841,118	$ 2,767,066

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2012-13	Estimated FY2013-14	Approved FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 841,118	$ 841,118
2. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-	-
4. Capital Improvement Fees	-	-	-	-	-	-	-	-	-
5. Water Tap-On Fees	-	-	-	-	-	-	-	-	-
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-	-
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	-	-
11. County Grant/Loan	1,271,525	-	-	-	-	-	-	-	1,271,525
12. State Grant/Loan	-	-	-	-	-	-	-	-	-
13. Federal Grant/Loan	-	-	-	-	-	-	-	-	-
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	365,341	289,081	-	-	-	-	-	-	654,423
TOTAL	$ 1,636,866	$ 289,081	$ -	$ -	$ -	$ -	$ -	$ 841,118	$ 2,767,066

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
FLEET SUMMARY BY PROJECT

Project	Through FY2012-13	Approved FY2013-14	Projected FY2014-15	Projected FY2015-16	Projected FY2016-17	Projected FY2017-18	Projected FY2018-19	Multi-Year Projected	TOTAL
Ford Crown Victoria - #41	$ -	$ -	$ -	$ -	$ -	$ 49,627	$ -	$ 56,150	$ 105,777
Ford Crown Victoria - #42	-	44,960	-	-	-	-	50,868	57,554	153,382
Ford Crown Victoria - #43 (C)	-	22,480	-	-	-	-	-	33,877	56,357
Ford Crown Victoria - #44	-	-	-	-	-	49,627	-	56,150	105,777
Ford Crown Victoria - #45	-	-	-	47,236	-	-	-	53,444	100,680
Ford Crown Victoria - #46	-	-	-	47,236	-	-	-	53,444	100,680
Ford Crown Victoria - #47 (I)	-	22,480	-	-	-	-	-	33,877	56,357
Ford Crown Victoria - #48 (S)	-	-	-	-	-	50,690	-	57,351	108,041
Ford Crown Victoria - #49	-	-	-	-	-	49,627	-	56,150	105,777
Ford Crown Victoria - #50 (S)	-	-	-	48,248	-	-	-	54,587	102,835
Subtotal - Police	-	89,920	-	142,720	-	199,571	50,868	512,584	995,663
10 Yard Dump with Plow (200)	-	-	210,000	-	-	-	-	-	210,000
4 x 4 Pickup Truck with Plow (02)	-	-	-	46,084	-	-	-	-	46,084
4 x 4 Pickup Truck with Plow (05)	-	-	-	-	47,236	-	-	-	47,236
10 Yard Dump with Plow (201)	-	-	210,000	-	-	-	-	-	210,000
1 Ton Dump with Plow (09)	-	-	-	-	84,074	-	-	-	84,074
4 x 4 Pickup Truck with Plow (12)	-	-	-	-	47,236	-	-	-	47,236
5 Yard V-Box with Plow (203)	-	-	-	138,375	-	-	-	-	138,375
5 Yard Dump with V-Box & Wing (B)	-	-	-	-	-	-	182,129	-	182,129
10 Yard Dump with V-Box (C)	-	-	-	-	-	-	198,687	-	198,687
1 1/2 Ton Bucket Truck (10)	-	-	-	-	131,210	-	-	-	131,210
1 1/2 Ton Dump with Plow (E)	-	-	-	-	-	-	-	90,538	90,538
Sweeper (F)	-	-	-	-	-	-	-	211,945	211,945
5 Yard Dump with Plow (205)	-	-	-	-	-	161,534	-	-	161,534
5 Yard Dump with Plow (G)	-	-	-	-	-	-	-	173,954	173,954
5 Yard Dump with Plow (H)	-	-	-	-	-	-	-	191,349	191,349
4 x 4 Utility Truck with Plow (I)	-	-	-	-	-	-	-	81,647	81,647
Subtotal - Streets	-	-	420,000	184,459	309,756	161,534	380,816	749,433	2,205,998
4 x 4 Utility Truck with Plow (13)	-	-	-	-	73,969	-			73,969
4 x 4 Utility Truck with Plow (B)	-	-	-	-	-	-	-	79,656	79,656
Ford Explorer (A)							-	35,327	35,327
Subtotal - Building Maintenance	-	-	-	-	73,969	-	-	114,983	188,952
Dodge Dakota Pickup - CD 2	-	-	-	24,977	-	-	-	-	24,977
Dodge Dakota Pickup - CD 5 - A	-	-	-	-	-	-	26,897	-	26,897
Dodge Dakota Pickup - CD 3	-	-	-	-	25,601	-	-	-	25,601
Dodge Dakota Pickup - CD 4	-	-	-	-	25,601	-	-	-	25,601
Dodge Dakota Pickup - CD 6 - B	-	-	-	-	-	-	-	28,258	28,258
Ford Explorer - C	-	-	-	-	-	-	-	32,577	32,577
Subtotal - Community Development	-	-	-	24,977	51,202	-	26,897	60,835	163,911
4 x 4 Pickup Truck with Plow (01)	-	-	-	46,084	-	-	-	-	46,084
4 x 4 Utility Truck with Plow (08)	-	-	-	-	73,969	-	-	-	73,969
Ford Explorer - #1 (06)	-	-	-	31,223	-	-	-	-	31,223
4 x 4 Utility Truck with Plow (04)	-	-	-	-	73,969	-	-	-	73,969
5 Yard Dump with Plow (202)	-	-	-	153,750	-	-	-	-	153,750
4 x 4 Club Cab with Plow (07)	-	-	-	-	53,210	-	-	-	53,210
1 Ton Dump with Plow (14)	-	-	-	-	84,074	-	-	-	84,074
10 Yard Dump with Plow (204)	-	-	-	-	189,113	-	-	-	189,113
4 x 4 Utility Truck with Plow (D)	-	-	-	-	-	-	77,173	-	77,173
4 x 4 Utility Truck with Plow (11)	-	-	-	-	73,969	-	-	-	73,969
Vactor (206)	-	-	-	-	360,825	-	-	-	360,825
Ford Explorer - #4 (C)	-	-	-	-	-	-	-	-	0
4 x 4 Utility Truck with Plow (E)	-	-	-	-	-	-	-	79,656	79,656
10 Yard Dump with Plow (F)	-	-	-	-	-	-	-	208,745	208,745
4 x 4 Utility Truck with Plow (15)	-	-	-	-	-	75,818	-	-	75,818
4 x 4 Utility Truck with Plow (G)	-	-	-	-	-	-	-	81,647	81,647
5 Yard Dump with Plow (H)	-	-	-	-	-	-	-	173,954	173,954
Subtotal - Utilities	-	-	-	231,057	909,129	75,818	77,173	544,002	1,837,179
TOTAL	$ -	$ 89,920	$ 420,000	$ 583,213	$ 1,344,056	$ 436,923	$ 535,754	$ 1,981,837	$ 5,391,703

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
FLEET SUMMARY BY DEPARTMENT

Department	Estimated FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -			$ -
Community Development	-	-	-	24,977	51,202	-	26,897	60,835	163,911
Finance	-	-	-	-	-	-	-	-	-
Police	-	89,920	-	142,720	-	199,571	50,868	512,584	995,663
Public Works	-	-	420,000	415,516	1,292,854	237,352	457,989	1,408,418	4,232,129
TOTAL	$ -	$ 89,920	$ 420,000	$ 583,213	$ 1,344,056	$ 436,923	$ 535,754	$ 1,981,837	$ 5,391,703

VILLAGE OF SUGAR GROVE
FYE 2015 - 2019 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Estimated FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. Motor Fuel Tax	-	-	-	-	-	-	-	0	-
3. Equipment Replacement Fees	-	89,920	420,000	583,213	1,344,056	436,923	77,765	512,584	3,464,461
4. Capital Improvement Fees	-	-	-	-	-	-	457,989	1,469,253	1,927,242
5. Water Tap-On Fees	-	-	-	-	-	-	0	0	-
6. Sewer Tap-On Fees	-	-	-	-	-	-	0	0	-
7. General Obligation Bonds	-	-	-	-	-	-	0	0	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	0	0	-
9. Revenue Bonds	-	-	-	-	-	-	0	0	-
10. Developer Contributions	-	-	-	-	-	-	0	0	-
11. County Grant/Loan	-	-	-	-	-	-	0	0	-
12. State Grant/Loan	-	-	-	-	-	-	0	0	-
13. Federal Grant/Loan	-	-	-	-	-	-	0	0	-
14. Road Impact Fees	-	-	-	-	-	-	0	0	-
15. Tower Leases	-	-	-	-	-	-	0	0	-
TOTAL	$ -	$ 89,920	$ 420,000	$ 583,213	$ 1,344,056	$ 436,923	$ 535,754	$ 1,981,837	$ 5,391,703

VILLAGE OF SUGAR GROVE
FYE 2015-2019 CAPITAL IMPROVEMENT PROGRAM
EQUIPMENT SUMMARY BY PROJECT

Project	Through FY2012-13	Estimated FY2013-14	Approved FY2014-15	Projected FY2015-16	Projected FY2016-17	Projected FY2017-18	Projected FY2018-19	Multi-Year Projected	TOTAL
Wheel Loader with Plow	$ -	$ -	$ -	$ 130,270	$ -	$ -	$ -	$ -	$ 130,270
Tractor	-	-	-	-	-	40,552	-	-	40,552
Backhoe	-	-	-	-	144,328	-	-	-	144,328
Brush Chipper	-	-	-	-	38,050	-	-	-	38,050
Financial Software and Related Hardware	-	-	-	-	-	-	-	-	-
Excavator	-	-	-	-	-	55,141	-	-	55,141
Generator	-	-	-	-	-	168,111	-	-	168,111
Compressor	-	-	-	-	-	-	34,465	-	34,465
Sewer Easement Machine							31,909	-	31,909
TOTAL	$ -	$ -	$ -	$ 130,270	$ 182,378	$ 263,804	$ 66,374	$ -	$ 642,826

VILLAGE OF SUGAR GROVE
FYE 2015-2019 CAPITAL IMPROVEMENT PROGRAM
EQUIPMENT SUMMARY BY DEPARTMENT

Department	Through FY2012-13	Estimated FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	130,270	182,378	263,804	66,374	-	642,826
TOTAL	$ -	$ -	$ -	$ 130,270	$ 182,378	$ 263,804	$ 66,374	$ -	$ 642,826

VILLAGE OF SUGAR GROVE
FYE 2015-2019 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2012-13	Estimated FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19	Projected	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. Motor Fuel Tax	-	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	130,270	182,378	263,804	66,374	-	642,826
4. Capital Improvement Fees	-	-	-	-	-	-	-	-	-
5. Water Tap-On Fees	-	-	-	-	-	-	-	-	-
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-	-
7. General Obligation Bonds	-	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	-	-
11. County Grant/Loan	-	-	-	-	-	-	-	-	-
12. State Grant/Loan	-	-	-	-	-	-	-	-	-
13. Federal Grant/Loan	-	-	-	-	-	-	-	-	-
14. Road Impact Fees	-	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ 130,270	$ 182,378	$ 263,804	$ 66,374	$ -	$ 642,826

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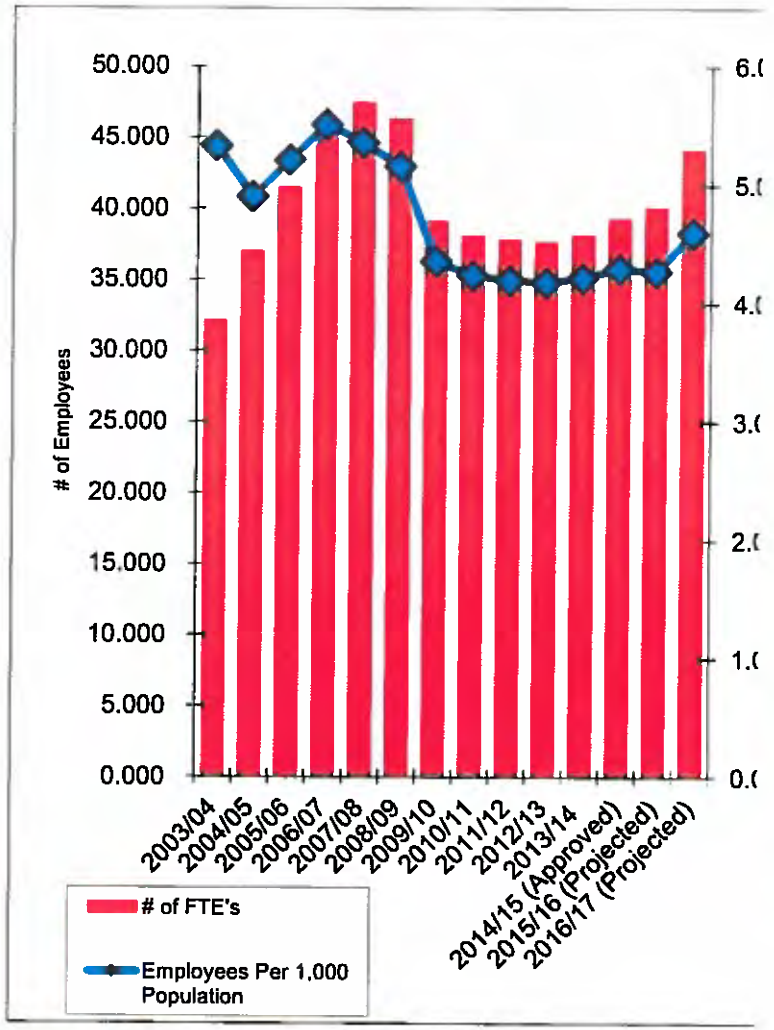
VILLAGE OF SUGAR GROVE
PERSONNEL HISTORY
FISCAL YEAR 2014 - 2015

Personnel History			
Fiscal Year	# of FTE's	% Change	Employees Per 1,000 Population
2003/04	32.067	-4.30%	5.33
2004/05	36.942	15.20%	4.90
2005/06	41.442	12.18%	5.21
2006/07	46.192	11.46%	5.51
2007/08	47.442	2.71%	5.36
2008/09	46.317	-2.37%	5.16
2009/10	39.125	-15.53%	4.36
2010/11	38.125	-2.56%	4.24
2011/12	37.817	-0.81%	4.20
2012/13	37.663	-0.41%	4.18
2013/14	38.163	0.91%	4.22
2014/15 (Approved)	39.317	3.02%	4.30
2015/16 (Projected)	40.125	2.06%	4.27
2016/17 (Projected)	44.125	12.23%	4.60

The table above shows the history of Village staffing in full time equivalents. Included is the percent change each year and the employees per 1,000 population. This same information is displayed on the right in pictoral form. As you can see, the Village added employees as the community grew. However, the number of employees per 1,000 population has declined in recent years as the recession hit the local, state, national and global economies.



Village of Sugar Grove, Illinois
Personnel Requirements in Full-Time Equivalents
Fiscal Year 2014 – 2015

The fiscal year 2014 – 2015 final budget includes the addition of 1.154 full-time equivalent positions. The Police Department will increase the number of part-time Office Assistants by 0.5 full-time equivalent positions. Public Works will increase their staffing by the additional hiring of .654 full-time equivalent labor position. This department will also increase the number of hours for seasonal help.

	Actual			Budget	
Department	**2011/12**	**2012/13**	**2013/14**	**2014/15**	**Change**
Administration	2	2	2	2	0
Finance	3	3	3	3	0
Community Development	4.375	4.375	4.375	4.375	0
Police	15.25	15.25	15.75	16.25	0.5
Public Works					0
Building Maintenance	1.5	1	1	1	0
General	2	2	2	2	0
Streets	3.692	4.038	4.038	4.692	0.654
Utilities	6	6	6	6	0
Public Works - Total	13.192	13.038	13.038	13.692	0.654
Total Village Employees	**37.817**	**37.663**	**38.163**	**39.317**	**1.154**

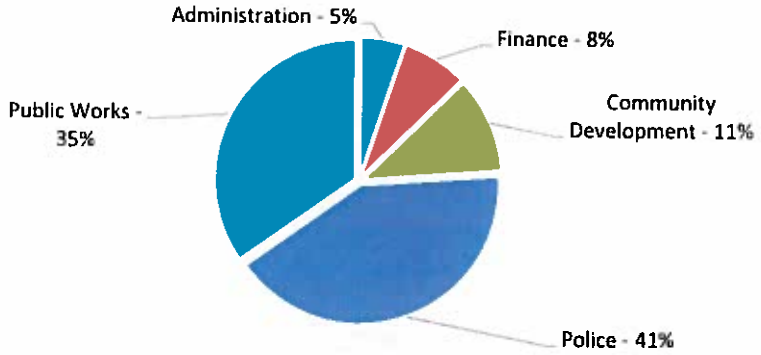
Note: Full time equivalents equal the total hours of all employees divided by 2,080 working hours in a year.

Since the beginning of the recession, the Village has reduced staffing levels by 7 full-time equivalent positions. The Finance Department laid off a full-time office assistant (1.0) and part-time office associate (0.5). The Police Department reduced the number of full-time patrol officers by not replacing officers on disability (2.0) and a sergeant who resigned (1.0). The Police Department will continue to hire additional part-time officers during the upcoming fiscal year 2014 – 2015. The Community Development Department laid off a building inspector (1.0) and a permit clerk (1.0). The Public Works Department reduced the number of laborers during the recession but is now hiring a laborer position in 2014 – 2015 to replace that lost position. The Public Works Department will not replace the part-time custodial position (0.5).

The above decrease has resulted in a staff reduction of 15.1% (departmental reductions range from 5.5% to 50%) since fiscal year 2008 – 2009. The remaining staff is focused on providing the basic services residents have come to expect, while trying to find more effective and efficient ways to complete processes and tasks.

Village of Sugar Grove, Illinois
Personnel Requirements in Full-Time Equivalents (Continued)
Fiscal Year 2014 – 2015

The chart below shows the percentage distribution of employees by department. Police and Public Works have the largest share, representing approximately 75% of the Village work force.



Village of Sugar Grove
Full Time Equivalent Staffing Levels
Fiscal Year 2014 - 2015

	FY 11-12 Approved	FY 12-13 Approved	FY 13-14 Approved	FY 14-15 Approved	FY 15-16 Projected	FY 16-17 Projected
Administration						
Administrator	1	1	1	1	1	1
Assistant to the Administrator	0	0	0	0	0	1
Administrative Assistant	1	1	1	1	1	1
Total	**2**	**2**	**2**	**2**	**2**	**3**
Finance						
Finance Director	1	1	1	1	1	1
Accountant	1	1	1	1	1	1
Payroll Clerk	0.5	0.5	0.5	0.5	0.5	0.5
Accounts Payable Clerk	0.5	0.5	0.5	0	0	0
Utility Billing Clerk	0	0	0	0.5	1	1
Cashier	0	0	0	0	0	0
Total	**3**	**3**	**3**	**3**	**3.5**	**3.5**
Police						
Chief	1	1	1	1	1	1
Sergeant	3	3	3	3	3	3
Patrol Officer	9	9	8	8	9	9
Patrol Officer - PT	1.25	1.25	2.25	2.25	2.25	2.75
Administrative Officer - PT	0	0	0.5	0.5	0.5	0.5
Office Assistant - PT	1	1	1	1.5	1.5	1.5
Office Associate	0	0	0	0	0	0.5
Total	**15.25**	**15.25**	**15.75**	**16.25**	**17.25**	**18.25**
Community Development						
Director	1	1	1	1	1	1
Planner	1	1	1	1	1	1
Permit Clerk	1	1	1	1	0	0
Chief Building Inspector	0	0	0	0	1	1
Building Inspector	1	1	1	1	1	1
Plumbing Inspector (1 permit=15hrs/wk)	0.375	0.375	0.375	0.375	0.375	0.375
Total	**4.375**	**4.375**	**4.375**	**4.375**	**4.375**	**4.375**
PW General						
PW Director	1	1	1	1	1	1
Office Assistant	1	1	1	1	1	1
Total	**2**	**2**	**2**	**2**	**2**	**2**
Utilities						
Supervisor	1	1	1	1	1	1
Water Operator	1	1	1	1	1	1
Laborer/M1	4	4	4	4	4	4
Seasonal Worker (1 @ 720 hours)	0	0	0	0	0	0
Total	**6**	**6**	**6**	**6**	**6**	**6**
Streets						
Supervisor	1	1	1	1	1	1
Laborer/M1	2	2	2	3	3	3
Seasonal Worker (1 @ 720 hours)	0.692	1.038	1.038	0.692	0	0
Total	**3.692**	**4.038**	**4.038**	**4.692**	**4**	**4**
Building Maintenance						
Laborer/M1	1.5	1	1	1	1	2
Custodian	0	0	0	0	0	1
Total	**1.5**	**1**	**1**	**1**	**1**	**3**
Total FTE's	**37.817**	**37.663**	**38.163**	**39.317**	**40.125**	**44.125**
Increase	-0.8%	-0.4%	1.3%	3.0%	2.1%	10.0%
Population	**8,997**	**9,016**	**9,044**	**9,149**	**9,394**	**9,592**
Employees per 1,000 residents	**4.20**	**4.18**	**4.22**	**4.30**	**4.27**	**4.60**

Village of Sugar Grove
Wage and Classification Schedule - Proposed (4/1/14)
Fiscal Year 2014 - 2015

COLA 2.50%

Position Description	START	A	B	C	D	E	F	G	H
Patrol Officer (union)	$ 50,890.00	$ 53,740.00	$ 56,591.00	$ 59,441.00	$ 62,292.00	$ 65,142.00	$ 67,993.00	$ 70,843.00	$ 73,694.00
	$ 24.47	$ 25.84	$ 27.21	$ 28.58	$ 29.95	$ 31.32	$ 32.69	$ 34.06	$ 35.43
Sergeant (union)	$ 71,648.00	$ 73,439.00	$ 75,275.00	$ 77,157.00	$ 79,086.00	$ 81,063.00			
	$ 34.4462	$ 35.3072	$ 36.1899	$ 37.0947	$ 38.0221	$ 38.9726			
Laborer	$ 38,625.60	$ 40,040.00	$ 41,454.40	$ 42,868.80	$ 44,283.20	$ 45,697.60	$ 47,112.00	$ 48,526.40	$ 49,899.20
	$ 18.57	$ 19.25	$ 19.93	$ 20.61	$ 21.29	$ 21.97	$ 22.65	$ 23.33	$ 23.99
						3.19%			
Water Operator	$ 42,016.00	$ 44,158.40	$ 46,300.80	$ 48,443.20	$ 50,585.60	$ 52,728.00	$ 54,870.40	$ 57,012.80	$ 59,217.60
	$ 20.20	$ 21.23	$ 22.26	$ 23.29	$ 24.32	$ 25.35	$ 26.38	$ 27.41	$ 28.47
						4.24%			
PW Supervisor	$ 56,284.80	$ 57,678.40	$ 59,072.00	$ 60,465.60	$ 61,859.20	$ 63,252.80	$ 64,646.40	$ 66,040.00	$ 67,350.40
	$ 27.06	$ 27.73	$ 28.40	$ 29.07	$ 29.74	$ 30.41	$ 31.08	$ 31.75	$ 32.38
						2.25%			
Building Inspector	$ 50,315.20	$ 52,000.00	$ 53,684.80	$ 55,369.60	$ 57,054.40	$ 58,739.20	$ 60,424.00	$ 62,108.80	$ 63,814.40
	$ 24.19	$ 25.00	$ 25.81	$ 26.62	$ 27.43	$ 28.24	$ 29.05	$ 29.86	$ 30.68
						2.95%			
Planner	$ 49,337.60	$ 50,752.00	$ 52,166.40	$ 53,580.80	$ 54,995.20	$ 56,409.60	$ 57,824.00	$ 59,238.40	$ 60,715.20
	$ 23.72	$ 24.40	$ 25.08	$ 25.76	$ 26.44	$ 27.12	$ 27.80	$ 28.48	$ 29.19
						2.57%			
Office Assistant	$ 30,804.80	$ 32,531.20	$ 34,257.60	$ 35,984.00	$ 37,710.40	$ 39,436.80	$ 41,163.20	$ 42,889.60	$ 44,553.60
	$ 14.81	$ 15.64	$ 16.47	$ 17.30	$ 18.13	$ 18.96	$ 19.79	$ 20.62	$ 21.42
						4.58%			
Office Associate	$ 25,251.20	$ 26,665.60	$ 28,080.00	$ 29,494.40	$ 30,908.80	$ 32,323.20	$ 33,737.60	$ 35,152.00	$ 36,524.80
	$ 12.14	$ 12.82	$ 13.50	$ 14.18	$ 14.86	$ 15.54	$ 16.22	$ 16.90	$ 17.56
						4.58%			
Administrative Assistant	$ 43,243.20	$ 44,636.80	$ 46,030.40	$ 47,424.00	$ 48,817.60	$ 50,211.20	$ 51,604.80	$ 52,998.40	$ 54,412.80
	$ 20.79	$ 21.46	$ 22.13	$ 22.80	$ 23.47	$ 24.14	$ 24.81	$ 25.48	$ 26.16
						2.85%			
Accountant	$ 48,505.60	$ 49,836.80	$ 51,168.00	$ 52,499.20	$ 53,830.40	$ 55,161.60	$ 56,492.80	$ 57,824.00	$ 59,176.00
	$ 23.32	$ 23.96	$ 24.60	$ 25.24	$ 25.88	$ 26.52	$ 27.16	$ 27.80	$ 28.45
						2.47%			
P/T Patrol Officer	$ 20.96								
PW Seasonal	$ 10.00	$ 10.50	$ 11.00						

Village of Sugar Grove
Wage and Classification Schedule - Proposed (4/1/14)
Fiscal Year 2014 - 2015

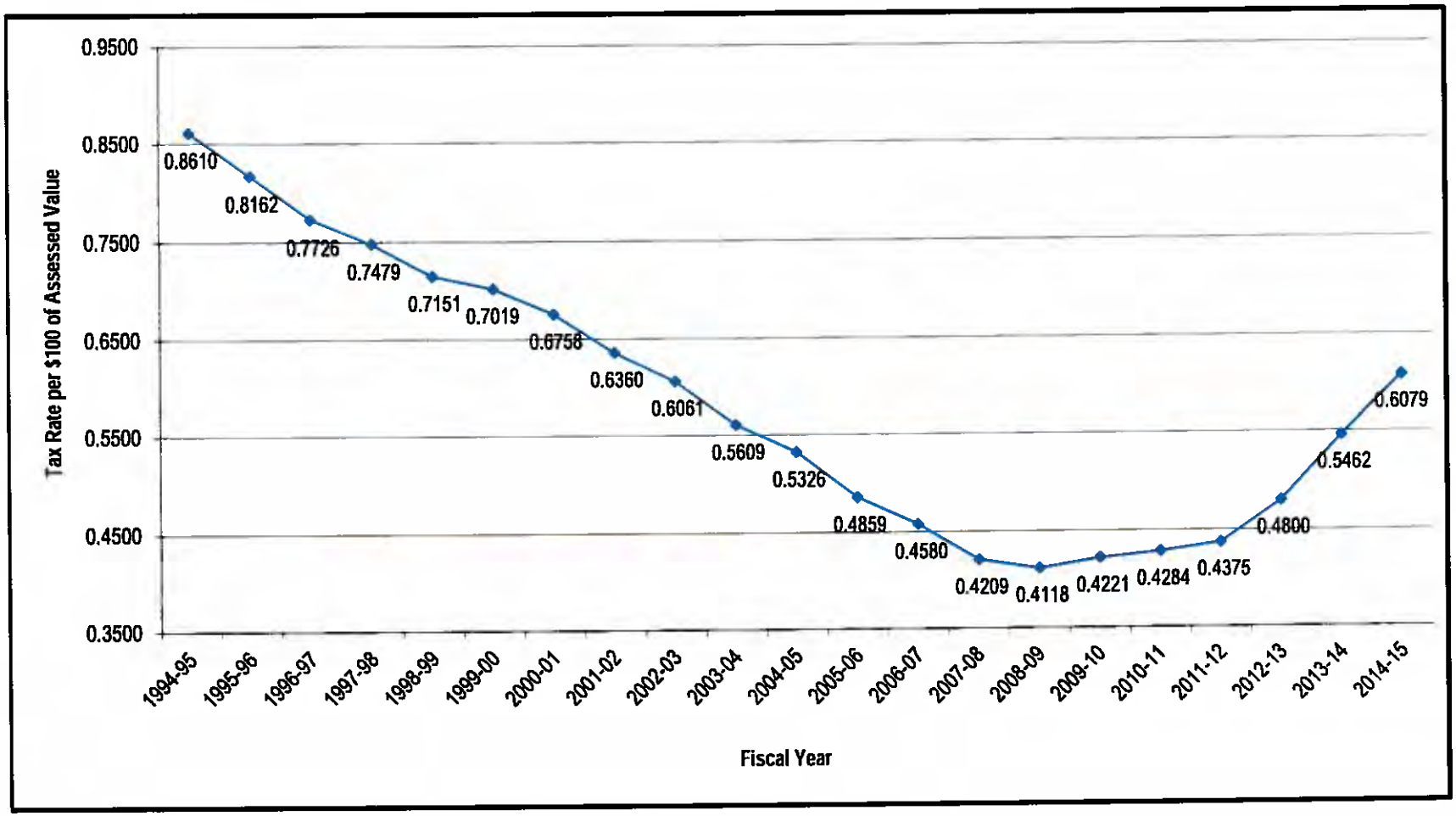
COLA 2.50%

Position Description	Range	
Village Administrator	$ 95,014.40	$ 136,032.00
	$ 45.68	$ 65.40
Police Chief	$ 92,123.20	$ 108,409.60
	$ 44.29	$ 52.12
PW Director	$ 85,446.40	$ 107,972.80
	$ 41.08	$ 51.91
CD Director	$ 84,510.40	$ 104,249.60
	$ 40.63	$ 50.12
Finance Director	$ 82,451.20	$ 104,561.60
	$ 39.64	$ 50.27

TYPICAL PROPERTY TAX BILL FOR MUNICIPAL SERVICES

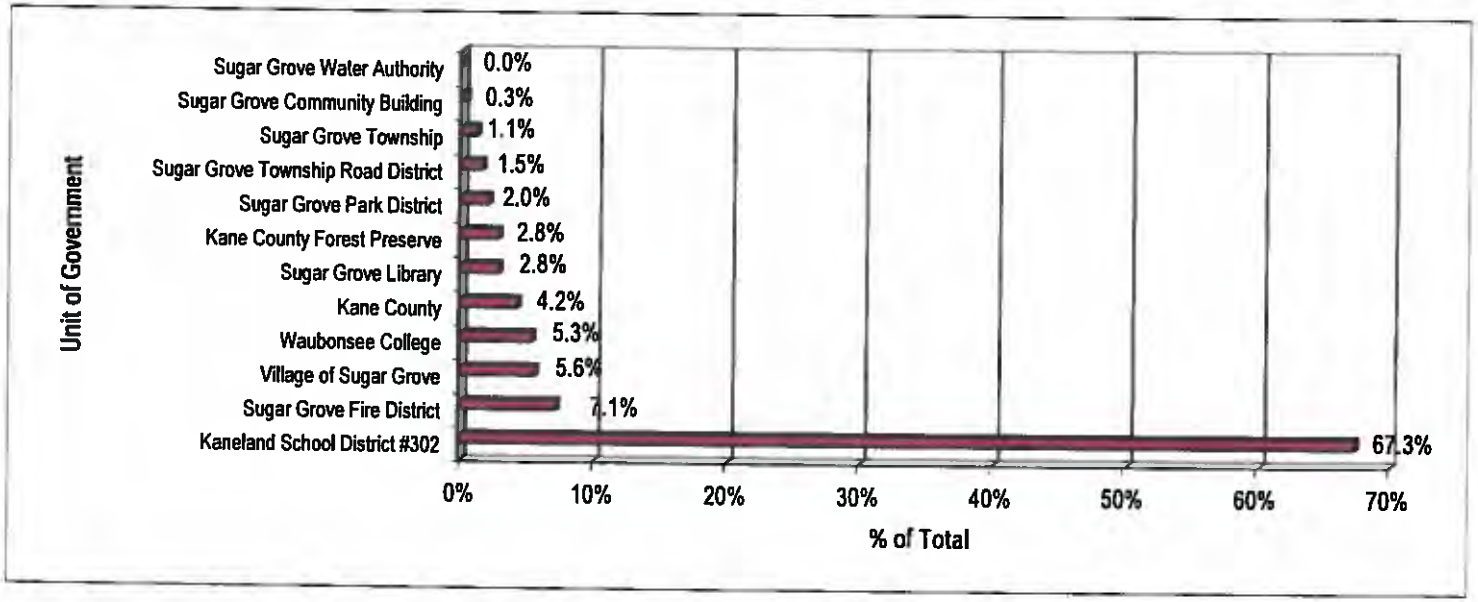
	ACTUAL FY 2013-14	ACTUAL FY 2014-15	Change
MARKET VALUE:	$257,142	$244,410	-$12,732
ASSESSED VALUATION:	85,714	81,492	
LESS HOMESTEAD EXEMPTION:	6,000	6,000	
NET ASSESSED VALUATION:	79,714	75,492	
EXTENDED TAX RATE:	.5462	.6079	+ 0.0617
TAX BILL:	$435.37	$458.76	+$23.39

VILLAGE OF SUGAR GROVE
PROPERTY TAX RATE HISTORY (VILLAGE PORTION ONLY)
FISCAL YEAR 2014 - 2015



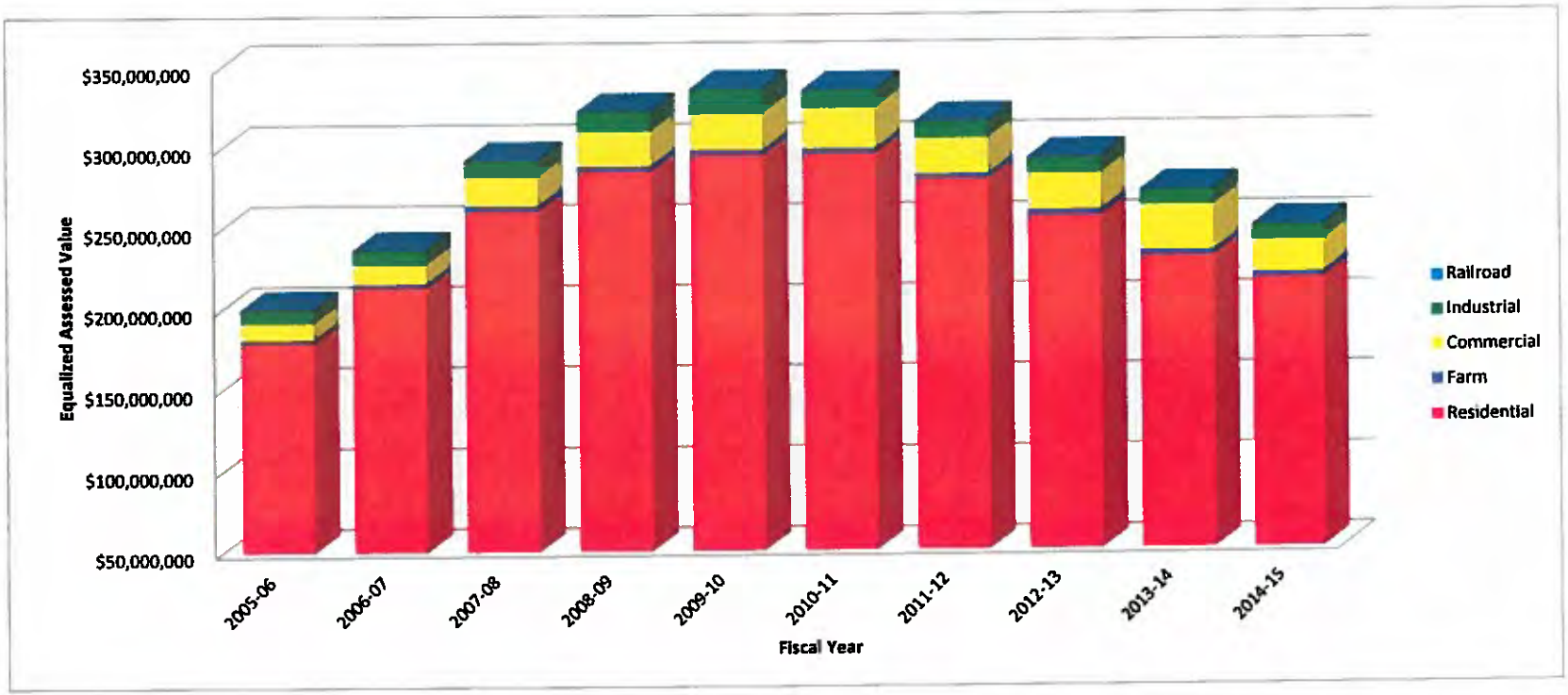
VILLAGE OF SUGAR GROVE
PROPERTY TAX RATE DISTRIBUTION BY UNIT OF GOVERNMENT
FISCAL YEAR 2014 - 2015

UNIT OF GOVERNMENT	PERCENT OF TOTAL	2013 TAX RATE (Payable in 2014)
Kaneland School District #302	67.3%	7.3723
Sugar Grove Fire District	7.1%	0.7826
Village of Sugar Grove	**5.6%**	***0.6079***
Waubonsee College	5.3%	0.5807
Kane County	4.2%	0.4623
Sugar Grove Library	2.8%	0.3049
Kane County Forest Preserve	2.8%	0.3039
Sugar Grove Park District	2.0%	0.2196
Sugar Grove Township Road District	1.5%	0.1636
Sugar Grove Township	1.1%	0.1200
Sugar Grove Community Building	0.3%	0.0321
Sugar Grove Water Authority	0.0%	0.0030
TOTAL TAX RATE:	***100.0%***	***10.9528***



VILLAGE OF SUGAR GROVE
ASSESSED VALUATION HISTORY
LAST TEN FISCAL YEARS

Levy Year:	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	% of
Fiscal Year:	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Total
Residential	$179,336,717	$213,346,305	$260,596,815	$284,696,914	$294,513,285	$295,238,446	$279,291,169	$255,730,554	$230,514,004	$216,809,125	86.96%
Farm	2,377,897	2,836,278	3,756,701	3,893,326	3,497,423	3,475,474	3,219,364	4,052,461	3,724,617	3,510,179	1.41%
Commercial	10,536,212	12,129,466	18,207,794	21,612,111	22,847,936	25,282,093	22,146,488	22,581,873	28,059,852	19,808,833	7.95%
Industrial	8,076,853	8,548,379	9,748,563	11,774,208	14,686,666	10,482,826	9,931,070	9,622,964	9,055,308	9,038,066	3.63%
Railroad	62,801	58,028	60,748	68,399	78,806	95,292	104,452	124,705	133,362	145,037	0.06%
TOTAL	$200,390,480	$236,918,456	$292,370,621	$322,044,958	$335,624,116	$334,574,131	$314,692,543	$292,112,557	$271,487,143	$249,311,240	100.00%
% CHANGE	23.53%	18.23%	23.41%	10.15%	4.22%	-0.31%	-6.24%	-12.96%	-19.11%	-25.72%	



VILLAGE OF SUGAR GROVE
TAX LEVY HISTORY
LAST TEN FISCAL YEARS

Fiscal Year	2004-05		2005-06		2006-07		2007-08		2008-09	
Levy Purpose	2003 Tax Extension	2003 Rate	2004 Tax Extension	2004 Rate	2005 Tax Extension	2005 Rate	2006 Tax Extension	2006 Rate	2007 Tax Extension	2007 Rate
Corporate	$363,547.04	$0.2241	$364,269.81	$0.1818	$412,669.31	$0.1742	$473,196.00	$0.1618	$512,943.55	$0.1593
Liability Insurance	97,335.21	0.0600	97,550.09	0.0487	110,512.98	0.0467	126,725.12	0.0433	137,371.50	0.0427
Police Protection	72,676.96	0.0448	72,841.94	0.0363	82,521.07	0.0348	94,625.75	0.0324	102,574.54	0.0318
Police Pension	0.00	0.0000	107,369.22	0.0536	121,636.30	0.0513	139,478.33	0.0477	151,193.67	0.0469
Audit	11,193.55	0.0069	11,221.87	0.0056	12,713.04	0.0054	14,577.60	0.0050	15,802.75	0.0049
Social Security	103,986.45	0.0641	104,223.09	0.0520	118,070.68	0.0498	135,388.06	0.0463	146,762.33	0.0456
IMRF	102,039.75	0.0629	102,279.30	0.0510	115,869.71	0.0489	132,864.91	0.0454	144,028.17	0.0447
Street Lighting	14,762.50	0.0091	14,808.86	0.0074	16,776.20	0.0071	19,237.99	0.0066	20,855.63	0.0065
Subtotal	765,541.46	0.4719	874,564.18	0.4364	990,769.29	0.4182	1,136,093.76	0.3885	1,231,532.14	0.3824
Bonds & Interest	98,470.80	0.0607	99,173.25	0.0495	94,397.79	0.0398	94,654.99	0.0324	94,507.31	0.0294
Total	$864,012.26	$0.5326	$973,737.43	$0.4859	$1,085,167.08	$0.4580	$1,230,748.75	$0.4209	$1,326,039.45	$0.4118

VILLAGE OF SUGAR GROVE
TAX LEVY HISTORY
LAST TEN FISCAL YEARS

Fiscal Year	2009-10		2010-11		2011-12		2012-13		2013-14		2014-15	
Levy Purpose	2008 Tax Extension	2008 Rate	2009 Tax Extension	2009 Rate	2010 Tax Extension	2010 Rate	2011 Tax Extension	2011 Rate	2012 Tax Extension	2012 Rate	2013 Tax Extension	2013 Rate
Corporate	$682,605.75	$0.2034	$692,006.37	$0.2068	$722,206.80	$0.2295	$741,273.59	$0.2538	$761,683.80	$0.2806	$720,529.81	$0.2891
Liability Insurance	73,481.54	0.0219	74,496.28	0.0223	76,797.57	0.0244	78,207.29	0.0268	71,101.35	0.0262	69,612.83	0.0279
Police Protection	109,735.66	0.0327	111,249.24	0.0333	114,686.55	0.0365	116,789.52	0.0400	127,632.77	0.0470	142,089.54	0.0570
Police Pension	161,750.69	0.0482	163,981.47	0.0490	169,046.54	0.0537	172,147.77	0.0589	235,597.36	0.0868	272,890.57	0.1095
Audit	11,273.61	0.0033	11,429.05	0.0034	11,782.09	0.0037	11,999.98	0.0041	13,114.83	0.0048	9,999.88	0.0040
Social Security	157,011.67	0.0468	159,176.99	0.0476	164,093.28	0.0521	167,102.99	0.0572	182,614.08	0.0673	203,300.17	0.0816
IMRF	77,042.52	0.0230	78,106.33	0.0233	71,683.81	0.0228	67,180.05	0.0230	39,048.60	0.0144	39,049.88	0.0157
Street Lighting	44,624.58	0.0133	45,241.11	0.0135	46,640.58	0.0148	47,497.50	0.0162	51,908.25	0.0191	57,788.44	0.0232
Subtotal	1,317,526.02	0.3926	1,335,686.84	0.3992	1,376,937.22	0.4375	1,402,198.69	0.4800	1,482,701.04	0.5462	1,515,261.12	0.6079
Bonds & Interest	99,019.18	0.0295	97,715.72	0.0292	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
Total	$1,416,545.20	$0.4221	$1,433,402.56	$0.4284	$1,376,937.22	$0.4375	$1,402,198.69	$0.4800	$1,482,701.04	$0.5462	$1,515,261.12	$0.6079

Village of Sugar Grove, Illinois
Community Profile and Demographics
Fiscal Year 2014 – 2015

Profile of the Village of Sugar Grove

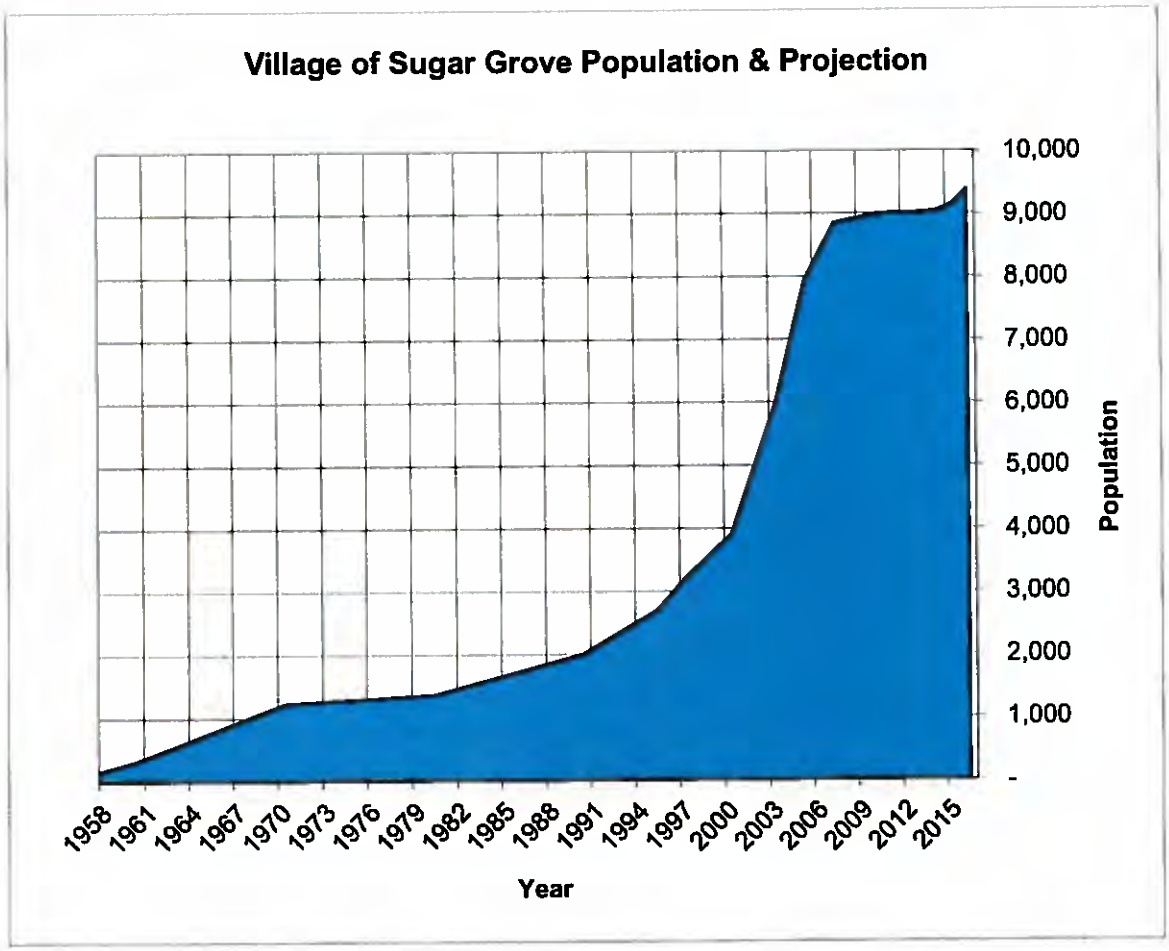
The Village had its beginning as home to Native Americans who called the area "Sin-Qua-Sip". In 1835, settlers arrived at what is now known as Bliss Woods Forest Preserve. The Village was incorporated in 1957 with a population of approximately 200 residents and until the 1960's, was predominantly a farming community. The Village, a non-home rule community as defined by the Illinois Constitution, is now a diverse middle and upper-middle class residential community covering approximately 9 square miles with a 2010 Census population of 8,997 residents. The Village is located 50 miles southwest of Chicago, in southern Kane County.

Policy making and legislative authority are vested in the Village Board, which consists of the Village President and six Village Trustees. The President is elected at-large to a four-year term and the Trustees and elected at-large to overlapping four-year terms. The Village Board is responsible for, among other things, passing ordinances and resolutions, adopting the budget, and appointing the Village Administrator, Village Clerk, and each of the four department heads. The Village Administrator is responsible for the day-to-day operations and staffing of the Village.

The Village provides a full range of services including police protection, the construction and maintenance of highways, streets and infrastructure, water treatment and distribution, planning and zoning, and general administrative services.

Local Economy

The Village has faced unprecedented challenges over the last couple of years under the Great Recession. Although the recession has ended, the economic recovery continues to be slow amid high unemployment and a decimated housing market with high inventories. The Village has seen the number of foreclosures drop and expects that trend to continue, while purchases of homes already foreclosed upon have been on the increase. The Village fees associated with new home sales, which used to account for over 30% of Village revenues, are minimal. The Village budgeted for 41 permits during fiscal year 2014 – 2015 and see an interest in new home sales. There were 27 new single family permits issued in 2013 – 2014. The following graph shows how the population has grown over the past 40 years with a majority of the growth taking place between 1997 and 2007.



The Village expects its once burgeoning housing market to continue to recover albeit at a slow place, budgeting a total of 41 single-family permits during fiscal year 2014 - 2015. In addition, the Village has projected only 314 additional residents between fiscal years 2014 – 2015 through 2015 – 2016 as shown in the chart above.

Local Economy (Continued)

The Village is working with banks and developers on foreclosed (2) and bankrupt (1) subdivisions to finish improvements, as well as updating agreements to reflect the new reality in housing. The Board approved a reduction in impact fees with two developers (Meadowridge Villas and Prairie Glen) and staff continues to work with other banks/developers toward additional agreements. In addition, the Board has approved amended annexation agreements to reflect current housing preferences. The Village has seen the number of foreclosures drop and expects that trend to continue, while purchases of homes already foreclosed upon have been on the increase. The Village is working with residential developers, by offering an incentive program to encourage building on residential lots, and will continue to research other ways to position the community well when housing begins to recover.

Although residential single-family building permits have averaged over $400,000 the last five (5) years, the average price (not including land) for calendar 2012 was $197,500. The 2010 census contains similar data, but includes the value of land with a median home value of $297,200. The decreased average price in 2012 is again reflective of the new reality in housing.

Property Value and New Construction Permits
Last Ten Calendar Years

	Commercial Construction		Residential Construction Single-Family		Residential Construction Multi-Family		Total	
Calendar Year	Number Of Units	Property Value	Number of Units	Property Value	Number of Units	Property Value	Number of Units	Property Value
2003	4	1,011,500	291	59,550,440	149	21,958,365	444	82,520,305
2004	1	1,500,000	289	83,241,260	52	9,696,831	342	94,438,091
2005	6	6,493,480	172	62,247,643	32	4,915,111	210	73,656,234
2006	25	8,693,057	106	40,109,524	57	14,841,250	188	63,643,831
2007	16	3,695,500	48	21,174,923	13	3,069,851	77	27,940,274
2008	10	3,174,000	14	5,950,692	2	475,890	26	9,600,582
2009	3	610,000	1	769,289	-	-	4	1,379,289
2010	6	1,337,090	5	2,725,143	-	-	11	4,062,233
2011	7	4,373,000	1	425,000	-	-	8	4,798,000
2012	5	2,572,000	4	790,000	-	-	9	3,362,000
2013	4	1,015,000	27	5,491,269	-	-	31	6,506,269

Data source: Village records

Sugar Grove has seen an increase in inquiries regarding available commercial parcels during fiscal year 2014 – 2015. Cadence Health care opened a clinic facility, Ace Hardware and American Heartland Bank are under construction and plan to be open in the fourth quarter 2014. Cross-Fit Gym opened and rapidly expanded into a new location and Round-Up Sports Bar & Grill opened its doors in a previously vacant building. Several office parks including The Landings, Prairie Glen, and Capital Professional Center were approved in previous years and are important to increase the day time population that national chain stores and restaurants look for. To that end, the Village Board approved Prairie Grove Commons on February 3, 2009 which is intended to include "big box" stores with restaurants on the outlots. The Village completed work on the extension of Municipal Drive and Galena Boulevard, which dissects the Prairie Grove Commons property, during fiscal year 2009 – 2010. The Village utilized bond money during fiscal year 2010 – 2011 to extend Division Drive to Galena Boulevard, a key link between The Landings and Prairie Grove Commons. A 60-unit senior apartment was approved and is expected to begin construction in the third quarter of 2014.

Village of Sugar Grove, Illinois
Community Profile and Demographics (Continued)
Fiscal Year 2014 – 2015

Local Economy (Continued)

The Village of Sugar Grove is uniquely situated to take advantage of access to multiple transportation options that benefit current and potential businesses in the area. State Highways 47, 30 and 56 run through the Village, with Interstate 88 on our northern border and the proposed Prairie Parkway on the western edge of the Village. The Burlington Northern Santa Fe Railroad runs freight service through the Village and the Aurora Municipal Airport is located along State Highway 30 adjacent to the Village. The combination of its transportation assets will make the Village an attractive and logistical choice for commercial, manufacturing, industrial, distribution, and retail interests.

However, industrial development has been very limited over the past 20 years due to the lack of necessary infrastructure within the northwest portion of the Village. Village officials have determined that, without direct municipal involvement and financial assistance, planning objectives for this area cannot be met. To encourage new investment in the industrial district area, the Village approved Tax Increment Financing (TIF) District #1 during fiscal year 2011 – 2012. In addition, the Village has proposed the formation of Tax Increment Financing (TIF) District #2 during fiscal year 2013 – 2014. The project areas are approximately 305 and 640 acres in size, respectively, and are exclusively industrial, containing some existing industrial development and significant vacant parcels of land. Industrial uses include the full range of those permitted in the M1 and BP Districts, such as automotive, manufacturing, warehousing, packaging, etc.

The Village expects revenues to continue to climb during fiscal year 2014 – 2015. Sales tax continued to recover during fiscal year 2013 – 2014 and the Village expects this trend to continue throughout fiscal year 2014 – 2015 as consumers continue to spend more and new stores open. Property tax revenue is still expected to increase, albeit a smaller amount than the past, during fiscal year 2014 – 2015. The existing residential areas are among the Village's most important assets. The Village has a diverse mix of detached and attached single family homes and a limited number of multi-family dwelling units. The current residential property tax base accounts for approximately 87% of the assessed value of the Village. Equalized assessed valuation is based on the last three years of housing data. Although the assessed value has increased over the past ten years, assessed value decreased during fiscal year 2010 – 2011 for the first time since records are available and have now dropped to levels not seen since 2005.

Equalized Assessed Valuation of Taxable Property
Last Ten Levy Years

Tax Levy Year	Property Type					Total Equalized Assessed Value	Total Estimated Actual Value
	Residential	Commercial	Industrial	Farm	Railroad		
2003	$ 141,744,773	$ 10,546,838	$ 7,492,112	$ 2,377,441	$ 64,197	$ 162,225,361	$ 486,676,083
2004	179,336,717	10,536,212	8,076,853	2,377,897	62,801	200,390,480	601,171,440
2005	213,346,305	12,129,466	8,548,379	2,836,278	58,028	236,918,456	710,755,368
2006	260,596,815	18,207,794	9,748,563	3,756,701	60,748	292,370,621	877,111,863
2007	284,696,914	21,612,111	11,774,208	3,893,326	68,399	322,044,958	966,134,874
2008	294,513,285	22,847,936	14,686,666	3,497,423	78,806	335,624,116	1,006,872,348
2009	295,238,446	25,282,093	10,482,826	3,475,474	95,292	334,574,131	1,003,722,393
2010	279,291,169	22,146,488	9,931,070	3,219,364	104,452	314,692,543	944,077,629
2011	255,730,554	22,581,873	9,622,964	4,052,461	124,705	292,112,557	876,337,671
2012	230,514,004	28,059,852	9,055,308	3,724,617	133,362	271,487,143	814,461,429
2013	216,809,125	19,808,833	9,038,066	3,510,179	145,037	249,311,240	747,933,720

Employment

Numerous employers are located within the Village which allows residents to not only live in the community, but also work here as well. The commercial development discussed above will continue to bring additional employers to the Village. The following table shows large employers located within the Village:

Major Village Employers (1)

Name	Product/Service	Approximate Employment
Waubonsee Community College District 516	Education	1,460
Harter Middle School	Education	100
HFR Precision Machining Inc.	Precision Machining Job Shop	80
CMC Electronics, Inc. (formerly Flight Visions, Inc.)	Aircraft Navigational & Head-Up Displays	75
J.A. Air Center	Aircraft Servicing	75
John Shields Elementary School	Education	70
GPS World Supply Co.	Electronic Parts & Equipment	60
Scot Industries, Inc.	Hydraulic Tubing & Chrome Plated Bars	55
Quantam Sign Corp.	Papers & Film Converting & Cohesive Coating	50
Metrolift, Inc.	Industrial Machinery & Equipment	50

Note: (1) Source: 2014 Illinois Manufacturers Directory, 2014 Illinois Services Directory and a selective telephone survey.

In addition, substantial employment opportunities are available in surrounding communities as well as throughout the Chicago metropolitan area. Residents of the Village of Sugar Grove can enjoy less suburban congestion, while maintaining close proximity to high quality employers. The following table shows large employers located within 15 miles of the Village:

Major Area Employers (1)

Location	Name	Product/Service	Approximate Employment
Elgin	School District U-46	Public School District	5,000
Naperville	Edwards Hospital	General Hospital	4,500
Wheaton	DuPage County Government Center	Government Administration	3,400
Naperville	Alcatel-Lucent	Telecommunications Research and Development	3,000
Aurora	Caterpillar, Inc.	Loaders, Compactors, Excavators, Power Trains	2,300
Naperville	Nicor Gas	Gas Transmission and Distribution	2,264
Elgin	Sherman Hospital	General Hospital	2,200
Aurora	Rush Copley Medical Center	Full Service Hospital	2,000
Batavia	Fermi National Accelerator Lab	High Energy Physics Research Laboratory	1,800
Geneva	Delnor-Community Hospital	General Hospital	1,650
Naperville	BP Naperville Complex	Chemical & Petrochemical Research	1,600
Naperville	OfficeMax, Inc.	Stationery & Office Supplies	1,500
Elgin	Presence St. Joseph Hospital	General Hospital	1,300
Aurora	Presence Mercy Medical Center	Medical & Psychiatric Hospital	1,300
Geneva	Kane County Government Center	Government Administration	1,262
Aurora	Dreyer Medical Clinic	Medical Services	1,200
Naperville	Nalco Chemical Co.	Chemical & Allied Products Corporate Headquarters	1,200
Aurora	Sanfilipo & Sons, Inc.	Potato Chips & Snack Foods	1,200

Note: (1) Source: 2014 Illinois Manufacturers Directory, 2014 Illinois Services Directory and a selective telephone survey.

Employment (Continued)

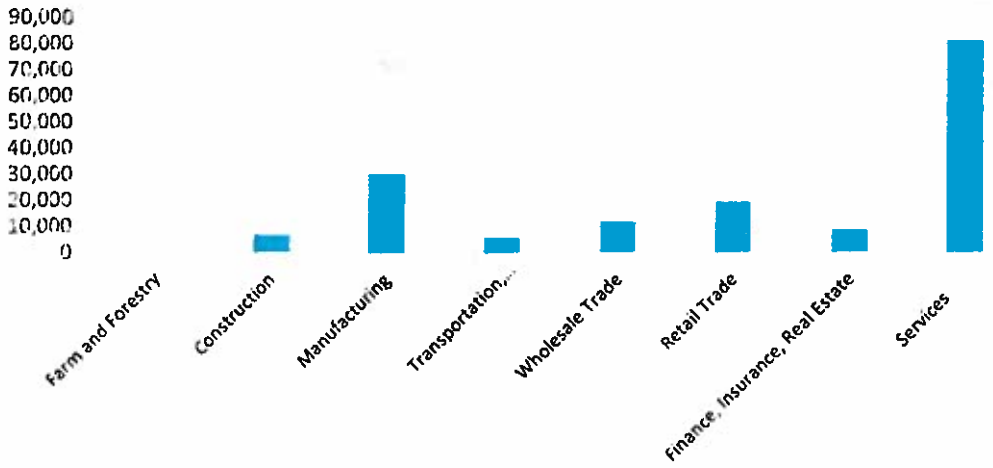
The following employment data shows a consistently diverse and strong growth trend for employment in Kane County (representative data since recent specific data is not available for the Village). This data is not comparable to similar U.S. Census statistics (as shown on page 14 – 19), which would include government employment, and establishments not covered by the Illinois Unemployment Insurance Program, and could classify categories differently.

Kane County Private, Non-Agrictultural Employment
Covered by the Illinois Unemployment Insurance Act (1)

(Data as of March for each Year)

	2008	2009	2010	2011	2012	2013
Farm and Forestry	735	655	627	563	569	485
Mining and Quarrying	110	130	97	107	89	106
Construction	10,790	8,240	6,797	6,969	7,129	7,089
Manufacturing	33,825	29,883	27,699	29,454	30,081	30,653
Transportation, Communications, Utilities	8,157	7,709	7,209	6,799	6,470	6,238
Wholesale Trade	11,246	10,913	11,261	11,646	11,934	12,188
Retail Trade	21,856	20,918	20,202	19,988	19,648	19,628
Finance, Insurance, Real Estate	9,614	9,257	8,850	8,449	8,752	9,060
Services (2)	79,685	75,299	72,923	72,524	76,283	81,151
TOTAL	176,018	163,004	155,665	156,499	160,955	166,598
	-0.89% (3)	-7.39%	-4.50%	0.54%	2.85%	3.51%

Notes: (1) Source: Illinois Department of Employment Security.
(2) Includes unclassified establishments.
(3) Perecent increase based on 177,607 employment in 2007.



Employment (Continued)

The following tables (included for comparison purposes only with the data shown on page 14 - 18) show employment by industry and by occupation for the Village, Kane County and the State of Illinois as reported by the U.S. Census Bureau 2008 – 2012 American Community Survey (ACS) data.

Employment By Industry (1)

	The Village		Kane County		State of Illinois	
Classification	Number	Percent	Number	Percent	Number	Percent
Agriculture, forestry, fishing, hunting, and mining	69	1.40%	1,444	0.59%	63,512	1.05%
Construction	279	5.66%	15,464	6.28%	324,722	5.38%
Manufacturing	636	12.91%	41,220	16.74%	767,822	12.72%
Wholesale trade	279	5.66%	10,164	4.13%	189,003	3.13%
Retail trade	447	9.07%	28,831	11.71%	658,236	10.91%
Transportation, warehousing, and utilities	280	5.68%	12,256	4.98%	352,325	5.84%
Information	46	0.93%	5,406	2.20%	130,769	2.17%
Finance, insurance, real estate, rental, and leasing	400	8.12%	18,096	7.35%	457,654	7.58%
Professional, scientific, management, administrative, and waste management services	681	13.82%	32,031	13.01%	668,506	11.08%
Educational services, health care, and social assistance	1,120	22.74%	45,419	18.44%	1,362,901	22.58%
Arts, entertainment, recreation, accomodation, and food services	201	4.08%	19,461	7.90%	532,147	8.82%
Other Services (except Public Admin.)	220	4.47%	10,011	4.06%	292,913	4.85%
Pubic Administration	268	5.44%	6,476	2.63%	234,916	3.89%
Total	4,926	100.00%	246,279	100.00%	6,035,426	100.00%

Employment By Occupation (1)

	The Village		Kane County		State of Illinois	
Classification	Number	Percent	Number	Percent	Number	Percent
Management, business, science, and arts	2,142	43.48%	83,895	34.07%	2,181,574	36.15%
Service	592	12.02%	37,140	15.08%	1,028,655	17.04%
Sales and office	1,312	26.63%	65,264	26.50%	1,526,612	25.29%
Natural resources, construction, and maintenance	396	8.04%	19,352	7.86%	462,090	7.66%
Production, transportation, and material moving	484	9.83%	40,628	16.50%	836,495	13.86%
Total	4,926	100.00%	246,279	100.00%	6,035,426	100.00%

Note: (1) Source: U. S. Bureau of the Census.

Employment (Continued)

A simplified definition of unemployment is the state of an individual looking for a paying job but not having one. The unemployment rate is defined as the number of unemployed persons divided by the labor force, where the labor force is the number of unemployed persons plus the number of employed persons. The Village's unemployment rate has typically remained below County, State, and Federal measures. This rate not only shows the availability of quality employers mentioned above, but also shows the resiliency of the local economy, when considered with higher than average home values and higher than average income levels as noted below.

Annual Average Unemployment Rates

Calendar Year	Sugar Grove (1)	Kane County (1)	State of Illinois (1)	United States (2)
2004	4.9%	6.1%	6.2%	5.5%
2005	4.7%	5.8%	5.8%	5.1%
2006	4.3%	4.3%	4.6%	4.6%
2007	4.9%	4.8%	5.0%	4.6%
2008	6.4%	6.2%	6.9%	5.8%
2009	10.5%	10.2%	10.1%	9.3%
2010	10.7%	10.5%	10.3%	9.6%
2011	10.3%	9.8%	9.8%	8.9%
2012	NA	8.8%	8.6%	8.1%
2013	NA	9.8%	9.8%	7.6%
2014 (3)	NA	8.7%	7.2%	5.9%

Notes: (1) Source: Illinois Department of Employment Security
(2) Source: U.S. Department of Labor, Bureau of Labor Statistics

Housing

The following table represents the distribution of and median home value of owner-occupied units for the Village, Kane County and the State of Illinois according to the U.S. Census Bureau 2008 – 2012 American Community Survey (ACS) data.

Value of Owner-Occupied Units (1)

	Sugar Grove		Kane County		State of Illinois	
Value	Number	Percent	Number	Percent	Number	Percent
Less than $50,000	0	0.00%	2,752	2.13%	224,361	6.91%
$ 50,000 to $ 99,999	45	1.57%	6,256	4.85%	468,659	14.43%
$100,000 to $149,999	44	1.54%	14,533	11.27%	482,500	14.85%
$150,000 to $199,999	448	15.64%	26,474	20.52%	531,538	16.36%
$200,000 to $299,999	1,082	37.78%	38,465	29.82%	712,975	21.95%
$300,000 to $499,999	1,065	37.19%	31,399	24.34%	563,122	17.33%
$500,000 to $999,999	135	4.71%	8,043	6.23%	214,681	6.61%
$1,000,000 or more	45	1.57%	1,087	0.84%	50,685	1.56%
Total	2,864	100.00%	129,009	100.00%	3,248,521	100.00%
Median Value	$283,700		$233,800		$190,800	

Income

The following table represents the distribution of and median family income for the Village, Kane County and the State of Illinois according to the U.S. Census Bureau 2007 – 2012 American Community Survey (ACS) data.

Family Income (1)

	Sugar Grove		Kane County		State of Illinois	
Value	Number	Percent	Number	Percent	Number	Percent
Less than $10,000	46	1.78%	3,959	3.09%	133,818	4.26%
$ 10,000 to $ 14,999		0.00%	2,344	1.83%	86,974	2.77%
$ 15,000 to $ 24,999	14	0.54%	7,377	5.76%	223,395	7.11%
$ 25,000 to $ 34,999	67	2.59%	9,685	7.56%	257,777	8.20%
$ 35,000 to $ 49,999	194	7.51%	14,390	11.23%	382,988	12.19%
$ 50,000 to $ 74,999	236	9.14%	23,054	17.99%	593,133	18.88%
$ 75,000 to $ 99,999	451	17.47%	19,325	15.08%	477,963	15.21%
$100,000 to $149,999	917	35.52%	26,089	20.36%	553,559	17.62%
$150,000 to $199,999	325	12.59%	11,632	9.08%	218,124	6.94%
$200,000 or more	332	12.86%	10,304	8.04%	214,616	6.83%
Total	2,582	100.00%	128,159	100.00%	3,142,347	100.00%
Median Family Income	$128,466		$78,892		$70,144	

The following table represents the distribution of and median household income for the Village, Kane County and the State of Illinois according to the U.S. Census Bureau 2007 – 2011 American Community Survey (ACS) data.

Household Income (1)

	Sugar Grove		Kane County		State of Illinois	
Value	Number	Percent	Number	Percent	Number	Percent
Less than $10,000		0.29%	6,722	3.95%	329,319	6.90%
$ 10,000 to $ 14,999	13	0.41%	5,155	3.03%	223,692	4.69%
$ 15,000 to $ 24,999	29	0.92%	13,186	7.75%	481,833	10.09%
$ 25,000 to $ 34,999	99	3.15%	15,216	8.95%	460,909	9.65%
$ 35,000 to $ 49,999	275	8.76%	20,335	11.96%	622,840	13.05%
$ 50,000 to $ 74,999	446	14.20%	31,452	18.49%	870,399	18.23%
$ 75,000 to $ 99,999	490	15.61%	23,778	13.98%	622,617	13.04%
$100,000 to $149,999	1,052	33.50%	30,376	17.86%	665,711	13.94%
$150,000 to $199,999	359	11.43%	12,394	7.29%	250,681	5.25%
$200,000 or more	368	11.72%	11,455	6.74%	246,274	5.16%
Total	3,140	100.00%	170,069	100.00%	4,774,275	100.00%
Median Household Income	$122,763		$68,674		$56,853	

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Statistical

Village of Sugar Grove, Illinois

Demographic and Economic Statistics
Last Ten Calendar Years

Year	Population		Personal Income	Per Capita Personal Income (a, e)	Median Age (a, e)	School Enrollment (f)	Unemployment Rate (g)
2002	3,909	(a)	118,438,791	30,299	34.6	2,862	5.30%
2003	6,016	(b)	182,278,784	30,299	34.6	3,049	5.40%
2004	6,016	(b)	182,278,784	30,299	34.6	3,325	4.90%
2005	7,958	(c)	241,119,442	30,299	34.6	3,616	4.70%
2006	7,958	(c)	241,119,442	30,299	34.6	3,994	4.30%
2007	8,848	(d)	268,085,552	30,299	34.6	4,146	4.90%
2008	8,848	(d)	268,085,552	30,299	34.6	4,409	N/A
2009	8,848	(d)	268,085,552	30,299	34.6	4,581	N/A
2010	8,997	(e)	342,893,664	38,112	37.2	4,757	N/A
2011	8,997	(e)	342,893,664	38,112	37.2	4,788	N/A
2012	8,997	(e)	342,893,664	38,112	37.2	4,799	N/A

N/A - Information not readily available for specific year.

Data sources:
(a) U.S. Census Bureau 2000 decennial censuses
(b) U.S. Census Bureau 2003 Special Census
(c) U.S. Census Bureau 2005 Special Census
(d) U.S. Census Bureau 2007 Special Census
(e) U.S. Census Bureau 2010 Decennial Census
(f) Kaneland Community School District 302 District Report Card
(g) Illinois Department of Employment Security

Village of Sugar Grove, Illinois

Principal Employers
Current Fiscal Year and Ten Fiscal Years Ago

	2013			2003		
Employer	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
Waubonsee Community College District No. 516	1,186	1	N/A	750	1	N/A
Harter Middle School	100	2	N/A	-		N/A
Quantam Sign Corp	90	3	N/A	-		N/A
J A Air Center	75	4				
CMC Electronics, Inc. (formerly Flight Visions, Inc.)	75	5	N/A	50	5	N/A
Scot Industries, Inc.	74	6	N/A	75	4	N/A
John Shields Elementary School	70	7	N/A	-		N/A
GPS World Supply Co.	60	8	N/A	-		N/A
HFR Precision Machining, Inc.	55	9	N/A	80	3	N/A
Metrolift, Inc.	50	10	N/A	-		N/A
Lumanair Aviation Services	-		N/A	35	7	N/A
Hy-Tek Mfg. Co., Inc.	-		N/A	45	6	N/A
OakGrigsby, Inc. (Division of Oak Industries, Inc.)	-		N/A	200	2	N/A
Deep-Coat Metallizing, Inc. (Division of Wave Zero, Inc.)	-		N/A	35	8	N/A
Finishes Unlimited	-		N/A	32	9	N/A
	1,835		-	1,302		-

N/A - Information not readily available.

Data source: 2013 Illinois Manufacturers Directory, 2013 Illinois Services Directory and a selective telephone survey

Village of Sugar Grove, Illinois

Full-Time Equivalent Village Government Employees by Function/Program
Last Ten Fiscal Years

	Fiscal Year									
Funtion/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Administration	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Finance	2.500	3.500	3.500	4.500	4.500	4.500	3.000	3.000	3.000	3.000
Community Development										
Planning	1.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Building	3.250	4.000	4.000	5.000	4.375	4.375	2.375	2.375	2.375	2.375
Police										
Officers	11.000	11.750	13.750	17.000	18.250	18.250	15.250	15.250	14.250	14.250
Civilians	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Public Works										
Administration	1.625	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Parks	-	-	-	-	-	-	-	-	-	-
Properties	2.000	2.000	2.000	2.000	1.500	1.500	1.500	1.500	1.500	1.000
Streets	3.346	3.346	3.346	4.346	4.346	4.346	4.000	3.000	3.692	4.038
Water and Sewer	4.346	4.346	6.346	6.346	6.346	6.346	6.000	6.000	6.000	6.000
Total	32.067	35.942	39.942	46.192	46.317	46.317	39.125	38.125	37.817	37.663

Data source: Village records

Village of Sugar Grove, Illinois

Operating Indicators by Function/Program
Last Ten Fiscal Years

Funtion/Program	2004	2005	2006	2007
Police				
Part I crimes	93	84	N/A	N/A
Part II crimes	276	252	N/A	N/A
Traffic violations	2,820	3,320	N/A	N/A
Parking violations	548	251	N/A	N/A
Finance				
Vendor checks processed	1,763	1,761	1,785	1,744
Vendor invoices processed	2,659	2,918	3,050	3,039
Employee paychecks processed	1,052	1,020	1,254	1,300
Employee direct deposits processed	488	652	872	983
Utility billing customers	3,430	N/A	3,850	4,009
Utility bills processed	39,111	N/A	N/A	47,587
Forestry				
Parkway trees planted	N/A	24	110	279
Parkway trees trimmed	N/A	50	234	469
Streets				
Streetlight Repaired	N/A	N/A	N/A	N/A
Street Signs Replaced	N/A	N/A	N/A	N/A
Sidewalk replaced (sq ft) [1]	N/A	172	11	772
Street resurfacing (miles)	0.65	0.75	0.95	0.50
Street micro-surfacing (miles) [2]	N/A	N/A	N/A	2.8
Pavement marking (linear feet) [3]	N/A	N/A	N/A	N/A
Crack Sealing (linear feet) [4]	N/A	N/A	N/A	N/A
Pothole repairs (tons of material)	N/A	N/A	15	18
Mosquito abatement (catch basins treated)	N/A	N/A	468	539
Water				
Water main breaks	2	2	3	1
Total distribution pumpage (1,000 gallons)	N/A	317,467	353,594	378,108
Average daily pumpage (1,000 gallons)	N/A	867	975	1,034
Sanitary sewer				
Sanitary sewer televising (feet)	700	1,000	1,200	800
Sanitary Sewer Jetting (feet)	N/A	N/A	N/A	N/A

1 Sidewalk replacements completed as component of annual MFT programs
2 Pilot program - 2006 MFT
3 Initial program year FYE08
4 Initial Program Year FYE13

N/A - Information not readily available.

Data source: Village records

Fiscal Year					
2008	2009	2010	2011	2012	2013
83	99	57	57	74	58
329	390	507	355	342	343
3,268	2,867	3,368	4,199	2,183	1,317
570	361	347	626	1,077	867
1,835	1,646	1,455	1,260	1,273	1,350
3,269	2,957	2,543	2,257	2,223	2,232
1,518	1,403	1,191	1,210	322	323
1,153	1,099	1,354	1,301	1,269	1,263
4,120	4,120	4,122	4,128	4,127	4,134
48,993	49,535	49,535	49,540	49,498	49,549
274	128	302	14	27	51
288	153	221	120	350	210
89	96	72	80	65	68
53	89	57	35	46	42
2,880	1,675	750	145	100	1,170
1.30	2.24	2.30	3.90	0.75	0.75
0.0	5.3	0.0	0.0	0.0	0.0
84,417	95,063	43,893	57,399	20,800	52,055
N/A	N/A	N/A	N/A	50,000	N/A
50	27	22	17	45	65
990	990	1,155	1,155	1,155	1,155
4	5	9	5	1	8
348,723	333,222	329,389	305,992	305,858	358,879
955	913	902	838	838	1,196
1,000	-	2,000	2,200	3,500	1,500
21,308	37,246	38,122	7,875	22,244	12,000

Property Value and New Construction Permits
Last Ten Calendar Years

Calendar Year	Commercial Construction		Residential Construction Single-Family		Residential Construction Multi-Family		Total	
	Number Of Units	Property Value	Number of Units	Property Value	Number of Units	Property Value	Number of Units	Property Value
2003	4	1,011,500	291	59,550,440	149	21,958,365	444	82,520,305
2004	1	1,500,000	289	83,241,260	52	9,696,831	342	94,438,091
2005	6	6,493,480	172	62,247,643	32	4,915,111	210	73,656,234
2006	25	8,693,057	106	40,109,524	57	14,841,250	188	63,643,831
2007	16	3,695,500	48	21,174,923	13	3,069,851	77	27,940,274
2008	10	3,174,000	14	5,950,692	2	475,890	26	9,600,582
2009	3	610,000	1	769,289	-	-	4	1,379,289
2010	6	1,337,090	5	2,725,143	-	-	11	4,062,233
2011	7	4,373,000	1	425,000	-	-	8	4,798,000
2012	5	2,572,000	4	790,000	-	-	9	3,362,000

Data source: Village records

Village of Sugar Grove, Illinois

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year 2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Buildings										
Village Hall/Police Station	1	1	1	1	1	1	1	1	1	1
Public Works Facility	1	1	1	1	1	1	1	1	1	1
Fleet Services										
Equipment - Public Works	13	15	18	20	21	21	21	21	21	21
Vehicles - Community Development	2	2	2	4	4	4	4	4	4	4
Vehicles - Police	6	6	8	10	10	11	11	11	11	14
Vehicles - Public Works	15	18	20	23	26	26	26	26	26	26
Public Works										
Streets - center lane (miles)	40.5	47.5	52.0	54.5	58.0	58.0	59.5	59.5	59.5	59.5
Sidewalks (miles)	58	74	82	88	96	96	96	96	96	96
Storm sewers (miles)	44	51	55	58	61	61	63	63	63	65
Streetlights	720	850	915	965	1,100	1,100	1,120	1,120	1,120	1,120
Water										
Wells	7	7	7	9	9	9	9	9	9	9
Water mains (miles)	50	52	55	61	62	62	84	84	84	84
Fire hydrants	N/A	760	800	900	1,000	1,000	1,100	1,109	1,109	1,109
Sanitary Sewer										
Lift stations	6	6	6	6	7	6	6	6	6	6
Sanitary sewer mains (miles)	N/A	90	95	105	107	107	110	110	110	110

N/A - Information not readily available.

Data source: Village records

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Appendicies

VILLAGE OF SUGAR GROVE
GLOSSARY
FISCAL YEAR 2014 – 2015

DEFINITIONS

Abatement: A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to property tax levies, special assessments and service charges.

Account classification: Expenditure classification which is a further subdivision of the object classification detailing what service or commodity is being obtained (e.g. Salaries and Wages – Regular).

Accountability: Term used by the GASB to describe a government's duty to justify the raising and spending of public resources. The GASB has identified accountability as the "paramount objective" of financial reporting "from which all other objectives must flow."

Accounting system: The methods and records established to identify, assemble, analyze, classify, record and report transactions and to maintain accountability for the related assets and liabilities.

Accounts payable: A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

Accounts receivable: An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

Accrual basis of accounting: Method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

Action plan: A series of actions, tasks or steps designed to achieve an objective or goal.

Activity: Specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the public safety function).

Ad valorem tax: A tax based on value (e.g., a property tax).

Additions: Term used to describe increases in the net position of fiduciary funds.

Advance refunding: Transaction in which new debt is issued to refinance existing debt (old debt) before the date the outstanding debt becomes due or callable. Proceeds of the advance refunding debt (new debt) are deposited in escrow with a fiduciary and used to redeem the underlying bonds (old debt) at their maturity or call date, to pay interest on the bonds being refunded (old debt) or to pay interest on the advance refunding bonds (new debt).

Agency funds: One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

DEFINITIONS (Continued)

Agent multiple-employer defined benefit pension plan: Group of single-employer plans with pooled administrative and investment functions but separate actuarial valuations and contribution rates.

Amortization: (1) The portion of the cost of a limited-life or tangible asset charged as an expense during a particular period. (2) The reduction of a debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Appropriated budget: Expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

Assessed valuation: A valuation set upon real estate or other property by a government for use as a basis for levying property taxes. (Note: Property values are established by the Kane County Assessor)

Assets: Resources with present service capacity that the government presently controls.

Assigned fund balance: The portion of the net position of a governmental fund that represents resources set aside ("earmarked") by the government for a particular purpose.

Audit: A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the Village's financial statements. The audit tests the Village's accounting system to determine whether the internal accounting controls are both available and being used effectively.

Availability criterion: Requirement under the modified accrual basis of accounting that revenues be recognized only when they are collected or collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Availability period: Designated period immediately following the close of the fiscal year by the end of which cash must be collected for related revenue to be recognize in accordance with the availability criterion of modified accrual accounting.

Balance sheet: That portion of the Village's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Balanced budget: A plan (budget) setting forth the current proposed expenditures for a given period and the proposed revenues being equal.

Basic financial statements: Minimum combination of financial statements and note disclosures required for fair presentation in conformity with GAAP.

DEFINITIONS (Continued)

Basis of accounting: Timing of recognition for financial reporting purposes (when the effects of transactions or events should be recognized in financial statements).

Basis of budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Bond: A written promise to pay a sum of money (called principal or face value) on a specific date (called the maturity date) at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and water and sewer systems.

Bond credit rating: Assessment of the credit quality of a particular debt. A bond rating evaluates the willingness and ability of the issuer to repay the debt with periodic interest when due and to meet other obligations under the bond contract.

Boundary agreement: A legal document approved by two communities delineating a geographic boundary which the parties will not cross to develop property.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually refers to a financial plan for a single fiscal year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

Budget calendar: The schedule of key dates or milestones which the Village follows in the preparation, adoption and administration of the budget.

Budget message: The opening section of the budget that provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years and the views and recommendations of the Budget Officer.

Budget policies: General and specific guidelines adopted by the Village Board that govern financial plan preparation and administration.

Budgetary control: The policies and procedures employed by a government or enterprise for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budgetary reporting: In the context of financial reporting, requirement to present budget-to-actual comparisons in connection with general purpose external financial reporting. Budgetary reporting is required in connection with the basic financial statements for both the General Fund and individual major special revenue funds with annual appropriated budgets. Budgetary reporting also is required within the comprehensive annual financial report (CAFR) to demonstrate compliance at the legal level of control for all governmental funds with annual appropriated budgets.

DEFINITIONS (Continued)

Business-type activities: One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities usually are reported in enterprise funds.

Callable bond: A type of bond with a feature that permits the issuer to pay the obligation before the stated maturity date by giving notice of redemption in a manner specified in the bond contract.

Capital assets: Land, land improvements, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital expenditures: A purchase of any item over a specified amount depending on the type of asset (capitalization threshold) with a useful life of more than one year. Items purchased meeting the threshold are depreciated over their useful life.

Capital improvement program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project and specifies the resources estimated to be available to finance the projected expenditures.

Capital projects fund: Governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Capital outlay: Money spent to expand property, plant and equipment with the expectation that they will benefit the company over a long period of time (more than one year).

Capitalization threshold: Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Generally, capitalization thresholds are applied to individual items rather than groups of items.

Cash: In the context of cash flows reporting, not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts or cash management pools that have the general characteristics of demand deposit accounts in that the governmental enterprise may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

Cash equivalent: In the context of cash flows reporting, short-term, highly liquid investments that are both (a) readily convertible to known amounts of cash and (b) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. For this purpose "original maturity" means maturity as of the date the investment is acquired.

DEFINITIONS (Continued)

Cash management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Certificate of Achievement for Excellence in Financial Reporting Program: A voluntary program sponsored by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable high quality comprehensive annual financial reports (CAFR) and to provide technical assistance and peer recognition to the finance officers preparing them.

Certificate of deposit: A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

Character classification: Expenditure classification according to the periods expenditures are presumed to benefit. The three character groupings are (a) current – presumed to benefit the current fiscal period; (b) debt service – presumed to benefit prior fiscal periods as well as current and future periods; and (c) capital – presumed to benefit the current and future fiscal periods.

Charges for services: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Classified presentation: Separate reporting of the current and noncurrent portions of assets and liabilities to permit the calculation of working capital. A classified presentation is required for the proprietary fund statement of net position.

Committed fund balance: The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner.

Commodities: Expendable materials and operating supplies necessary to conduct operations.

Comparative data: Information from prior fiscal periods provided to enhance the analysis of financial data of the current fiscal period.

Comprehensive annual financial report (CAFR): The official annual financial report of a government that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund.

DEFINITIONS (Continued)

Comprehensive framework of internal control: Structure of internal control that provides for (a) a favorable control environment, (b) the continuing assessment of risk, (c) the design, implementation and maintenance of effective control-related policies and procedures, (d) the effective communication of information, and (e) the ongoing monitoring of the effectiveness of control-related policies and procedures as well as the resolution of potential problems identified by controls.

Comprehensive Plan: A legal statement of community policy which dictates goals and aspirations in terms of community development in the areas of transportation, utilities, land use, recreation, and housing.

Connection fees: Fees charged to join or to extend an existing utility system. These are also referred to as tap-on fees.

Current financial resources measurement focus: Measurement focus where the aim of a set of financial statements is to report the near-term (current) inflows, outflows and balances of expendable financial resources. The current financial resources measurement focus is used solely for reporting the financial position and results of operations of governmental funds.

Current refunding: Refunding transaction in which the proceeds of the refunding debt are applied immediately to redeem the debt to be refunded.

Debt: A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes and land contracts.

Debt ratios: Comparative statistics illustrating the relation between the issuer's outstanding debt and such factors as its tax base, income or population. These ratios often are used as part of the process of determining the credit rating of an issue, especially with general obligation bonds.

Debt service fund: Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deductions: Term used to describe decrease in the net position of fiduciary funds.

Defeasance: In the context of financial reporting, the netting of outstanding liabilities and related assets on the statement of financial position. Defeased debt is no longer reported as a liability on the face of the statement of position. Most refundings result in the defeasance of the refunded debt.

Deferred inflows of resources: An acquisition of net position by the government that is applicable to a future reporting period. This meets the definition of a liability because it represents a present obligation to sacrifice resources that the government has little or no discretion to avoid. An example would be property taxes levied in the current year to finance the subsequent year's budget.

DEFINITIONS (Continued)

Deferred outflows of resources: A consumption of net position by the government that is applicable to a future reporting period. This meets the definition of an asset because it represents access to present service capacity that is under the government's control. An example would be a deferred charge on refunding for the difference between the carrying amount of the new debt and old debt.

Deficit: The excess of expenditures or expenses over revenues or income during a single accounting period.

Defined benefit pension plan: Pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specific usually is a function of one or more factors such as age, years of service and compensation.

Department: A major administrative division of the Village which indicates overall management responsibility for an operation or group of related operations within a functional area.

Depreciation: The allocation of the cost of a capital asset over the useful service life attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. This method of cost allocation is used in proprietary funds.

Derived tax revenues: Nonexchange revenues that result from assessments imposed on exchange transactions (for example, income taxes, sales taxes, and other assessments on earnings or consumption).

Developer fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of development (e.g., parks, capital improvements, etc.)

Direct debt: Debt of the government preparing statistical information, in contrast to debt of other overlapping governments.

Direct expense: Expense that is specifically associated with a service, program or department and is clearly identifiable to a particular function.

Disbursement: Payment for goods and services in cash or by check.

Division: An organizational unit within a department for purposes of administration and cost accounting.

Economic resources measurement focus: Measurement focus where the aim of a set of financial statements is to report all inflows, outflows and balances affecting or reflecting an entity's net position. The economic resources measurement focus is used for proprietary and trust funds, as well as for government-wide financial reporting. It also is used by business enterprises and nonprofit organizations in the private sector.

Effectiveness: Term used by auditors to describe the degree to which an entity, program or procedure is successful at achieving its goals and objectives.

DEFINITIONS (Continued)

Efficiency: Term used by auditors to describe the degree to which an entity, program or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

Employer contributions: Term used in the context of pension and other postemployment benefits to describe contributions actually made by the employer in relation to the annual required contribution (ARC) of the employer.

Enterprise fund: Proprietary fund type established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Equity accounts: Those accounts presenting the difference between assets and liabilities of the fund.

Estimated actual revenue: The amount of projected revenue to be collected during the fiscal year.

Estimated actual value of taxable property: Fair value of taxable real or personal property or a surrogate measure of fair value if actual fair value information is not available. In practice, fair value is often referred to as market value. The estimated actual value of taxable property may be determined in a variety of manners, such as through a system that tracks changes in market values by monitoring property sales or by dividing the assessed value of property by an assumed assessment percentage.

Exchange transactions: Transactions in which each party receives and surrenders essentially equal values.

Exchange-like transactions: Transactions in which there is an identifiable exchange between the reporting government and another party, but the values exchanged may not be quite equal or the direct benefits of the exchange many not be exclusively for the parties to the exchange. Examples include certain fees for regulatory or professional licenses and permits, certain tap fees, certain developer contributions, certain grants and donations and other transactions that, regardless of the label applied to them, are based on an exchange of similar but not equal values.

Expenditures: The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, intergovernmental grants and shared revenues. Under the current financial resources measurement focus, decreases in net financial resources not properly classified as other financing uses.

DEFINITIONS (Continued)

Expenses: Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiduciary funds: Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

Final amended budget: Original budget adjusted by all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

Financial resources: Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, investments). Financial resources also may include inventories and prepaids (because they obviate the need to expend current available financial resources).

Financial section: One of the three basic sections of a comprehensive annual financial report. The financial section is used to present the independent auditor's report on the financial statements; management's discussion and analysis; the basic financial statements (including the notes to the financial statements); required supplementary information; combining statements, individual fund statements and schedules; and supplementary information, as needed.

Financial statement: A tabulation of amounts, derived from accounting records and expressed in words and dollars, that displays either 1) the financial position of the reporting unit at a moment in time or 2) inflows and outflows of resources from transactions or other events during a period of time.

Fines and forfeitures: A sum of money imposed or surrendered as a penalty for violating a law.

Fiscal accountability: Responsibility of governments to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term.

Fiscal policy: The Village's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal year: A 12 month period to which the Village's annual operating budget applies and at the end to which the Village determines its financial position and the results of its operation. The Village has specified May 1 to April 30 as its fiscal year.

Forecast: To calculate or predict (some future event or condition) usually as a result of study and analysis of available pertinent data.

DEFINITIONS (Continued)

Full faith and credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Function: A group of related activities aimed at accomplishing a major service for which a government is responsible (e.g., Public Safety).

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations (e.g., General Fund).

Fund balance: Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources). Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

Fund balance policy: Policy to maintain fund balance at a predetermined target level.

Fund classifications: One of three categories (governmental, proprietary and fiduciary) used to classify fund types.

Fund financial statements: Basic financial statements presented on the basis of funds, in contrast to government-wide financial statements.

Fund type: One of eleven categories into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

General fund. One of five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.

General obligation bonds: Bonds that finance a variety of public projects such as streets, buildings and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

General obligation alternate revenue bonds: General obligation bonds payable from a pledged alternate revenue with the full faith and credit of the issuing government acting as back-up security.

DEFINITIONS (Continued)

General revenues: All revenues not reported as program revenues in the government-wide statement of activities.

Governmental activities: Activities generally financed through taxes, intergovernmental revenues and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds.

Governmental funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Government-wide financial statements: Financial statements that incorporate all of a government's governmental and business-type activities. There are two basic government-wide financial statements: the statement of net position and the statement of activities.

Home rule community: Under the 1970 Illinois Constitution, home rule shifts greater responsibility for local government decision making from the state level to the local level enabling communities to find local solutions to local problems. Home rule communities may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare, to license, to tax and to incur debt, unless exempted by the State. Municipalities with a population of more than 25,000 are automatically home rule units, while those with less than 25,000 residents require approval of a referendum in order to achieve Home Rule status.

Impact fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of development.

Imposed nonexchange revenues: Revenues that result from assessments imposed on nongovernmental entities, including individuals, other than assessments on exchange transactions (for example, property taxes and fines).

Improvement: Addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change normally is added to the book value of the asset.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Indirect expenses: Expenses that cannot be specifically associated with a given service, program or department and thus, cannot be clearly associated with a particular functional category.

Inflow of resources: An acquisition of net position by the government that is applicable to the reporting period.

DEFINITIONS (Continued)

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

Interfund activity: Activity between funds of the primary government, including blended component units. Interfund activities are divided into two broad categories: reciprocal and nonreciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Nonreciprocal interfund activity comprises interfund transfers and interfund reimbursements.

Interfund loans: Amounts provided between funds with a requirement for repayment.

Interfund reimbursements: Repayments by one fund or blended component unit of a primary government to another for expenditures or expenses incurred on its behalf.

Interfund services provided and used: Sales and purchases of goods and services between funds and blended component units of the primary government for a price approximating their external exchange value.

Interfund transfers: Flow of assets (such as cash or goods) between funds without equivalent flow of assets in return and without a requirement for repayment.

Intergovernmental revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Internal control framework: Integrated set of policies and procedures designed to assist management to achieve its goals and objectives. To be truly comprehensive, a government's internal control framework must (a) provide a favorable control environment, (b) provide for the continuing assessment of risk, (c) provide for the design, implementation and maintenance of effective control-related policies and procedures, (d) provide for the effective communication of information and (e) provide for the ongoing monitoring of the effectiveness of control-related policies and procedures as well as the resolution of potential problems identified by controls.

Internal service fund: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government, or to other governments, on a cost-reimbursement basis.

Intrafund transfers: Flow of assets (such as cash or goods) between accounts within the same fund without equivalent flow of assets in return and without a requirement for repayment.

DEFINITIONS (Continued)

Introductory section: First of three essential components of any comprehensive annual financial report. The introductory section typically provides general information on a government's structure and personnel as well as information useful in assessing the government's economic condition. The key of the introductory section is the letter of transmittal.

Legal debt margin: Excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal level of budgetary control: Level at which a government's management may not reallocate resources without approval from the legislative body.

Levy (verb): To impose taxes, special assessments or service charges for the support of governmental activities.

Levy (noun): The total amount of taxes, special assessments or service charges imposed by the Village.

Liabilities: Present obligations to sacrifice resources that the government has little or no discretion to avoid.

Line-item budget: The itemized content of the budget, which is essential for financial control.

Long-term debt: Bonded debt and other long-term obligations, such as benefit accruals, due beyond one year.

Major fund: Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other governmental or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Measurement focus: Types of balances (and related changes) reported in a given set of financial statements (i.e., economic resources, current financial resources, assets and liabilities resulting from cash transactions).

Metra: Commuter rail system serving northeast Illinois.

Modified accrual basis of accounting: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when the liability is first incurred (if earlier). All governmental funds are accounted for using the modified accrual basis of accounting.

DEFINITIONS (Continued)

Municipal bonds: Bonds issued by governments to raise funds to typically pay for capital projects or for other purposes it cannot or does not desire to pay for immediately with funds on hand.

Net general obligation debt: General obligation debt reduced by the amount of any accumulated resources restricted to repaying the principal of such debt.

Net investment in capital assets: One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of borrowing attributable to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources attributable to the acquisition, construction or improvement of those assets or related debt also should be included. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included.

Nonexchange transaction: Transaction in which a government either 1) gives value (benefit) to another party without directly receiving equal value in exchange, or 2) receives value (benefit) from another party without directly giving equal value in exchange.

Non-home rule community: Any Illinois community not deemed to be a home rule community.

Nonoperating revenues and expenses: In the context of the proprietary fund operating statement, revenues and expenses not qualifying as operating items (e.g., taxes, grants that are not equivalent to contracts for services, and most interest revenue and expense).

Nonspendable fund balance: The portion of the net position of a governmental fund that cannot be spent either because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.

Object classification: A means of identifying and analyzing the obligations incurred in terms of the nature of the goods or services purchased (e.g., personal services, commodities, contractual services, capital outlays), regardless of the agency involved or purpose of the programs for which they are used.

Objective: A result expressed in specific, well-defined and measurable terms that is achievable within a specific time frame.

Operating budget: A financial plan, which presents proposed expenditures for a fiscal year and estimates the revenues to finance them.

Operating revenues and expenses: Cost of goods sold and services provided to customers and the revenue thus generated.

DEFINITIONS (Continued)

Ordinance: Law enacted by a municipal government, such as a village board. Ordinances govern matters not already covered by state or federal laws such as zoning, safety and building regulations.

Organizational chart: A flow chart showing the chain of command and structure of the organization.

Organizational unit: A responsibility center within a government (e.g., Police).

Original budget: First complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law. For example, a legal provision may require the automatic rolling forward of appropriations to cover prior-year encumbrances.

Other financing sources: Increases in the net position of a government fund other than revenues. Only items identified as other financing sources in authoritative accounting standards may be classified as such.

Other financing uses: Decreases in the net position of a government fund other than expenditures. Only items identified as other financing uses in authoritative accounting standards may be classified as such.

Outflow of resources: A consumption of net position by the government that is applicable to the reporting period.

Overlapping debt: The outstanding long-term debt instruments of governments that geographically overlap, at least in part, the government preparing the statistical section. That is, debt of another government that at least some of the reporting government's taxpayers will also have to pay in whole or in part. Lower levels of government are not required to treat debt of the state as overlapping debt, even though it technically meets this definition.

Overlapping governments: Other local governments located wholly or in part within the geographic boundaries of the reporting government.

Overlapping rate: An amount or percentage applied to a unit of a specific revenue (e.g. property tax) base by other governments that overlap, at least in part, the government preparing the statistical section.

Own-source revenues: Revenues that are generated by a government itself (e.g., tax revenues, water and sewer charges, investment income) rather than provided from some outside source (e.g., intergovernmental aid and shared revenues).

Pension benefits: Retirement income and all benefits other than healthcare (disability benefits, death benefits, life insurance) that are provided through a defined benefit pension plan to plan members and beneficiaries after termination of employment or during retirement.

DEFINITIONS (Continued)

Pension plan: Arrangement for the provision of pension benefits in which all assets accumulated for the payment of benefits may legally be used to pay benefits (including refunds of member contributions) to any of the plan members or beneficiaries, as defined by the terms of the plan.

Pension trust fund: Fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans and defined contribution pension plans.

Performance measurement: Commonly used term for service efforts and accomplishments reporting.

Perspective differences: Differences between the basis of budgeting and GAAP that result when the structure used for budgeting differs from the fund structure used for GAAP financial reporting.

Pledged revenues: Funds generated from revenues and obligated to debt service or to meet other obligations specified by the bond contract.

Primary government: Term used in connection with defining the financial reporting entity. A state government or general purpose local government. Also, a special-purpose government that has a separately elected governing body, is legally separate and is fiscally independent of other state or local governments. The primary government is the focus of the financial reporting entity.

Primary users of general-purpose external financial reports: Types of financial statement users whose needs guide the development of GAAP. For state and local governments, the primary users of general-purpose external financial reports are (a) those to whom government is primarily accountable (the citizenry), (b) those who directly represent the citizens (legislative and oversight bodies), and (c) those who lend or who participate in the lending process (investors and creditors).

Productivity: A measure of service output compared to resource input invested.

Program: Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Program revenue: In the context of the government-wide statement of activities, revenues that derives directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues.

Property tax: A tax imposed by municipalities upon owners of property within their jurisdiction based on the value of such property and a tax rate (so many dollars per $100 of assessed value of the property).

Property Tax Extension Limitation Act (Tax Cap): The operating tax levy increase cannot exceed the Consumer Price Index increase for the prior calendar year, plus new growth. New growth consists of annexations of property and new building activity.

DEFINITIONS (Continued)

Proprietary funds: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public-entity risk pool: Cooperative group of governmental entities joining together to finance an exposure, liability or risk. Risk may include property and liability, workers' compensation or employee health care. A pool may be a stand-alone entity or included as part of a larger governmental entity that acts as the pool's sponsor.

Refunding: Issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at some later date (an advance refunding).

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution: A written motion adopted by a municipal government.

Restricted fund balance: The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

Restricted net position: One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability or deferred inflow of resources relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability/deferred inflow of resources or if the liability will be liquidated with the restricted assets reported.

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue source: Revenue classification according to how and where the revenues were raised.

Risk management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Risk sharing pool: One of four different types of public-entity risk pools. An arrangement by which governments pool risks and funds and share in the cost of losses.

Special assessment: A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

DEFINITIONS (Continued)

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

State shared revenues: Certain derived tax revenues in the State of Illinois that are shared with municipal governments including income, motor fuel, personal property replacement and use taxes.

Statistical section: Third of three essential components of any comprehensive annual financial report, it 1) provides information on financial trends, 2) provides information on revenue capacity, 3) provides information on debt capacity, 4) provides demographic and economic information, and 5) provides operating information.

Strategic goal: An overall accomplishment the organization should achieve which should act as a motivating force as well as a measure of performance and achievement for those working in an organization.

Strategic planning: An organization's process of defining its strategy, or direction and making decisions on allocating its resources to pursue this strategy, including its capital and people.

Supplementary information: Financial information presented together with basic financial statements that is not included within the scope of the audit of those statements. When the presentation of certain supplementary information is mandated by GASB, it is referred to as required supplementary information.

Surplus: The excess of revenues or income over expenditures or expenses during a single accounting period.

Unassigned fund balance: The difference between total fund balance in a governmental fund and its nonspendable, restricted, committed and assigned components.

Unearned revenue: A liability for resources obtained prior to revenue recognition.

Unrestricted fund balance: The difference between total fund balance in a governmental fund and its nonspendable and restricted components.

Unrestricted net position: One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It is the difference between total net position and its two other components (net investment in capital assets and restricted net position).

Voluntary nonexchange transactions: Transactions that result from legislative or contractual agreements, other than exchanges, entered into willingly by the parties to the agreement (for example, certain grants and private donations).

DEFINITIONS (Continued)

Tap-on fees: Fees charged to join or to extend an existing utility system. These are also referred to as connection fees.

Tax levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax rate: The amount of tax levied for each $100 of assessed valuation.

Transfers in/out: Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

ACRONYMS

EAV = Equalized Assessed Valuation: A value that is established for real property and adjusted for comparability across the State. The EAV is used as a basis for levying property taxes.

EPA = Environmental Protection Agency: Federal agency whose mission is to protect human health and the environment.

FTE = Full-Time Equivalent: Used in relation to employees, the number of employee hours worked to equal one full-time employee (e.g. one FTE is equal to 2,080 hours).

FHWA = Federal Highway Administration: Federal agency within the U.S. Department of Transportation that supports State and local governments in the design, construction and maintenance of the Nation's highway system (Federal Aid Highway Program) whose mission is to improve mobility on our Nation's highways through national leadership, innovation and program delivery.

GAAP = Generally Accepted Accounting Principles: Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GIS = Geographic information system: Application that allows users to create interactive queries (user created searches), analyze spatial information, edit data, maps, and present the results of all these operations.

ACRONYMS (Continued)

GFOA = Government Finance Officers Association: The GFOA is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. GFOA members are dedicated to the sound management of government financial resources.

GASB = Governmental Accounting Standards Board: Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

IRMA = Intergovernmental Risk Management Agency: Risk sharing pool of 74 local municipalities and special service districts in northeastern Illinois, which have joined together to manage and fund their property/casualty/workers' compensation claims.

LAFO = Local Agency Functional Overlay [formerly known as LAPP (Local Agency Pavement Preservation)]*:* Federal grant program which provides funding to municipalities for road maintenance projects on the Federal-Aid Highway System. The Kane/Kendall Council of Mayors Transportation Committee allocates a portion of the annual STP allotment to this program.

MFT = Motor Fuel Tax: A state-shared tax on the sale of motor fuel. The tax is assessed on each gallon of gasoline sold at retail and distributed to local government on a per capita basis.

STP = Surface Transportation Program: Federal grant program which provides funding to municipalities for construction projects on the Federal-Aid Highway System. Examples of eligible projects include roadway rehabilitation, reconstruction, or restoration; widening or adding lanes; intersection improvements, and traffic signal improvements.

TIF = Tax Increment Financing District: A legal entity created by a local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements which generate the increased assessed valuation.

VILLAGE OF SUGAR GROVE
CLASSIFICATION OF SOURCES OF FUNDS
FISCAL YEAR 2014 – 2015

PROPERTY TAXES

3110-Property Tax – Corporate: Amount of property tax collected by the County and distributed to the Village based on the Village levy for general corporate purposes.

3111-Property Tax – Audit: Amount of property tax collected by the County and distributed to the Village based on the Village levy for audit purposes.

3112-Property Tax – Liability: Amount of property tax collected by the County and distributed to the Village based on the Village levy for Liability Insurance.

3113-Property Tax – IMRF: Amount of property tax collected by the County and distributed to the Village based on the Village levy for Illinois Municipal Retirement Fund purposes.

3114-Property Tax – Social Security: Amount of property tax collected by the County and distributed to the Village based on the Village levy for Social Security purposes.

3115-Property Tax – Street Lighting: Amount of property tax collected by the County and distributed to the Village based on the Village levy for Street Lighting purposes.

3150-Property Tax – Police: Amount of property tax collected by the County and distributed to the Village based on the Village levy for Police purposes.

3151-Property Tax – Police Pension: Amount of property tax collected by the County and distributed to the Village based on the Village levy for Police Pension purposes.

3460-Road & Bridge Tax: The Village's share of the overlapping townships' road & bridge property tax levy that is attributed to property within Sugar Grove.

OTHER TAXES

3162-Utility Tax – Electric: Revenue received from Village taxes on the revenues of electric utility companies doing business within the Village.

3163-Utility Tax – Natural Gas: Revenue received from Village taxes on the revenues of natural gas utility companies doing business within the Village.

3164-Utility Tax – Telecommunications: Revenue received from Village taxes on the revenues of telecommunications companies doing business within the Village.

3410-State Income Tax: The Village's share of State Income Tax revenue. Per state statue, local governments receive 6% of the net collections of all income tax received by the State from individuals, trusts, and estates and 6.86% of net collections from corporations is distributed to municipalities on a per capita basis.

OTHER TAXES (Continued)

3420-Replacement Tax: The Village's share of the State tax on corporations, partnerships, and public utilities that was established to replace the personal property tax, eliminated by the State in 1979. Downstate counties and municipalities receive 48.35% of replacement tax collections with the Village's portion determined based on an "allocation factor" tied to the Village's share of personal property tax collections for the 1977 tax year divided by the total of all personal property tax collections in that year.

3430-Motor Fuel Tax: The Village's share of the revenue received by the State from the $.19 per gallon tax on gasoline as well as 1.7% of the State's portion of sales tax collections. Municipalities receive approximately 20% of these funds on a per capita basis.

3449-State Sales Tax Rebate: The Village has an agreement with a commercial entity to refund a portion of the sales tax generated by that particular entity.

3450-State and Local Sales Tax: The Village receives a one percent state tax and a one percent non-home rule local tax on retail sales of tangible personal property within the Village. The total sales tax rate (6.5% through June 30, 2007, 7.5% between July 1, 2007 and March 31, 2008, and 8.0% after April 1, 2008 in Sugar Grove) is collected by the State and the 2% portion is remitted to the Village 3 months after the liability occurs.

3451-State Use Tax: The Village's share of the State tax on general merchandise that is paid by registered Illinois and out-of-state retailers or by individuals who file an Illinois Use Tax Return. These funds are distributed to municipalities on a per capita basis.

CHARGES FOR SERVICES

3530-Water Penalties: Includes penalties imposed on delinquent water accounts not paid by the due date.

3540-Sewer Penalties: Includes penalties imposed on delinquent sewer maintenance accounts not paid by the due date.

3610-Water Sales: Revenue received from the sale of water to residential and commercial customers.

3620-Sewer Sales: Revenue received from the maintenance of sewer lines and lift stations to residential and commercial customers.

3650-Refuse Penalties: Includes penalties imposed on delinquent refuse accounts not paid by the due date.

3670-Meter Sales: Fees charged to new customers to cover the cost of the water meter.

3690-Refuse Charges: Revenue received from the refuse services provided and charged to residential customers.

VILLAGE OF SUGAR GROVE
CLASSIFICATION OF SOURCES OF FUNDS
FISCAL YEAR 2014 – 2015

CHARGES FOR SERVICES (Continued)

3740-Zoning & Filing Fees: Fees assessed for zoning and subdivision petition filings to cover publication and hearing costs.

3760-Review & Inspection Fees: Fees collected for staff and consultant review of building permit application; review of engineering plans; for inspection services; and other fees associated with annexations.

3790-Charges for Police Services: Revenue received for provision of special surveillance or Police services above and beyond those normally provided.

3791-Other Charges for Services: Revenue received from services provided not otherwise classified: alarm fees, paying agent fees, snow plowing fees, impact fee administration fees, accident reports, and fire suppression tap-ons.

3792-Sewer – Other Charges for Services: Revenue received from Fox Metro Water Reclamation District for providing reads of the water usage by Village residents for wastewater billing purposes.

INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS

3440-Grants: Grant revenue received from other governmental units and agencies.

3651-Water Tap-On Fees: Revenue received for connection to the Village of Sugar Grove water system.

3652-Sewer Tap-On Fees: Revenue received for connection to the Village of Sugar Grove sanitary sewer collections system.

3850-Improvement Donations: Revenue received from land-cash and other impact fees for new development to be used for capital improvements.

3851-Emergency Warning Device Fee: Revenue received from fees for emergency warning siren installation.

3852-Life Safety Police: Revenue received from new development used to fund Police Department capital projects.

3853-Life Safety Streets: Revenue received from new development used to fund the installation of new street lights along existing streets.

3854-Traffic Pre-Emption: Revenue received from new development used to fund the installation of traffic pre-emption devices on existing traffic signals.

3855-Road Impact Fee: Revenue received from new development used to fund Street Department Capital Projects.

INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS (Continued)

3856-Commercial Fee: Revenue received from new development used to fund commercial and retail enterprises within the Village.

3860-Public Improvement Fee: Revenue received from builders, developers, or residents to pay for public improvements in selected developments throughout the community.

LICENSES AND PERMITS

3210-Liquor License: Fees from the issuance of annual licenses to sell and/or serve alcoholic beverages within the Village.

3290-Other Licenses: Fees from the issuance of miscellaneous licenses.

3291-Contractors License: Fees from the issuance of licenses to contractors to perform construction services within the Village.

3310-Building Permits: Fees for permits for all permitted construction in the Village.

3320-Certificates of Occupancy: Fees for occupancy permits for new construction in the Village.

3330-Plan Review Fees: Fees for building plan reviews for construction in the Village.

3340-Reinspection Fees: Fees for reinspection costs for construction in the Village.

3350-Transition Fees: Fees for lag in property tax collection on new construction in the Village.

3390-Other Licenses, Permits & Fees: Amusement Licenses, Permits and fees for overweight trucks, solicitor's licenses, and other license, permits and fees not otherwise classified.

3453-State Games Licenses: The Village's 1/3 share of the 3% tax collected by the State of Illinois for charitable games held within the Village.

FINES, FEES AND FORFEITURES

3250-Franchise Agreement: Fees from agreements to operate franchises within the Village; cable television.

3380-Towing Fees: Fees from an ordinance that allows for violators of certain provisions of the Illinois Vehicle Code to be assessed a $500.00 village fee when their vehicle is towed due to arrest for certain violations including, but not limited to: driving under the influence (DUI), suspended registration, no valid driver's license (DL), driving while suspended/revoked, and wanted on a warrant.

FINES, FEES AND FORFEITURES (Continued)

3510-Court Fines: The Village's share of proceeds from traffic citations issued by Sugar Grove police officers, received from the Circuit Court.

3520-Forfeitures: Proceeds from the seizure of vehicles under Article 36 of the Illinois Criminal Code.

3590-Other Fines: Fines collected from citations for parking violations and other local ordinance violations, paid directly to the Village.

3840-Map/Plan/Code Charges: Revenue received from the sale of land use plans, zoning maps, Village Codes, etc.

INVESTMENT INCOME

3810-Interest: Interest earned on bank and investment accounts.

3811-Interest – CD: Interest earned on certificate of deposit accounts.

3817-Interest – US Treasury Strips: Interest earned on United States Treasury Strips.

3818-Interest – US Agencies: Interest earned on securities issued by agencies of the United States Government.

3878-Gain (Loss) – US Agencies Realized: Realized gain or loss on the sale of securities issued by agencies of the United States Government.

3879-Gain (Loss) – US Agencies Unrealized: Unrealized gain or loss on the sale of securities issued by agencies of the United States Government.

3880-Gain (Loss) – Municipal Bonds Realized: Realized gain or loss on the sale of bonds issued by municipal governments throughout the United States.

3881-Gain (Loss) – Municipal Bonds Unrealized: Unrealized gain or loss on the sale of bonds issued by municipal governments throughout the United States.

3887-Gain (Loss) – Illinois Metropolitan Investment Fund Realized: Realized gain or loss on the sale of shares of the Illinois Metropolitan Investment Fund (IMET) 1 – 3 year fund.

3888-Gain (Loss) – Illinois Metropolitan Investment Fund Unrealized: Unrealized gain or loss on the sale of shares of the Illinois Metropolitan Investment Fund (IMET) 1 – 3 year fund.

VILLAGE OF SUGAR GROVE
CLASSIFICATION OF SOURCES OF FUNDS
FISCAL YEAR 2014 – 2015

MISCELLANEOUS

3761-Reimbursement: Reimbursement for employee uniforms, postage, refunds, rebates, from insurance and other reimbursements.

3820-Rental Income: Revenue collected for the rental of Village Property; including water tower space, Pavilion rental, sign rental.

3830-Donations: Revenue donated to the Village of Sugar Grove.

3834-Employer Pension Contribution: Contribution received from the Village of Sugar Grove by the Police Pension Fund.

3835-Employee Pension Contribution: Contribution received from the sworn police personnel of the Village of Sugar Grove by the Police Pension Fund.

3890-Miscellaneous: Revenue received from other non-routine sources not accounted for elsewhere.

3920-Proceeds – Fixed Asset Sale: Revenue from the sale of Village owned property.

3930-Loan/Bond Proceeds: Revenue resulting from loans or the sale of bonds.

3940-Bond Premium: Revenue resulting from a premium received upon the issuance of bonds.

TRANSFERS IN

3990-Interfund Transfers: Permanent transfer of funds from one fund to another, for items such as administrative expenses or to fund specific purchases or projects.

VILLAGE OF SUGAR GROVE
CLASSIFICATION OF USES OF FUNDS
FISCAL YEAR 2014 – 2015

PERSONAL SERVICES

6101-Salaries Full-Time: Wages and salaries of full-time employees, holiday pay, vacation and floating holiday pay.

6102-Salaries Overtime: Wages paid at overtime rates for non-exempt employees; additional wages paid for work performed on a holiday; and wages paid to Police personnel who must attend court at times other than during the normal work schedule.

6104-Salaries Part-Time: Hourly wages of interns and other year-round part-time employees.

6105-Salaries-Seasonal: Hourly wages paid for full-time or part-time employees employed for a specific period of time or season; Summer Laborers, Crossing Guards, etc.

6106-Police Pension: Village contribution for the Sugar Grove Police Pension Fund.

6201-Medical/Dental Insurance: Net premium expenses for health and dental benefits provided to full-time employees (premiums less employee contributions).

6202-Group Life Insurance: Premium expenses for group term life insurance for full-time employees.

6204-Unemployment Compensation: Expenditures for State mandated unemployment compensation.

6205-Social Security Contributions: Village contribution for FICA and Medicare taxes.

6206-I.M.R.F Contributions: Employer contribution to the Illinois Municipal Retirement Fund for all employees exceeding 1,000 scheduled hours.

6207-Refund of Contributions: Refund to sworn police personnel of contributions to the Police Pension Fund due to termination.

6208-Training and Memberships: Registration expenses, fees, and travel expenses for attendance at conferences or training sessions, either overnight or during the normal workday; professional association dues; membership fees; and notary fees for bonds and seals.

6209-Uniform Allowance: Costs associated with uniform items such as inclement weather gear, footwear, uniform insignia and nameplates.

6211-Pension – Officer: A benefit paid regularly to a full-time sworn police officer upon retirement from service.

6215-Disability – Line of Duty: A benefit paid regularly to a full-time sworn police officer who becomes disabled as a result of sickness, accident or injury incurred in or resulting from the performance of an act of duty.

PERSONAL SERVICES (Continued)

6216-Disability – Not on Duty: A benefit paid regularly to a full-time sworn police officer who becomes disabled as a result of sickness, accident or injury resulting from any cause other than the performance of an act of duty.

6507-Mileage Reimbursement: Reimbursement to employees at the standard IRS rate for use of personal vehicles on official Village business.

CONTRACTUAL SERVICES

6301-Legal Services: All expenses and fees associated with legal services and litigation.

6302-Audit Services: The cost of outside independent auditing services.

6303-Engineering Services: The cost of outside professional engineering services.

6304-Architectural Services: The cost of outside professional architectural services.

6305-Financial Services: The cost of outside professional financial services.

6306-Medical Services: Pre-Screening tests and examinations for new and existing employees, CDL screening tests, Occupational Health services and flu shots.

6307-I.S. Services: The cost of outside professional computer software and hardware services; maintenance of MSI software, internet access, and computer background checks.

6309-Other Professional Services: Costs associated with outside contracts or professional services not otherwise classified.

6311- IEPA Water Sampling Services: The cost of outside sampling services necessary due to IEPA regulations.

6312-JULIE Services: The cost of membership in the Joint Utility Locating Information for Excavators.

6313-SCADA Services: The cost of outside professional services in operating and maintaining the Supervisory Control and Data Acquisition system.

6314-Filing Fee: The cost of filing reports with the State of Illinois for the Police Pension Fund.

6402-Rental: Rental costs for equipment, facilities, tools, computers, etc.

6403-Repair & Maintenance Services – Equipment: Cost of outside services associated with operating, maintaining, and repairing Village equipment, including removable items such as video cameras, radar equipment, and snowplows.

CONTRACTUAL SERVICES (Continued)

6405-Repair & Maintenance Services – ROW: Cost of outside services associated with operating, maintaining, and repairing Village Right of Ways.

6406-Repair & Maintenance Services – Buildings: Cost of outside services associated with operating, maintaining, and repairing Village owned buildings, including generator.

6407-Repair & Maintenance Services - Vehicles: Cost of outside services associated with operating, maintaining, and repairing Village vehicles.

6502-Telecommunications: All costs associated with telephones, cellular phones/radios, including maintenance and repairs.

6503-Advertising: Costs of publishing legal advertisements of meetings, ordinances, other official enactment's, and other advertising, except for recruitment.

6504-Printing Services: Costs of commercial reproduction of reports, pictures or drawings, copying, business cards, sorting, and binding.

6508-Reception/Entertainment: All services rendered by restaurants and other establishments in the entertainment of official guests and delegations, for special meetings, the annual employee recognition dinner. Also includes coffee and water services.

6509-Recruitment: Costs incurred by the Village for the recruitment and hiring of new employees, including advertising.

6510-Natural Gas: Costs for gas utility service.

6511-Electricity: Costs for electric utility service.

6512-Water & Sewer: Costs for water and sewer utility service.

CONTRACTUAL SERVICES (Continued)

6513-Refuse & Recycling Collection: Payments for the purchase of refuse and recycling collections that is subsequently charged to customers to offset costs.

6514-Insurance Premiums: Premiums paid for all insurance coverage other than that related to employee benefits: general liability, property, motor vehicles, liability of officers and employees in their official acts, etc.

6515-Public Relations: Costs of outside services associated with relaying specific information to the public and awards/ceremonies.

6516-Employee Activities: Costs incurred by the Village for programs to recognize its employees.

6517-Plan Commission/ZBA: All costs associated with the Planning Commission.

6518-Police Commission: All costs associated with the Police Commission.

9004-Contingency: Funds for sudden, unexpected, unbudgeted needs or occurrences, such as adverse court settlements or claims, damages, natural disasters, etc.

COMMODITIES

6500-General Equipment: Purchase of equipment under $1,000 in cost: Furniture, fixtures, calculators, pictures, cassette recorders, file cabinets, etc.

6501-Postage & Delivery: Costs associated with the moving of material such as postage, parcel post, freight, and express service, etc.

6601-Fuels & Lubricants: Gasoline, diesel fuel, oil, and lubricants used in the operation of motor vehicles and other equipment.

6602-Custodial Supplies: All cleaning supplies such as soap, disinfectants, floor waxes, paper towels, light bulbs, toilet tissue, rags, and related items.

6603-Specialized Supplies/Tools: The cost of specialized supplies or tools needed specifically for each department to operate effectively.

6604-Safety Supplies: The cost of individual safety gear, safety supplies, first-aid supplies, pharmaceuticals, and medicine.

6606-Landscaping Supplies: Costs associated with materials used in the maintenance of Village grounds, sod, seed, dirt, mulch, fertilizer, herbicides, etc.

COMMODITIES (Continued)

6607-Chemicals & Lab Supplies: Items used in the testing or treatment of potable water.

6608-Books & Subscriptions: All costs of subscriptions to magazines, manuals, and newsletters; and costs associated with the purchase of books and other printed material.

6609-Roadway Maintenance Supplies: Costs of supplies associated with operating, maintaining, and repairing the Village's Right of Ways.

6610-Traffic Control Supplies: Includes costs of supplies associated with operating, maintaining, and repairing Village traffic signals, street lights, streets signs, and pavement markings.

6611-Building Maintenance Supplies: Costs of materials and supplies used in the maintenance of public buildings.

6612-Equipment Maintenance Supplies: Costs of supplies or materials necessary for the repair or maintenance of Village equipment.

6613-General Office Supplies: All supplies necessary for the daily operation of an office, such as stationery, pens, file folders, staples, paper, etc.

6615-Snow & Ice Control Supplies: Salts and chemicals used for snow and ice control on Village streets and properties.

6617-Vehicle Maintenance Supplies: Cost of materials and supplies used in the maintenance of vehicles.

6910-Miscellaneous: Expenditures not falling within one of the other categories.

CAPITAL

7001-Land Acquisition: The purchase cost of all land, including costs incidental thereto such as legal, appraisal and brokerage fees, and land clearing.

7003-Building Improvements: The purchase cost, construction or improvements (greater than $50,000 that extend the useful life of the assets) of Village owned buildings, including costs incidental thereto such as legal, appraisal and brokerage fees, and land clearing.

7004-Office Machinery & Equipment: Computer purchases over $10,000 and furniture and fixture purchases over $15,000 and have a life expectancy of more than one year. Items include computers/printers, office machines, etc.

7006-Automotive Equipment: Automotive equipment purchases over $10,000 and have a life expectancy of more than one year.

VILLAGE OF SUGAR GROVE
CLASSIFICATION OF USES OF FUNDS
FISCAL YEAR 2014 – 2015

CAPITAL (Continued)

7007-Other Equipment & Machinery: Equipment purchases over $25,000 and have a life expectancy of more than one year not falling in one of the other categories.

7008-Streets/ROW Improvements: All costs associated with major improvements, including roadway improvements, major maintenance, resurfacing, and reconstruction of streets, etc.

7011-Water System Improvements: All costs associated with major improvements to the Water System.

7012-Sanitary Sewer System Improvements: All costs associated with major improvements to the Sanitary Sewer System.

7013-Storm Sewer System Improvements: All costs associated with major improvements to the Storm Sewer System.

7510-Depreciation: Cost of wear and tear, deterioration, action of physical elements, inadequacy and obsolescence in the service life of a fixed assets such as machinery, automobile, equipment, and building.

DEBT SERVICE

8002-Debt-Principal: Principal paid on outstanding Village bonds/loans.

8003-Debt-Interest: Interest paid on outstanding Village bonds/loans.

8004-Fiscal Agent Fees: Semi-annual fee paid to broker of bonds.

8005-Amortization: Cost of amortizing bond issuance costs over the remaining life of the bonds.

8006-Notes Payable: Principal and interest paid on outstanding Village notes payable

TRANSFERS OUT

7010-Transfer to Equipment Replacement: User department charge to provide for purchase and replacement of Village vehicles and equipment in the General Capital Projects Fund.

9003-Interfund Transfer: Funds transferred from one fund to another fund for reimbursement for services.