FINAL BUDGET AND THREE-YEAR FINANCIAL PLAN

FISCAL YEAR 2012 - 2013

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

Introductory (1)

Village of Sugar Grove, Illinois

Final Budget and Three-Year Financial Plan
Fiscal Year 2012 – 2013

Table of Contents

		Page(s)
I.	**Introductory**	
	Table of Contents	1 - 1
	Letter of Transmittal	1 - 5
	Budget Ordinance	1 - 17
	Organization Chart	1 - 20
	Principal Officials	1 - 21
	GFOA Budget Award	1 - 22
II.	**Budget Process and Organization**	
	Budget Process	2 - 1
	Budget Calendar	2 - 3
	Organization of Financial Presentation	2 - 4
	Fund Groups and Basis of Budgeting	2 - 6
III.	**Policies, Objectives, and Goals**	
	Mission Statement	3 - 1
	History and Governance of the Village	3 - 2
	Operational Goals and Strategic Plan	3 - 5
	Departmental Descriptions, Accomplishments, and Action Plans	3 - 10
	- Administration	3 - 11
	- Community Development	3 - 16
	- Finance	3 - 22
	- Police	3 - 27
	- Public Works	3 - 31
	Financial Policies	3 - 37
IV.	**Summary Information**	
	All Funds Summary	4 - 1
	Sources and Uses by Fund	4 - 2
	Major Revenue Sources	4 - 6
	Debt Service Summary	4 - 13
V.	**General Fund**	
	Fund Summary	5 - 1
	Revenues by Category Chart	5 - 4
	Revenues	5 - 5
	Expenditures by Department Chart	5 - 6
	Expenditures by Category Chart	5 - 7
	Information Technology	5 - 8
	Administration	5 - 9
	Police	5 - 10
	Public Works - Streets	5 - 11
	Building Maintenance	5 - 12
	Community Development	5 - 13

Table of Contents (Continued)

		Page(s)
V.	**General Fund (Continued)**	
	Finance	5 - 14
	Boards and Commissions	5 - 15
VI.	**General Capital Projects Fund**	
	Fund Summary	6 - 1
	Revenues Chart	6 - 3
	Revenues	6 - 4
	Expenditures Chart	6 - 5
	Administration	6 - 6
	Police	6 - 7
	Public Works - Streets	6 - 8
	Building Maintenance	6 - 9
	Community Development	6 - 10
	Finance	6 - 11
VII.	**Industrial Tax Increment Financing #1 Fund**	
	Fund Summary	7 - 1
	Revenues Chart	7 - 2
	Revenues	7 - 3
	Expenditures Chart	7 - 4
	Community Development	7 - 5
VIII.	**Industrial Tax Increment Financing #2 Fund**	
	Fund Summary	8 - 1
	Revenues Chart	8 - 2
	Revenues	8 - 3
	Expenditures Chart	8 - 4
	Community Development	8 - 5
IX.	**Infrastructure Capital Projects Fund**	
	Fund Summary	9 - 1
	Revenues Chart	9 - 2
	Revenues	9 - 3
	Expenditures Chart	9 - 4
	Motor Fuel Tax	9 - 5
	Public Works - Streets	9 - 6
	Community Development	9 - 7
X.	**Debt Service Fund**	
	Fund Summary	10 - 1
	Revenues Chart	10 - 2
	Revenues	10 - 3
	Expenditures Chart	10 - 4
	Administration	10 - 5

Table of Contents (Continued)

	Page(s)
XI. Waterworks and Sewerage Fund	
Fund Summary	11 - 1
Estimated Cash Flow	11 - 2
Revenues Chart	11 - 6
Operating Revenues	11 - 7
Capital Revenues	11 - 8
Expenses by Division Chart	11 - 9
Expenses by Category Chart	11 - 10
Information Technology	11 - 11
General Administration	11 - 12
Public Works Administration	11 - 14
Water Operations	11 - 15
Sewer Operations	11 - 16
Water Capital	11 - 17
Sewer Capital	11 - 18
XII. Refuse Fund	
Fund Summary	12 - 1
Revenues Chart	12 - 2
Revenues	12 - 3
Expenses Chart	12 - 4
Administration	12 - 5
XIII. Police Pension Fund	
Fund Summary	13 - 1
Additions Chart	13 - 2
Additions	13 - 3
Deductions Chart	13 - 4
Deductions	13 - 5
XIV. Capital Assets	
What is a Capital Improvement Program?	14 - 1
Steps to the Capital Improvement Program	14 - 2
The Village of Sugar Grove Capital Improvement Program	14 - 3
Capital Improvement Program Resolution	14 - 4
Project Summaries	14 - 6
Project Details	14 - 7
XV. Organization and Community Information	
Staffing History and Personnel Requirements	15 - 1
Wage and Classification Schedule	15 - 5
Local Property Tax Information	15 - 7
Community Profile and Demographics	15 - 13

Table of Contents (Continued)

	Page(s)
XVI. Statistical	
Financial Trends	
Net Position by Component – Last Seven Fiscal Years	16 - 1
Change in Net Position – Last Seven Fiscal Years	16 - 2
Fund Balances of Governmental Fund – Last Ten Fiscal Years	16 - 4
General Governmental Revenue by Source – Last Ten Fiscal Years	16 - 5
General Governmental Expenditure by Function – Last Ten Fiscal Years	16 - 6
Changes in Fund Balances for Governmental Funds – Last Ten Fiscal Years	16 - 7
Tax Revenues by Source for Governmental Funds – Last Ten Fiscal Years	16 - 9
Revenue Capacity	
Equalized Assessed Valuation of Taxable Property – Last Ten Levy Years	16 - 10
Direct and Overlapping Property Tax Rates – Last Ten Levy Years	16 - 11
Principal Property Tax Payers – Current Levy Year and Eleven Levy Years Ago	16 - 12
Property Tax Levies and Collections – Last Ten Levy Years	16 - 13
Debt Capacity	
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	16 - 14
Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years	16 - 15
Schedule of Direct and Overlapping Bonded Debt	16 - 16
Legal Debt Margin Information – Last Ten Fiscal Years	16 - 17
Pledged-Revenue Coverage – Last Ten Fiscal Years	16 - 18
Demographics and Economic Information	
Demographics and Economic Statistics	16 - 19
Operating Information	
Full-Time Equivalent Village Government Employees by Function – Last Ten Fiscal Years	16 - 20
Operating Indicators by Function/Program – Last Ten Fiscal Years	16 - 21
Property Value and New Construction Permits – Last Ten Fiscal Years	16 - 23
Capital Asset Statistics by Function/Program – Last Ten Fiscal Years	16 - 24
XVII. Appendices	
Appendix A: Glossary	17 - 1
Appendix B: Classification of Sources of Funds	17 - 21
Appendix C: Classification of Uses of Funds	17 - 28

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April 17, 2012

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 2012 – 2013, 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 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 2012 – 2013 budget and financial plan. Topics during these workshops included a review of 2012 accomplishments and 2013 goals; review of Village financial policies; analysis of projected revenues and expenditures; discussion on capital projects and purchases; and analysis of current and future staffing needs. 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 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 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.

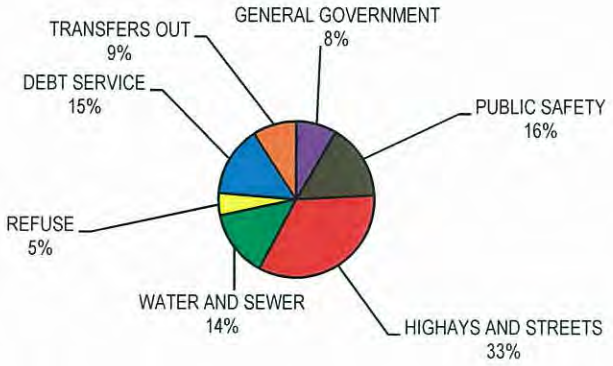
The corporate authorities shall make the tentative annual budget conveniently available to public inspection for at least ten days prior to the passage of the annual budget, by publication in the journal of the proceedings of the corporate authorities or in such other form as the corporate authorities 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

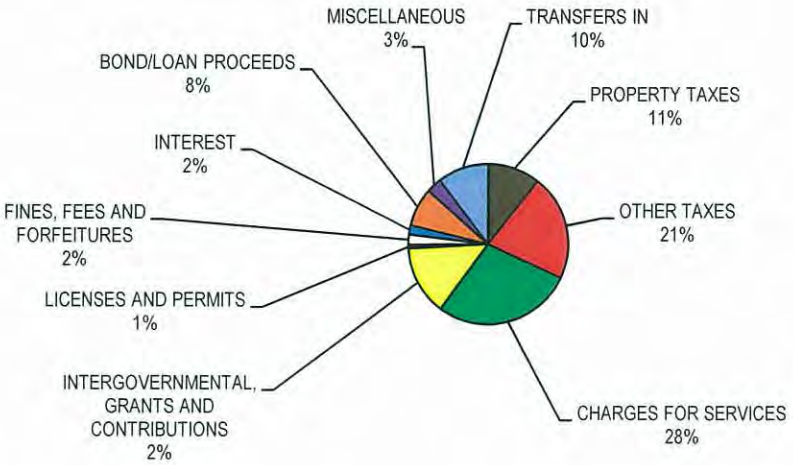
A total budget of $15,369,525 in expenditures is being presented to the Village Board for consideration. This is an increase of 32.7% over fiscal year 2011 – 2012 projected expenditures of $11,582,946. The major changes are an increase in the number and value of road projects and a drainage project. 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 $13,507,295 in budgeted revenue, and balanced by existing financial resources available for use in the various funds. This is an increase of 28.7% from fiscal year 2011 – 2012 projected revenues of $10,499,410. The major changes are increases in the number and value of grants associated with road projects, loan proceeds associated with a drainage project, and an increase in waterworks and sewerage charges for services. The chart below shows the composition of all Village revenues.

Village of Sugar Grove
Revenues by Type



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.

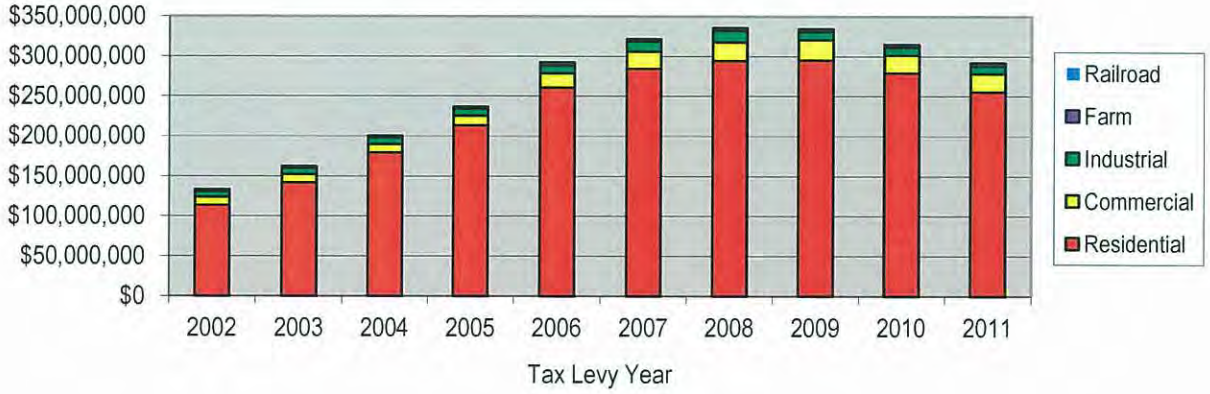
Overall Operations Summary

The Village has faced unprecedented challenges over the last 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 no permits during fiscal year 2012 – 2013, but expects interest in new home sales to begin to take shape in the fall of 2012.

The Village expects most revenues to increase slightly after being mostly flat during fiscal year 2011 – 2012. Sales tax began to recover during the latter part of fiscal year 2010 – 2011 and continued throughout fiscal year 2011 – 2012. The Village expects this trend to continue throughout fiscal year 2012 – 2013 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 2012 – 2013. 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 88% 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 more than doubled 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.

Village of Sugar Grove Equalized Assessed Valuation



The following are specific actions the Village has taken or will be taking to address the economic issue:

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 2012 – 2013, personal services expenditures are expected to total $3,578,309 or 23.3% of the total budgeted expenditures. This is an increase of 4.5% over fiscal year 2011 – 2012 projected expenditures of $3,423,159.

Over the last three and a half years, since the beginning of the recession, the Village has reduced staffing levels by 8.654 full-time equivalent positions (including the 0.154 noted above). 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 patrol officers through not replacing officers on disability (3.0) and a sergeant who resigned (1.0). 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 through not replacing a full-time laborer and part-time laborer who both retired (1.5) and eliminated an open custodian position (0.5). However, the Public Works Department has increased the number of seasonal employees from one to three over the same time period.

The above decrease has resulted in a staff reduction of 18.7% (departmental reductions range from 7.1% 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 1.75%, as well as step increases, for non-represented employees were budgeted for fiscal year 2012 – 2013. The Village negotiated a new 4-year contract with the patrol officers through April 30, 2015 which includes cost of living ranging from 0.0% to 2.5%, as well as step increases. In addition, the sergeants filed for a union during fiscal year 2008 – 2009 and the Village negotiated an agreement in principle, which still needs to be approved by both sides.

Budgeting – The Finance Department will continue to analyze the budget during fiscal year 2012 – 2013 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 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 2012 – 2013.

Strategic Planning – It is more important than ever, in the current economic climate with such limited resources, 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 discussed an update to the survey, but the budget has not allowed an updated survey to be completed through fiscal year 2012 – 2013.

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 2012 – 2013, the Village Board will discuss the previously established strategic goals and determined whether changes or reprioritization is needed. The Village will implement specific performance measures for each department using the 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 2013 through 2017 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 $21.9 million. The fiscal year 2012 – 2013 budget includes approximately $5.2 million of capital expenditures.

The replacement of some existing vehicles and equipment has started again as the economy begins to recover. The purchase of all new, as well as replacement of several existing, vehicles and equipment is still delayed due to the current economic situation. The Village understands this delay cannot continue indefinitely and has budgeted to purchase the vehicles and equipment in future fiscal years. The operating impact of replacing 3 squad cars will add approximately $36,300 of costs to the General Fund, 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 indefinitely until such time that the economy and housing market begin to recover and additional staff are required to service the Village's population.

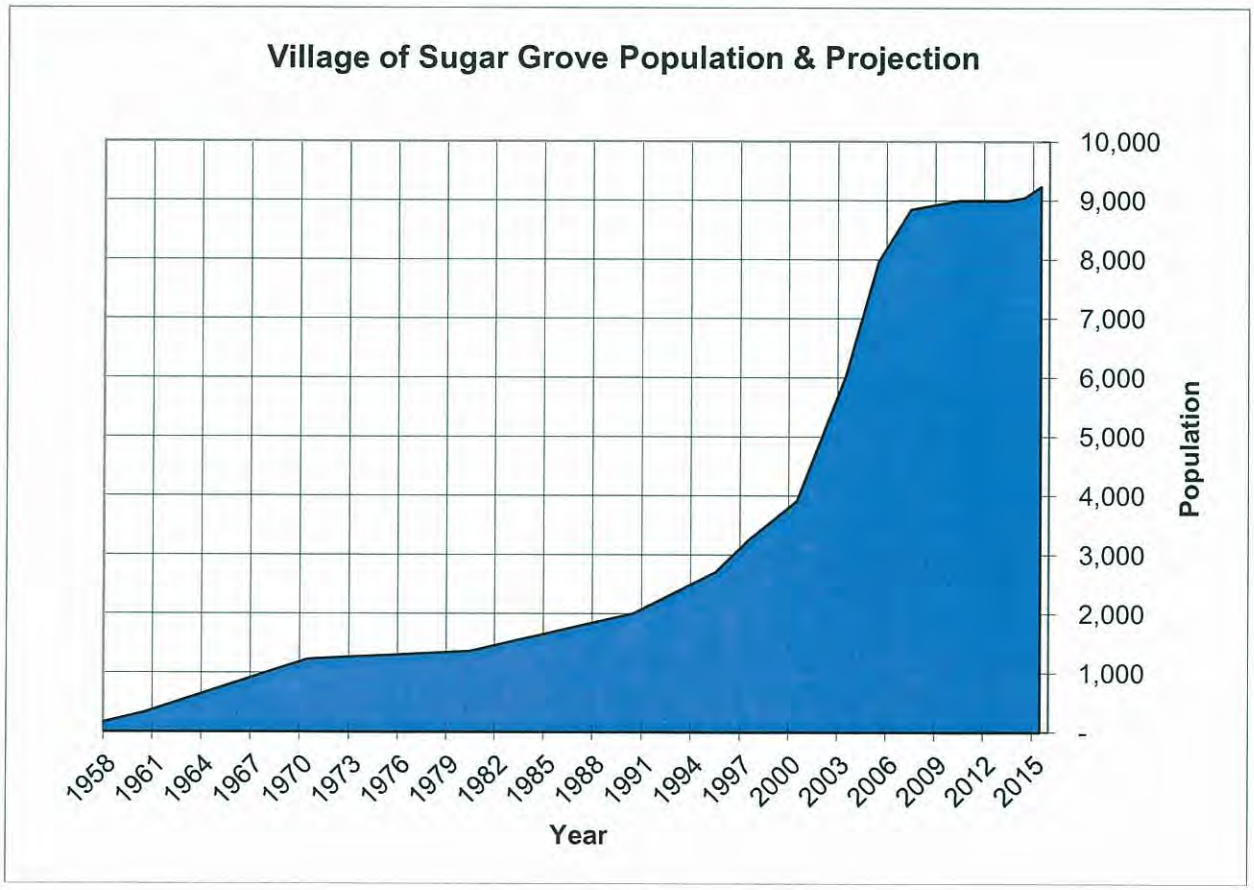
The Village has been able to work on several capital projects during fiscal year 2011 – 2012 and will work on others in fiscal year 2012 – 2013 due to in large part to a number of federal grants as well as the use of impact and tap-on fees collected over the past several years as follows:

1) Granart Road resurfacing was completed during fiscal year 2011 – 2012 under the Local Agency Pavement Preservation (LAPP) federal grant program. The Cross Street and Illinois Route 47 intersection improvement, Dugan Road resurfacing, and Bliss Road and Illinois Route 47 intersection improvement projects are all scheduled to start during fiscal year 2012 – 2013. Approximately $2.6 million is budgeted for fiscal year 2012 – 2013. The resurfacing of existing roads will not add to or subtract from the average operating maintenance costs for all roads.

2) Drainage improvements to the Mallard Point/Rolling Oaks area of approximately $1.7 million are expected during fiscal year 2012 – 2013. Operating maintenance costs for the improvements are expected to be minimal, if any, for the next 20 years due to it being placed underground.
3) Water main looping from Mallard Point to Settler's Ridge. Approximately $0.3 million is budgeted during fiscal year 2012 – 2013 for this project. 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.

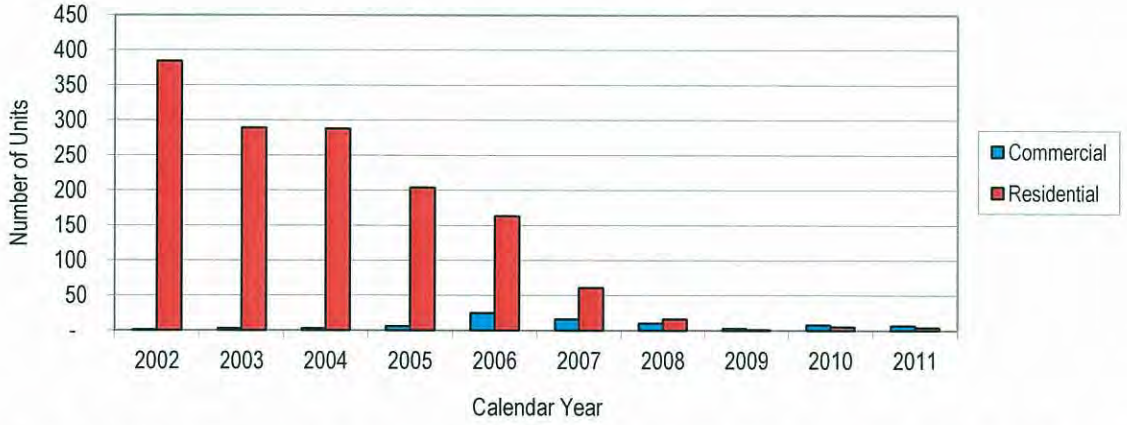
Development – The Village is at the cross roads of development and is working with developers to grow in a reasonable and responsible manner, one that benefits the Village, the County and the Village's neighbors. To that end, the Village adopted a Comprehensive Plan during fiscal year 2004 – 2005 that 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 has seen its once burgeoning housing market come to a standstill, issuing no new single family residential permits in fiscal year 2011 – 2012. In addition, the Village has projected only 240 additional residents between fiscal years 2012 – 2013 through 2014 – 2015 as shown in the chart above. However, 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. The Village budgeted for no new single family residential permits during fiscal year 2012 – 2013, but expects interest in new home sales to begin to take shape in the fall of 2012 as the Village works through the foreclosed (3) and bankrupt (1) subdivisions. The Board approved a reduction in impact fees with one developer (Meadowridge Villas) 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.

New Construction Permits



Sugar Grove has seen an increase of inquiries regarding available parcels during fiscal year 2010 – 2011 and 2011 – 2012. There were several businesses that opened during the last fiscal year (as shown in the State of the Village) including McDonald's in August 2011 and a 90,000 sq. ft. expansion of Scot Industries. 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. Walgreen's, the first business to locate in Prairie Grove Commons, just broke ground along the extension of Division Drive in April 2012 and is expected to open in October 2012. Lastly, the ground breaking for Hampsted Court Assisted Living Facility (150 beds) is scheduled for July 2012.

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 Sante 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 as a financial tool to facilitate redevelopment. The Village expects to start receiving property tax revenue in fiscal year 2013 – 2014 from TIF District #1. In addition, the Village has proposed the formation of Tax Increment Financing (TIF) District #2 during fiscal year 2012 – 2013. The project areas are approximately 305 and 640 acres in size, respectively, and are exclusively industrial, containing some existing industrial development and a significant number of 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 $9,700 for fiscal year 2012 – 2013. The Village has budgeted $4.19 million in revenues, which reflects a small 0.5% increase from fiscal year 2011 – 2012 projected revenues of $4.17 million. The net increase is a combination of increases (property taxes increase by $23,000; utility taxes increase by $7,300; state income tax increases by $20,700; and state sales tax increases by $49,800) and decreases (cable franchise fees decrease by $13,300; and permit and related fees decrease by $7,100). In addition, the Village has budgeted $4.18 million in expenditures, which reflects a small 0.5% increase from fiscal year 2011 – 2012 projected expenditures of $4.16 million. The net increase includes, but is not limited to, a combination of increases (salaries increase for cost-of-living plus full year of replacement public works employee by $66,600; health insurance costs increase by $21,200; dispatch services increase by $75,500; equipment replacement transfers increase for purchase or replacement of vehicles and equipment by $21,700) and decreases (legal services for negotiations of police union contracts decreases by $25,200; general equipment cost decreases by $14,500 due to a fiscal year 2011 – 2012 mower and stump grinder purchase; transfers for additional street maintenance decrease by $105,000; and other professional services decreases by $15,000 due to a fiscal year 2011 – 2012 special event traffic study).

General Capital Projects Fund – Expenditures are budgeted to exceed revenues by $0.6 million for fiscal year 2012 – 2013. The Village has budgeted $1.3 million in revenues, which reflects a 350.3% increase from fiscal year 2011 – 2012 projected revenues of $0.3 million. The increase is attributable to proceeds from the Kane County loan program. Impact fee revenue is based on no residential permits projected for fiscal year 2012 – 2013 and none estimated in for fiscal year 2011 – 2012. The fiscal year 2011 – 2012 budgeted expenditures of $1.9 million reflect an increase of 211.1% over fiscal year 2011 – 2012 projected expenditures of $0.6 million. The increase is mainly attributable to drainage improvements to the Mallard Point/Rolling Oaks area.

Industrial Tax Increment Financing (TIF) #1 Fund – Revenue is not anticipated to start until fiscal year 2013 – 2014 since TIF District #1 was just approved in the fourth quarter of fiscal year 2011 – 2012. The Village has chosen not to budget expenditures until such time as the amount of revenue we can anticipate is determined.

Industrial Tax Increment Financing (TIF) #2 Fund – Expenditures are budgeted to exceed revenue by $10,000 for fiscal year 2012 – 2013. No revenue has been budgeted for the proposed TIF district since it has not yet been approved. Expenditures budgeted include engineering, legal, and planning.

Infrastructure Capital Projects Fund – Expenditures are budgeted to exceed revenue by $1.0 million for fiscal year 2012 – 2013 as the Village spends matching funds for several grant programs. The Village has budgeted $2.6 million in revenues, which reflects a 149.6% increase over fiscal year 2011 – 2012 projected revenues of $1.0 million. The increase is attributable to the receipt of two large grants (Cross and Illinois Route 47 intersection improvement and Dugan Road resurfacing STP projects) in fiscal year 2012 – 2013 and one smaller grant (Granart Road LAPP) in fiscal year 2011 – 2012. The fiscal year 2012 – 2013 budgeted expenditures of $3.5 million reflect an increase of 203.5% over fiscal year 2011 – 2012 projected expenditures of $1.2 million. The Motor Fuel Tax program expenditures are expected to be approximately $0.2 million lower than fiscal year 2011 – 2012 projected expenditures due to the inclusion of the Granart Road LAPP project in fiscal year 2011 – 2012 and only regular street maintenance in fiscal year 2012 – 2013. The Streets program expenditures are expected to be approximately $2.7 million higher than fiscal year 2011 – 2012 projected expenditures due expenditures related to the grant programs mentioned above.

Debt Service Fund – This fund pays the debt service on the 2006A Building Program bonds, 2008B Road bonds, and 2009 Public Works Facility (PWF) 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 with the prior year during fiscal year 2012 – 2013 and fiscal year 2013 – 2014 when the 2008B Road bonds are paid off.

Waterworks and Sewerage Fund – Water and sewer usage has trended downward over the past 4 years 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 have decreased. The Village Board approved an operating rate increase of 7.25% and implementation of a water meter program fee of $1.00 effective with the August 1, 2011 utility bills. Staff recommended and the Village Board approved a further operating rate increase of 7.25% to the base and usage and an increase in the water meter program fee of $0.50 (to $1.50) effective with the May 1, 2012 utility bills.

Waterworks and Sewerage Fund expenses are currently budgeted to exceed revenues by approximately $0.6 million for fiscal year 2012 – 2013 mainly due to a payment in lieu of land acquisition for sewer treatment facilities, watermain looping projects, and the need to further raise water and sewer rates. Operating revenue is proposed to increase by $383,000, or 14.3%, while operating expenses are proposed to increase by only $105,200, or 3.7%. Operating revenues will increase due to the rate increase, while operating expenses will increase mainly due to due to repairs to Well 8. Water Capital revenues will remain constant, while Water Capital expenses for fiscal year 2012 – 2013 are projected to be $346,200 higher than the fiscal year 2011 – 2012 projected actual due to the beginning of the Mallard Point to Settlers Ridge and watermain looping project in fiscal year 2012 – 2013.

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 negotiated a new contract for refuse and street sweeping services during fiscal year 2011 – 2012 that will take effect in August 2012. Refuse totes have been added to the program, which already included recycling totes. The Village worked with Waste Management to keep the price the same for the first year of the contract even with the additional totes. The charge to residents will remain the same at $20.50 during fiscal year 2012 – 2013. Price increases are anticipated in future years to cover the annual increase called for in the contract (Chicago Metropolitan Area Consumer Price Index, with a minimum increase of 3% and maximum of 5%).

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. Three sworn officers are now receiving benefits from the fund in fiscal year 2011 – 2012. The fund will continue to grow in fiscal year 2012 – 2013 due to ongoing employer and employee contributions as well as the continued recovery in the financial markets.

Conclusion

The Finance Department will continue to analyze the budget during fiscal year 2012 – 2013 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 2012 – 2013. 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 2011 – 2012. This was the sixth 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 a seventh 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, 2011. This was the eleventh 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, Theresa Ferrario 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,

Justin E. VanVooren, CMA, CPA
Finance Director

KANE COUNTY, ILLINOIS

ORDINANCE NO. 20120417FIO

An Ordinance Adopting the Fiscal Year 2012-2013 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 17th day of April, 2012

Published in Pamphlet Form
by authority of the Board of Trustees
of the Village of Sugar Grove, Kane County,
Illinois, this 17th day of April, 2012

ORDINANCE NO. 20120417FIO
An Ordinance Adopting the Fiscal Year 2012-2013 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 2012-2013 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 2012-2013 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 2012-2013 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 17th day of April, 2012.

P. Sean Michels

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

VILLAGE OF SUGAR GROVE
NOT FOR PROFIT
SEAL
1957
ILLINOIS

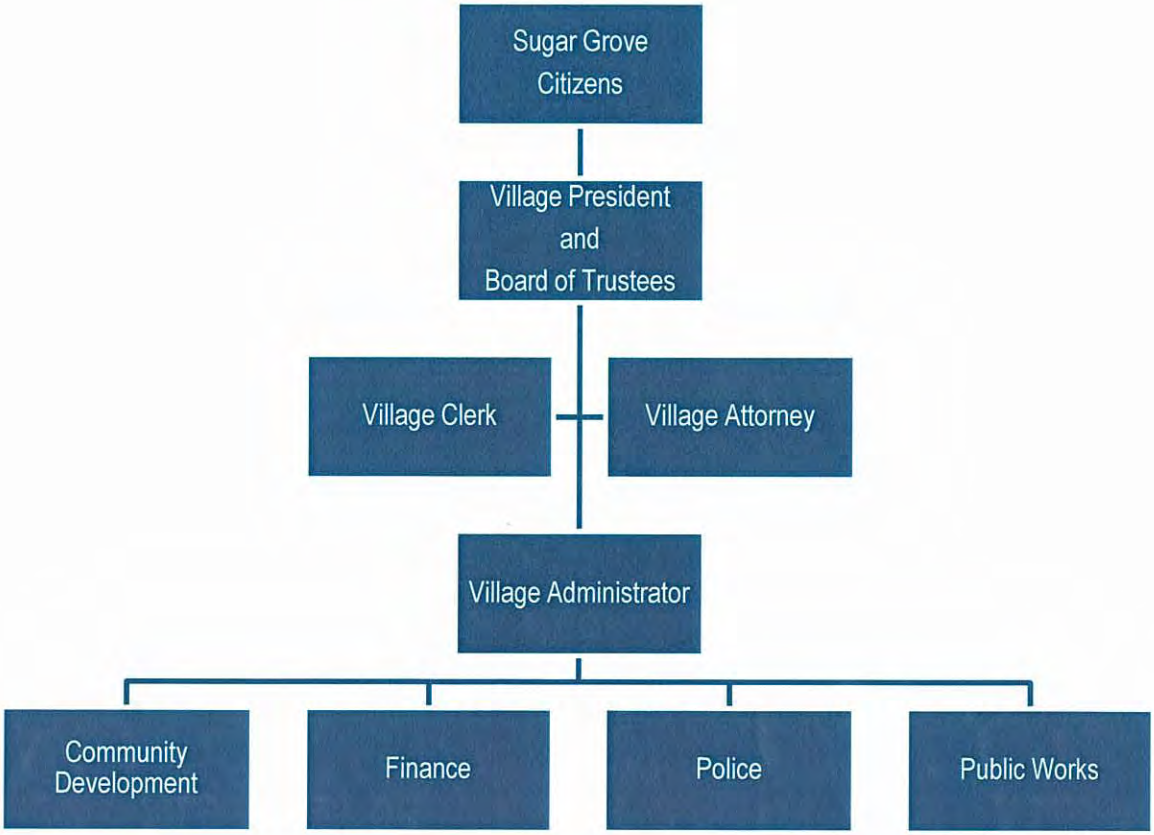
	Aye	Nay	Absent
Trustee Bohler	✓		
Trustee Johnson	✓		
Trustee Montalto	✓		
Trustee Geary	✓		
Trustee Renk	✓		
Trustee Paluch	✓		

ATTEST: Cynthia L. Galbreath

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

SUGAR GROVE
INCORPORATED 1957

ORGANIZATION CHART



Village of Sugar Grove

Principal Officials

Village President

P. Sean Michels

Village Board of Trustees

Robert E. Bohler	Rick L. Montalto
Kevin M. Geary	David B. Paluch
Mari J. Johnson	Thomas F. Renk

Staff Leadership

Brent M. Eichelberger	Village Administrator
Cynthia L. Galbreath	Village Clerk
Richard J. Young	Community Development Director
Justin E. VanVooren	Finance Director/Treasurer
Ronald A. Moser	Interim Police Chief
Anthony J. Speciale	Public Works Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Sugar Grove

Illinois

For the Fiscal Year Beginning

May 1, 2011

President Executive 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, 2011. 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.

Budget Process and Organization (2)

Village of Sugar Grove, Illinois
Budget Process
Fiscal Year 2012 – 2013

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 (Justin VanVooren). 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 2013 annual budget includes fiscal year 2014 and fiscal year 2015 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 2012 – 2013

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 and a public hearing 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 the Finance Director 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 2012 – 2013.

Village of Sugar Grove, Illinois
Budget Calendar
Fiscal Year 2012 – 2013

Bolded items involve the Village Board

Monday, December 19, 2011	Budget Instructions and Forms Distributed to Staff via email
Friday, January 6, 2012	Staff Budget Workshop – 1:30 p.m.
Friday, January 13, 2012	Staff Budget Workshop – 1:30 p.m. FY 11-12 Projected and FY 12-13 to 14-15 General Fund Budget Sheets Due
Friday, January 20, 2012	Staff Budget Workshop – 1:30 p.m. FY 11-12 Projected and FY 12-13 to 14-15 Utility Fund and All Other Funds Budget Sheets Due
Monday, February 6, 2012	Departmental meeting with Finance – 1:30 p.m.
Monday, February 6, 2012	Departmental meeting with Administration – 3:00 p.m.
Tuesday, February 7, 2012	Departmental meeting with Community Development – 9:00 a.m.
Tuesday, February 7, 2012	Departmental meeting with Police – 10:30 a.m.
Wednesday, February 8, 2012	Departmental meeting with Public Works (General Fund) – 1:30 p.m.
Thursday, February 9, 2012	Departmental meeting with Public Works (Utility Fund) – 1:30 p.m.
Friday, February 17, 2012	Staff Budget Workshop – 1:30 p.m. Departmental Descriptions, FY 11-12 Accomplishments, & FY 12-13 Action Plans Due
Tuesday, February 28, 2012	Proposed Budget to Board
Tuesday, March 6, 2012	**Board/Staff Workshop #1 – 6:00 p.m.**
Tuesday, April 3, 2012	**Public Hearing at Regular Board Meeting – 6:00 p.m.**
Tuesday, April 3, 2012	**Board/Staff Workshop #2 – 6:30 p.m.**
Tuesday, April 17, 2012	**Budget Approval at Regular Board Meeting – 6:00 p.m.**

Village of Sugar Grove, Illinois
Organization of Financial Presentation
Fiscal Year 2012 – 2013

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 10 Actual and FYE 11 Actual – These columns refer to the actual expenditures from the two most recently completed fiscal years: FYE 2010 (May 1, 2009 through April 30, 2010) and FYE 2011 (May 1, 2010 through April 30, 2011). The source of this information is the Village's Comprehensive Annual Financial Report and financial software system.

COLUMN EXPLANATIONS (Continued)

- FYE 12 Approved Budget – This column refers to the amount budgeted for a particular item during the current fiscal year.

- FYE 12 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 13 Final Budget – This column refers to the amount budgeted for the upcoming fiscal year.

- FYE 14 Projected Budget and FYE 15 Projected Budget – These columns refers 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 Department's 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 2012 – 2013

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, 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:

Table 2 - 2

Fund	Administration	Community Development	Finance	Police	Public Works
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 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.

SUGAR GROVE
INCORPORATED 1957

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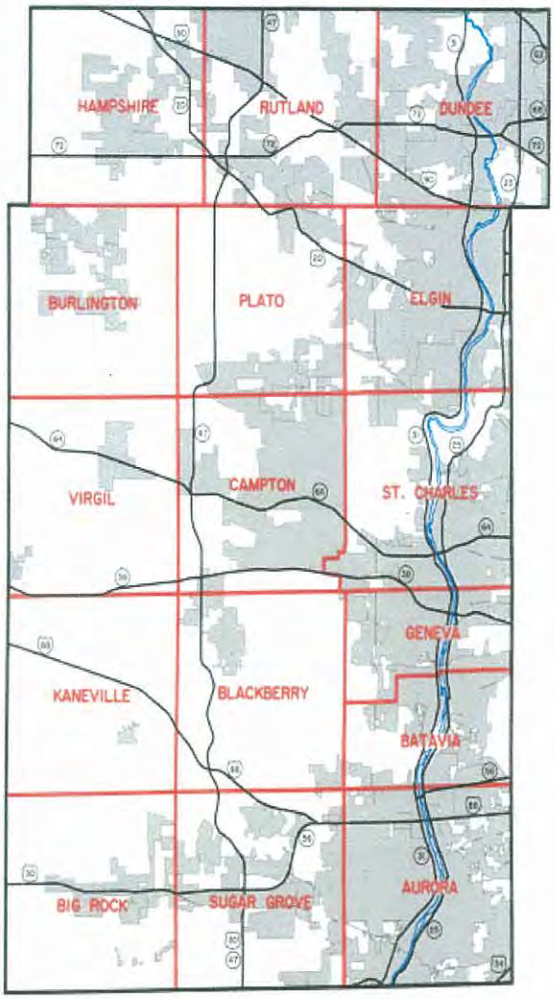
Policies, Objectives, and Goals (3)

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 2012 – 2013

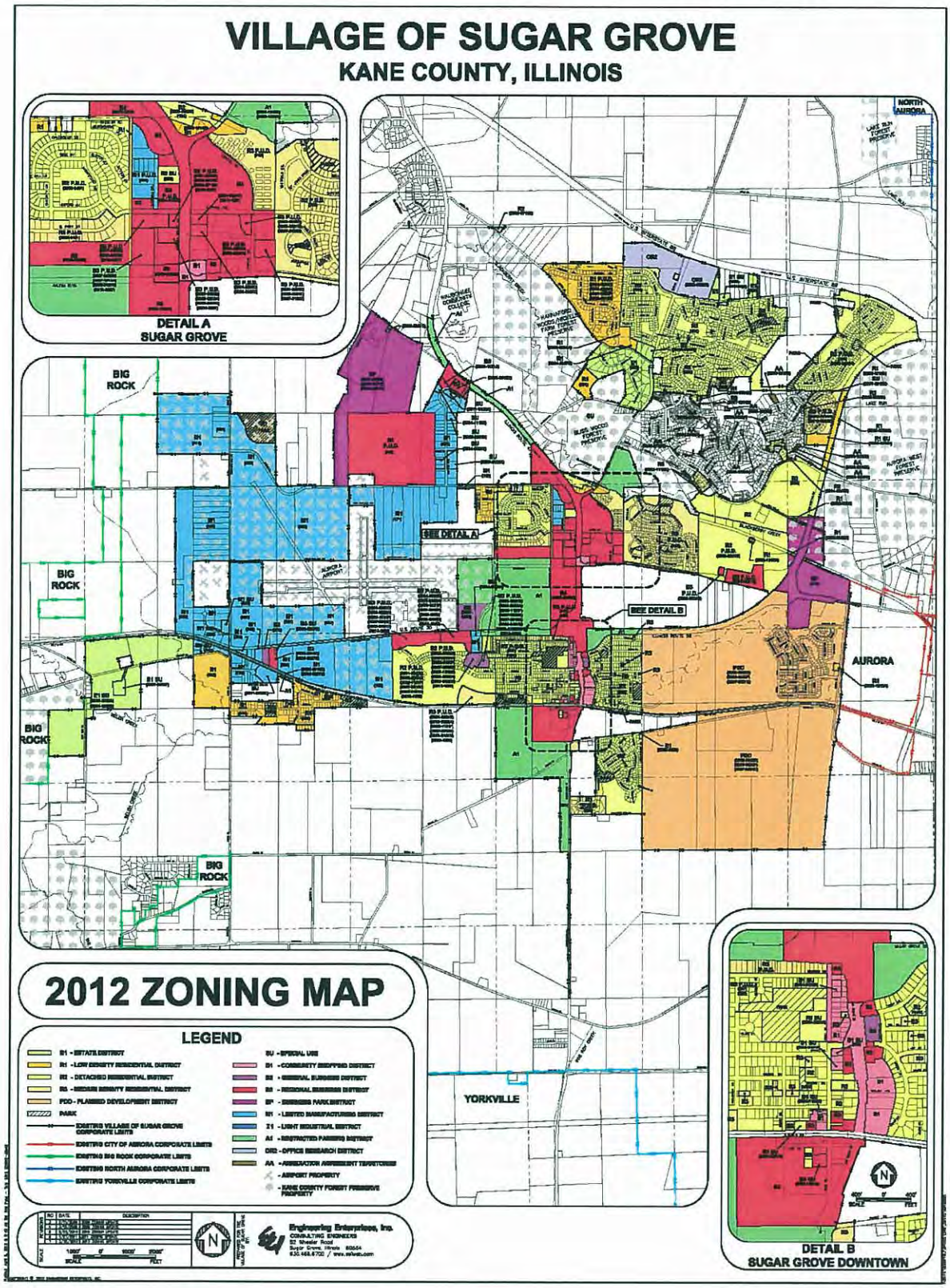
The Village had its beginning as home to Native Americans who called the area "Sin-Qua-Sip". In 1835, settlers arrived at what is now known as Bliss Woods Forest Preserve. The Village was incorporated in 1957 with a population of approximately 200 residents and until the 1960's, was predominantly a farming 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.



Village of Sugar Grove, Illinois
History and Governance of the Village (Continued)
Fiscal Year 2012 – 2013

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.

Village of Sugar Grove, Illinois
Operational Goals and Strategic Plan
Fiscal Year 2012 – 2013

OPERATIONAL GOALS

Consistent with the Village's mission statement are operational goals that provide direction for the Village polices 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 effort on March 7, 2008 when a session, moderated by Greg Kuhn from the Northern Illinois University Center for Governmental Studies, was held to determine vision and direction and formally establish and prioritize Village goals. The Board approved the strategic goals in November 2008. 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	Re-write the Village sign code.
3	Develop a plan to provide information on the activities of the Village to those inside the Village.
4	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 2012 – 2013

STRATEGIC PLAN (Continued)

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

	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 2012 – 2013

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 airport, 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 affects 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
14	Build/add to our salt storage

Village of Sugar Grove, Illinois
Operational Goals and Strategic Plan (Continued)
Fiscal Year 2012 – 2013

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	Join Kane para-transit system or create own ride system
3	Implement performance measures in annual budgeting
4	Achieve a "AA" bond rating
5	Create a redevelopment plan for the old hotel site

	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 2012 – 2013

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 compliment 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 & 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	Annex Prestbury
22	Explore home rule status for the Village

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 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 3 – 5 through 3 – 9 were integrated into departmental action plans during the budget process, subject to budgetary constraints.

Pages 3 – 11 through 3 – 35 detail each department's description, accomplishments during fiscal year 2011 – 2012, and action plans for fiscal year 2012 – 2013.

Administration

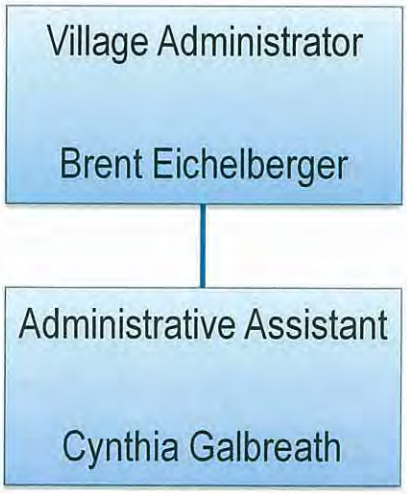
Village of Sugar Grove, Illinois
Administration Department Description, Accomplishments, and Action Plan
Fiscal Year 2012 – 2013

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 to maintain 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.



ACCOMPLISHMENTS

The continued focus of fiscal year 2011 – 2012 was on the slowdown of the economy and the housing market and the resultant impacts on Village service demands and our ability to satisfy those demands. The continued strain on revenues has delayed some anticipated projects. Staff focused on moving forward major projects, such as the drainage project, the continued provision of essential services and working towards completion of the public improvements for those subdivisions affected by developers that have been adversely affected by economy.

The status of each of the Administration Department's fiscal year 2011 – 2012 goals is as follows:

1. Monitor the Mallard Point/Rolling Oaks Drainage Area Project.

   Significant progress has been made on this item. Bids have been received, final draft IGA's with Kane County and the RRDD are completed as are easement acquisition. Special assessment documents have been filed and the project bids have been opened. Staff continues to work with Army Corp to achieve their approval and the Special Assessment is expected to be in the court system in May 2012. It is anticipated that this project will be completed by the end of calendar year 2012.

2. Monitor all the subdivision improvements, both within areas that are currently under the control of a developer and those for which the LOC/Bonds have been called to insure that the public improvements are completed.

   The Village has been able to successfully achieve completion of many public improvements in defaulted subdivisions. Staff will continue to pursue all available avenues to achieve the completion of outstanding public improvements. Prairie Glen improvements are nearly complete. Legal action continues through the court system for Hannaford Farm and Settlers Ridge. There has been progress in the Landings.

3. Successfully complete Labor Agreement negotiations with the Sergeants.

   A voluntary agreement proved unattainable and arbitration is scheduled for May 2012.

4. Successfully complete Labor Agreement negotiations with the Patrol Officers.

   This item was completed in December 2011 with the signing of a new labor agreement.

5. Successfully establish an Industrial Tax Increment Financing District to promote economic development.

   TIF #1 has been established and TIF #2 is under review. The zoning ordinance was updated to include light industrial to further foster and stimulate development within the TIF area(s).

ACCOMPLISHMENTS

6. Begin procurement of high speed internet access for economic development.

   A committee was formed and is gathering input for the possibility of access to fiber. The committee reached out to numerous agencies to aid in determining the location of fiber in the area. Stumbling blocks were hit as many providers are not willing to share locations. At this time the committee is considering the possibility of seeking grant opportunities. A current grant is due in June 2012 and staff is reviewing the application to determine if it is applicable to the Village. It is recognized that this goal is not totally within the control of the Village due to funding and other issues.

7. Continue to Promote Safety within the Administration Department and yhroughout the Village of Sugar Grove organization.

   The Village remains in good standing with IRMA.

8. IL Route 47 & Interstate 88 Interchange Study. The Village has been working with IDOT, ISTHA, and developers on an Interchange Feasibility Study for I-88 and IL Route 47.

   The study was submitted and accepted by IDOT and the Toll Authority. Kane County has placed the interchange completion in its top 5 transportation priorities. The Tollway has indicated that the interchange is eligible for Tollway financial participation. The next step is to pursue funding from all participants for the overall project and funding for Phase I Engineering.

9. Meet with a minimum of 5 "Powers of Influence" throughout the year.

   Meetings have taken place with various representatives regarding 88 & 47, a future Metra Station and Dugan Road, as well as numerous other issues of importance.

10. Veterans Park. The Village approved a plan to provide a Veterans Park on current Village Property known as the Old Hotel.

    This item is complete with the formation of the Veterans Park Committee and the lease approval.

11. Formalize the updated Intergovernmental Agreement with Kaneland School District.

    After extensive research, study, evaluation and discussion, this item is complete with the determination by the Village Board that the achievable IGA is not in the best interest of the community.

ACCOMPLISHMENTS (Continued)

12. Complete the comprehensive update to the Human Resources Manual (HRM).

    In the best interest of the Village a new Labor Attorney was retained. The focus had been on Labor Agreements. As the Patrol negotiations are completed and Sergeants should be completed by mid-summer, 2012, focus on updating the HRM has now begun in earnest with an expected completion date of late fall 2012.

ACTION PLAN

The budget for fiscal year 2012 – 2013 remains conservative and does not include significant new services. However, all basic services residents have come to expect from the Village will remain stable in spite continued tight economic times. 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 recognizing 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, document imaging and retention, 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. Substantial completion of the Mallard Point/Rolling Oaks Area Drainage Project. This will include working with the all the various stakeholders. It is recognized that this item is not completely within the control of the Village as Army Corp permit approval is required and the Special Assessment must be approved by a judge. Completion will be achieved by the 30" pipe being functioning. Initial pond/wetland maintenance and restoration may extend beyond fiscal year 2012 – 2013.

2. Continue to monitor all the subdivision improvements, both within areas that are currently under the control of a developer and those for which the LOC/Bonds have been called to insure that the public improvements are completed. Completion will be achieved by the completion of public improvements within the applicable portions of Prairie Glen and the Landings. 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 all four, make this item not completely within the control of the Village.

3. Continue work to gain support and secure funding pledges for the IL Route 47 & Interstate 88 Interchange completion. Completion will be achieved by securing commitments to fund the overall project from IDOT, ISTHA, Kane County and developers, as well as actual funding of the Phase I Engineering. It is recognized that this item is not within the control of the Village as several outside entities are involved.

ACTION PLAN (Continued)

4. Develop a TIF Implementation Policy covering items such as eligibility guidelines and the evaluation process for potential projects. Completion will be achieved by Village Board acceptance of a policy document.

5. Establish Industrial Tax Increment Financing District #2 to promote economic development, increasing opportunities for employment and expanding the non-residential tax base. Completion will be achieved by Village Board approval of TIF #2.

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

7. Develop a Staff Succession Plan to facilitate smooth transitions during the planned departure of staff members due to retirement or other known reasons. Completion will be achieved by Board acceptance of a written plan.

8. Complete Labor Agreement negotiations with the Sergeants. Initial contract negotiations with the labor union representing the Sergeants began in 2008. This item is schedule for arbitration in May 2012. Completion will be achieved by the signing of a Labor Agreement, whether achieved through negotiation or arbitration. It is recognized that this item is not completely within the control of the Village.

9. 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. This project has been delayed due to negotiations with bargaining units in order to insure that the Village HRM is compliant.

10. 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 2012 – 2013, 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.

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SUGAR GROVE

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Community Development

Village of Sugar Grove, Illinois
Community Development Department Description, Accomplishments, and Action Plan
Fiscal Year 2012 – 2013

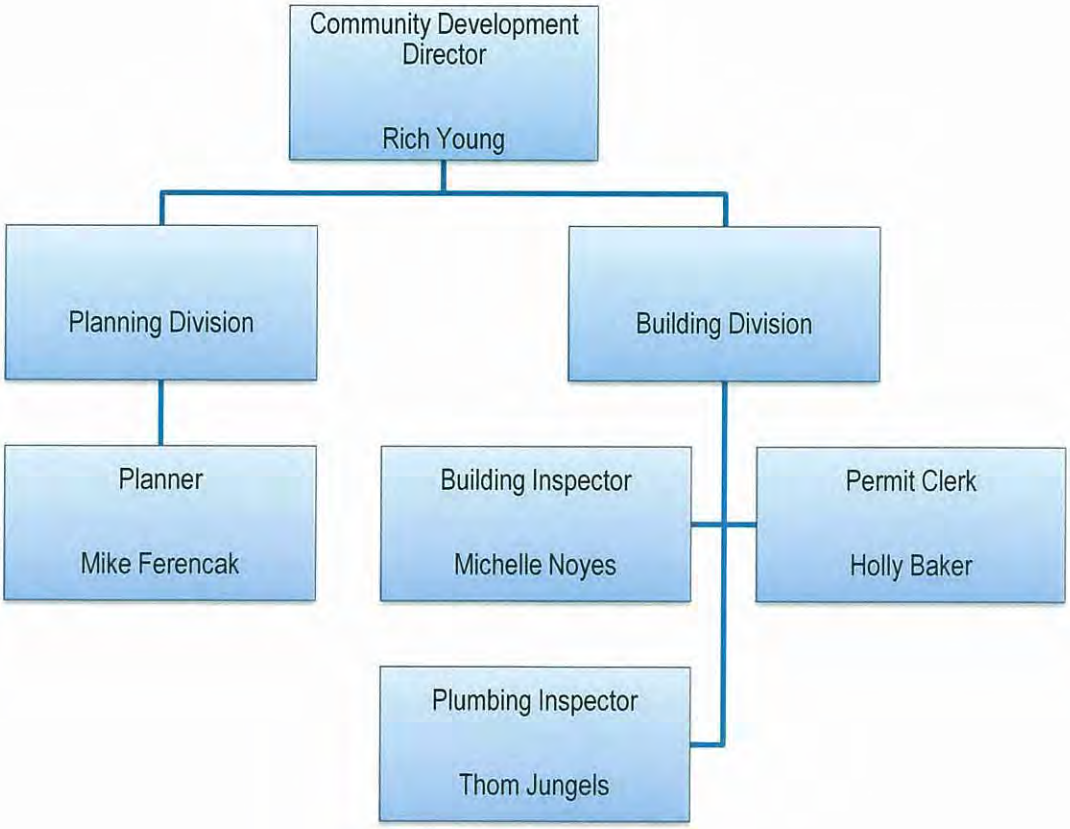
DESCRIPTION

The responsibilities of the Community Development Department include three major areas: Planning and Zoning, Building and Code Enforcement and Economic Development Support.

The Planning Division reviews all applications for new subdivisions, annexations, rezoning, planned developments, special uses and variance requests. This division reviews applications and develops staff reports for the Plan Commission and Village Board. The Planning Division answers general questions regarding zoning classifications and along with the Community Development Director, interprets the Zoning Ordinance, Subdivision Regulations and other development Ordinances. The Planning Division also provides certain support services to the Administration Department.

The Building Division reviews all building plans to ensure that they meet applicable codes, issues permits, contractor registration and conducts inspections of new and renovated structures. The division enforces building, plumbing, electrical, HVAC and energy related codes including the International Building Code and local property maintenance codes along with the Village code.

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.



ACCOMPLISHMENTS

The status of each of the Community Development Department's fiscal year 2011 – 2012 goals is as follows:

1. Maintain permit processing time to 10 working days for residential and 15 working days for commercial permits.

   This goal was achieved for residential permits of all types in fiscal year 2011 – 2012. This goal will continue to be a focal point for the next fiscal year. For a number of reasons, commercial permit review times vary greatly and the time is dependent on plans and information provided. It is always the goal of the department to move these types of permit forward in a timely manner.

2. Continue to provide Staff support and follow up along with the Village Administrator, Public Works Department, Finance Department, Village Attorney and Village Consulting Engineers' regarding efforts connected with the completion of public improvements for partially completed and/or bankrupt developments.

   This goal is an ongoing series of challenges for all departments and support consultants as we continue to work through the economic downturn and reinvestment in the community. Four major residential and a handful of commercial developments have required large amounts of Staff time as we work through bond/letter of credit issues, development completion, maintenance and acceptance issues.

3. Complete updates to the Zoning Ordinance.

   This goal was partially completed this past fiscal year with amendments adopted by the Board regarding; Permitted and Special Uses, Accessory Uses and Parking regulation for some uses.

4. Complete updates to the Subdivision Regulations.

   This goal has not been completed and because of shifting Staff priorities will continue to have limited time devoted to it. The goal remains because of the need to position the Village with update standards for future residential growth.

5. Continue to provide the Village Board information on the status of development projects, with anticipated time frames and permit activities.

   This goal was met by providing development status lists to the Board on a regular basis within the bi-monthly department report. This will remain a goal in fiscal year 2012 – 2013.

ACCOMPLISHMENTS (Continued)

6. Continue to function as the EDC Staff to foster economic development in the Village.

   This goal was completed by attending both the spring and fall ICSC Shows along with the EDC Board Meetings. Meetings with area businesses will always be a focal point and was meet this past year in a number of ways. This will remain a major goal for fiscal year 2012 – 2013.

7. Continue to foster a positive relationship with the Sugar Grove business community.

   This goal has been achieved by attending Chamber functions, lunches and other events. This goal was also met with the continuation of one on one meetings with business owners, property owners and developers within the community. This will remain as a major goal in fiscal year 2012 – 2013.

8. Inform and educate Village residents, businesses and developers about revisions to the Zoning Ordinance.

   This was a continuing goal that was met by coordinating with the Clerk's Office regarding press releases and newsletter information. This will remain a goal for fiscal year 2012 – 2013.

9. Keep the public informed about current code requirements.

   This goal was accomplished with newsletter/web site updates and use of departmental handouts. As stated in the past, this is a cross departmental mission and will remain as a goal each fiscal year.

10. Continue to Promote Safety within the Community Development Department and throughout the Village organization.

    No major incidents were reported in the past fiscal year. This will remain a goal for fiscal year 2012 – 2013.

11. Business Park/Industrial TIF District Implementation.

    Full compliance of this goal was met in fiscal year 2011 – 2012. Work will now shift to review and development of eligible TIF projects.

12. Work with Public Works Department to continue development of the GIS system for the Village.

    This goal has been achieved and will continue to remain as a modified in fiscal year 2012 – 2013 as the Village further develops the GIS system.

ACCOMPLISHMENTS (Continued)

13. Begin revisions to the Comprehensive Plan.

    This goal was not completed in the past fiscal year based on limited staff time and shifting priorities. This goal will be revised and modified for fiscal year 2012 – 2013.

14. Grant Writing.

    This goal has been completed for fiscal year 2011 – 2012. A CMAP grant application was submitted however a grant was not awarded to the Village. The Kane County Small Cities grant application was submitted and the County has yet to award a grant this year but plans to do so later this year. A modified Kane County Riverboat Funds grant was submitted and awarded for the development of a traffic study for the area roads near Rich Harvest Farms. This study is currently underway. Grant Writing will continue to be a goal for fiscal year 2012 – 2013.

ACTION PLAN

Specific goals for the Community Development Department are listed below.

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 have 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, that because of staffing limitations and increased application volume during the summer months that 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.

2. Achieve twelve residential permits issued in the fiscal year. This will include the creation of creative processes or incentives policies being proposed, approved and adopted by the Village Board.

3. Continue to provide Staff support and follow up along with the Village Administrator, Public Works Department, Finance Department, Village Attorney and Village Consulting Engineers' regarding efforts to bring forward annexation agreement amendments. Full completion of this goal will be an ongoing number of tasks and coordination which will go on beyond the current fiscal year. Depending on the amount of Staff time required, this goal can greatly affect the work programming and completion of a number of other goals.

ACTION PLAN (Continued)

4. Continue to provide Staff support and follow up along with the Village Administrator, Public Works Department, Finance Department, Village Attorney and Village Consulting Engineers' regarding efforts connected with the completion of public improvements for partially completed and/or bankrupt developments. Full completion of this goal will be an ongoing number of tasks and coordination which will go on beyond the current fiscal year. Depending on the amount of Staff time required, this goal can greatly affect the work programming and completion of a number of other goals.

5. 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, 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.

6. 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.

7. Continue to provide the Village Board information on the status of development projects, with anticipated time frames and permit activities. Staff has been providing building permit information and a report on the status of individual developments as a part of the CD Report prior to each Board meeting. Full completion of this goal will be to continue to provide this information to the Village Board during the scheduled times and to provide a more regular updated information regarding crossover EDC activities.

8. 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.

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 2012 – 2013, full compliance would be for the Community Development Department to have no accidents in the fiscal year and quarterly Departmental Safety Meetings.

ACTION PLAN (Continued)

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

11. Begin revisions to the Comprehensive Plan. This is needed due to changes in the planning area of the Village and other land use changes. It will also encompass revisions to the transportation plan as well as the pathway plan. Full completion of this goal will be to have 25% of the revisions completed by the end of the fiscal year.

12. Grant Writing. Provide Staff support in the form of developing application packets exhibits and endorsement materials for CMAP, Kane County Small Cites, Kane County Riverboat Funds and other development related grant programs. Full completion would be the awarding of a grant for community development purposes.

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

Finance

Village of Sugar Grove, Illinois
Finance Department Description, Accomplishments, and Action Plan
Fiscal Year 2012 – 2013

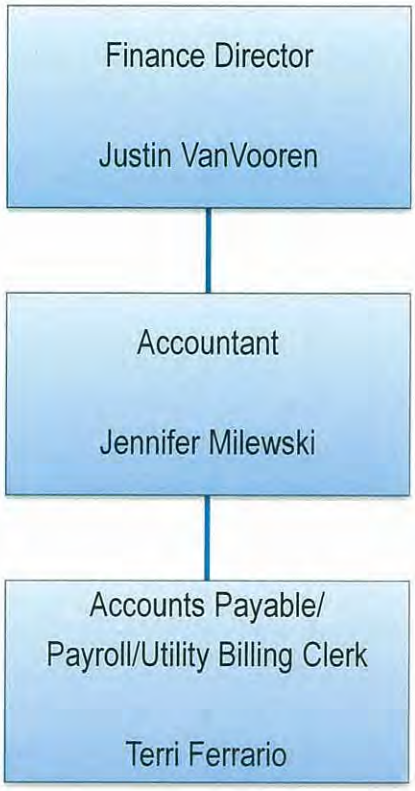
DESCRIPTION

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.



ACCOMPLISHMENTS

The status of each of the Finance Department's fiscal year 2011 – 2012 goals is as follows:

1. Complete the initial electricity aggregation program.

   Completed.

2. Realize electronic billing of utility bills.

   Completed.

3. Formalize the Village's policies to be followed in managing the financial and budgetary affairs of the Village.

   Completed.

4. Review the investment policy.

   The Village has surveyed several peer communities and received examples from each. Staff will review our current practices, state statute, and best practices from other communities in order to recommend any changes. It is anticipated that this item will be completed in fiscal year 2012 – 2013.

5. Review the capital assets policy.

   The Village has surveyed several peer communities and received examples from each. Staff will review our current practices and best practices from other communities in order to recommend any changes. It is anticipated that this item will be completed in fiscal year 2012 – 2013.

6. Investigate online bill pay for Village payments to vendors.

   Staff was not able to accomplish this task. It is anticipated that this item will be completed in fiscal year 2012 – 2013.

7. Produce a comprehensive financial procedures manual.

   The Village currently has documented its informal procedures covering most of its activities and surveyed several peer communities. Changes will also be made to the procedures to reflect the formalization of the new financial policies approved by the Board in fiscal year 2011 - 2012. It is anticipated that this item will be completed in fiscal year 2012 – 2013.

ACCOMPLISHMENTS (Continued)

8. Complete the comprehensive update to the Human Resources Manual (HRM).

   The HRM has been reviewed by the Village's labor attorney. Staff will review recommendations and make any changes deemed necessary. This ongoing project will continue into fiscal year 2012 – 2013.

9. Update the Village's Compensation Philosophy and Plan.

   Changes will be made to reflect economic factors, budgetary constraints, and other contractual language. It is anticipated that this item will be completed in fiscal year 2012 – 2013.

10. Negotiate a new Refuse Collection Agreement.

    Completed.

11. Revise the Village's Safety Manual.

    The Finance Department, in cooperation with all Village Departments, has revised an additional 5% of the manual in fiscal year 2011 – 2012 for a total of approximately 45% of the Safety Manual. This ongoing project will continue into fiscal year 2012 – 2013.

12. Continue to promote safety within the Finance Department and throughout the Village of Sugar Grove organization.

    This is something that each part of the organization continues to strive for. This is an ongoing goal that we will monitor throughout the year.

In addition to the specific accomplishments noted above, other noteworthy accomplishments include:

1. The Village received notice that the fiscal year 2010 – 2011 Comprehensive Annual Financial Report (CAFR) has been awarded the Certificate of Achievement Award by the GFOA.

2. The Village received notice that the fiscal year 2011 – 2012 Budget has been awarded the Distinguished Budget Presentation Award by the GFOA.

3. The Finance Department, in cooperation with the Public Works Department, has been able to exchange over 1,000 defective water meters during fiscal year 2011 – 2012.

ACTION PLAN

The Finance Department will again concentrate its efforts during fiscal year 2012 – 2013 on the enactment of financial policies and 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. Review the investment policy. The current economic climate has necessitated a thorough review of the Village's investment policy and practices to determine if any changes are necessary. Staff believes this item can be completed by June 2012.

2. Review the capital assets policy. The Village adopted its current policy in fiscal year 2003 – 2004. Modifications in accounting and financial reporting standards, as well as changes in best practices have necessitated a review to determine if any changes are necessary. Staff believes this item can be completed by August 2012.

3. 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 2012 is the anticipated completion date for this item.

4. Investigate online bill pay for Village payments to vendors. Staff believes this item can be completed by December 2012.

5. Produce a comprehensive financial procedures manual. The Village currently has informal procedures in place covering many of its activities. 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. Include procedures to insure that they are updated as needed. Full compliance will be achieved by the production of a comprehensive manual. Staff expects this to be done by February 2013.

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. April 2013 is the expected completion date for this item.

7. Revise the Village's Safety Manual. The Finance Department, in cooperation with all Village Departments, has revised approximately 45% 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 an additional 15% of the Village's Safety Manual during fiscal year 2012 – 2013.

ACTION PLAN (Continued)

8. 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 2012 – 2013, 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.

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Police

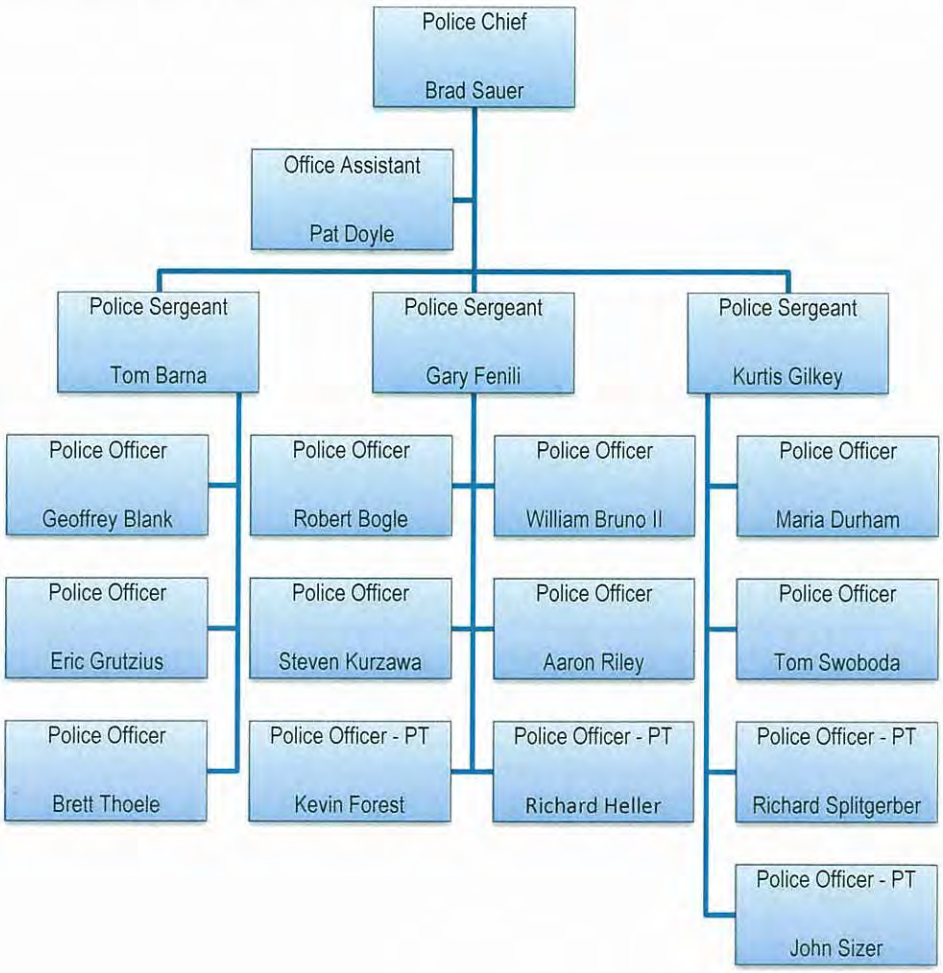
Village of Sugar Grove, Illinois
Police Department Description, Accomplishments, and Action Plan
Fiscal Year 2012 – 2013

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.



ACCOMPLISHMENTS

The status of each of the Police Department's fiscal year 2011 – 2012 goals is as follows:

1. Get all personnel trained and certified with our patrol rifles.

   Eight of our thirteen officers have completed all training for the patrol rifles. There is someone fully trained on each shift.

2. Rapid Response Retraining.

   This item has not been completed due to the fact that no training has been offered to date. We will have our own officer trained as a trainer in the spring who will be able to retrain our personnel.

3. Revitalize Community Policing.

   We are working with the elementary school for a program in the spring.

4. Establish quarterly meetings with the Montgomery Police Chief.

   The first meeting took place December 5, 2011. Follow-up meetings are scheduled with first in May 2012.

5. Research wellness and safety programs specifically designed for the health and welfare of public safety personnel.

   We are reviewing this program to see if changes are needed.

6. Re-initiate the "Citizens e-mail Notification Updates".

   We are researching possible platforms to re-launch this program.

7. Approve a first employment agreement with FOP for the Sergeants.

   Currently in negotiations.

8. Conduct a Police Department Citizens Survey.

   We are looking into the possibility of including a survey with the new water billing system.

ACCOMPLISHMENTS (Continued)

9. Conduct a comprehensive review of our Policy and Procedures Manual. IRMA has a grant program to help off-set the costs of acquiring new Policy Manual from Lexipol, one of the premier risk management firms in the country.

   We obtained the grant for $2,500 and receive a completely new Policy and Procedure Manual that has been personalized for our Department and is now in effect.

10. Begin the research for replacing our in-car video cameras.

    We are acquiring information on new systems.

ACTION PLAN

Specific goals for the Police Department are listed below.

1. Research wellness and safety programs specifically designed for the health and welfare of public safety personnel.

2. Explore new options for obtaining dispatch services. We will research all options that may be preferable to our current dispatch agreement with Montgomery PD.

3. Conduct an Emergency Management exercise. It is proposed that we conduct a table-top exercise or even a full scale exercise if the funding is available. The focus of the exercise would be the new Producer's Chemical site. A table-top would take about two months to prepare and would cost about $1,600. A full scale exercise would cost about $6,000 and would take about twelve months to prepare.

4. Explore a Citizen First Responder Program such as a Community Emergency Response Team (CERT). It is understood that these types of programs are primarily used by fire and rescue organizations and larger entities. The Village's role will likely be subsidiary to efforts by Kane County or the Sugar Grove Fire Protection District.

5. Rapid Response Retraining. The Department needs to be retrained 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.

ACTION PLAN (Continued)

6. Begin firearms training at a new range. We are working on an agreement to use the soon to be opened St. Charles outdoor firearms range. We have been using Montgomery's indoor range for the past five years. When we shoot there, we need to use expensive, "lead free" ammunition. We have also had to find a second site to shoot our patrol rifles because the range does not have the proper backstop, or length for rifle training. We will now be able to train on both weapons at one time saving time and money. It has cost $2,000 per year, plus the cost of ammunition, to use the Montgomery range. We will now be paying $750 per year for use of the St. Charles range and we will be able to use cheaper, full metal jacket ammunition.

7. Re-initiate the "Citizens e-mail Notification Updates". A new initiative would be to identify and train a civilian citizen to take over the e-mail notification program. This was very popular, but we do not have the capacity to have police officers operate this program. This will be complete when the Citizen's e-mail Notification System is up and running.

8. Approve a first employment agreement with FOP for the Sergeants. We have been working on a contract for the Sergeants for nearly three and a half years now. This item will be complete when a Sergeants contract is approved. This will be a carry-over from last year due to the inability to agree to a contract.

9. Conduct a Police Department Citizens Survey. It has been proposed that we conduct a survey to evaluate the citizen's impression of the Police Department. We know that there will a cost to conduct this survey, but we will be researching how this can be done as inexpensively as possible to get the pulse of the community to evaluate public opinion of the Police Department. This will be carried over from last year due to the inability to obtain funding for the survey.

10. Begin actual training with the River Valley Training Consortium. We have been creating a new agency that would provide more low-cost training to our officers for the past year and a half. We are now ready to begin providing training at low or no cost. When agencies provide certified training to their officers, we will be able to attend that training at no cost. Alternately, when we provide training to our officers, other agencies will be able to attend our training for no cost.

11. Begin the research for replacing our in-car video cameras. They have been plagued with numerous malfunctions and the customer service has been very poor for the last year. It will be determined if the new system can be phased in, or if it the old system will need to be replaced all at once.

Public Works

Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan
Fiscal Year 2012 – 2013

DESCRIPTION

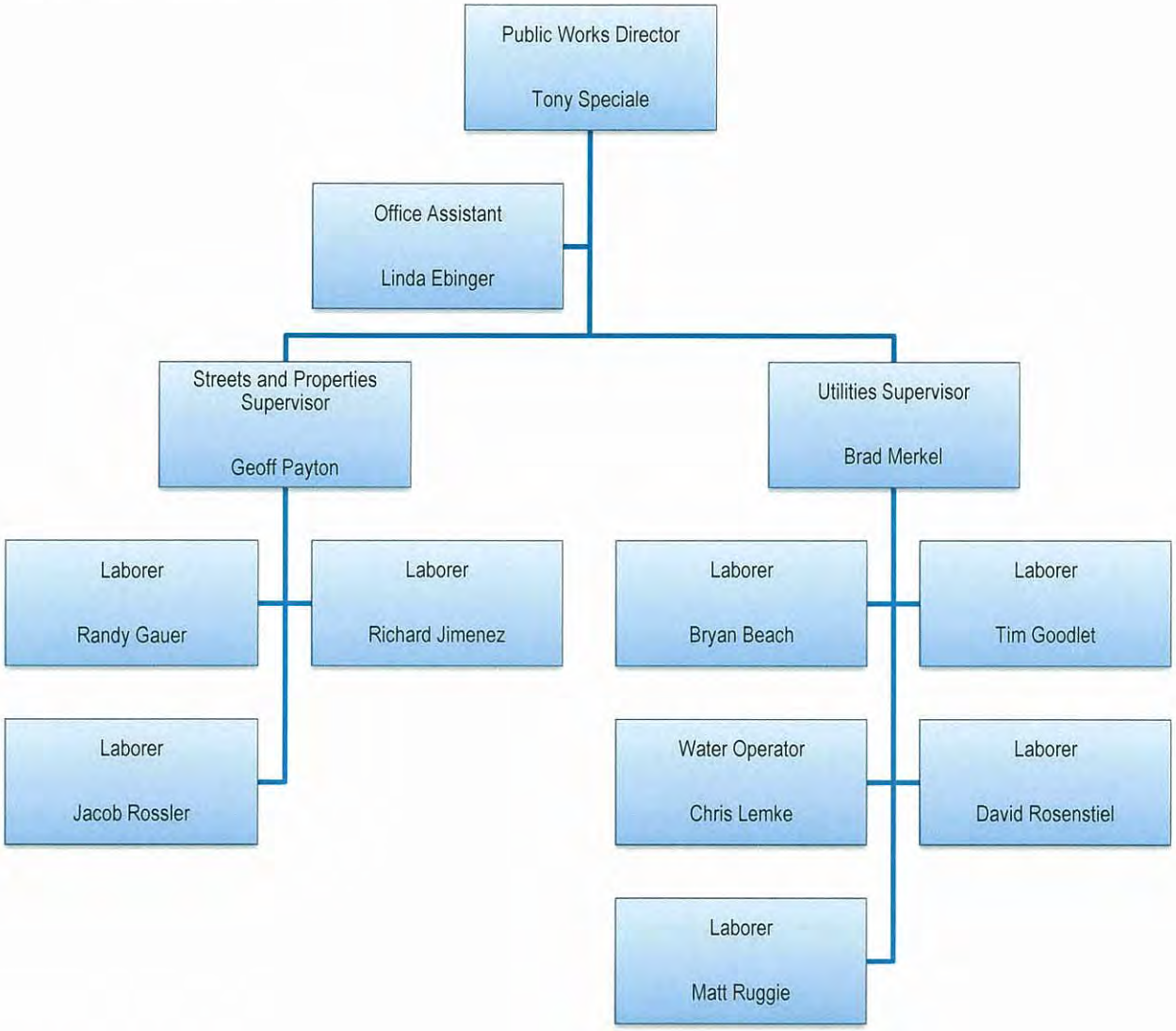
The Public Works Department is responsible for the efficient operation of public works systems and programs such as water, sewers, streets and public buildings and is a vital contribution to the health, safety, comfort and quality of life of the community. The Public Works Department is behind the scenes 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 2012 – 2013

DESCRIPTION (Continued)



ACCOMPLISHMENTS

The focus of the Public Works Department for fiscal year 2010 – 2011 was to attempt to continue maintaining our current levels of service, procedures and safety, but with personnel cuts this is difficult. The budget for fiscal year 2011 – 2012 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 2011 – 2012 goals is as follows:

ACCOMPLISHMENTS (Continued)

1. Granart Road LAPP Project.

   Construction on the Granart Road LAPP Project was complete on May 27, 2011.

2. IL Route 47 and Cross Street Intersection Improvement Project.

   Phase I Preliminary Engineering for the IL Route 47 and Cross Street Intersection Improvement is complete. Phase II Design Engineering is in process. The Phase II PS&E Kick-Off Meeting was held on November 10, 2011. Pre-Final Plan Submittal was held in December, 2011 and Construction Letting is scheduled for June 2012.

3. Mallard Point Settlers Ridge Water Main Extension.

   This project has been delayed. Village staff is working to obtain the necessary easements. Staff anticipates the easement agreements to be complete by April 2012.

4. Mallard Point Drainage Project.

   Bids were opened for the Mallard Point / Rolling Oaks Area Drainage Improvements on December 6, 2011. The project includes the construction of a bypass pipe to provide conveyance for flows, rerouting of agricultural tiles and the installation of gravity dewatering tiles. This project is anticipated to be complete in fiscal year 2012 – 2013.

5. Develop a Sign Assessment and Management Program.

   A revised standard has been issued by the FHWA. Staff began inspection of regulatory and warning signs in December 2011. The inspection is expected to be completed in April 2012. The FHWA has delayed this unfunded mandate.

6. Continue Development of Public Works Procedural Manual.

   A form has been selected; policy development is underway. Approximately 30 procedures have been developed to date. This project will continue in fiscal year 2012 – 2013.

7. Revise Hazardous Tree Ordinance.

   The revised Hazardous Tree Ordinance is ready for attorney review. An ordinance amendment for "Unacceptable Species" will be presented to the Board for approval in May 2012.

8. Administer EAB Grant.

   Replacement trees were planted May 23, 2011.

ACCOMPLISHMENTS (Continued)

9. Fixed Point Meter Equipment.

   The fixed point meter equipment project has been postponed. The Village is replacing non-functioning meters utilizing the warranty process.

10. Parkway Tree Outsourcing.

    Staff is developing specification for proposals to assist with parkway tree maintenance and larger EAB removals. Once completed, the proposals will assist with determining the possibility of contractor assistance. This project is not funded at this time.

11. Perform Maintenance for Towers; include cleaning of North Tower.

    This project is not funded at this time.

12. Present project plans for assessment and review.

    The Comprehensive Street Maintenance Program Kick Off Meeting was held November 22, 2011. A presentation was given at the January 17, 2012 Board Meeting. Village Staff are reviewing the draft report. The final report and budget projections are expected to be completed in May 2012.

ACTION PLAN

The focus of the Public Works Department for fiscal year 2012 – 2013 will be to attempt to continue maintaining our current levels of service, procedures and safety but with personnel cuts this is difficult. The budget for fiscal year 2012 – 2013 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. IL Route 47 and Cross Street Intersection Improvement Project. Originally identified as part of a comprehensive traffic study for the Kimball Hill Development, the intersection improvements were submitted and approved for STP funding. The next steps in the process are submittal of final plans, a Phase III engineering agreement and completing ROW acquisition. The bid letting is scheduled for June 2012 and award of the contract should follow shortly after. Staff will be working with EEI and IDOT to keep the project moving forward and on schedule. The improvements include asphalt patching, curb and gutter and additional turn lanes for both roadways. The project is expected to be completed by December 2012.

2. 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. Easements acquisitions are ongoing.

ACTION PLAN (Continued)

3. Mallard Point Drainage Project. In Early March 2009, Public Works Staff began working on the outflow of the detention basin in Mallard Point and continues to clear the flow area and monitor the basin level on a daily basis. Since that time, additional engineering studies have been completed on this project. Staff has continued to work with Kane County, the Rob Roy Drainage District and the residents of Mallard Point to collect data and develop an improvement plan for this area. In addition, intergovernmental agreements were developed with Kane County in December 2010 and the Rob Roy Drainage District in March 2011. The project plan was completed in January 2011. The project has been bid and the contractor is waiting on the notice to proceed. The project has been delayed due to Village Easements acquisitions. Construction is anticipated to begin in the summer/early fall of 2012.

4. Continue Development of Public Works Procedural Manual. This is an on-going program to develop a tool that will be used to ensure all Public Works tasks and programs are completed according to current Village Policy and safety requirements. Approximately 50 procedures remain to be developed and the program is expected to continue throughout fiscal year 2012. The goal is to complete the remaining procedures by February 2013 and begin implementation of the manual to Public Works Staff through training and procedural reviews.

5. Develop Anti-Icing Program. Anti-icing is the use of liquid deicers in advance of a winter storm to combat the formation of ice, frost and snow pack on areas that have exhibit a history of trouble such as: bridge decks, culvert crossings and shaded roads. With anti-icing equipment being introduced to the fleet for next winter, the need to develop a protocol for use of liquids was indentified. The program will include condition necessary to apply liquids, application procedures, application rates and areas to be treated. The program is expected to be complete by September 2012 and incorporated into next season's Snow and Ice Control manual.

6. Well 8. Rehabilitation and Overhaul of the Well 8 Pump and Motor and Ion Exchange Equipment is needed at this time. Completion expected to be complete by June 2012.

7. Sewer Maintenance. Focus will be placed on In-house I&I Inspections, Sewer Jetting and Manhole Repairs.

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Financial Policies

Village of Sugar Grove, Illinois
Financial Policies
Fiscal Year 2012 – 2013

The following set of comprehensive financial policies was approved by the Village Board in July 2011.

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:

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.

Budget Policies (Continued)

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.

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.

Reserve Policies (Continued)

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.

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

Revenue Policies (Continued)

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 102% 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 2010 equalized assessed valuation (the most recent available information); this limitation would allow for $27.1 million in debt with no outstanding general obligation debt (excluding alternate revenue bonds) as of April 30, 2011. 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 capital asset system is designed to provide control and accountability over capital assets, thus enabling the Village to safeguard assets to the fullest extent possible. The Village utilizes this system to gather and maintain information needed for the preparation of the financial statements.

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 policy provides guidelines for the capitalization and depreciation of the Village's capital assets and insures compliance with the capital asset provisions of Governmental Accounting Standards Board (GASB) Statement No. 34.

3. When the Village constructs or acquires additional capital assets they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the Village values these capital assets at the estimated fair value of the item at the date of donation. To be considered a capital asset for financial reporting purposes an item must have a useful life of at least 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
Vehicles	3 - 10	10,000
Machinery and equipment	5 - 30	25,000
Computers	4	10,000
Furniture and fixtures	5 - 20	15,000
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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Summary Information (4)

VILLAGE OF SUGAR GROVE
ALL FUNDS SUMMARY
FISCAL YEAR 2012 - 2013

FUND	PROJECTED FUND EQUITY 5/1/12	REVENUES/ ADDITIONS/ TRANSFERS	EXPENDITURES/ EXPENSES/ DEDUCTIONS/ TRANSFERS	SURPLUS/ (DEFICIT)	PROJECTED FUND EQUITY 4/30/13
General	$ 1,531,048	$ 4,193,360	$ (4,183,664)	$ 9,696	$ 1,540,744
General Capital Projects	4,739,645	1,336,464	(1,906,074)	(569,610)	4,170,035
Industrial TIF #1	(30,970)	-	-	-	(30,970)
Industrial TIF #2	-	-	(9,535)	(9,535)	(9,535)
Infrastructure Capital Projects	(36,096)	2,569,968	(3,533,596)	(963,628)	(999,724)
Debt Service	358,905	1,066,168	(1,064,556)	1,612	360,517
Waterworks and Sewerage	16,868,774	3,147,778	(3,769,775)	(621,997)	16,246,777
Refuse	49,328	764,106	(753,100)	11,006	60,334
Police Pension	2,124,351	429,451	(149,225)	280,226	2,404,577
	$ 25,604,985	$ 13,507,295	$ (15,369,525)	$ (1,862,230)	$ 23,742,755

VILLAGE OF SUGAR GROVE
SOURCES BY TYPE BY FUND
FISCAL YEAR 2012 - 2013

SOURCES	Audited Actual FY 09 - 10	Audited Actual FY 10 - 11	Estimated Actual FY 11 - 12	Final Budget FY 12 - 13	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
PROPERTY TAXES	$ 1,444,458	$ 1,467,686	$ 1,410,730	$ 1,433,744	$ 1,433,744	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OTHER TAXES	2,560,100	2,693,353	2,787,569	2,870,307	2,170,351	-	-	-	699,956	-	-	-	-
CHARGES FOR SERVICES	3,145,209	3,269,644	3,414,066	3,805,576	123,700	-	-	-	-	-	2,917,820	764,056	-
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	2,304,649	830,958	234,450	1,901,588	6,100	-	-	-	1,860,682	-	34,806	-	-
LICENSES AND PERMITS	103,608	85,186	102,928	103,535	103,535	-	-	-	-	-	-	-	-
FINES, FEES AND FORFEITURES	281,553	315,100	291,047	271,190	271,190	-	-	-	-	-	-	-	-
INTEREST	378,123	232,049	184,950	256,855	23,040	66,870	-	-	-	3,600	50,070	50	113,225
BOND/LOAN PROCEEDS	-	-	-	1,048,715	-	1,048,715	-	-	-	-	-	-	-
MISCELLANEOUS	518,031	472,322	535,652	415,824	29,200	61,068	-	-	9,330	-	-	-	316,226
TRANSFERS IN	3,973,835	1,949,105	1,538,018	1,399,961	32,500	159,811	-	-	-	1,062,568	145,082	-	-
	$ 14,709,566	$ 11,315,403	$ 10,499,410	$ 13,507,295	$ 4,193,360	$ 1,336,464	$ -	$ -	$ 2,569,968	$ 1,066,168	$ 3,147,778	$ 764,106	$ 429,451

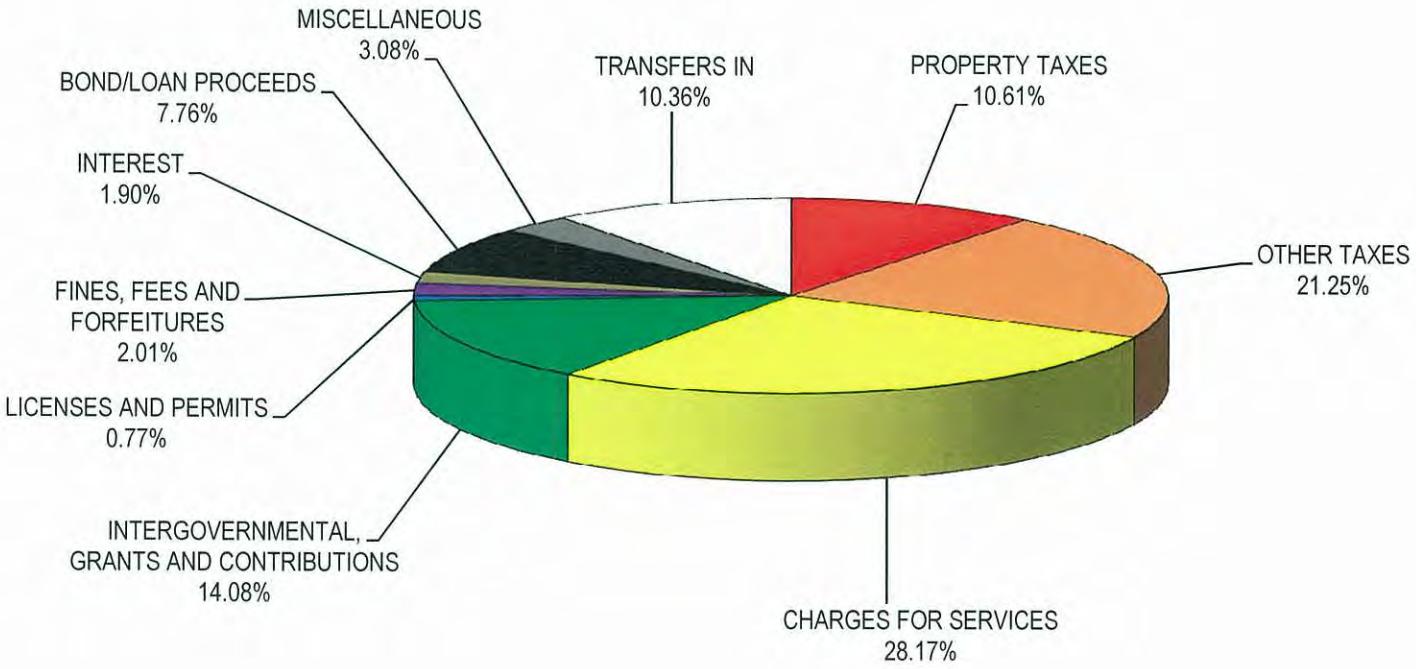
VILLAGE OF SUGAR GROVE
USES BY FUNCTION BY FUND
FISCAL YEAR 2012 - 2013

USES	Audited Actual FY 09 - 10	Audited Actual FY 10 - 11	Estimated Actual FY 11 - 12	Final Budget FY 12 - 13	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	$ 1,287,544	$ 1,124,780	$ 1,277,061	$ 1,283,481	$ 1,273,946	$ -	$ -	$ 9,535	$ -	$ -	$ -	$ -	$ -
PUBLIC SAFETY	2,191,694	2,036,981	2,165,344	2,433,414	2,115,100	169,089	-	-	-	-	-	-	149,225
HIGHAYS AND STREETS	6,251,669	1,847,071	1,634,876	5,156,530	634,807	1,623,765	-	-	2,897,958	-	-	-	-
WATER AND SEWER	2,197,647	2,123,756	1,635,777	2,135,121	-	-	-	-	-	-	2,135,121	-	-
REFUSE	680,915	699,274	713,056	720,600	-	-	-	-	-	-	-	720,600	-
DEBT SERVICE	1,663,976	1,641,571	2,618,813	2,240,418	-	-	-	-	-	1,064,556	1,175,862	-	-
TRANSFERS OUT	3,973,835	1,949,105	1,538,019	1,399,961	159,811	113,220	-	-	635,638	-	458,792	32,500	-
	$ 18,247,280	$ 11,422,538	$ 11,582,946	$ 15,369,525	$ 4,183,664	$ 1,906,074	$ -	$ 9,535	$ 3,533,596	$ 1,064,556	$ 3,769,775	$ 753,100	$ 149,225

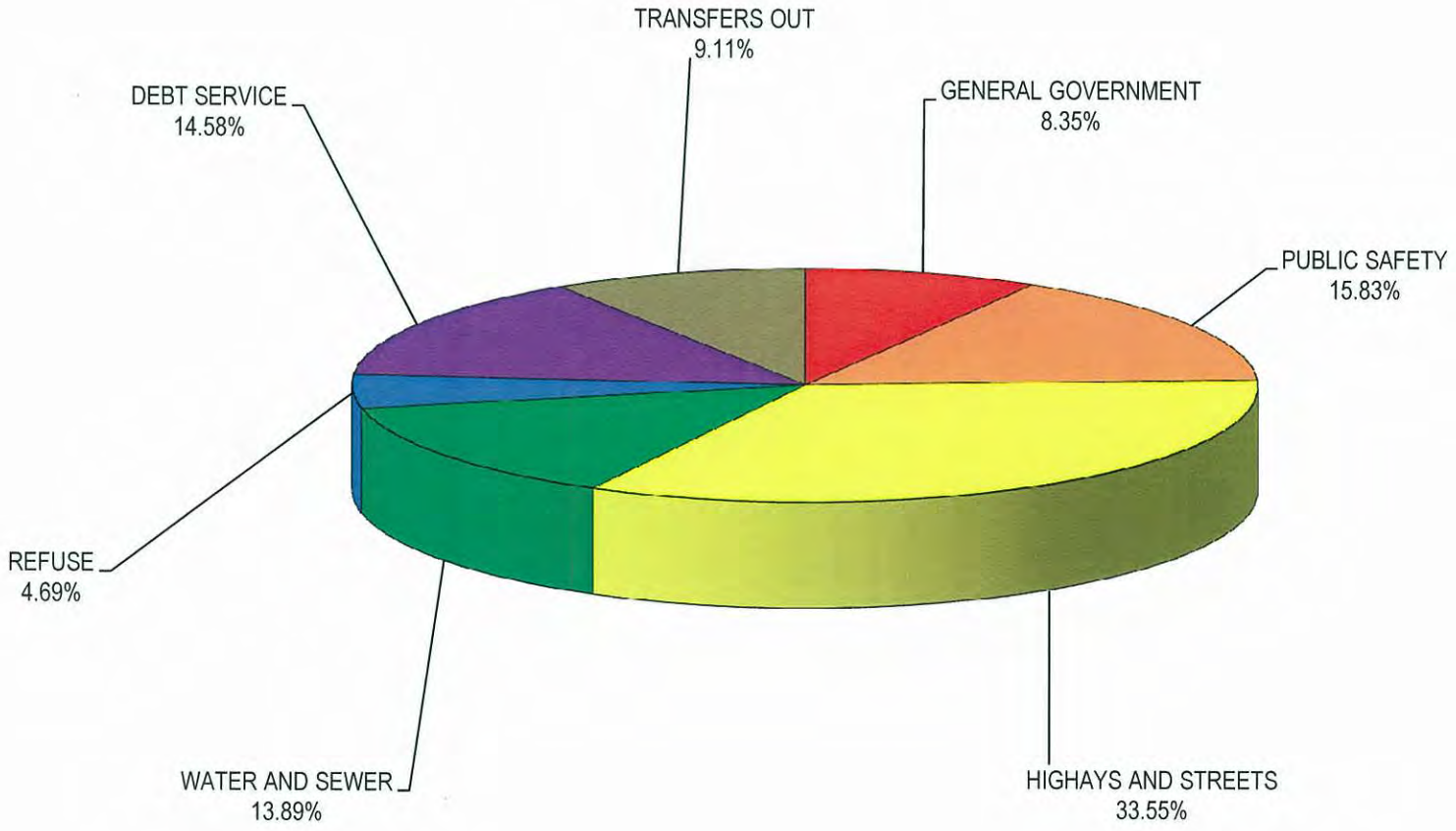
VILLAGE OF SUGAR GROVE
USES BY CATEGORY BY FUND
FISCAL YEAR 2012 - 2013

USES	Audited Actual FY 09 - 10	Audited Actual FY 10 - 11	Estimated Actual FY 11 - 12	Final Budget FY 12 - 13	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	$ 3,358,900	$ 3,238,894	$ 3,423,159	$ 3,578,309	$ 2,810,246	$ -	$ -	$ -	$ -	$ -	$ 768,063	$ -	$ -
CONTRACTUAL SERVICES	2,772,801	2,436,666	2,668,288	2,970,625	903,430	-	-	9,035	439,168	-	749,167	720,600	149,225
COMMODITIES	507,345	502,775	687,626	623,483	310,177	-	-	500	-	-	312,806	-	-
CAPITAL/DEPRECIATION	5,956,438	1,642,140	647,041	4,556,729	-	1,792,854	-	-	2,458,790	-	305,085	-	-
DEBT SERVICE/AMORTIZATION	1,677,961	1,652,958	2,618,813	2,240,418	-	-	-	-	-	1,064,556	1,175,862	-	-
TRANSFERS OUT	3,973,835	1,949,105	1,538,019	1,399,961	159,811	113,220	-	-	635,638	-	458,792	32,500	-
	$ 18,247,280	$ 11,422,538	$ 11,582,946	$ 15,369,525	$ 4,183,664	$ 1,906,074	$ -	$ 9,535	$ 3,533,596	$ 1,064,556	$ 3,769,775	$ 753,100	$ 149,225
SURPLUS/(DEFICIT)				$ (1,862,230)	$ 9,696	$ (569,610)	$ -	$ (9,535)	$ (963,628)	$ 1,612	$ (621,997)	$ 11,006	$ 280,226
PROJECTED FUND EQUITY 5/1/12				25,604,985	1,531,048	4,739,645	(30,970)	-	(36,096)	358,905	16,868,774	49,328	2,124,351
PROJECTED FUND EQUITY 4/30/13				$ 23,742,755	$ 1,540,744	$ 4,170,035	$ (30,970)	$ (9,535)	$ (999,724)	$ 360,517	$ 16,246,777	$ 60,334	$ 2,404,577

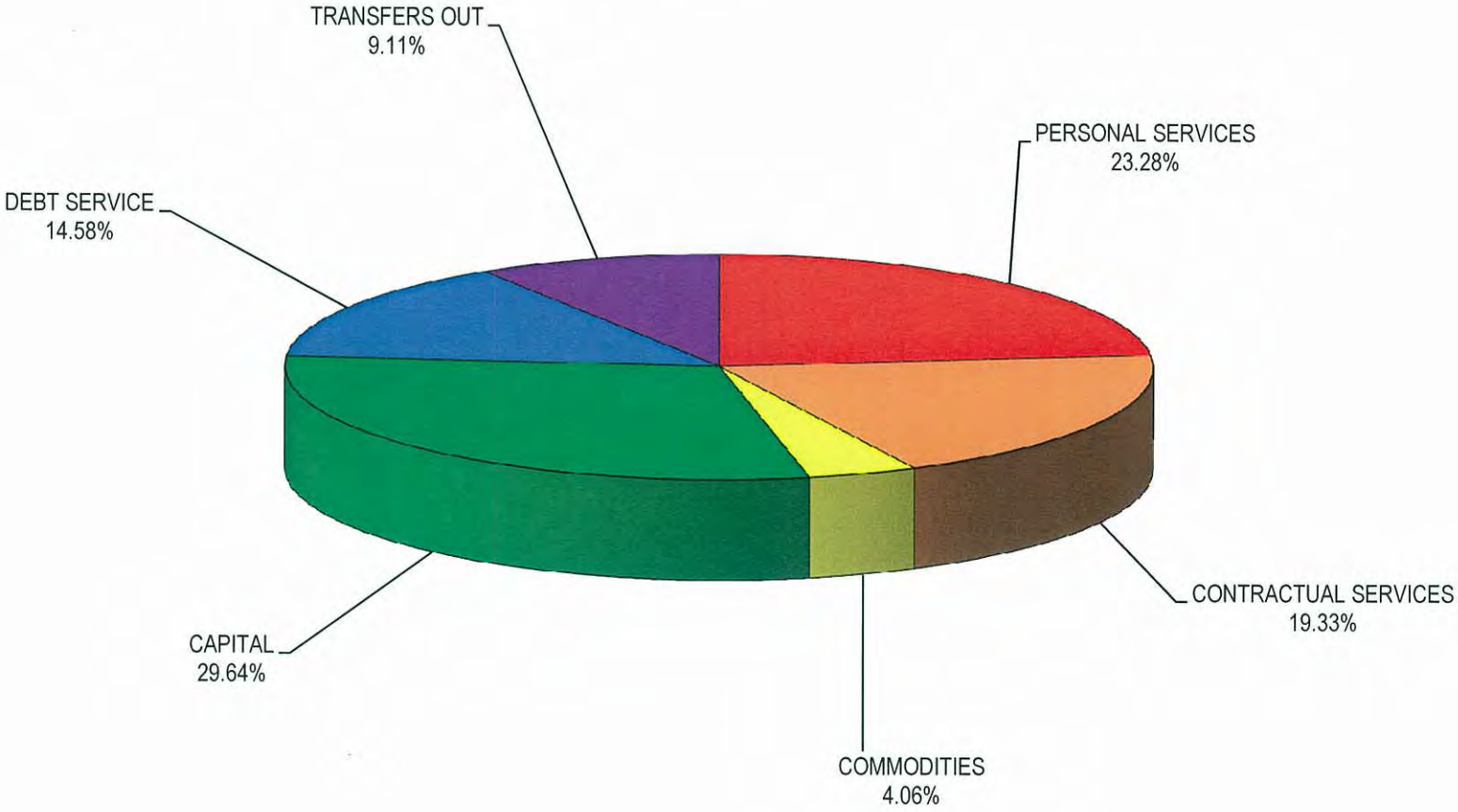
VILLAGE OF SUGAR GROVE
SOURCES BY TYPE
FISCAL YEAR 2012 - 2013



VILLAGE OF SUGAR GROVE
USES BY FUNCTION
FISCAL YEAR 2012 - 2013



VILLAGE OF SUGAR GROVE
USES BY CATEGORY
FISCAL YEAR 2012 - 2013

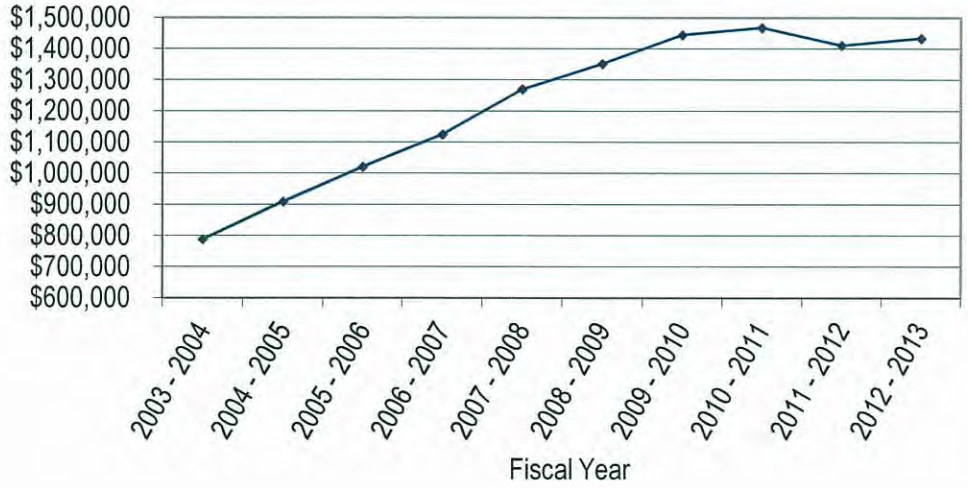


Village of Sugar Grove, Illinois
Major Revenue Sources
Fiscal Year 2012 – 2013

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 charts below includes audited revenues from fiscal year 2003 – 2004 through fiscal year 2010 – 2011, estimated revenues for fiscal year 2011 – 2012, and budgeted revenues for fiscal year 2012 – 2013. The following significant revenue sources explain approximately 80% of the total revenues budgeted for fiscal year 2012 – 2013.

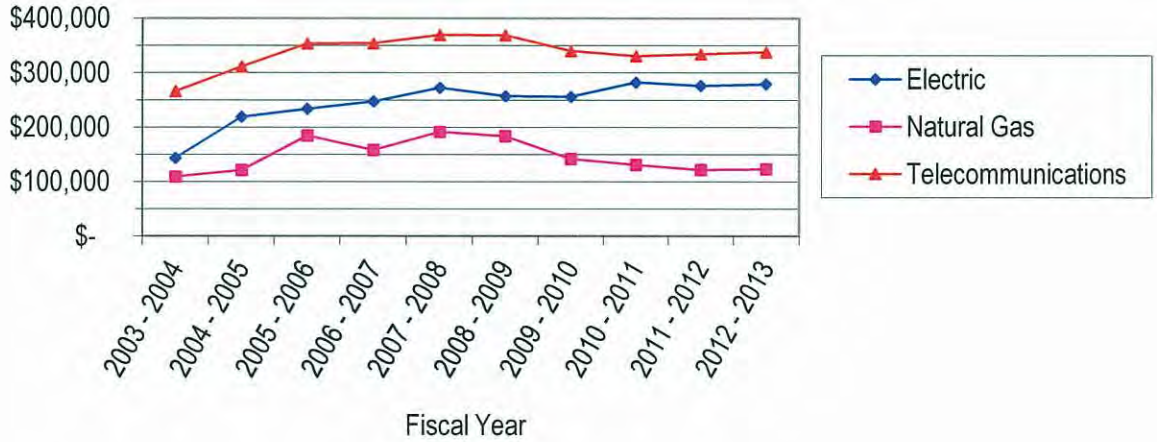
Property tax ($1,433,744 or 10.62%)

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 15 and August 1, and are payable in two installments which are due on or about June 15 and September 1. Property taxes are billed, collected and remitted periodically by the County Treasurer to the Village. Kane County provided the Village with its calendar year 2011 tax rate, collectible in calendar year 2012, in April 2012. This allowed the Village to include 99.7% of the 2011 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 2011 levy was 1.5%; looking forward to the 2012 levy the total increase will be limited to 3.0%. The decrease in fiscal year 2011 – 2012 was due to the Village paying off the 1991 general obligation alternate revenue source bonds, for which property taxes had been collected in prior years.



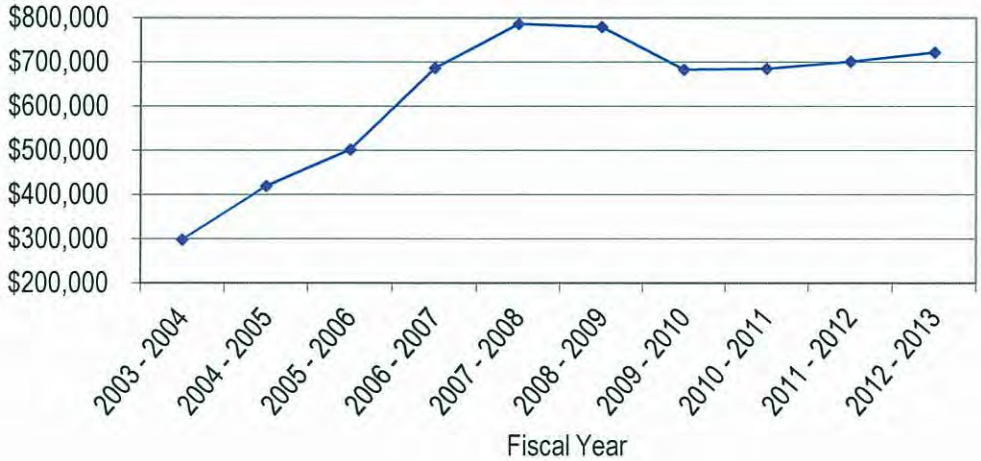
Utility taxes ($740,131 or 5.48%)

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). The growth in utility taxes is based on residential and commercial development within the Village limits. Utility tax revenues have stagnated in recent years due to the slowdown in new residential and commercial development. The Village expects to see revenues increase slowly as the economy rebounds and development begins to recover.



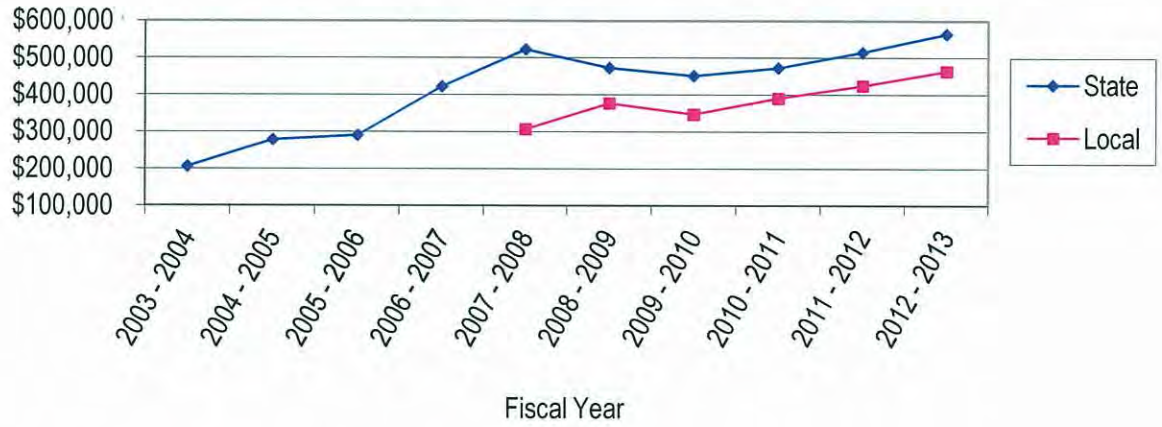
State income tax ($721,559 or 5.35%)

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 2012 – 2013 at $80.20 per person. The 9.9% increase, which is still below its high in fiscal year 2007 – 2008, reflects the end of the Great Recession as the economy recovers, unemployment decreases, and companies begin to see profits increase.

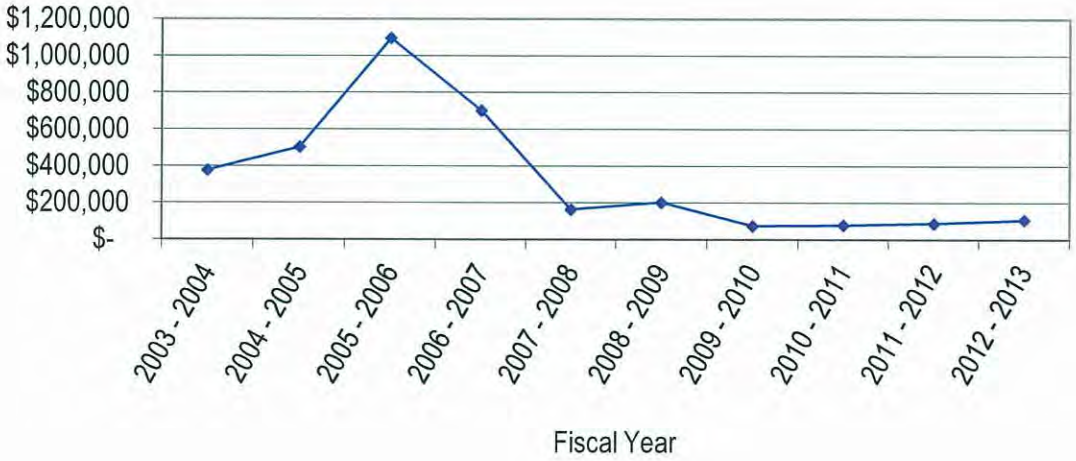


Village of Sugar Grove, Illinois
Major Revenue Sources (Continued)
Fiscal Year 2012 – 2013

State and local sales tax ($1,028,803 or 7.62%)
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 is remitted to the Village three months after the liability occurs. The Village used estimated state and local sales tax receipts from fiscal year 2011 – 2012 and added approximately 8% for fiscal year 2012 – 2013 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. Sales tax recovered to its pre-recession fiscal year 2007 – 2008 levels during fiscal year 2011 – 2012.

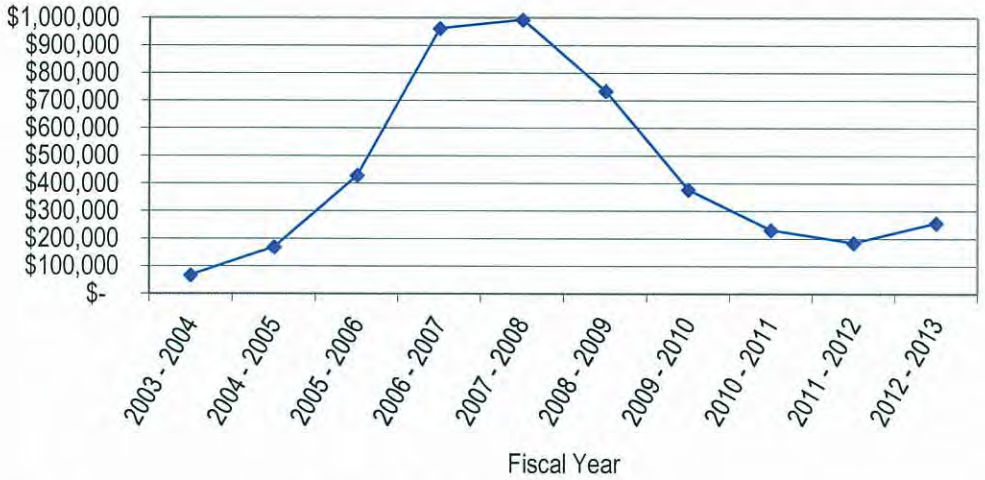


Review and inspection fees ($106,600 or 0.79%)
Review and inspection fees consist of three components. First, final plat fees of 3.5% of public improvements must be paid by developers prior to recording the final plat for each phase of a development. Second, the Village holds escrow accounts for developers 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.



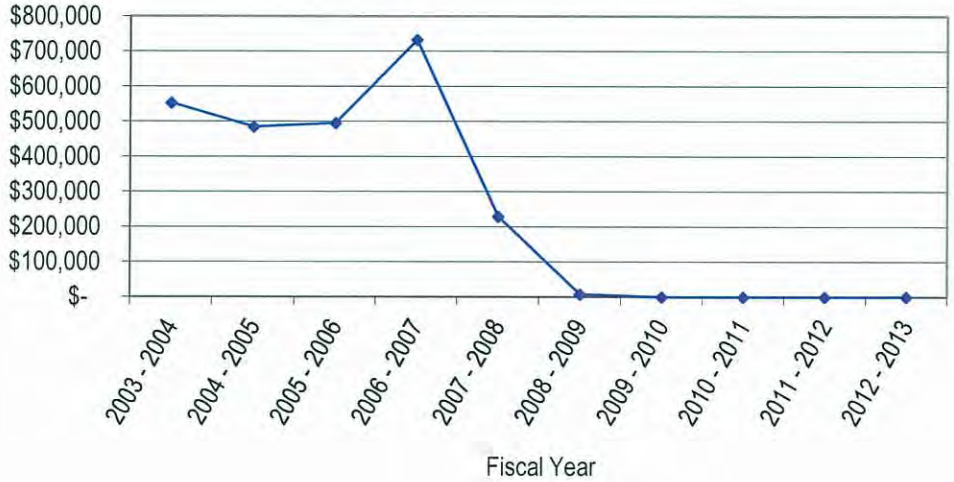
Investment income ($256,855 or 1.91%)

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.

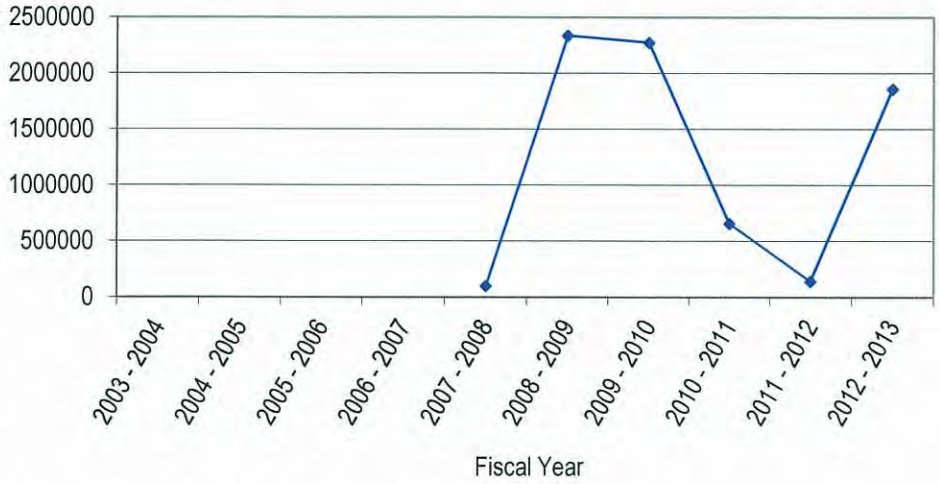


Capital improvement donations ($0 or 0.00%)

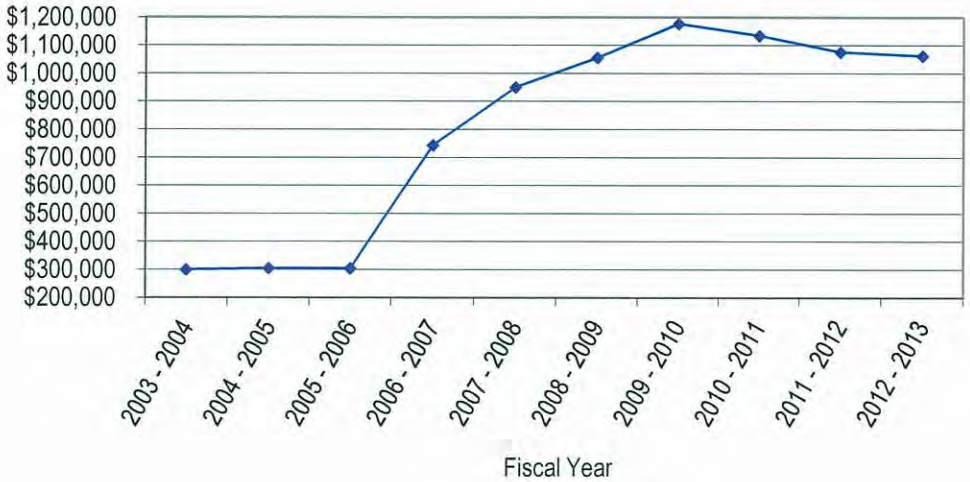
The Village expects zero (0) residential permits during fiscal year 2012 – 2013. The annexation agreement for each development includes the amount to be submitted at building permit to pay for general capital assets needed now and into the future. This revenue stream shows the impact of the downturn in the housing market and will vary based on residential development activity within the community.



Grants – capital, highways and streets ($1,860,682 or 13.78%)
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 2012 – 2013. 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.

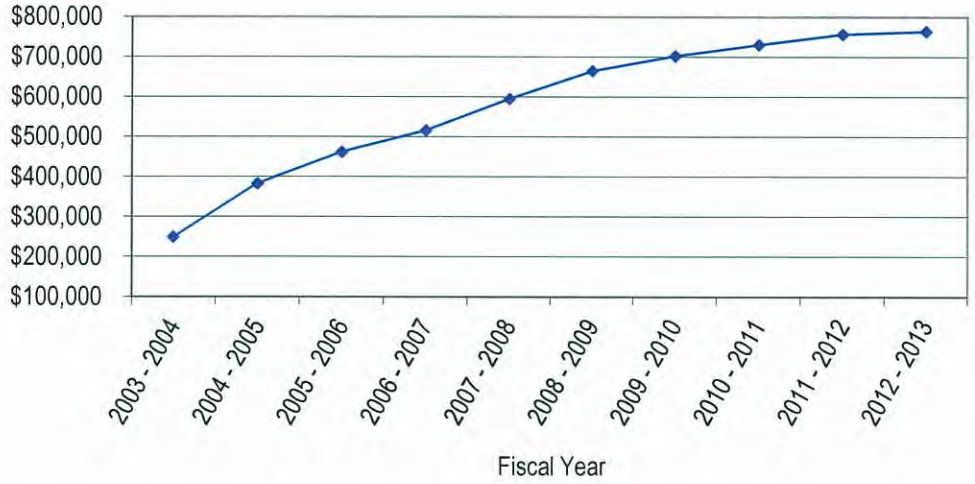


Transfers in – Debt Service Fund ($1,062,568 or 7.87%)
The Debt Service Fund is used to accumulate monies for the Village's General Obligation Alternate Revenue Source Series 2006A, 2008B, and 2009 Bonds. The alternate revenue source bonds pledge income derived from income, motor fuel, sales, use, property and utility taxes, capital improvement and 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, and 2009 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.



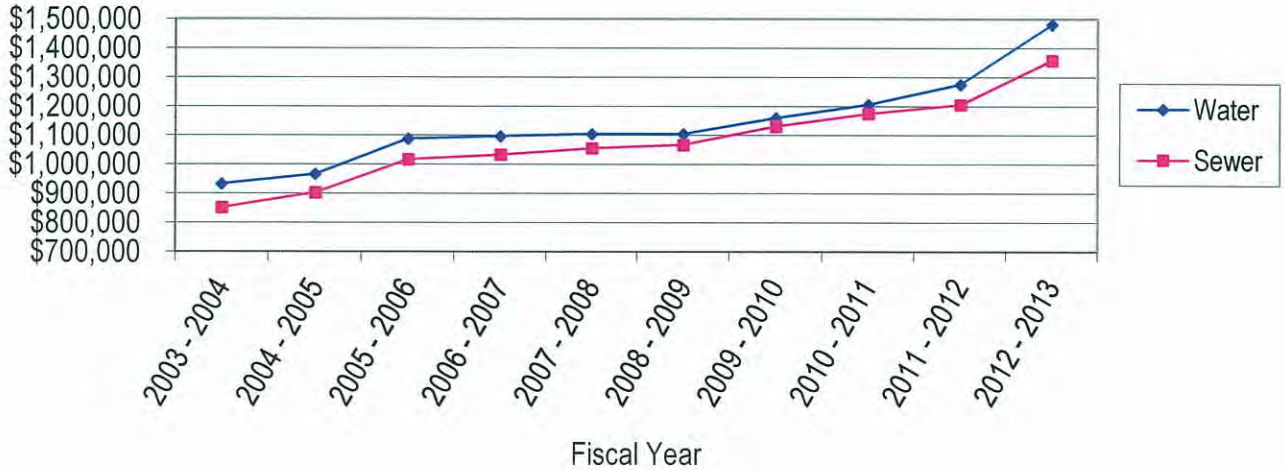
Refuse revenue ($764,056 or 5.66%)

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 for the same rate. Therefore, a rate increase has not been budgeted for fiscal year 2012 – 2013. However, increases of $0.75 are expected in each of the next 2 fiscal years.



Water and sewer revenue ($2,839,137 or 21.02%)

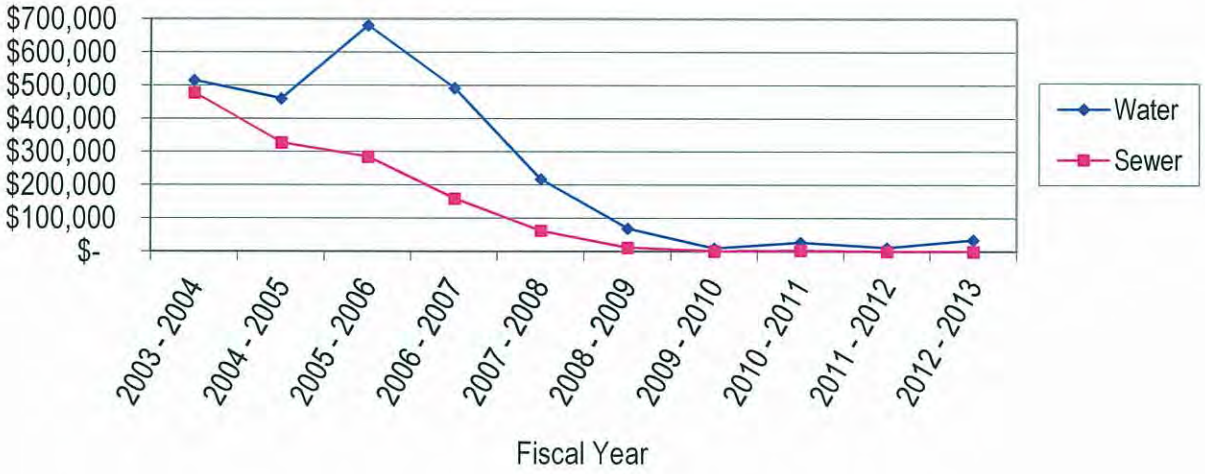
The Village owns a water utility and charges residents a fee to use that water. The Village also charges residents a fee to maintain the sanitary sewer lines that feed to the Fox Metro Water Reclamation District. The revenue is based upon the immediate prior year's usage by existing residents along with the additional housing units brought online by new permits. The fiscal year 2012 – 2013 budget includes an increase in the water and sewer rates of 7.25% as of May 1, 2012. The Village expects an additional 7.25% increase in fiscal year 2013 – 2014.



Village of Sugar Grove, Illinois
Major Revenue Sources (Continued)
Fiscal Year 2012 – 2013

Water and sewer tap-on fees ($34,806 or 0.26%)

The Village expects zero (0) residential and six (6) commercial permits during fiscal year 2012 – 2013. 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 2012 – 2013

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 2012 – 2013.

The Village began its Municipal Facilities Construction Plan (MFCP) during fiscal year 2006 – 2007 by issuing $8,500,000 of general obligation alternate revenue bonds. The Village expected to continue this program during fiscal years 2007 – 2008, 2008 – 2009, and 2009 – 2010, by issuing an additional $10,000,000 of general obligation alternate revenue bonds each year. However, the Village has delayed the program until further notice due to the downturn in the national housing market and economic recession. The Village is instead using a portion of the $8,500,000 to pay for the extension of Municipal Drive and Galena Boulevard to further commercial and retail development.

The Village did not issue any new or refunding debt during fiscal year 2011 – 2012 and expects to make the final payment during fiscal year 2012 – 2013 on the Series 2002 general obligations alternate revenues source 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 and utility taxes, capital improvement and 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 2002, Series 2006, Series 2006A, Series 2008A, Series 2008B, and Series 2009 bonds. The table below summarizes the status of the Village's general obligation bonds:

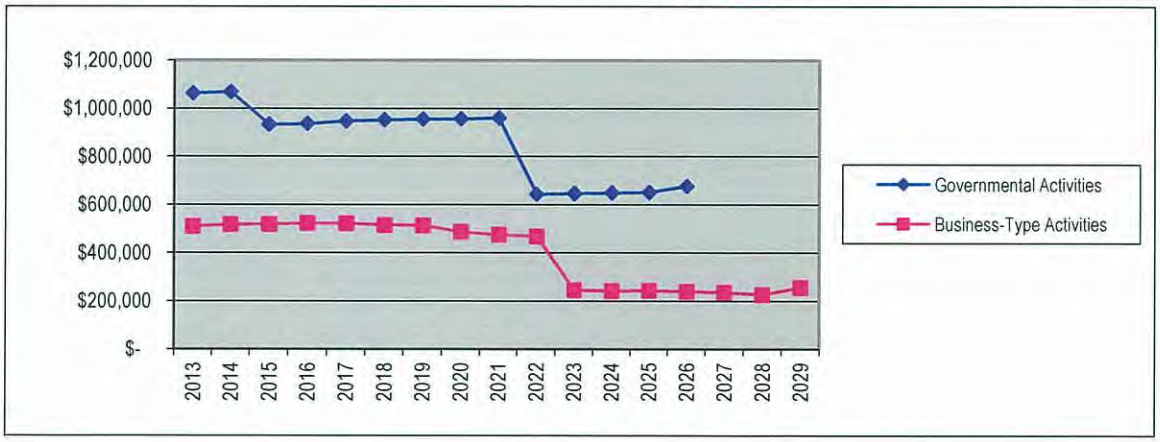
Debt Issuance	Issue Date	Maturity Date	Interest Rates	Total Debt Issued	Principal Outstanding (as of 4/30/12)	Principal Due for FY 2012 - 2013	Interest Due for FY 2012 - 2013	Proposed Funding Source for FY 2012 - 2013
Series 2002	5/29/2002	5/1/2012	3.000% to 4.000%	$ 1,415,000	$ 125,000	$ 125,000	$ 2,500	Net water and sewer revenues (Waterworks and Sewerage)
Series 2006	5/17/2006	5/1/2021	4.000% to 4.500%	2,640,000	2,480,000	35,000	110,725	Net water and sewer revenues (Waterworks and Sewerage)
Series 2006A	6/15/2006	12/15/2025	4.000% to 4.125%	8,500,000	6,655,000	345,000	270,602	Non-home rule sales tax (Infrastructure Capital Projects) and Capital improvement fees (General Capital Projects)
Series 2008A	7/15/2008	5/1/2028	4.000% to 4.500%	2,585,000	2,425,000	135,000	101,525	Water Tap-On Fees (Waterworks and Sewerage)
Series 2008B	7/15/2008	1/1/2014	3.000% to 3.600%	590,000	255,000	125,000	8,992	Motor Fuel Taxes (Infrastructure Capital Projects)
Series 2009	4/1/2009	1/1/2021	2.500% to 3.900%	2,930,000	2,435,000	235,000	78,710	Net water and sewer revenues (Waterworks and Sewerage)
Total				$ 18,660,000	$ 14,375,000	$ 1,000,000	$ 573,054	

Village of Sugar Grove, Illinois
Debt Service Summary (Continued)
Fiscal Year 2012 – 2013

General obligation bonds (continued)

As of April 30, 2012, 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
2013	$ 705,000	$ 358,304	$ 1,063,304	$ 295,000	$ 214,750	$ 509,750
2014	735,000	334,145	1,069,145	315,000	201,913	516,913
2015	625,000	308,515	933,515	330,000	187,662	517,662
2016	650,000	286,452	936,452	350,000	172,600	522,600
2017	685,000	262,806	947,806	365,000	156,763	521,763
2018	715,000	237,358	952,358	375,000	140,362	515,362
2019	745,000	210,220	955,220	390,000	123,525	513,525
2020	775,000	181,352	956,352	380,000	106,637	486,637
2021	810,000	150,866	960,866	385,000	89,813	474,813
2022	525,000	118,525	643,525	395,000	72,681	467,681
2023	550,000	97,262	647,262	185,000	59,966	244,966
2024	575,000	74,988	649,988	190,000	51,763	241,763
2025	600,000	51,412	651,412	200,000	43,231	243,231
2026	650,000	26,812	676,812	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
	$ 9,345,000	$ 2,699,017	$ 12,044,017	$ 5,030,000	$ 1,702,932	$ 6,732,932



Village of Sugar Grove, Illinois
Debt Service Summary (Continued)
Fiscal Year 2012 – 2013

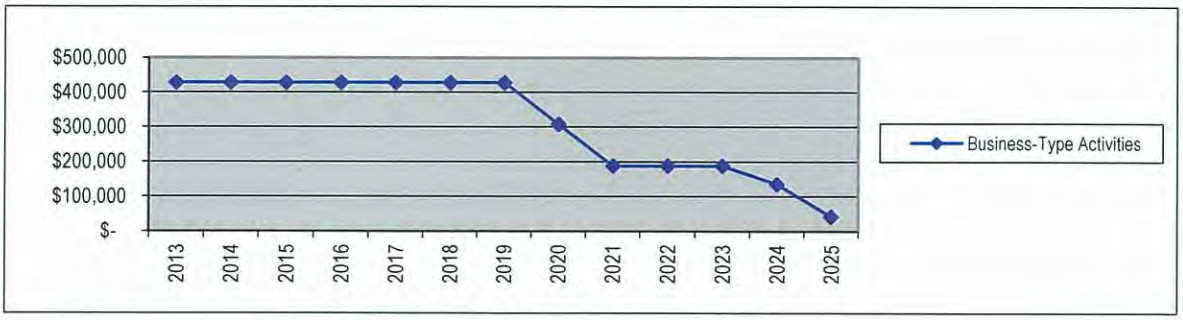
Illinois Environmental Protection Agency (IEPA) loans

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:

Debt Issuance	Issue Date	Maturity Date	Interest Rates	Total Debt Issued	Principal Outstanding (as of 4/30/12)	Principal Due for FY 2012 - 2013	Interest Due for FY 2012 - 2013	Proposed Funding Source for FY 2012 - 2013
1998 Loan	9/29/1998	9/28/2019	2.625%	$ 3,697,283	$ 1,621,727	$ 198,348	$ 41,277	Net water and sewer revenues (Waterworks and Sewerage)
2002 Loan	5/21/2002	10/8/2023	2.675%	1,565,676	1,028,378	77,481	26,994	Net water and sewer revenues (Waterworks and Sewerage)
2003 Loan	3/28/2003	6/18/2024	2.570%	1,272,108	887,981	61,079	22,432	Net water and sewer revenues (Waterworks and Sewerage)
Total				$ 6,535,067	$ 3,538,086	$ 336,908	$ 90,703	

As of April 30, 2012, 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
2013	$ 336,908	$ 90,703	$ 427,611
2014	345,814	81,797	427,611
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	284,613	23,184	307,797
2021	170,756	17,229	187,985
2022	175,275	12,710	187,985
2023	179,912	8,073	187,985
2024	132,436	3,313	135,749
2025	41,227	528	41,755
	$ 3,538,086	$ 504,447	$ 4,042,533



Village of Sugar Grove, Illinois
Debt Service Summary (Continued)
Fiscal Year 2012 – 2013

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 - 2011		$ 292,112,557
Legal Debt Limit - 8.625% of Assessed Value		$ 25,194,708
General Obligation Debt:		
Series 2002	$ 125,000	
Series 2006	2,480,000	
Series 2006A	6,655,000	
Series 2008A	2,425,000	
Series 2008B	255,000	
Series 2009	2,435,000	
Total General Obligation Debt	14,375,000	
Less: Alternate Revenue Source Bonds	(14,375,000)	
Total Applicable Debt		-
Legal Debt Margin		$ 25,194,708

General Fund (5)

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
FUND SUMMARY BY DEPARTMENT

7/27/2012

ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 1,543,377	$ 1,518,280	$ 1,523,753	$ 1,523,753	$ 1,531,048	$ 1,540,744	$ 1,645,694
REVENUES	3,997,663	4,080,500	4,156,812	4,171,331	4,193,360	4,649,273	5,091,048
EXPENDITURES BY DEPARTMENT							
INFORMATION TECHNOLOGY	14,912	17,395	19,982	22,538	29,002	28,272	29,772
ADMINISTRATION	345,900	327,217	369,381	337,487	352,053	368,879	389,044
POLICE	1,964,365	1,962,004	2,069,422	2,049,916	2,172,410	2,295,202	2,462,401
PUBLIC WORKS - STREETS DIVISION	751,433	977,470	790,571	856,555	725,834	856,679	961,785
BUILDING MAINTENANCE	160,907	114,779	133,284	147,545	133,302	144,179	153,284
COMMUNITY DEVELOPMENT	546,787	465,713	545,215	531,301	544,322	611,080	784,288
FINANCE	151,289	147,628	144,326	140,737	147,556	155,923	163,821
BOARD AND COMMISSIONS	87,167	62,821	73,832	77,957	79,185	84,109	99,156
TOTAL EXPENDITURES	4,022,760	4,075,027	4,146,013	4,164,036	4,183,664	4,544,323	5,043,551
NET CHANGE IN FUND BALANCE	(25,097)	5,473	10,799	7,295	9,696	104,950	47,497
FUND BALANCE, END OF YEAR	$ 1,518,280	$ 1,523,753	$ 1,534,552	$ 1,531,048	$ 1,540,744	$ 1,645,694	$ 1,693,191
GENERAL FUND RESERVE %	37.7%	37.4%		36.8%	36.8%	36.2%	33.6%

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
FUND SUMMARY BY CATEGORY

7/27/2012

ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 1,543,377	$ 1,518,280	$ 1,523,753	$ 1,523,753	$ 1,531,048	$ 1,540,744	$ 1,645,694
REVENUES							
PROPERTY TAXES	1,345,898	1,369,968	1,406,816	1,410,730	1,433,744	1,475,326	1,546,969
OTHER TAXES	1,979,291	2,030,368	2,100,024	2,083,481	2,170,351	2,380,780	2,494,234
CHARGES FOR SERVICES	91,147	93,854	126,232	104,422	123,700	259,216	331,657
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	1,100	33,784	2,925	33,875	6,100	1,100	26,100
LICENSES AND PERMITS	103,608	85,186	92,503	102,928	103,535	147,623	258,292
FINES, FEES AND FORFEITURES	281,553	315,100	318,659	291,047	271,190	278,475	296,728
INTEREST	35,597	26,906	23,153	17,059	23,040	23,903	25,043
MISCELLANEOUS	131,969	95,334	54,000	95,289	29,200	47,850	74,525
TOTAL REVENUES	3,970,163	4,050,500	4,124,312	4,138,831	4,160,860	4,614,273	5,053,548
EXPENDITURES BY CATEGORY							
PERSONAL SERVICES	2,684,282	2,544,543	2,703,319	2,707,684	2,810,246	2,958,476	3,148,665
CONTRACTUAL SERVICES	847,415	766,729	950,175	877,434	903,430	972,084	1,173,041
COMMODITIES	264,357	275,897	354,399	335,798	310,177	359,862	403,952
TOTAL EXPENDITURES	3,796,054	3,587,169	4,007,893	3,920,916	4,023,853	4,290,422	4,725,658
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	174,109	463,331	116,419	217,915	137,007	323,851	327,890
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	27,500	30,000	32,500	32,500	32,500	35,000	37,500
TRANSFERS OUT	(226,706)	(487,858)	(138,120)	(243,120)	(159,811)	(253,901)	(317,893)
TOTAL OTHER FINANCING SOURCES (USES)	(199,206)	(457,858)	(105,620)	(210,620)	(127,311)	(218,901)	(280,393)
NET CHANGE IN FUND BALANCE	(25,097)	5,473	10,799	7,295	9,696	104,950	47,497
FUND BALANCE, END OF YEAR	$ 1,518,280	$ 1,523,753	$ 1,534,552	$ 1,531,048	$ 1,540,744	$ 1,645,694	$ 1,693,191

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
FUND SUMMARY BY FUNCTION AND CATEGORY

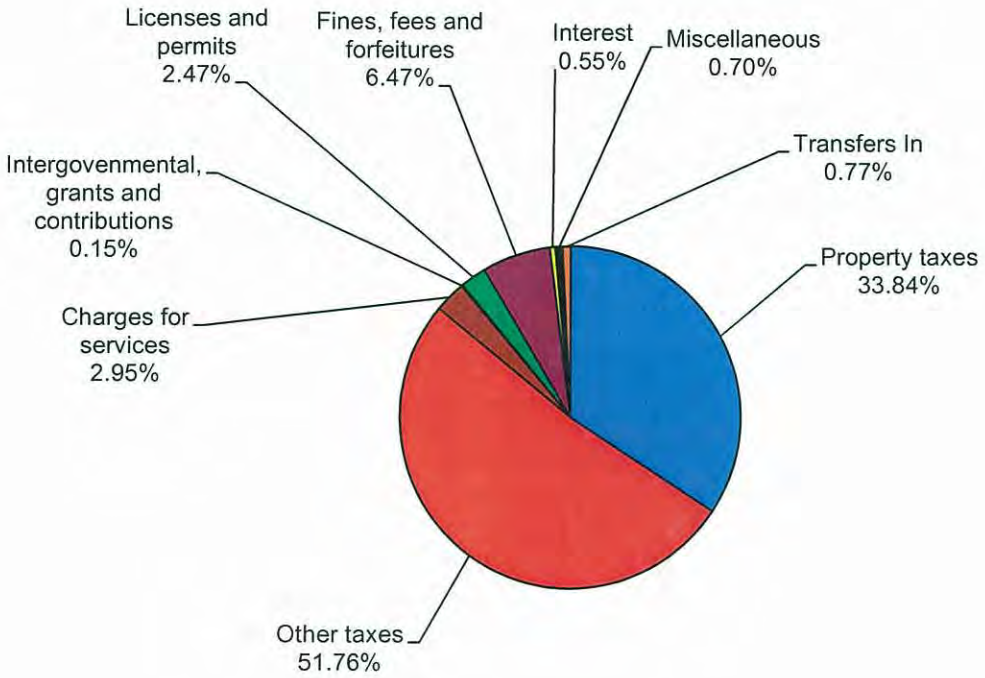
7/27/2012

ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 1,543,377	$ 1,518,280	$ 1,523,753	$ 1,523,753	$ 1,531,048	$ 1,540,744	$ 1,645,694
REVENUES							
PROPERTY TAXES	1,345,898	1,369,968	1,406,816	1,410,730	1,433,744	1,475,326	1,546,969
OTHER TAXES	1,979,291	2,030,368	2,100,024	2,083,481	2,170,351	2,380,780	2,494,234
CHARGES FOR SERVICES	91,147	93,854	126,232	104,422	123,700	259,216	331,657
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	1,100	33,784	2,925	33,875	6,100	1,100	26,100
LICENSES AND PERMITS	103,608	85,186	92,503	102,928	103,535	147,623	258,292
FINES, FEES AND FORFEITURES	281,553	315,100	318,659	291,047	271,190	278,475	296,728
INTEREST	35,597	26,906	23,153	17,059	23,040	23,903	25,043
MISCELLANEOUS	131,969	95,334	54,000	95,289	29,200	47,850	74,525
TOTAL REVENUES	3,970,163	4,050,500	4,124,312	4,138,831	4,160,860	4,614,273	5,053,548
EXPENDITURES							
GENERAL GOVERNMENT							
PERSONAL SERVICES	824,756	779,908	843,816	824,216	869,357	926,195	990,539
CONTRACTUAL SERVICES	444,269	325,919	408,148	399,020	380,662	429,961	589,600
COMMODITIES	18,019	18,252	22,582	22,855	23,927	24,812	27,752
TOTAL GENERAL GOVERNMENT	1,287,044	1,124,079	1,274,546	1,246,091	1,273,946	1,380,968	1,607,891
PUBLIC SAFETY							
PERSONAL SERVICES	1,541,665	1,513,259	1,560,111	1,591,591	1,635,379	1,705,549	1,811,466
CONTRACTUAL SERVICES	305,030	347,996	400,742	355,008	403,596	415,255	452,842
COMMODITIES	50,354	50,866	72,950	67,698	76,125	75,825	80,825
CAPITAL	-	-	-	-	-	-	-
TOTAL PUBLIC SAFETY	1,897,049	1,912,121	2,033,803	2,014,297	2,115,100	2,196,629	2,345,133
HIGHWAYS & STREETS							
PERSONAL SERVICES	317,861	251,376	299,392	291,877	305,510	326,732	346,660
CONTRACTUAL SERVICES	98,116	92,814	141,285	123,406	119,172	126,868	130,599
COMMODITIES	195,984	206,779	258,867	245,245	210,125	259,225	295,375
CAPITAL	-	-	-	-	-	-	-
TOTAL HIGHWAYS & STREETS	611,961	550,969	699,544	660,528	634,807	712,825	772,634
TOTAL EXPENDITURES	3,796,054	3,587,169	4,007,893	3,920,916	4,023,853	4,290,422	4,725,658
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	174,109	463,331	116,419	217,915	137,007	323,851	327,890
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	27,500	30,000	32,500	32,500	32,500	35,000	37,500
TRANSFERS OUT	(226,706)	(487,858)	(138,120)	(243,120)	(159,811)	(253,901)	(317,893)
TOTAL OTHER FINANCING SOURCES (USES)	(199,206)	(457,858)	(105,620)	(210,620)	(127,311)	(218,901)	(280,393)
NET CHANGE IN FUND BALANCE	(25,097)	5,473	10,799	7,295	9,696	104,950	47,497
FUND BALANCE, END OF YEAR	$ 1,518,280	$ 1,523,753	$ 1,534,552	$ 1,531,048	$ 1,540,744	$ 1,645,694	$ 1,693,191

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
REVENUES BY CATEGORY

7/27/2012

REVENUES	2013 Budget	Percent of Budget
Property taxes	$ 1,433,744	34.19%
Other taxes	2,170,351	51.76%
Charges for services	123,700	2.95%
Intergovenmental, grants and contributions	6,100	0.15%
Licenses and permits	103,535	2.47%
Fines, fees and forfeitures	271,190	6.47%
Interest	23,040	0.55%
Miscellaneous	29,200	0.70%
Transfers In	32,500	0.76%
Total	$ 4,193,360	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
REVENUES

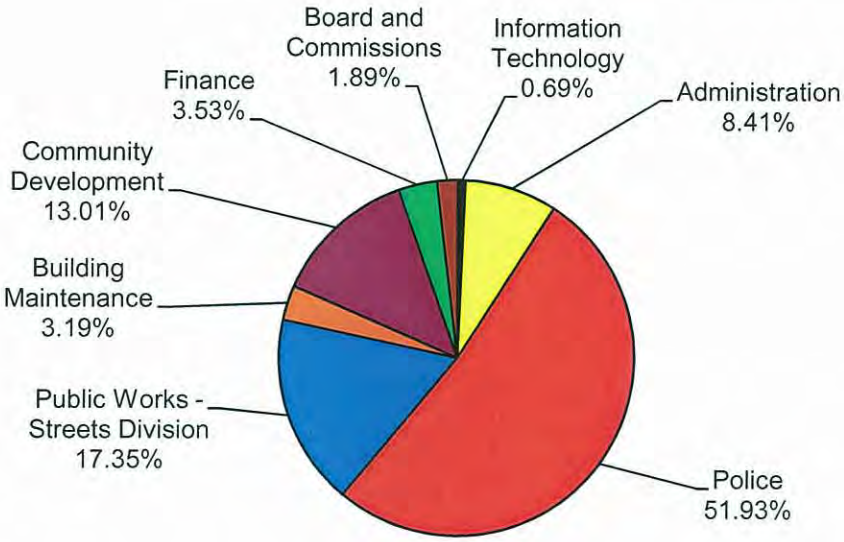
7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
01-00-0000	REVENUES							
3110	PROPERTY TAX - CORPORATE	$ 679,436	$ 692,028	$ 719,318	$ 721,371	$ 739,050	$ 761,222	$ 799,283
3111	PROPERTY TAX - AUDIT	11,222	11,429	11,735	11,769	11,964	12,323	12,939
3112	PROPERTY TAX - LIABILITY INSUR	73,143	74,499	76,491	76,708	77,973	80,312	84,328
3113	PROPERTY TAX - I.M.R.F	76,687	78,108	71,397	71,600	66,979	68,988	72,437
3114	PROPERTY TAX- SOCIAL SECURITY	156,283	159,181	163,437	163,904	166,602	171,600	180,180
3115	PROPERTY TAX - STREET LIGHTING	44,417	45,242	46,454	46,587	47,355	48,776	51,215
3150	PROPERTY TAX - POLICE	109,226	111,252	114,228	114,554	116,439	119,932	125,929
3151	PROPERTY TAX - POLICE PENSION	161,001	163,986	168,371	168,851	171,631	176,780	185,619
3162	UTILITY TAX - ELECTRICITY	256,051	282,517	275,604	276,304	279,067	287,439	301,811
3163	UTILITY TAX - NATURAL GAS	141,782	131,137	153,317	122,025	123,245	126,942	133,289
3164	UTILITY TAX - TELECOMMUNICATION	339,953	330,848	337,906	334,474	337,819	347,954	365,352
3210	LIQUOR LICENSE	17,775	15,250	16,700	17,525	17,450	18,975	22,025
3250	FRANCHISE AGREEMENT	55,881	57,468	71,096	75,395	62,117	63,981	67,180
3291	CONTRACTORS LICENSE	29,205	23,100	24,750	31,303	33,000	38,250	45,000
3310	BUILDING PERMITS	37,768	34,499	38,100	44,000	38,100	71,240	142,900
3320	CERTIFICATES OF OCCUPANCY	1,995	1,395	600	1,800	600	2,910	8,990
3330	PLAN REVIEWS	1,928	1,634	1,920	1,920	1,920	3,670	5,579
3340	REINSPECTIONS	2,990	1,750	2,873	1,215	1,215	2,328	5,048
3350	TRANSITION FEES	1,374	580	-	-	-	4,000	15,500
3380	TOWING FEES	47,500	58,500	60,000	40,000	30,000	30,000	30,000
3390	OTHER LICENSES, PERMITS AND FEES	8,628	4,795	5,960	3,165	9,250	4,250	11,250
3410	STATE INCOME TAX	682,418	684,720	656,781	700,866	721,559	721,559	721,559
3420	REPLACEMENT TAX	1,672	2,063	1,251	1,859	1,889	1,946	2,004
3440	GRANTS	1,100	33,784	2,925	33,875	6,100	1,100	26,100
3449	STATE SALES TAX REBATE	(93,893)	(122,555)	(100,780)	(116,246)	(119,733)	-	-
3450	STATE SALES TAX	545,330	595,363	651,786	631,043	684,352	752,787	828,066
3451	STATE USE TAX	105,978	126,275	124,159	133,156	142,153	142,153	142,153
3453	STATE GAMES AND LICENSES	1,945	2,183	1,600	2,000	2,000	2,000	2,000
3460	ROAD AND BRIDGE TAX	34,483	34,243	35,385	35,386	35,751	35,393	35,039
3510	COURT FINES	97,986	102,578	102,896	92,372	93,296	96,095	100,900
3520	FORFEITURES	17,665	-	-	-	-	-	7,500
3590	OTHER FINES	62,458	96,472	84,367	83,230	85,727	88,299	90,948
3740	ZONING & FILING FEES	4,350	4,250	5,500	4,900	5,500	40,500	40,500
3760	REVIEW & DEVELOPMENT FEES	74,173	78,697	106,600	87,922	106,600	205,640	273,900
3761	REIMBURSMENT	131,612	94,748	53,500	93,989	27,500	46,150	72,825
3790	CHARGES FOR POLICE SERVICES	10,186	10,050	10,500	10,500	10,500	10,500	10,500
3791	OTHER CHARGES FOR SERVICES	2,438	857	3,632	1,100	1,100	2,576	6,757
3810	INTEREST INCOME	35,597	26,906	23,153	17,059	23,040	23,903	25,043
3820	RENTAL INCOME	-	-	-	800	1,200	1,200	1,200
3840	MAP/PLAN/CODE CHARGES	63	82	300	50	50	100	200
3890	MISCELLANEOUS INCOME	357	586	500	500	500	500	500
3990	INTERFUND TRANSFERS	27,500	30,000	32,500	32,500	32,500	35,000	37,500
	TOTAL REVENUES:	$ 3,997,663	$ 4,080,500	$ 4,156,812	$ 4,171,331	$ 4,193,360	$ 4,649,273	$ 5,091,048

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
EXPENDITURES BY DEPARTMENT

7/27/2012

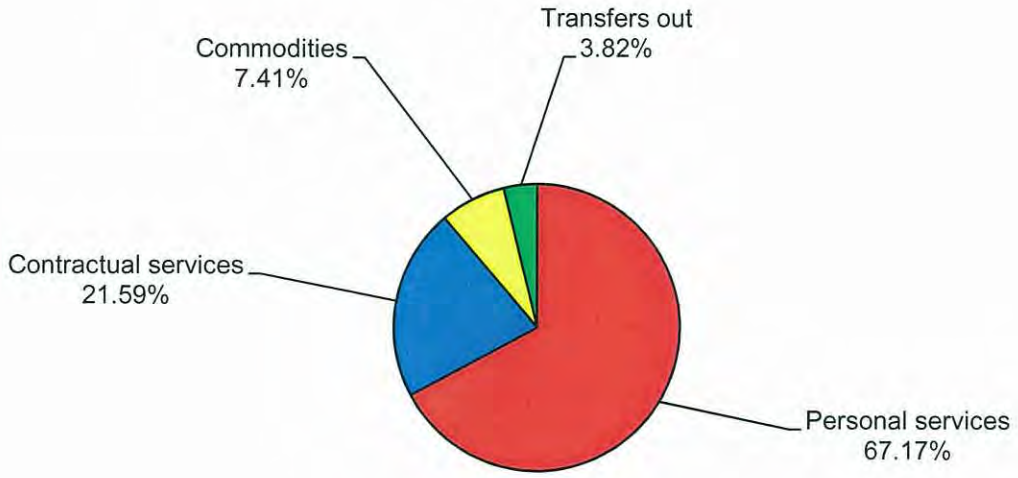
EXPENDITURES	2013 Budget	Percent of Budget
Information Technology	$ 29,002	0.69%
Administration	352,053	8.41%
Police	2,172,410	51.93%
Public Works - Streets Division	725,834	17.35%
Building Maintenance	133,302	3.19%
Community Development	544,322	13.01%
Finance	147,556	3.53%
Board and Commissions	79,185	1.89%
Total	$ 4,183,664	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
EXPENDITURES BY CATEGORY

7/27/2012

EXPENDITURES	2013 Budget	Percent of Budget
Personal services	$ 2,810,246	67.17%
Contractual services	903,430	21.59%
Commodities	310,177	7.41%
Transfers out	159,811	3.82%
Total	$ 4,183,664	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 49
INFORMATION TECHNOLOGY EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 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	14,481	16,975	19,537	22,100	28,562	27,812	29,312
6502	TELECOMMUNICATIONS	420	420	420	420	420	420	420
6504	PRINTING	-	-	-	-	-	-	-
6509	RECRUITMENT	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	14,901	17,395	19,957	22,520	28,982	28,232	29,732
	COMMODITIES							
6501	POSTAGE & DELIVERY	-	-	-	-	-	-	-
6603	SPECIALIZED SUPPLIES	-	-	-	-	-	-	-
6608	BOOKS & PUBLICATIONS	-	-	-	-	-	-	-
6613	GENERAL OFFICE SUPPLIES	11	-	25	18	20	40	40
	TOTAL COMMODITIES	11	-	25	18	20	40	40
	TOTAL INFORMATION TECHNOLOGY EXPENDITURES	$ 14,912	$ 17,395	$ 19,982	$ 22,538	$ 29,002	$ 28,272	$ 29,772

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 50
ADMINISTRATION

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
01-50-0000	**ADMINISTRATION**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 177,195	$ 169,736	$ 174,988	$ 175,312	$ 180,246	$ 189,258	$ 200,613
6201	MEDICAL/DENTAL INSURANCE	27,822	30,646	34,851	30,668	31,243	32,805	34,773
6202	GROUP LIFE INSURANCE	184	163	158	158	158	166	176
6204	UNEMPLOYMENT COMPENSATION	-	-	175	-	180	189	200
6205	SOC SEC CONTRIBUTIONS	11,137	10,602	10,818	10,811	10,972	11,521	12,212
6206	IMRF CONTRIBUTIONS	15,015	16,229	16,134	15,949	15,898	16,693	17,695
6208	TRAINING & MEMBERSHIPS	1,925	1,801	4,134	1,969	3,969	4,013	5,058
6209	UNIFORM ALLOWANCE	-	-	-	-	-	-	150
6507	MILEAGE REIMBURSEMENT	1,741	1,384	1,805	1,660	1,805	1,857	1,910
	TOTAL PERSONAL SERVICES	235,019	230,561	243,063	236,527	244,471	256,502	272,787
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	10,371	10,698	12,290	11,250	11,550	10,609	10,927
6306	MEDICAL SERVICES	33	34	9	59	59	1,059	59
6307	I. S. SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	49	-	300	14	350	350	350
6402	RENTAL	2,963	3,598	2,883	2,883	2,883	2,883	2,883
6403	REPAIR & MAINT SERVICES - EQUIP.	46	90	99	240	135	135	135
6502	TELECOMMUNICATIONS	1,380	2,393	1,509	1,283	1,967	1,993	2,020
6504	PRINTING	202	-	125	75	125	125	250
6509	RECRUITMENT	-	-	-	-	-	-	-
6514	INSURANCE PREMIUMS	94,795	79,304	108,073	84,238	89,288	93,488	97,898
	TOTAL CONTRACTUAL SERVICES	109,839	96,117	125,288	100,042	106,357	110,642	114,522
	COMMODITIES							
6501	POSTAGE & DELIVERY	6	26	25	27	25	35	35
6608	BOOKS & PUBLICATIONS	600	400	605	691	800	800	800
6613	GENERAL OFFICE SUPPLIES	436	113	400	200	400	900	900
	TOTAL COMMODITIES	1,042	539	1,030	918	1,225	1,735	1,735
	TOTAL ADMINISTRATION EXPENDITURES	$ 345,900	$ 327,217	$ 369,381	$ 337,487	$ 352,053	$ 368,879	$ 389,044

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 51
POLICE EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
01-51-0000	POLICE							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 962,227	$ 897,882	$ 918,633	$ 954,967	$ 995,429	$ 1,045,200	$ 1,107,912
6102	SALARIES - OVERTIME	52,055	68,559	54,195	78,094	58,927	61,873	65,585
6104	SALARIES - PART-TIME	54,042	53,275	50,384	48,657	54,983	57,732	61,196
6105	SALARIES - SEASONAL	40	60	-	30	-	-	-
6106	POLICE PENSION	200,413	217,489	224,989	222,543	222,543	222,543	238,078
6201	MEDICAL/DENTAL INSURANCE	169,255	177,772	210,388	184,437	193,167	202,825	214,995
6202	GROUP LIFE INSURANCE	1,675	1,467	1,344	1,335	1,344	1,411	1,496
6204	UNEMPLOYMENT COMPENSATION	-	-	1,023	-	1,109	1,164	1,234
6205	SOC SEC CONTRIBUTIONS	80,169	76,206	78,276	81,291	84,864	89,107	94,453
6206	IMRF CONTRIBUTIONS	3,994	4,535	4,484	4,442	4,418	4,639	4,917
6208	TRAINING & MEMBERSHIPS	5,795	4,814	5,995	5,395	4,595	7,205	7,120
6209	UNIFORM ALLOWANCE	12,000	11,200	10,400	10,400	14,000	11,350	13,880
6507	MILEAGE REIMBURSEMENT	-	-	-	-	-	500	600
	TOTAL PERSONAL SERVICES	1,541,665	1,513,259	1,560,111	1,591,591	1,635,379	1,705,549	1,811,466
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	59,886	41,113	64,800	80,000	54,800	45,300	68,400
6306	MEDICAL SERVICES	198	449	568	625	860	860	1,340
6307	I. S. SERVICES	523	360	372	155	-	-	-
6309	OTHER PROFESSIONAL SERVICES	5,371	4,040	14,200	12,200	9,750	9,750	12,250
6402	RENTAL	1,802	2,189	2,191	2,191	2,191	2,191	2,191
6403	REPAIR & MAINT. SERV - EQUIPMENT	12,037	12,107	18,353	15,873	18,303	18,303	18,853
6407	REPAIR & MAINT. SERV - VEHICLES	22,391	29,479	30,000	34,318	30,000	30,000	30,000
6502	TELECOMMUNICATIONS	200,952	256,238	268,933	208,371	283,867	300,026	317,183
6504	PRINTING	1,870	2,014	1,275	1,275	1,275	1,275	2,575
6508	RECEPTIONS & ENTERTAINMENT	-	7	50	-	50	50	50
6509	RECRUITMENT	-	-	-	-	2,500	7,500	-
	TOTAL CONTRACTUAL SERVICES	305,030	347,996	400,742	355,008	403,596	415,255	452,842
	COMMODITIES							
6500	GENERAL EQUIPMENT	63	-	2,425	403	2,000	2,000	5,500
6501	POSTAGE & DELIVERY	618	777	950	950	950	950	950
6601	FUELS & LUBRICANTS	43,961	46,403	60,600	57,600	65,700	65,700	65,700
6603	SPECIALIZED SUPPLIES/TOOLS	3,811	2,540	4,975	6,075	4,975	4,675	4,675
6604	SAFETY SUPPLIES	101	-	200	200	200	200	200
6608	BOOKS & PUBLICATIONS	215	116	300	316	300	300	300
6613	GENERAL OFFICE SUPPLIES	1,520	1,030	3,500	2,154	2,000	2,000	2,000
6617	VEHICLE MAINTENANCE SUPPLIES	65	-	-	-	-	-	1,500
	TOTAL COMMODITIES	50,354	50,866	72,950	67,698	76,125	75,825	80,825
	TRANSFERS OUT							
7010	TRANSFER TO EQUIP. REPLACEMENT	67,316	49,883	35,619	35,619	57,310	98,573	117,268
	TOTAL TRANSFERS OUT	67,316	49,883	35,619	35,619	57,310	98,573	117,268
	TOTAL POLICE EXPENDITURES	$ 1,964,365	$ 1,962,004	$ 2,069,422	$ 2,049,916	$ 2,172,410	$ 2,295,202	$ 2,462,401

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 53
PUBLIC WORKS - STREETS DIVISION EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
01-53-0000	PUBLIC WORKS - STREETS DIVISION							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 217,206	$ 164,015	$ 191,915	$ 194,896	$ 207,422	$ 217,793	$ 230,861
6102	SALARIES - OVERTIME	8,768	9,093	9,180	6,931	9,913	10,409	11,034
6104	SALARIES - PART TIME	10,582	10,828	10,921	7,083	-	9,821	10,410
6105	SALARIES - SEASONAL	-	1,071	7,005	11,199	9,891	5,254	5,569
6201	MEDICAL/DENTAL INSURANCE	41,864	32,398	38,057	31,137	36,516	38,342	40,643
6202	GROUP LIFE INSURANCE	439	315	374	374	374	393	417
6204	UNEMPLOYMENT COMPENSATION	-	-	212	-	217	238	252
6205	SOC SEC CONTRIBUTIONS	17,433	13,667	16,755	16,488	17,383	18,814	19,943
6206	IMRF CONTRIBUTIONS	20,022	17,495	19,548	18,996	19,169	21,043	22,306
6208	TRAINING & MEMBERSHIPS	1,055	1,644	4,400	3,730	3,650	3,650	3,950
6209	UNIFORM ALLOWANCE	481	815	1,000	1,000	950	950	1,250
6507	MILEAGE REIMBURSEMENT	11	35	25	43	25	25	25
	TOTAL PERSONAL SERVICES	317,861	251,376	299,392	291,877	305,510	326,732	346,660
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	-	1,094	500	546	500	500	500
6303	ENGINEERING SERVICES	14,964	6,987	17,400	15,400	13,400	13,400	13,400
6306	MEDICAL SERVICES	200	527	504	617	578	578	862
6307	I.S. SERVICES	-		-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	3,163	3,202	3,200	3,200	3,200	3,200	3,200
6402	RENTAL	3,659	2,477	3,540	3,540	3,540	3,540	4,540
6403	REPAIR & MAINT SERVICES - EQUIPMENT	2,102	189	3,697	3,697	3,697	3,697	3,697
6405	REPAIR & MAINT SERVICES - ROW	19,644	24,451	35,524	35,524	30,524	35,524	35,524
6407	REPAIR & MAINT SERVICES - VEHICLES	5,516	10,158	16,000	16,000	16,000	16,000	16,000
6502	TELECOMMUNICATIONS	3,928	2,829	3,249	2,649	2,821	2,834	3,339
6503	PUBLISHING	-	-	50	50	50	50	50
6504	PRINTING	-	-	200	200	200	700	200
6508	RECEPTIONS & ENTERTAINMENT	66	98	200	200	200	200	200
6509	RECRUITMENT	-	-	300	-	300	300	450
6511	ELECTRICITY	44,813	40,559	56,421	41,583	43,662	45,845	48,137
6516	EMPLOYEE ACTIVITIES	61	243	500	200	500	500	500
	TOTAL CONTRACTUAL SERVICES	98,116	92,814	141,285	123,406	119,172	126,868	130,599
	COMMODITIES							
6500	GENERAL EQUIPMENT	-	-	16,000	14,493	-	-	-
6501	POSTAGE & DELIVERY	124	48	175	175	175	175	175
6601	FUELS & LUBRICANTS	15,572	13,313	21,000	19,567	17,400	17,900	18,400
6603	SPECIALIZED SUPPLIES/TOOLS	4,832	3,602	5,500	5,500	5,500	5,500	5,500
6604	SAFETY SUPPLIES	469	789	550	764	450	550	700
6606	LANDSCAPING SUPPLIES	3,847	1,756	11,850	37,805	14,850	19,500	41,175
6608	BOOKS & PUBLICATIONS	98	198	250	250	250	250	250
6609	ROADWAY MAINTENANCE SUPPLIES	10,664	11,574	11,000	11,640	11,000	11,000	12,500
6610	TRAFFIC CONTROL SUPPLIES	8,886	2,698	13,500	13,858	13,500	15,000	16,500
6612	EQUIPMENT MAINTENANCE SUPPLIES	4,413	3,080	3,000	5,000	3,000	3,000	3,000
6613	GENERAL OFFICE SUPPLIES	320	341	500	411	500	600	600
6615	SNOW & ICE CONTROL SUPPLIES	134,762	159,875	163,542	125,782	133,500	175,750	186,575
6617	VEHICLE MAINTENANCE SUPPLIES	11,997	9,505	12,000	10,000	10,000	10,000	10,000
	TOTAL COMMODITIES	195,984	206,779	258,867	245,245	210,125	259,225	295,375
	TRANSFERS OUT							
7010	TRANSFER TO EQUIP. REPLACE.	139,472	108,004	91,027	91,027	91,027	143,854	189,151
9003	INTERFUND TRANSFER	-	318,497	-	105,000	-	-	-
	TOTAL TRANSFERS OUT	139,472	426,501	91,027	196,027	91,027	143,854	189,151
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	$ 751,433	$ 977,470	$ 790,571	$ 856,555	$ 725,834	$ 856,679	$ 961,785

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 54
BUILDING MAINTENANCE EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
01-54-0000	**BUILDING MAINTENANCE**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 74,314	$ 45,068	$ 52,179	$ 52,913	$ 56,415	$ 59,236	$ 62,790
6102	SALARIES - OVERTIME	3,698	3,398	3,180	2,393	3,437	3,609	3,826
6104	SALARIES PART-TIME	10,582	10,828	10,921	7,083	-	9,821	10,410
6105	SALARIES - SEASONAL	-	459	3,002	4,333	9,891	5,254	5,569
6201	MEDICAL/DENTAL INSURANCE	16,814	11,223	11,749	10,302	11,392	11,962	12,680
6202	GROUP LIFE INSURANCE	151	101	106	106	106	111	118
6204	UNEMPLOYMENT COMPENSATION	-	-	66	-	60	72	76
6205	SOC SEC CONTRIBUTIONS	6,517	4,424	5,300	4,829	5,335	5,812	6,161
6206	IMRF CONTRIBUTIONS	7,503	5,641	6,111	5,679	5,279	6,423	6,808
6208	TRAINING & MEMBERSHIPS	48	76	200	200	200	200	750
6209	UNIFORM ALLOWANCE	366	322	500	500	350	350	700
6507	MILEAGE REIMBURSEMENT	-	-	-	-	-	25	25
	TOTAL PERSONAL SERVICES	119,993	81,540	93,314	88,338	92,465	102,875	109,913
	CONTRACTUAL SERVICES							
6306	MEDICAL SERVICES	56	164	65	121	90	90	440
6307	I.S. SERVICES	-	-	-	-	-	-	-
6402	RENTAL	567	64	79	507	79	79	454
6403	REPAIR & MAINT SERVICES - EQUIPMENT	3,018	2,564	2,680	2,680	2,680	2,680	2,680
6406	REPAIR & MAINT SERVICES - BUILDINGS	13,415	9,061	14,000	31,500	14,000	14,000	14,000
6407	REPAIR & MAINT SERVICES - VEHICLES	80	70	150	964	150	150	150
6502	TELECOMMUNICATIONS	1,992	1,993	2,085	1,701	1,527	1,539	2,031
6509	RECRUITMENT	-	-	-	-	-	-	300
6512	WATER & SEWER	1,348	1,346	1,625	1,625	1,625	1,625	1,625
	TOTAL CONTRACTUAL SERVICES	20,476	15,262	20,684	39,098	20,151	20,163	21,680
	COMMODITIES							
6500	GENERAL EQUIPMENT	-	-	500	500	500	625	750
6601	FUELS & LUBRICANTS	2,525	4,482	3,500	4,063	5,000	5,000	5,000
6602	CUSTODIAL SUPPLIES	3,204	2,735	3,600	3,600	3,600	3,600	3,600
6603	SPECIALIZED SUPPLIES & TOOLS	926	716	1,300	1,300	1,300	1,300	1,300
6604	SAFETY SUPPLIES	289	465	600	600	500	500	750
6606	LANDSCAPING SUPPLIES	957	208	1,250	1,250	1,250	1,500	1,500
6608	BOOKS & PUBLICATIONS	98	98	100	100	100	100	200
6611	BUILDING MATERIALS & SUPPLIES	1,079	1,806	1,450	1,649	1,450	1,450	1,525
6613	GENERAL OFFICE SUPPLIES	170	86	200	167	200	280	280
6617	VEHICLE MAINTENANCE SUPPLIES	1,377	1,595	1,000	1,094	1,000	1,000	1,000
	TOTAL COMMODITIES	10,625	12,191	13,500	14,323	14,900	15,355	15,905
	TRANSFERS OUT							
7010	TRANSFER TO EQUIPMENT REPLACEMENT	9,813	5,786	5,786	5,786	5,786	5,786	5,786
	TOTAL TRANSFERS OUT	9,813	5,786	5,786	5,786	5,786	5,786	5,786
	TOTAL BUILDING MAINTENANCE EXPENDITURES	$ 160,907	$ 114,779	$ 133,284	$ 147,545	$ 133,302	$ 144,179	$ 153,284

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 55
COMMUNITY DEVELOPMENT EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
01-55-0000	**COMMUNITY DEVELOPMENT**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 225,988	$ 231,783	$ 237,978	$ 241,093	$ 258,908	$ 271,853	$ 288,164
6102	SALARIES - OVERTIME	-	-	200	313	221	232	246
6104	SALARIES - PART-TIME	7,197	4,300	5,073	5,765	5,073	10,653	11,292
6201	MEDICAL/DENTAL INSURANCE	20,486	25,362	45,529	38,634	43,937	46,134	48,902
6202	GROUP LIFE INSURANCE	400	392	384	384	384	403	427
6204	UNEMPLOYMENT COMPENSATION	1,782	-	243	-	264	277	294
6205	SOC SEC CONTRIBUTIONS	17,732	17,751	18,609	18,276	20,211	21,222	22,495
6206	IMRF CONTRIBUTIONS	19,398	22,356	21,960	22,025	22,855	23,998	25,438
6208	TRAINING & MEMBERSHIPS	2,278	3,557	3,275	1,775	2,275	3,825	8,750
6209	UNIFORM ALLOWANCE	-	87	200	200	200	200	575
6507	MILEAGE REIMBURSEMENT	19	5	25	25	25	25	100
	TOTAL PERSONAL SERVICES	295,280	305,593	333,476	328,490	354,353	378,822	406,683
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	49,646	41,734	64,000	50,000	52,000	60,000	72,000
6303	ENGINEERING SERVICES	153,808	86,852	112,600	99,600	99,600	138,300	204,550
6306	MEDICAL SERVICES	12	63	18	117	117	117	317
6307	IS SERVICES	350	350	350	350	350	350	350
6309	OTHER PROFESSIONAL SERVICES	25,330	15,876	14,800	32,800	17,800	13,250	76,525
6402	RENTAL	2,741	1,944	2,571	2,571	2,571	2,571	2,571
6403	REPAIR & MAINT. SERV-EQUIPMENT	815	685	750	750	750	750	750
6407	REPAIR & MAINT SERVICES - VEHICLES	1,314	353	750	1,500	1,500	1,500	1,500
6502	TELECOMMUNICATIONS	2,845	1,541	2,387	2,294	2,323	2,362	2,894
6503	PUBLISHING	941	1,399	1,500	900	1,100	1,300	1,500
6504	PRINTING	377	660	1,200	1,200	1,200	1,200	1,500
6508	RECEPTIONS & ENTERTAINMENT	176	190	300	300	300	300	550
6509	RECRUITMENT	-	-	-	-	-	-	500
	TOTAL CONTRACTUAL SERVICES	238,355	151,647	201,226	192,382	179,611	222,000	365,507
	COMMODITIES							
6500	GENERAL EQUIPMENT	-	-	400	400	400	400	650
6501	POSTAGE & DELIVERY	385	494	1,000	500	500	500	1,000
6601	FUELS & LUBRICANTS	1,542	1,624	1,875	1,759	2,070	2,070	2,760
6603	SPECIALIZED SUPPLIES/TOOLS	49	12	100	100	100	100	500
6604	SAFETY SUPPLIES	-	-	100	100	-	100	-
6608	BOOKS & PUBLICATIONS	383	15	600	600	600	400	500
6613	GENERAL OFFICE SUPPLIES	688	640	750	1,282	1,000	1,000	1,000
	TOTAL COMMODITIES	3,047	2,785	4,825	4,741	4,670	4,570	6,410
	TRANSFERS OUT							
7010	TRANSFER TO EQUIPMENT REPLACEMENT	10,105	5,688	5,688	5,688	5,688	5,688	5,688
	TOTAL TRANSFERS OUT	10,105	5,688	5,688	5,688	5,688	5,688	5,688
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	$ 546,787	$ 465,713	$ 545,215	$ 531,301	$ 544,322	$ 611,080	$ 784,288

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 56
FINANCE EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
01-56-0000	**FINANCE**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 81,060	$ 76,208	$ 78,235	$ 79,498	$ 85,415	$ 89,686	$ 95,067
6102	SALARIES - OVERTIME	36	10	50	-	55	58	61
6201	MEDICAL/DENTAL INSURANCE	21,564	21,129	24,606	21,051	21,204	22,264	23,600
6202	GROUP LIFE INSURANCE	143	123	120	120	120	126	134
6204	UNEMPLOYMENT COMPENSATION	3,445	-	78	-	85	89	94
6205	SOC SEC CONTRIBUTIONS	5,625	5,296	5,989	5,663	6,538	6,865	7,277
6206	IMRF CONTRIBUTIONS	6,821	7,263	7,218	7,230	7,539	7,916	8,391
6208	TRAINING & MEMBERSHIPS	2,310	1,968	1,875	1,923	1,782	1,988	2,281
6209	UNIFORM ALLOWANCE	-	-	-	-	-	-	175
6507	MILEAGE REIMBURSEMENT	21	27	25	25	25	25	250
	TOTAL PERSONAL SERVICES	121,025	112,024	118,196	115,510	122,763	129,017	137,330
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	-	-	1,000	-	-	-	-
6302	AUDIT SERVICES	12,269	10,796	11,350	11,350	10,600	10,850	11,100
6306	MEDICAL SERVICES	15	51	14	89	88	88	88
6307	I. S. SERVICES	4,288	4,567	4,864	4,866	5,182	5,519	5,878
6309	OTHER PROFESSIONAL SERVICES	7,291	15,774	3,580	3,572	3,777	5,277	3,777
6402	RENTAL	156	17	19	19	19	19	19
6403	REPAIR & MAINT. SERV-EQUIPMENT	222	208	250	250	250	250	250
6502	TELECOMMUNICATIONS	1,813	1,079	1,589	1,537	1,558	1,584	1,610
6503	PUBLISHING	923	710	612	638	617	617	617
6504	PRINTING	684	506	650	650	590	590	590
6508	RECEPTIONS & ENTERTAINMENT	-	-	-	-	-	-	-
6509	RECRUITMENT	500	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	28,161	33,708	23,928	22,971	22,681	24,794	23,929
	COMMODITIES							
6501	POSTAGE & DELIVERY	814	806	900	800	800	800	800
6601	FUELS & LUBRICANTS	-	156	200	150	200	200	200
6603	SPECIALIZED SUPPLIES	230	103	200	200	200	200	200
6608	BOOKS & PUBLICATIONS	192	203	202	212	212	212	312
6613	GENERAL OFFICE SUPPLIES	867	628	700	894	700	700	1,050
	TOTAL COMMODITIES	2,103	1,896	2,202	2,256	2,112	2,112	2,562
	TOTAL FINANCE EXPENDITURES	$ 151,289	$ 147,628	$ 144,326	$ 140,737	$ 147,556	$ 155,923	$ 163,821

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 57
BOARD AND COMMISSIONS EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
01-57-0000	**BOARD & COMMISSIONS**							
	PERSONAL SERVICES							
6104	SALARIES - PART-TIME	$ 40,081	$ 42,053	$ 41,889	$ 42,139	$ 43,080	$ 44,372	$ 45,703
6205	SOC SEC CONTRIBUTIONS	2,837	3,185	3,205	3,192	3,296	3,395	3,497
6206	IMRF CONTRIBUTIONS	425	475	461	478	441	454	468
6208	TRAINING & MEMBERSHIPS	10,073	4,462	9,892	9,407	8,368	10,438	13,238
6209	UNIFORM ALLOWANCE	-	-	200	100	-	200	800
6507	MILEAGE REIMBURSEMENT	23	15	120	35	120	120	120
	TOTAL PERSONAL SERVICES	53,439	50,190	55,767	55,351	55,305	58,979	63,826
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	-	-	-	3,839	-	-	-
6306	MEDICAL SERVICES	25	-	-	-	-	-	-
6307	I.S. SERVICES	1,676	1,566	1,700	1,566	1,400	1,400	6,850
6309	OTHER PROFESSIONAL SERVICES	2,090	2,876	3,500	3,500	3,500	7,000	7,000
6403	REPAIR & MAINT. SERV-EQUIPMENT	1,139	1,534	1,600	2,336	1,600	1,600	1,600
6502	TELECOMMUNICATIONS	683	92	1,050	1,001	900	900	900
6503	PUBLISHING	39	111	135	192	125	125	125
6504	PRINTING	239	113	300	45	100	100	600
6508	RECEPTIONS & ENTERTAINMENT	448	636	500	416	500	500	500
6515	PUBLIC RELATIONS	18,928	3,528	4,955	12,531	4,955	5,755	5,355
6516	EMPLOYEE ACTIVITIES	-	-	275	130	150	150	600
6517	PLAN COMMISSION	1,025	-	1,200	90	1,200	2,250	2,250
6518	POLICE COMMISSION	6,245	1,334	1,850	200	8,450	4,350	8,450
9004	CONTINGENCY	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	32,537	11,790	17,065	22,007	22,880	24,130	34,230
	COMMODITIES							
6501	POSTAGE & DELIVERY	292	121	250	75	250	250	250
6608	BOOKS & PUBLICATIONS	-	19	-	-	-	-	100
6613	GENERAL OFFICE SUPPLIES	899	701	750	524	750	750	750
	TOTAL COMMODITIES	1,191	841	1,000	599	1,000	1,000	1,100
	TOTAL BOARD AND COMMISSIONS EXPENDITURES	$ 87,167	$ 62,821	$ 73,832	$ 77,957	$ 79,185	$ 84,109	$ 99,156

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General Capital Projects Fund (6)

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
FUND SUMMARY BY DEPARTMENT

7/27/2012

ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 7,869,281	$ 5,411,891	$ 5,055,571	$ 5,055,571	$ 4,739,645	$ 4,170,035	$ 3,891,436
REVENUES	433,964	315,898	338,818	296,791	1,336,464	470,302	685,806
EXPENDITURES BY DEPARTMENT							
ADMINISTRATION	500	701	-	-	-	-	-
POLICE	255,197	128,615	153,253	115,753	282,309	203,273	255,497
PUBLIC WORKS - STREETS DIVISION	2,635,657	542,902	881,355	496,964	1,623,765	545,628	2,709,795
PUBLIC WORKS - BUILDING MAINTENANCE DIVISION	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT	-	-	-	-	-	-	-
FINANCE	-	-	-	-	-	-	70,405
TOTAL EXPENDITURES	2,891,354	672,218	1,034,608	612,717	1,906,074	748,901	3,035,697
NET CHANGE IN FUND BALANCE	(2,457,390)	(356,320)	(695,790)	(315,926)	(569,610)	(278,599)	(2,349,891)
FUND BALANCE, END OF YEAR	$ 5,411,891	$ 5,055,571	$ 4,359,781	$ 4,739,645	$ 4,170,035	$ 3,891,436	$ 1,541,545

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
FUND SUMMARY BY CATEGORY

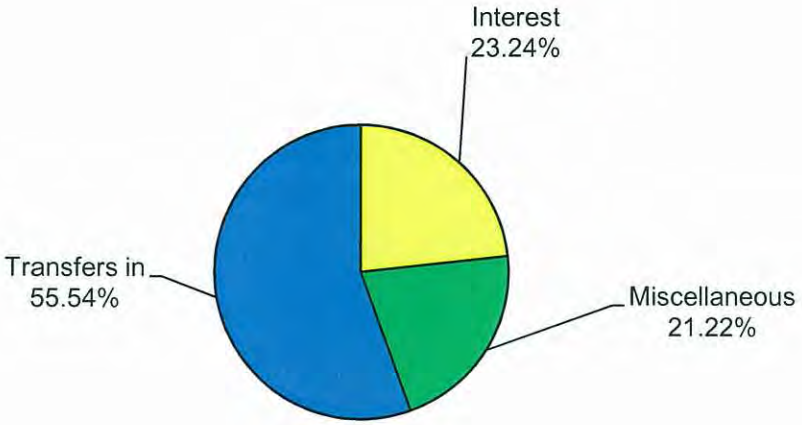
7/27/2012

ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 7,869,281	$ 5,411,891	$ 5,055,571	$ 5,055,571	$ 4,739,645	$ 4,170,035	$ 3,891,436
REVENUES							
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	2,000	3,025	-	400	-	93,096	262,436
INTEREST	140,278	53,168	71,160	29,290	66,870	60,413	40,695
TRANSFERS IN	226,706	202,146	138,120	138,120	159,811	253,901	317,893
PROCEEDS - FIXED ASSETS SALE	-	-	70,230	69,673	-	-	-
BOND PROCEEDS	-	-	-	-	1,048,715	-	-
MISCELLANEOUS	64,980	57,559	59,308	59,308	61,068	62,892	64,782
TOTAL REVENUES	433,964	315,898	338,818	296,791	1,336,464	470,302	685,806
EXPENDITURES							
CONTRACTUAL SERVICES	93,461	137,989	-	72,000	-	-	79,500
COMMODITIES	-	-	-	244	-	-	-
CAPITAL	118,466	-	608,808	73,453	1,792,854	635,548	2,772,034
TRANSFERS OUT	2,679,427	534,229	425,800	467,020	113,220	113,353	184,163
TOTAL EXPENDITURES	2,891,354	672,218	1,034,608	612,717	1,906,074	748,901	3,035,697
NET CHANGE IN FUND BALANCE	(2,457,390)	(356,320)	(695,790)	(315,926)	(569,610)	(278,599)	(2,349,891)
FUND BALANCE, END OF YEAR	$ 5,411,891	$ 5,055,571	$ 4,359,781	$ 4,739,645	$ 4,170,035	$ 3,891,436	$ 1,541,545

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
REVENUES

7/27/2012

REVENUES	2013 Budget	Percent of Budget
Interest	$ 66,870	5.00%
Miscellaneous	61,068	4.57%
Transfers in	159,811	11.96%
Total	$ 1,336,464	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
REVENUES

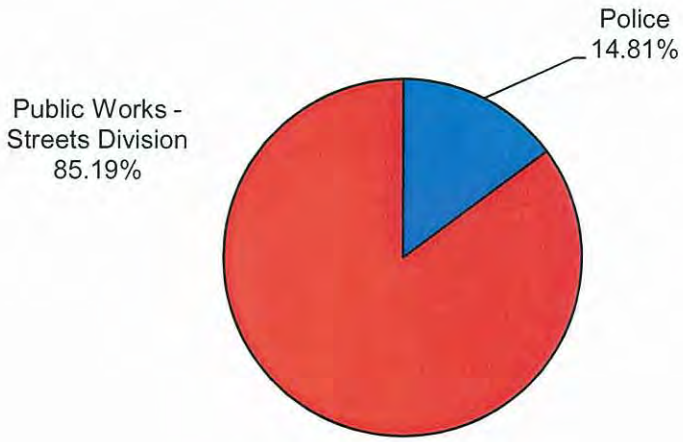
7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
30-00-0000	**REVENUES**							
3440	GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3810	INTEREST INCOME	140,278	53,168	71,160	29,290	66,870	60,413	40,695
3820	RENTAL INCOME	64,980	57,559	59,308	59,308	61,068	62,892	64,782
3850	IMPROVEMENT DONATIONS	-	-	-	-	-	90,636	252,696
3851	EMERCENCY WARNING DEVICE	-	-	-	-	-	300	1,600
3852	LIFE SAFETY POLICE	1,000	1,512	-	200	-	1,080	4,070
3853	LIFE SAFETY STREETS	1,000	1,513	-	200	-	1,080	4,070
3856	COMMERCIAL FEE	-	-	-	-	-	-	-
3920	PROCEEDS - FIXED ASSET SALE	-	-	70,230	69,673	-	-	-
3930	BOND PROCEEDS	-	-	-	-	1,048,715	-	-
3990	INTERFUND ERF TRANSFER	226,706	202,146	138,120	138,120	159,811	253,901	317,893
	TOTAL REVENUES	$ 433,964	$ 315,898	$ 338,818	$ 296,791	$ 1,336,464	$ 470,302	$ 685,806

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
EXPENDITURES

7/27/2012

EXPENDITURES	2013 Budget	Percent of Budget
Police	$ 282,309	14.81%
Public Works - Streets Division	1,623,765	85.19%
Total	$ 1,906,074	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 50
ADMINISTRATION EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
30-50-0000	**ADMINISTRATION**							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ 500	$ 701	$ -	$ -	$ -	$ -	$ -
6303	ENGINEERING SERVICES	-	-	-	-	-	-	-
6304	ARCHITECTURAL SERVICES	-	-	-	-	-	-	-
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	500	701	-	-	-	-	-
	CAPITAL							
7001	LAND ACQUISITION	-	-	-	-	-	-	-
7003	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	-	-	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	-	-	-
	TOTAL ADMINISTRATION EXPENDITURES	$ 500	$ 701	$ -	$ -	$ -	$ -	$ -

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 51
POLICE EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 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	-	-	-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	118,466	-	-	-	131,589	89,920	139,239
7007	OTHER EQUIPMENT & MACHINERY	-	-	37,500	-	37,500	-	2,500
	TOTAL CAPITAL	118,466	-	37,500	-	169,089	89,920	141,739
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	136,731	128,615	115,753	115,753	113,220	113,353	113,758
	TOTAL TRANSFERS OUT	136,731	128,615	115,753	115,753	113,220	113,353	113,758
	TOTAL POLICE EXPENDITURES	$ 255,197	$ 128,615	$ 153,253	$ 115,753	$ 282,309	$ 203,273	$ 255,497

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 53
PUBLIC WORKS - STREETS DIVISION EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
30-53-0000	PUBLIC WORKS - STREETS DIVISION							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ 6,723	$ 24,179	$ -	$ 23,000	$ -	$ -	$ -
6303	ENGINEERING SERVICES	75,129	93,680	-	45,000	-	-	45,000
6304	ARCHITECTURAL SERVICES	-	-	-	-	-	-	34,500
6309	OTHER PROFESSIONAL SERVICES	82	19,429	-	4,000	-	-	-
6402	RENTAL	10,250	-	-	-	-	-	-
6503	ADVERTISING	777	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	92,961	137,288	-	72,000	-	-	79,500
	COMMODITIES							
6501	POSTAGE AND DELIVERY	-	-	-	244	-	-	-
	TOTAL COMMODITIES	-	-	-	244	-	-	-
	CAPITAL							
7001	LAND ACQUISITION	-	-	-	-	-	-	1,500,000
7003	BUILDING IMPROVEMENTS	-	-	-	-	-	-	737,500
7006	AUTOMOTIVE EQUIPMENT	-	-	89,308	73,453	-	384,896	392,795
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	160,732	-
7008	CAPITAL IMPROVEMENTS	-	-	482,000	-	1,623,765	-	-
	TOTAL CAPITAL	-	-	571,308	73,453	1,623,765	545,628	2,630,295
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	2,542,696	405,614	310,047	351,267	-	-	-
	TOTAL TRANSFERS OUT	2,542,696	405,614	310,047	351,267	-	-	-
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	$ 2,635,657	$ 542,902	$ 881,355	$ 496,964	$ 1,623,765	$ 545,628	$ 2,709,795

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 54
BUILDING MAINTENANCE EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
30-54-0000	BUILDING MAINTENANCE							
	CAPITAL							
7006	AUTOMOTIVE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL CAPITAL	-	-	-	-	-	-	-
	TOTAL BUILDING MAINTENANCE EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 55
COMMUNITY DEVELOPMENT EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
30-55-0000	COMMUNITY DEVELOPMENT							
	CAPITAL							
7001	LAND PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7003	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	-	-
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 56
FINANCE EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 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	-	-	-	-	-	-	70,405
	TOTAL TRANSFERS OUT	-	-	-	-	-	-	70,405
	TOTAL FINANCE EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ 70,405

INCORPORATED 1957

SUGAR GROVE

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Industrial Tax Increment Financing #1 Fund (7)

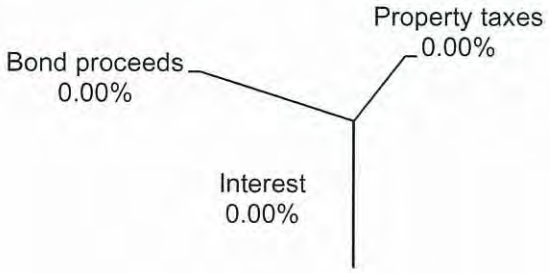
VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 32
INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
FUND SUMMARY

7/27/2012

ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ -	$ -	$ -	$ -	$ (30,970)	$ (30,970)	$ (30,970)
REVENUES							
PROPERTY TAXES	-	-	-	-	-	-	-
INTEREST INCOME	-	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-	-
EXPENDITURES							
CONTRACTUAL SERVICES	-	-	17,500	29,146	-	-	-
COMMODITIES	-	-	500	1,824	-	-	-
TOTAL EXPENDITURES	-	-	18,000	30,970	-	-	-
NET CHANGE IN FUND BALANCE	-	-	(18,000)	(30,970)	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ -	$ (18,000)	$ (30,970)	$ (30,970)	$ (30,970)	$ (30,970)

VILLAGE OF SUGAR GROVE **7/27/2012**
FY 2012-2013 BUDGET
FUND 32
INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
REVENUES

REVENUES	2013 Budget	Percent of Budget
Property taxes	$ -	0.00%
Interest	-	0.00%
Bond proceeds	-	0.00%
Total	$ -	0.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 32
INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
REVENUES

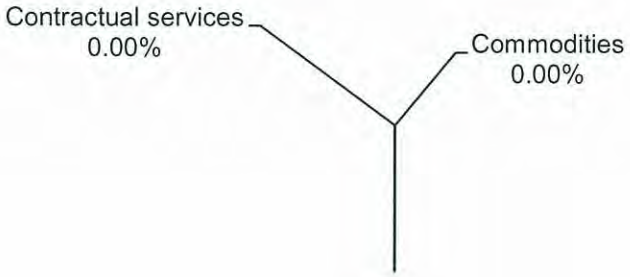
7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
32-00-0000	REVENUES							
3110	PROPERTY TAX - INCREMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3810	INTEREST INCOME	-	-	-	-	-	-	-
3930	BOND PROCEEDS	-	-	-	-	-	-	-
	TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	$ -

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 32
INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
EXPENDITURES

7/27/2012

EXPENDITURES	2013 Budget	Percent of Budget
Contractual services	$ -	0.00%
Commodities	-	0.00%
Total	$ -	0.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 32
INDUSTRIAL TAX INCREMENT FINANCING #1 FUND
DEPARTMENT 55
COMMUNITY DEVELOPMENT EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
32-55-0000	COMMUNITY DEVELOPMENT							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ -	$ -	$ -	$ 3,456	$ -	$ -	$ -
6303	ENGINEERING SERVICES	-	-	1,500	7,552	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	15,000	15,000	-	-	-
6503	REPAIR & MAINT. SERV-EQUIPMENT	-	-	-	78	-	-	-
6503	PUBLISHING	-	-	1,000	3,060	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	17,500	29,146	-	-	-
	COMMODITIES							
6501	POSTAGE & DELIVERY	-	-	500	1,824	-	-	-
	TOTAL COMMODITIES	-	-	500	1,824	-	-	-
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	$ -	$ -	$ 18,000	$ 30,970	$ -	$ -	$ -

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Industrial Tax Increment Financing #2 Fund (8)

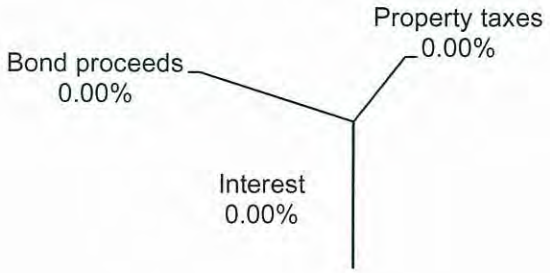
VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 33
INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
FUND SUMMARY

7/27/2012

ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ -	$ -	$ -	$ -	$ -	$ (9,535)	$ (9,535)
REVENUES							
PROPERTY TAXES	-	-	-	-	-	-	-
INTEREST INCOME	-	-	-	-	-	-	-
BOND PROCEEDS	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-	-
EXPENDITURES							
CONTRACTUAL SERVICES	-	-	-	-	9,035	-	-
COMMODITIES	-	-	-	-	500	-	-
TOTAL EXPENDITURES	-	-	-	-	9,535	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	(9,535)	-	-
FUND BALANCE, END OF YEAR	$ -	$ -	$ -	$ -	$ (9,535)	$ (9,535)	$ (9,535)

VILLAGE OF SUGAR GROVE **7/27/2012**
FY 2012-2013 BUDGET
FUND 33
INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
REVENUES

REVENUES	2013 Budget	Percent of Budget
Property taxes	$ -	0.00%
Interest	-	0.00%
Bond proceeds	-	0.00%
Total	$ -	0.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 33
INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
REVENUES

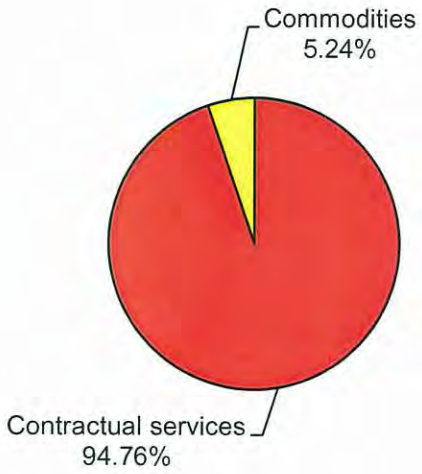
7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
33-00-0000	**REVENUES**							
3110	PROPERTY TAX - INCREMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3810	INTEREST INCOME	-	-	-	-	-	-	-
3930	BOND PROCEEDS	-	-	-	-	-	-	-
	TOTAL REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	$ -

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 33
INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
EXPENDITURES

7/27/2012

EXPENDITURES	2013 Budget	Percent of Budget
Contractual services	$ 9,035	94.76%
Commodities	500	5.24%
Total	$ 9,535	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 33
INDUSTRIAL TAX INCREMENT FINANCING #2 FUND
DEPARTMENT 55
COMMUNITY DEVELOPMENT EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
33-55-0000	COMMUNITY DEVELOPMENT							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ -	$ -	$ -	$ -	$ 1,300	$ -	$ -
6303	ENGINEERING SERVICES	-	-	-	-	2,000	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	-	-	5,000	-	-
6403	REPAIR & MAINT. SERV-EQUIPMENT	-	-	-	-	35	-	-
6503	PUBLISHING	-	-	-	-	700	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	9,035	-	-
	COMMODITIES							
6501	POSTAGE & DELIVERY	-	-	-	-	500	-	-
	TOTAL COMMODITIES	-	-	-	-	500	-	-
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	$ -	$ -	$ -	$ -	$ 9,535	$ -	$ -

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Infrastructure Capital Projects Fund (9)

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
FUND SUMMARY

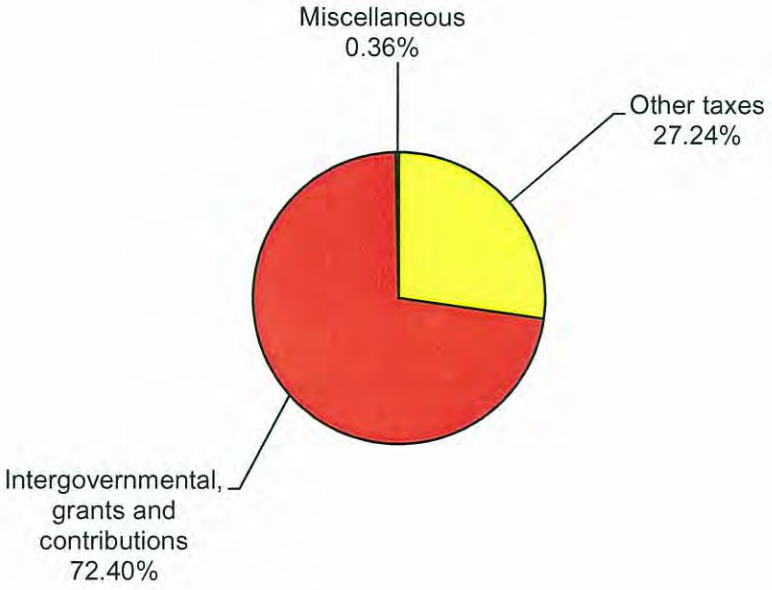
7/27/2012

ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 698,079	$ (132,838)	$ 98,610	$ 98,610	$ (36,096)	$ (999,724)	$ (1,073,350)
REVENUES							
OTHER TAXES	580,809	662,985	639,749	704,088	699,956	747,904	799,021
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	2,290,744	763,957	146,780	188,625	1,860,682	5,460	1,038,061
INTEREST INCOME	3,982	2,059	-	318	-	-	-
MISCELLANEOUS	32,107	7,250	9,330	-	9,330	-	-
BOND PROCEEDS	-	-	-	-	-	-	-
TRANSFERS IN	2,542,696	465,552	-	136,751	-	-	-
TOTAL REVENUES	5,450,338	1,901,803	795,859	1,029,782	2,569,968	753,364	1,837,082
EXPENDITURES							
CONTRACTUAL SERVICES - MFT	97,144	(5,918)	45,483	48,527	15,214	12,315	28,483
CONTRACTUAL SERVICES - STREETS	363,127	284,080	117,700	206,536	423,954	87,451	99,080
CAPITAL - MFT	200,046	7,575	309,682	322,788	111,566	90,307	208,876
CAPITAL - STREETS	4,886,430	873,077	131,000	250,800	2,347,224	-	825,660
TRANSFERS OUT	734,508	511,541	335,837	335,837	635,638	636,917	504,031
TOTAL EXPENDITURES	6,281,255	1,670,355	939,702	1,164,488	3,533,596	826,990	1,666,130
NET CHANGE IN FUND BALANCE	(830,917)	231,448	(143,843)	(134,706)	(963,628)	(73,626)	170,952
FUND BALANCE, END OF YEAR	$ (132,838)	$ 98,610	$ (45,233)	$ (36,096)	$ (999,724)	$ (1,073,350)	$ (902,398)

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
REVENUES

7/27/2012

REVENUES	2012 Budget	Percent of Budget
Other taxes	$ 699,956	27.24%
Intergovernmental, grants and contributions	1,860,682	72.40%
Miscellaneous	9,330	0.36%
Total	$ 2,569,968	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
REVENUES

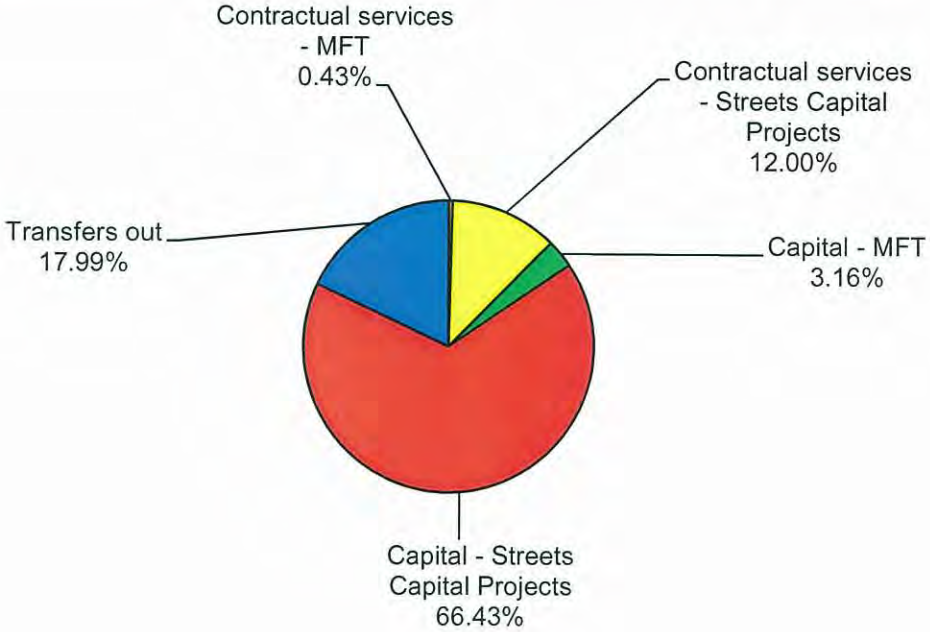
7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
35-00-0000	REVENUES							
3430	MOTOR FUEL TAX	$ 233,657	$ 272,617	$ 223,679	$ 279,696	$ 235,772	$ 237,302	$ 237,359
3440	GRANTS	2,274,644	658,888	146,780	141,725	1,860,682	-	905,371
3450	LOCAL SALES TAX	347,152	390,368	416,070	424,392	464,184	510,602	561,662
3761	REIMBURSEMENT	3,636	-	-	-	-	-	-
3810	INTEREST INCOME	3,982	2,059	-	318	-	-	-
3830	DONATIONS	28,471	7,250	9,330	-	9,330	-	-
3853	LIFE SAFETY STREETS	-	-	-	-	-	-	-
3854	TRAFFIC PRE-EMPTION DONATIONS	-	-	-	-	-	-	-
3855	ROAD IMPACT FEE	5,000	-	-	1,000	-	5,460	88,290
3860	PUBLIC IMPROVEMENT FEE	11,100	105,069	-	45,900	-	-	44,400
3930	BOND PROCEEDS	-	-	-	-	-	-	-
3990	INTERFUND OPERATING TRANSFER	2,542,696	465,552	-	136,751	-	-	-
	TOTAL REVENUES	$ 5,450,338	$ 1,901,803	$ 795,859	$ 1,029,782	$ 2,569,968	$ 753,364	$ 1,837,082

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
EXPENDITURES

7/27/2012

EXPENDITURES	2012 Budget	Percent of Budget
Contractual services - MFT	$ 15,214	0.43%
Contractual services - Streets Capital Projects	423,954	12.00%
Capital - MFT	111,566	3.16%
Capital - Streets Capital Projects	2,347,224	66.43%
Transfers out	635,638	17.99%
Total	$ 3,533,596	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
DEPARTMENT 50
MOTOR FUEL TAX EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
35-50-0000	MOTOR FUEL TAX							
	CONTRACTUAL SERVICES							
6303	ENGINEERING SERVICES	$ 97,144	$ (5,918)	$ 45,483	$ 48,527	$ 15,214	$ 12,315	$ 28,483
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	97,144	(5,918)	45,483	48,527	15,214	12,315	28,483
	CAPITAL							
7008	STREETS/ROW IMPROVEMENTS	200,046	7,575	309,682	322,788	111,566	90,307	208,876
	TOTAL CAPITAL	200,046	7,575	309,682	322,788	111,566	90,307	208,876
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	128,689	131,635	133,013	133,013	133,992	134,680	-
	TOTAL TRANSFERS OUT	128,689	131,635	133,013	133,013	133,992	134,680	-
	TOTAL MOTOR FUEL TAX EXPENDITURES	$ 425,879	$ 133,292	$ 488,178	$ 504,328	$ 260,772	$ 237,302	$ 237,359

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
DEPARTMENT 53
PUBLIC WORKS - STREETS DIVISION EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
35-53-0000	PUBLIC WORKS - STREETS DIVISION							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ 31,397	$ 580	$ -	$ -	$ -	$ -	$ -
6303	ENGINEERING SERVICES	244,810	180,431	117,700	156,312	423,954	87,451	99,080
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	86,742	30,951	-	-	-	-	-
6503	PUBLISHING	178	290	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	363,127	212,252	117,700	156,312	423,954	87,451	99,080
	CAPITAL							
7001	LAND ACQUISITION	-	-	-	-	-	-	-
7008	STREETS/ROW IMPROVEMENTS	4,886,430	873,077	131,000	250,800	2,347,224	-	825,660
	TOTAL CAPITAL	4,886,430	873,077	131,000	250,800	2,347,224	-	825,660
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	605,819	379,906	202,824	202,824	501,646	502,237	504,031
	TOTAL TRANSFERS OUT	605,819	379,906	202,824	202,824	501,646	502,237	504,031
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	$ 5,855,376	$ 1,465,235	$ 451,524	$ 609,936	$ 3,272,824	$ 589,688	$ 1,428,771

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
DEPARTMENT 55
COMMUNITY DEVELOPMENT EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
35-55-0000	COMMUNITY DEVELOPMENT							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ -	$ 71,435	$ -	$ 50,000	$ -	$ -	$ -
6303	ENGINEERING SERVICES	-	-	-	181	-	-	-
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	111	-	43	-	-	-
6503	PUBLISHING	-	282	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	71,828	-	50,224	-	-	-
	CAPITAL							
7001	LAND ACQUISITION	-	-	-	-	-	-	-
7008	STREETS/ROW IMPROVEMENTS	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	$ -	$ 71,828	$ -	$ 50,224	$ -	$ -	$ -

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Debt Service Fund (10)

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 41
DEBT SERVICE FUND
FUND SUMMARY

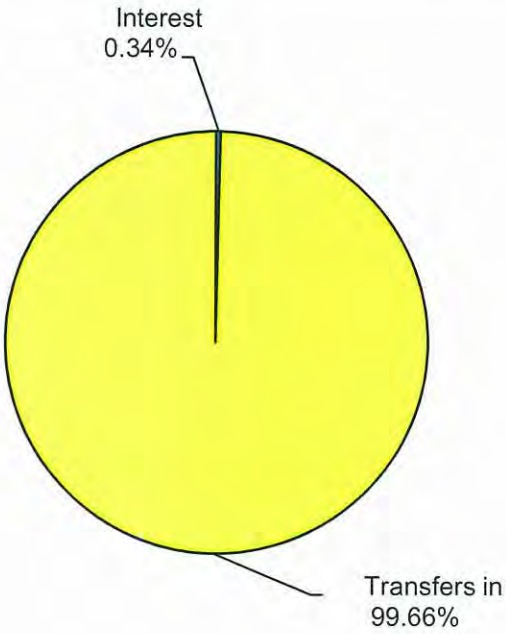
7/27/2012

ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 410,874	$ 411,592	$ 370,195	$ 370,195	$ 358,905	$ 360,517	$ 361,842
REVENUES							
PROPERTY TAXES	98,560	97,718	-	-	-	-	-
INTEREST INCOME	2,816	2,812	3,655	1,316	3,600	3,615	3,635
TOTAL REVENUES	101,376	100,530	3,655	1,316	3,600	3,615	3,635
EXPENDITURES BY CATEGORY							
CONTRACTUAL SERVICES	-	-	-	-	-	-	-
DEBT SERVICE	1,277,591	1,276,870	1,088,753	1,088,703	1,064,556	1,070,395	934,315
TOTAL EXPENDITURES	1,277,591	1,276,870	1,088,753	1,088,703	1,064,556	1,070,395	934,315
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,176,215)	(1,176,340)	(1,085,098)	(1,087,387)	(1,060,956)	(1,066,780)	(930,680)
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	1,176,933	1,134,943	1,076,097	1,076,097	1,062,568	1,068,105	934,254
BOND PROCEEDS	-	-	-	-	-	-	-
PAYMENT TO ESCROW AGENT	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,176,933	1,134,943	1,076,097	1,076,097	1,062,568	1,068,105	934,254
NET CHANGE IN FUND BALANCE	718	(41,397)	(9,001)	(11,290)	1,612	1,325	3,574
FUND BALANCE, END OF YEAR	$ 411,592	$ 370,195	$ 361,194	$ 358,905	$ 360,517	$ 361,842	$ 365,416

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 41
DEBT SERVICE FUND
REVENUES

7/27/2012

REVENUES	2013 Budget	Percent of Budget
Interest	$ 3,600	0.34%
Transfers in	1,062,568	99.66%
Total	$ 1,066,168	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 41
DEBT SERVICE FUND
REVENUES

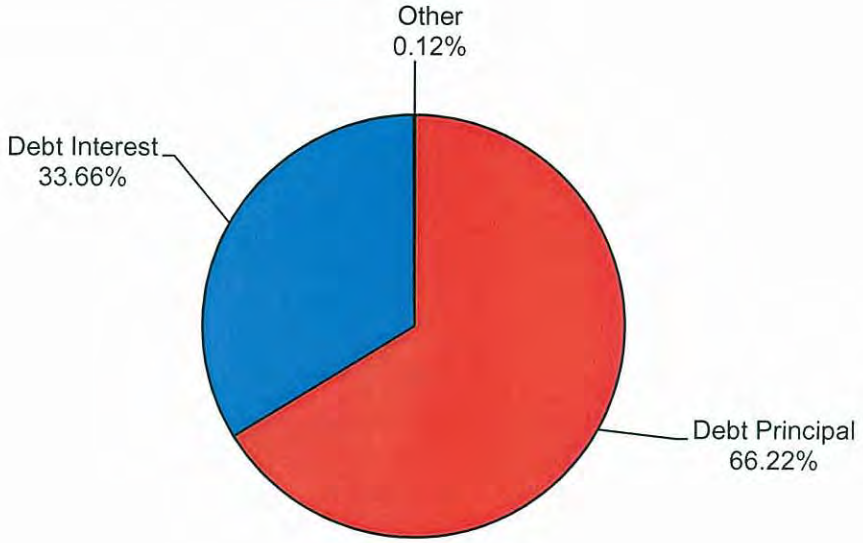
7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
41-00-0000	REVENUES							
3110	PROPERTY TAX VILLAGE HALL BOND	$ 98,560	$ 97,718	$ -	$ -	$ -	$ -	$ -
3810	INTEREST INCOME	2,816	2,812	3,655	1,316	3,600	3,615	3,635
3930	BOND PROCEEDS	-	-	-	-	-	-	-
3990	TRANSFERS IN	1,176,933	1,134,943	1,076,097	1,076,097	1,062,568	1,068,105	934,254
	TOTAL REVENUES	$ 1,278,309	$ 1,235,473	$ 1,079,752	$ 1,077,413	$ 1,066,168	$ 1,071,720	$ 937,889

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 41
DEBT SERVICE FUND
EXPENDITURES

7/27/2012

EXPENDITURES	2013 Budget	Percent of Budget
Debt Principal	$ 705,000	66.22%
Debt Interest	358,306	33.66%
Other	1,250	0.12%
Total	$ 1,064,556	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 41
DEBT SERVICE FUND
DEPARTMENT 50
ADMINISTRATION EXPENDITURES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
41-50-0000	ADMINISTRATION							
	CONTRACTUAL SERVICES							
6305	FINANCIAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	-	-
	DEBT SERVICE							
8002	DEBT - PRINCIPAL	840,000	860,000	705,000	705,000	705,000	735,000	625,000
8003	DEBT - INTEREST	436,841	416,020	382,453	382,453	358,306	334,145	308,515
8004	FISCAL AGENT FEES	750	850	1,300	1,250	1,250	1,250	800
8007	PAYMENT TO ESCROW AGENT	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE	1,277,591	1,276,870	1,088,753	1,088,703	1,064,556	1,070,395	934,315
	TOTAL ADMINISTRATION EXPENDITURES	$ 1,277,591	$ 1,276,870	$ 1,088,753	$ 1,088,703	$ 1,064,556	$ 1,070,395	$ 934,315

INCORPORATED 1957

SUGAR GROVE

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Waterworks and Sewerage Fund (11)

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
SUMMARY

7/27/2012

ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
NET ASSETS, BEGINNING OF YEAR	$ 18,423,502	$ 17,987,784	$ 17,743,503	$ 17,743,503	$ 16,868,774	$ 16,246,777	$ 16,252,810
OPERATING REVENUES							
CHARGES FOR SERVICES							
WATER REVENUE	1,159,744	1,206,188	1,360,220	1,275,566	1,481,358	1,587,021	1,607,216
SEWER REVENUE	1,169,094	1,184,188	1,276,716	1,216,933	1,369,158	1,370,281	1,485,643
OTHER REVENUE	22,807	54,994	61,435	60,626	67,304	82,264	114,255
TOTAL OPERATING REVENUES	2,351,645	2,445,370	2,698,371	2,553,125	2,917,820	3,039,566	3,207,114
OPERATING EXPENSES EXCLUDING AMORTIZATION AND DEPRECIATION							
INFORMATION TECHNOLOGY	10,185	12,574	19,983	22,530	25,253	25,273	25,273
ADMINISTRATION	335,661	319,642	355,106	329,289	347,072	360,952	380,088
PW ADMINISTRATION	592,620	628,812	678,888	664,599	698,404	726,676	763,638
WATER OPERATIONS	445,129	357,654	436,504	558,829	632,560	394,900	421,241
SEWER OPERATIONS	43,470	30,738	83,318	59,439	84,547	85,528	86,590
WATER CAPITAL	5,101	1,461	1,582,285	1,091	347,285	319,705	599,538
SEWER CAPITAL	-	-	-	-	-	-	-
IEPA WATER PROJECTS	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES BEFORE AMORTIZATION AND DEPRECIATION	1,432,166	1,350,881	3,156,084	1,635,777	2,135,121	1,913,034	2,276,368
OPERATING INCOME BEFORE DEPRECIATION AND AMORTIZATION	919,479	1,094,489	(457,713)	917,348	782,699	1,126,532	930,746
DEPRECIATION AND AMORTIZATION	765,481	772,875	-	-	-	-	-
OPERATING INCOME	153,998	321,614	(457,713)	917,348	782,699	1,126,532	930,746
NONOPERATING REVENUES (EXPENSES)							
CONNECTION FEES	10,805	30,192	34,806	11,550	34,806	97,262	325,054
INTEREST INCOME	91,558	37,627	57,758	31,475	50,070	45,450	46,320
OTHER INCOME	-	-	-	-	-	-	-
GRANTS	-	-	-	-	-	-	-
LOAN/BOND PROCEEDS	-	-	1,235,000	-	-	-	-
PRINCIPAL	-	-	(1,483,231)	(1,203,230)	(869,158)	(660,816)	(684,957)
INTEREST EXPENSE	(386,385)	(364,701)	(387,079)	(326,880)	(306,704)	(284,560)	(261,165)
GAIN (LOSS) ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(284,022)	(296,882)	(542,746)	(1,487,085)	(1,090,986)	(802,664)	(574,748)
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	(130,024)	24,732	(1,000,459)	(569,737)	(308,287)	323,868	355,998
CONTRIBUTIONS	-	-	-	-	-	-	-
TRANSFERS IN	-	116,464	145,082	154,550	145,082	175,114	297,008
TRANSFERS (OUT)	(305,694)	(385,477)	(459,542)	(459,542)	(458,792)	(492,949)	(543,068)
	(305,694)	(269,013)	(314,460)	(304,992)	(313,710)	(317,835)	(246,060)
CHANGE IN NET ASSETS	(435,718)	(244,281)	(1,314,919)	(874,729)	(621,997)	6,033	109,938
NET ASSETS, END OF YEAR	$ 17,987,784	$ 17,743,503	$ 16,428,584	$ 16,868,774	$ 16,246,777	$ 16,252,810	$ 16,362,748

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
ESTIMATED CASH FLOW - TOTAL

7/27/2012

ACCOUNT DESCRIPTION	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
CASH, BEGINNING OF YEAR	$ 4,524,136	$ 4,524,136	$ 3,649,407	$ 3,027,410	$ 3,033,443
REVENUES					
WATER SALES	1,360,220	1,275,566	1,481,358	1,587,021	1,607,216
SEWER SALES	1,265,337	1,205,537	1,357,779	1,358,875	1,474,106
WATER TAP-ON FEES	17,403	8,498	17,403	60,805	244,544
SEWER TAP-ON FEES	-	151	-	7,452	39,903
INTEREST	57,758	31,475	50,070	45,450	46,320
REIMBURSEMENT/LOAN PROCEEDS	1,235,390	1,526	390	390	390
TRANSFERS IN	145,082	154,550	145,082	175,114	297,008
OTHER	89,827	73,397	95,696	122,285	166,009
TOTAL REVENUES	4,171,017	2,750,700	3,147,778	3,357,392	3,875,496
EXPENSES BY CATEGORY					
PERSONAL SERVICES	744,788	715,475	768,063	806,099	854,381
CONTRACTUAL SERVICES	608,943	570,542	749,167	483,909	491,914
COMMODITIES	297,268	349,760	312,806	303,321	330,535
CAPITAL	1,505,085	-	305,085	319,705	599,538
DEBT SERVICE	1,870,310	1,530,110	1,175,862	945,376	946,122
TRANSFERS OUT	459,542	459,542	458,792	492,949	543,068
TOTAL EXPENSES	5,485,936	3,625,429	3,769,775	3,351,359	3,765,558
CASH FLOW FROM (TO)	(1,314,919)	(874,729)	(621,997)	6,033	109,938
CASH, END OF YEAR	$ 3,209,217	$ 3,649,407	$ 3,027,410	$ 3,033,443	$ 3,143,381

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
ESTIMATED CASH FLOW - OPERATIONS

7/27/2012

ACCOUNT DESCRIPTION	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
CASH, BEGINNING OF YEAR	$ 665,096	$ 665,096	$ 379,336	$ 353,771	$ 524,754
REVENUES					
CHARGES FOR SERVICES					
WATER REVENUE	1,335,513	1,255,000	1,455,880	1,559,726	1,579,573
SEWER REVENUE	1,242,353	1,185,000	1,334,427	1,335,504	1,448,753
PENALTY REVENUE	47,691	41,103	48,830	50,666	52,996
OTHER REVENUE	72,814	72,022	78,683	93,670	125,792
INTEREST INCOME	9,592	4,628	5,330	5,446	8,141
TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	2,707,963	2,557,753	2,923,150	3,045,012	3,215,255
EXPENSES					
INFORMATION TECHNOLOGY	19,983	22,530	25,253	25,273	25,273
ADMINISTRATION	814,648	788,831	805,864	853,901	923,156
PW ADMINISTRATION	678,888	664,599	698,404	726,676	763,638
WATER OPERATIONS	436,504	558,829	632,560	394,900	421,241
SEWER OPERATIONS	83,318	59,439	84,547	85,528	86,590
PRINCIPAL	528,231	528,230	496,908	600,816	639,957
INTEREST EXPENSE	281,254	221,055	205,179	186,935	165,640
TOTAL EXPENSES	2,842,826	2,843,513	2,948,715	2,874,029	3,025,495
CHANGE IN NET ASSETS	(134,863)	(285,760)	(25,565)	170,983	189,760
CASH, END OF YEAR	$ 530,233	$ 379,336	$ 353,771	$ 524,754	$ 714,514
UTILITIES FUND RESERVE %		13.3%	12.0%	18.3%	23.6%

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
ESTIMATED CASH FLOW - EQUIPMENT REPLACEMENT

7/27/2012

ACCOUNT DESCRIPTION	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
CASH, BEGINNING OF YEAR	$ 1,235,042	$ 1,235,042	$ 1,388,716	$ 1,552,798	$ 1,431,440
REVENUES					
INTEREST INCOME	25,427	8,592	19,000	23,233	21,784
TRANSFERS IN	145,082	145,082	145,082	175,114	226,603
TOTAL REVENUES	170,509	153,674	164,082	198,347	248,387
EXPENSES					
WATER CAPITAL	-	-	-	319,705	529,133
SEWER CAPITAL	-	-	-	-	-
TOTAL EXPENSES	-	-	-	319,705	529,133
CHANGE IN NET ASSETS	170,509	153,674	164,082	(121,358)	(280,746)
CASH, END OF YEAR	$ 1,405,551	$ 1,388,716	$ 1,552,798	$ 1,431,440	$ 1,150,694

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
ESTIMATED CASH FLOW - CAPITAL

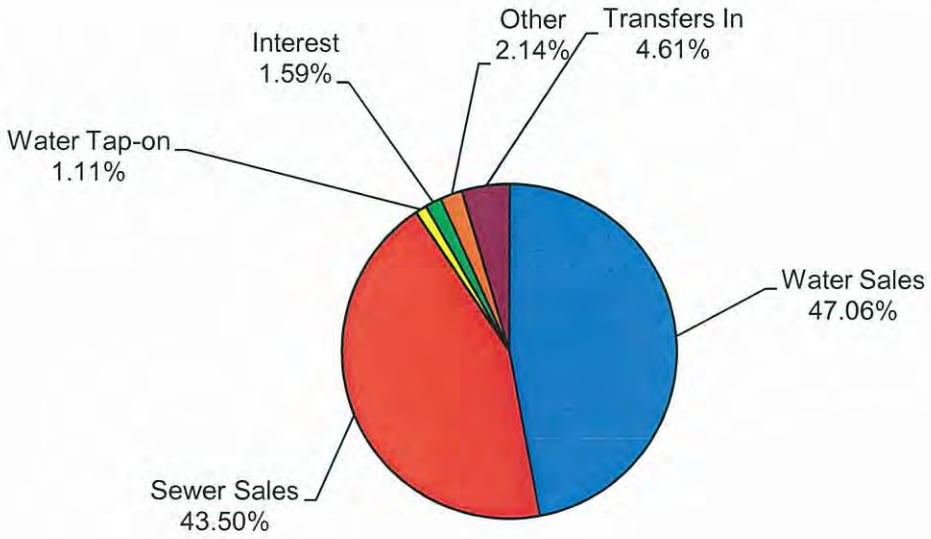
7/27/2012

ACCOUNT DESCRIPTION	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
CASH, BEGINNING OF YEAR	$ 2,623,998	$ 2,623,998	$ 1,881,355	$ 1,120,841	$ 1,077,249
REVENUES					
CONNECTION FEES	34,806	11,550	34,806	97,262	325,054
INTEREST INCOME	22,739	18,255	25,740	16,771	16,395
OTHER INCOME	-	-	-	-	-
GRANTS	-	-	-	-	-
LOAN/BOND PROCEEDS	1,235,000	-	-	-	-
TRANSFERS IN	-	9,468	-	-	70,405
TOTAL REVENUES	1,292,545	39,273	60,546	114,033	411,854
EXPENSES					
WATER CAPITAL	1,582,285	1,091	347,285	-	70,405
SEWER CAPITAL	-	-	-	-	-
PRINCIPAL	955,000	675,000	372,250	60,000	45,000
INTEREST EXPENSE	105,825	105,825	101,525	97,625	95,525
TOTAL EXPENSES	2,643,110	781,916	821,060	157,625	210,930
CHANGE IN NET ASSETS	(1,350,565)	(742,643)	(760,514)	(43,592)	200,924
CASH, END OF YEAR	$ 1,273,433	$ 1,881,355	$ 1,120,841	$ 1,077,249	$ 1,278,173

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
REVENUES

7/27/2012

REVENUES	2013 Budget	Percent of Budget
Water Sales	$ 1,481,358	47.06%
Sewer Sales	1,369,158	43.50%
Water Tap-on	34,806	1.11%
Interest	50,070	1.59%
Other	67,304	2.14%
Transfers In	145,082	4.61%
Total	$ 3,147,778	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
OPERATING REVENUES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
50-00-0000	OPERATING REVENUES							
3310	BLDING PERMITS-METER REINSPCTN.	$ -	$ 240	$ 175	$ 160	$ 960	$ 1,353	$ 2,467
3530	WATER PENALTIES	19,926	20,355	24,707	20,566	25,478	27,295	27,643
3540	SEWER PENALTIES	20,153	20,599	22,984	20,537	23,352	23,371	25,353
3590	OTHER FINES	-	-	-	-	-	-	-
3610	WATER SALES	1,139,818	1,185,833	1,335,513	1,255,000	1,455,880	1,559,726	1,579,573
3620	SEWER SALES	1,111,108	1,154,106	1,242,353	1,185,000	1,334,427	1,335,504	1,448,753
3630	ADMINISTRATIVE FEE	-	38,666	37,620	38,143	37,620	37,620	37,722
3670	METER SALES	6,344	3,795	11,565	8,612	8,850	23,210	53,770
3761	REIMBURSEMENT	6,549	390	390	1,526	390	390	390
3792	SEWER - OTHER CHARGES	37,833	9,483	11,379	11,396	11,379	11,406	11,537
3810	INTEREST INCOME	91,558	37,627	57,758	31,475	50,070	45,450	46,320
3820	RENTAL INCOME	5,410	6,416	5,685	5,685	5,924	6,131	6,346
3890	MISCELLANEOUS INCOME	4,504	5,487	6,000	6,500	13,560	13,560	13,560
	TOTAL OPERATING REVENUES	$ 2,443,203	$ 2,482,997	$ 2,756,129	$ 2,584,600	$ 2,967,890	$ 3,085,016	$ 3,253,434

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
CAPITAL REVENUES

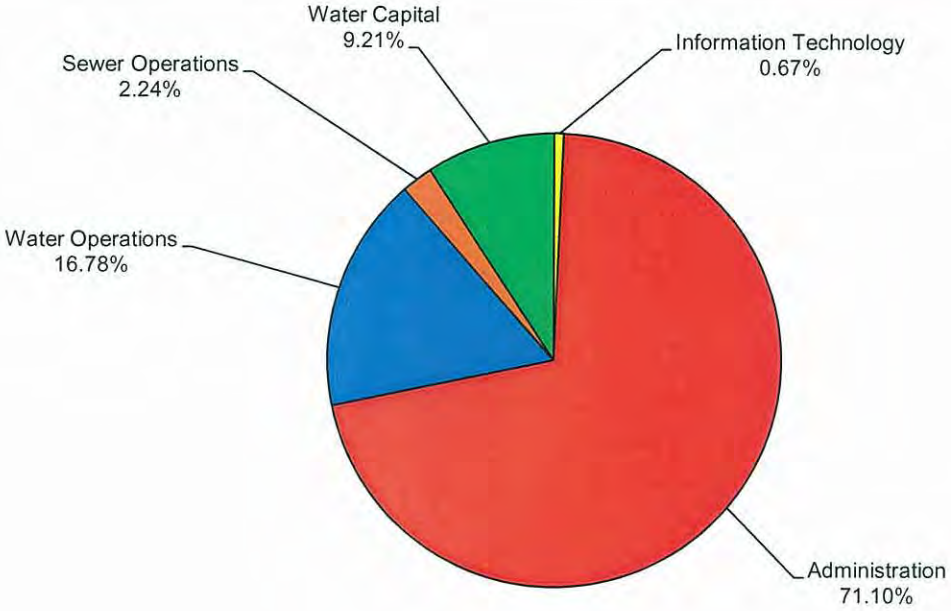
7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
50-01-0000	CAPITAL REVENUES							
3440	GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3651	WATER TAP-ON FEES	9,895	20,304	17,403	8,498	17,403	60,805	244,544
3652	SEWER TAP-ON FEES	910	3,087	-	151	-	7,452	39,903
3761	REIMBURSEMENT	-	-	-	-	-	-	-
3791	WATER - OTHER CHARGES	-	6,801	17,403	2,901	17,403	29,005	40,607
3830	DONATIONS	-	-	-	-	-	-	-
3920	PROCEEDS-CAPITAL ASSET DISPOSAL	-	-	-	-	-	-	-
3930	LOAN/BOND PROCEEDS	-	-	1,235,000	-	-	-	-
3990	INTERFUND TRANSFER	-	116,464	145,082	154,550	145,082	175,114	297,008
	TOTAL CAPITAL REVENUES	$ 10,805	$ 146,656	$ 1,414,888	$ 166,100	$ 179,888	$ 272,376	$ 622,062

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
EXPENSES BY DIVISION

7/27/2012

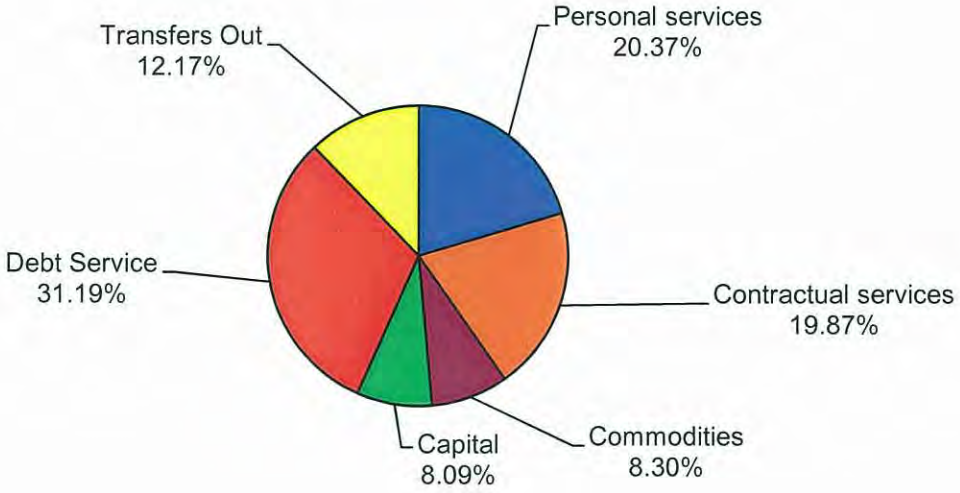
EXPENSES	2013 Budget	Percent of Budget
Information Technology	$ 25,253	0.67%
Administration	2,680,130	71.10%
Water Operations	632,560	16.78%
Sewer Operations	84,547	2.24%
Water Capital	347,285	9.21%
Total	$ 3,769,775	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
EXPENSES BY CATEGORY

7/27/2012

EXPENSES	2013 Budget	Percent of Budget
Personal services	$ 768,063	20.37%
Contractual services	749,167	19.87%
Commodities	312,806	8.30%
Capital	305,085	8.09%
Debt Service	1,175,862	31.19%
Transfers Out	458,792	12.17%
Total	$ 3,769,775	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 49
INFORMATION TECHNOLOGY EXPENSES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 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	9,765	12,154	19,538	22,100	24,813	24,813	24,813
6502	TELECOMMUNICATIONS	420	420	420	420	420	420	420
6504	PRINTING	-	-	-	-	-	-	-
6508	RECEPTIONS & ENTERTAINMENT	-	-	-	-	-	-	-
6509	RECRUITMENT	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	10,185	12,574	19,958	22,520	25,233	25,233	25,233
	COMMODITIES							
6501	POSTAGE & DELIVERY	-	-	-	-	-	-	-
6603	SPECIALIZED SUPPLIES	-	-	-	-	-	-	-
6608	BOOKS & PUBLICATIONS	-	-	-	-	-	-	-
6613	GENERAL OFFICE SUPPLIES	-	-	25	10	20	40	40
	TOTAL COMMODITIES	-	-	25	10	20	40	40
	TOTAL INFORMATION TECHNOLOGY EXPENSES	$ 10,185	$ 12,574	$ 19,983	$ 22,530	$ 25,253	$ 25,273	$ 25,273

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 50
ADMINISTRATION EXPENSES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
50-50-0000	**ADMINISTRATION**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 124,089	$ 124,469	$ 126,936	$ 128,603	$ 137,136	$ 143,993	$ 152,633
6102	SALARIES - OVERTIME	125	31	150	-	166	174	184
6104	SALARIES - PART-TIME	-	-	-	-	-	-	-
6201	MEDICAL/DENTAL INSURANCE	31,549	35,575	42,560	35,763	34,283	35,997	38,157
6202	GROUP LIFE INSURANCE	226	206	202	202	202	212	225
6204	UNEMPLOYMENT COMPENSATION	8,780	-	127	-	137	144	153
6205	SOC SEC CONTRIBUTIONS	8,361	8,397	9,437	8,927	10,191	10,701	11,343
6206	IMRF CONTRIBUTIONS	10,324	11,721	11,717	11,696	12,110	12,716	13,479
6208	TRAINING & MEMBERSHIPS	2,316	2,039	1,875	1,923	1,783	1,988	2,281
6209	UNIFORM ALLOWANCE	-	-	-	-	-	-	50
6507	MILEAGE REIMBURSEMENT	192	197	210	210	216	222	453
	TOTAL PERSONAL SERVICES	185,962	182,635	193,214	187,324	196,224	206,147	218,958
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	2,923	196	2,000	1,750	3,250	2,000	2,000
6302	AUDIT SERVICES	12,269	10,796	11,350	11,350	10,600	10,850	11,100
6306	MEDICAL SERVICES	-	-	-	-	-	-	105
6307	I. S. SERVICES	5,288	10,082	4,864	8,528	7,370	7,377	7,736
6309	OTHER PROFESSIONAL SERVICES	3,834	3,642	3,030	9,124	18,627	18,672	18,846
6402	RENTAL	480	283	1,005	1,005	1,005	1,005	1,005
6403	REPAIR & MAINT SERVICES-EQUIPMENT	1,886	1,235	1,962	964	360	360	360
6502	TELECOMMUNICATIONS	1,513	961	1,400	1,303	1,308	1,337	1,367
6503	PUBLISHING	-	273	403	781	283	283	283
6504	PRINTING	4,210	5,080	4,904	2,429	590	590	590
6509	RECRUITMENT	-	-	-	-	-	-	-
6514	INSURANCE PREMIUMS	94,795	79,304	108,073	84,238	89,288	93,488	97,898
	TOTAL CONTRACTUAL SERVICES	127,198	111,852	138,991	121,472	132,681	135,962	141,290
	COMMODITIES							
6501	POSTAGE & DELIVERY	21,481	21,635	21,648	19,230	16,904	17,580	18,477
6601	FUEL & LUBRICANTS	-	155	-	-	-	-	-
6603	SPECIALIZED SUPPLIES	-	2,399	-	-	-	-	-
6608	BOOKS & PUBLICATIONS	193	203	203	213	213	213	313
6613	GENERAL OFFICE SUPPLIES	827	763	1,050	1,050	1,050	1,050	1,050
	TOTAL COMMODITIES	22,501	25,155	22,901	20,493	18,167	18,843	19,840

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 50
ADMINISTRATION EXPENSES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
50-50-0000	**ADMINISTRATION**							
	DEBT SERVICE							
8002	DEBT - PRINCIPAL	-	-	528,231	528,230	496,908	600,816	639,957
8003	DEBT - INTEREST	385,585	363,451	280,004	219,805	203,929	186,085	164,790
8004	FISCAL AGENT FEES	800	1,250	1,250	1,250	1,250	850	850
	TOTAL DEBT SERVICE	386,385	364,701	809,485	749,285	702,087	787,751	805,597
	DEPRECIATION & AMORTIZATION							
7510	DEPRECIATION EXPENSE	751,496	761,488	-	-	-	-	-
8005	AMORITIZATION - BOND ISSUE COSTS	13,985	11,387	-	-	-	-	-
	TOTAL DEPRECIATION & AMORTIZATION	765,481	772,875	-	-	-	-	-
	TRANSFERS OUT							
7010	TRANSFER TO EQUIP. REPLACEMENT	-	80,642	145,082	145,082	145,082	175,114	226,603
9003	INTERFUND TRANSFERS	305,694	304,835	314,460	314,460	313,710	317,835	316,465
	TOTAL TRANSFERS OUT	305,694	385,477	459,542	459,542	458,792	492,949	543,068
	TOTAL ADMINISTRATION EXPENSES	$ 1,793,221	$ 1,842,695	$ 1,624,133	$ 1,538,116	$ 1,507,951	$ 1,641,652	$ 1,728,753

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 59
PW ADMINISTRATION EXPENSES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
50-59-0000	**PW ADMINISTRATION**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 336,619	$ 345,376	$ 349,608	$ 353,427	$ 373,173	$ 391,832	$ 415,342
6102	SALARIES - OVERTIME	20,737	22,018	37,057	24,720	39,319	41,285	43,762
6104	SALARIES - PART-TIME	-	-	-	-	-	-	-
6105	SALARIES - SEASONAL	-	-	-	-	-	-	-
6201	MEDICAL/DENTAL INSURANCE	67,264	76,926	89,019	77,547	80,725	84,761	89,847
6202	GROUP LIFE INSURANCE	714	686	672	672	672	706	748
6204	UNEMPLOYMENT COMPENSATION	-	-	387	-	412	433	459
6205	SOC SEC CONTRIBUTIONS	26,419	26,499	29,580	27,816	31,556	33,134	35,122
6206	IMRF CONTRIBUTIONS	30,321	34,569	35,651	34,369	36,382	38,201	40,493
6208	TRAINING & MEMBERSHIPS	5,287	3,895	7,600	7,600	7,600	7,600	7,600
6209	UNIFORM ALLOWANCE	1,173	1,641	1,950	1,950	1,950	1,950	2,000
6507	MILEAGE REIMBURSEMENT	122	106	50	50	50	50	50
	TOTAL PERSONAL SERVICES	488,656	511,716	551,574	528,151	571,839	599,952	635,423
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	153	189	750	200	300	300	300
6303	ENGINEERING SERVICES	4,758	7,319	1,500	10,000	3,000	3,000	3,000
6306	MEDICAL SERVICES	428	640	736	934	934	934	934
6307	I. S. SERVICES	-	-	350	397	350	350	350
6309	OTHER PROFESSIONAL SERVICES	1,826	1,815	1,860	930	1,860	1,860	1,860
6312	JULIE SERVICES	2,280	3,540	2,813	1,785	1,874	1,968	2,066
6313	SCADA SERVICES	2,457	5,226	6,000	12,000	8,000	6,000	6,000
6402	RENTAL	2,662	385	725	760	725	725	1,100
6403	REPAIR & MAINT SERVICES-EQUIPMENT	2,920	2,489	4,838	4,838	4,838	4,838	4,838
6406	REPAIR & MAINT SERVICES-BUILDINGS	10,308	8,404	4,924	8,135	8,424	9,924	4,924
6407	REPAIR & MAINT SERVICES -VEHICLES	4,471	4,300	6,000	6,317	6,000	6,000	6,650
6502	TELECOMMUNICATIONS	8,733	9,559	9,368	6,238	6,785	6,850	6,918
6503	PUBLISHING	-	-	-	-	-	-	-
6504	PRINTING	2,435	2,467	3,000	3,000	3,000	3,000	3,000
6508	RECEPTIONS & ENTERTAINMENT	66	98	100	111	100	100	100
6509	RECRUITMENT	-	-	-	-	-	-	-
6510	NATURAL GAS	-	-	-	-	-	-	-
6512	WATER & SEWER	602	655	575	597	575	575	575
6516	EMPLOYEE ACTIVITIES	-	-	250	125	250	250	250
	TOTAL CONTRACTUAL SERVICES	44,099	47,086	43,789	56,367	47,015	46,674	42,865
	COMMODITIES							
6500	GENERAL EQUIPMENT	4,000	4,480	14,000	12,319	6,000	6,000	6,000
6501	POSTAGE & DELIVERY	3,590	4,385	5,000	5,000	5,000	5,000	6,000
6601	FUEL & LUBRICANTS	27,439	31,574	34,125	32,466	38,150	38,150	40,950
6602	CUSTODIAL SUPPLIES	3,204	2,744	3,500	3,500	3,500	3,500	3,500
6603	SPECIALIZED SUPPLIES/TOOLS	2,183	2,596	4,000	4,474	4,000	4,000	4,000
6604	SAFETY SUPPLIES	1,236	2,141	2,500	2,500	2,500	2,500	2,500
6608	BOOKS & PUBLICATIONS	196	340	500	250	500	1,000	1,000
6612	EQUIPMENT MAINTENANCE SUPPLIES	4,059	4,018	3,000	3,022	3,000	3,000	3,000
6613	GENERAL OFFICE SUPPLIES	650	637	900	550	900	900	900
6617	VEHICLE MAINTENANCE SUPPLIES	13,308	17,095	16,000	16,000	16,000	16,000	17,500
	TOTAL COMMODITIES	59,865	70,010	83,525	80,081	79,550	80,050	85,350
	TOTAL PW ADMINISTRATION EXPENSES	$ 592,620	$ 628,812	$ 678,888	$ 664,599	$ 698,404	$ 726,676	$ 763,638

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 60
WATER OPERATIONS EXPENSES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
50-60-0000	**WATER OPERATIONS**							
	CONTRACTUAL SERVICES							
6303	ENGINEERING SERVICES	$ -	$ -	$ -	$ -	$ 25,000	$ -	$ -
6309	OTHER PROFESSIONAL SERVICES	15,398	14,433	17,370	85,925	213,500	3,000	15,500
6311	IEPA WATER SAMPLING SERVICES	-	18,636	10,000	10,171	10,000	18,000	10,000
6402	RENTAL	325	500	1,500	1,500	1,500	1,500	2,420
6403	REPAIR & MAINT. SERVICES-EQUIPMENT	5,611	3,422	12,100	12,100	12,100	12,100	12,100
6406	REPAIR & MAINT. SERVICES-BUILDINGS	2,194	4,831	4,000	9,624	4,000	4,500	4,500
6510	NATURAL GAS	1,343	59	1,100	1,100	1,100	1,100	1,100
6511	ELECTRICITY	267,893	188,802	215,850	202,467	166,500	166,500	166,500
6518	BAD DEBT EXPENSE	70	449	267	500	291	312	316
	TOTAL CONTRACTUAL SERVICES	292,834	231,132	262,187	323,387	433,991	207,012	212,436
	COMMODITIES							
6603	SPECIALIZED SUPPLIES	55,726	35,576	73,385	136,010	95,350	80,799	98,760
6606	LANDSCAPING SUPPLIES	2,398	1,397	3,000	3,000	3,000	4,000	4,000
6607	CHEMICALS & LAB SUPPLIES	91,963	82,317	92,882	92,882	95,669	98,539	101,495
6610	TRAFFIC CONTROL SUPPLIES	770	467	1,500	750	1,000	1,000	1,000
6611	BUILDING MAINTENANCE SUPPLIES	1,238	6,765	2,750	2,000	2,750	2,750	2,750
6612	EQUIPMENT MAINTENANCE SUPPLIES	200	-	800	800	800	800	800
6910	MISCELLANEOUS	-	-	-	-	-	-	-
	TOTAL COMMODITIES	152,295	126,522	174,317	235,442	198,569	187,888	208,805
	TOTAL WATER OPERATIONS EXPENSES	$ 445,129	$ 357,654	$ 436,504	$ 558,829	$ 632,560	$ 394,900	$ 421,241

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 65
SEWER OPERATIONS EXPENSES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
50-65-0000	SEWER OPERATIONS							
	CONTRACTUAL SERVICES							
6309	OTHER PROFESSIONAL SERVICES	$ 3,945	$ 5,981	$ 32,000	$ 8,000	$ 32,000	$ 32,000	$ 32,000
6402	RENTAL	515	530	1,045	1,045	1,060	1,075	1,090
6403	REPAIR & MAINT. SERVICES-EQUIPMENT	15,315	3,166	15,500	15,500	15,500	15,500	15,500
6406	REPAIR & MAINT. SERVICES-BUILDINGS	457	740	1,000	3,603	1,000	1,000	1,000
6510	NATURAL GAS	1,568	1,624	2,125	2,125	2,125	2,125	2,125
6511	ELECTRICITY	13,275	13,178	14,900	15,184	16,095	17,061	18,085
6518	BAD DEBT EXPENSE	68	328	248	248	267	267	290
	TOTAL CONTRACTUAL SERVICES	35,143	25,547	66,818	45,705	68,047	69,028	70,090
	COMMODITIES							
6603	SPECIALIZED SUPPLIES/TOOLS	7,905	4,767	10,000	7,000	10,000	10,000	10,000
6607	CHEMICALS & LAB SUPPLIES	422	-	3,000	3,000	3,000	3,000	3,000
6611	BUILDING MAINTENANCE SUPPLIES	-	-	500	500	500	500	500
6612	EQUIPMENT MAINTENANCE SUPPLIES	-	424	3,000	3,234	3,000	3,000	3,000
	TOTAL COMMODITIES	8,327	5,191	16,500	13,734	16,500	16,500	16,500
	TOTAL SEWER OPERATIONS EXPENSES	$ 43,470	$ 30,738	$ 83,318	$ 59,439	$ 84,547	$ 85,528	$ 86,590

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 71
WATER CAPITAL EXPENSES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
50-71-0000	WATER CAPITAL							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ -	$ 148	$ -	$ -	$ -	$ -	$ -
6303	ENGINEERING SERVICES	4,971	1,313	42,200	1,091	42,200	-	-
6305	FINANCIAL SERVICES	-	-	35,000	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	130	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	5,101	1,461	77,200	1,091	42,200	-	-
	CAPITAL							
7001	LAND ACQUISITION	-	-	20,000	-	20,000	-	-
7003	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	269,750	274,833
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	49,955	324,705
7011	WATER SYSTEM IMPROVEMENTS	-	-	1,485,085	-	285,085	-	-
	TOTAL CAPITAL	-	-	1,505,085	-	305,085	319,705	599,538
	DEBT SERVICE							
8002	DEBT - PRINCIPAL	-	-	80,000	80,000	135,000	60,000	45,000
8003	DEBT - INTEREST	-	-	105,825	105,825	101,525	97,625	95,525
	TOTAL DEBT SERVICE	-	-	185,825	185,825	236,525	157,625	140,525
	TOTAL WATER CAPITAL EXPENSES	$ 5,101	$ 1,461	$ 1,768,110	$ 186,916	$ 583,810	$ 477,330	$ 740,063

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 72
SEWER CAPITAL EXPENSES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 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	-	-	875,000	595,000	237,250	-	-
8003	DEBT - INTEREST	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE	-	-	875,000	595,000	237,250	-	-
	TOTAL SEWER CAPITAL EXPENSES	$ -	$ -	$ 875,000	$ 595,000	$ 237,250	$ -	$ -

Refuse Fund (12)

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 57
REFUSE FUND
FUND SUMMARY

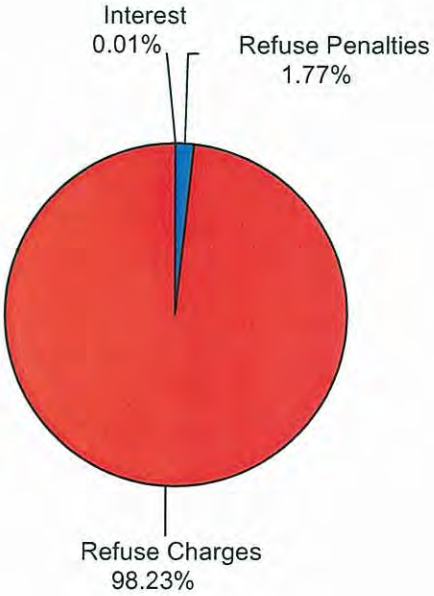
7/27/2012

ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
NET ASSETS, BEGINNING OF YEAR	$ 43,015	$ 37,090	$ 38,324	$ 38,324	$ 49,328	$ 60,334	$ 76,246
REVENUES							
REFUSE PENALTIES	13,314	13,022	13,554	13,019	13,510	14,142	14,848
REFUSE CHARGES	689,103	717,398	753,006	743,500	750,546	785,655	824,868
INTEREST INCOME	73	88	100	41	50	75	100
TOTAL REVENUES	702,490	730,508	766,660	756,560	764,106	799,872	839,816
EXPENSES							
CONTRACTUAL SERVICES	680,915	699,274	724,016	713,056	720,600	748,960	786,381
TRANSFERS OUT	27,500	30,000	32,500	32,500	32,500	35,000	37,500
TOTAL EXPENSES	708,415	729,274	756,516	745,556	753,100	783,960	823,881
CHANGE IN NET ASSETS	(5,925)	1,234	10,144	11,004	11,006	15,912	15,935
NET ASSETS, END OF YEAR	$ 37,090	$ 38,324	$ 48,468	$ 49,328	$ 60,334	$ 76,246	$ 92,181
12.5% RESERVE REQUIREMENT				93,195	94,138	97,995	102,985

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 57
REFUSE FUND
REVENUES

7/27/2012

REVENUES	2013 Budget	Percent of Budget
Refuse Penalties	$ 13,510	1.77%
Refuse Charges	750,546	98.23%
Interest	50	0.01%
Total	$ 764,106	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 57
REFUSE FUND
REVENUES

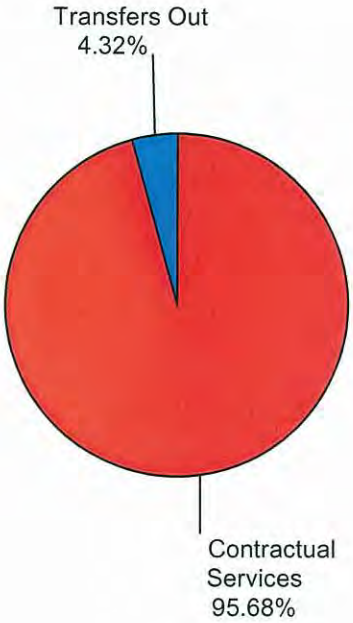
7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
57-00-0000	REVENUES							
3650	REFUSE PENALTIES	$ 13,314	$ 13,022	$ 13,554	$ 13,019	$ 13,510	$ 14,142	$ 14,848
3690	REFUSE CHARGES	689,103	717,398	753,006	743,500	750,546	785,655	824,868
3810	INTEREST INCOME	73	88	100	41	50	75	100
	TOTAL REVENUES	$ 702,490	$ 730,508	$ 766,660	$ 756,560	$ 764,106	$ 799,872	$ 839,816

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 57
REFUSE FUND
EXPENSES

7/27/2012

EXPENDITURES	2013 Budget	Percent of Budget
Contractual Services	$ 720,600	95.68%
Transfers Out	32,500	4.32%
Total	$ 753,100	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 57
REFUSE FUND
DEPARTMENT 50
ADMINISTRATION EXPENSES

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
57-50-0000	ADMINISTRATION							
	CONTRACTUAL SERVICES							
6513	REFUSE & RECYCLING COLLECTION	$ 680,825	$ 699,083	$ 723,941	$ 711,272	$ 720,525	$ 748,881	$ 786,299
6518	BAD DEBT EXPENSE	90	191	75	1,784	75	79	82
	TOTAL CONTRACTUAL SERVICES	680,915	699,274	724,016	713,056	720,600	748,960	786,381
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	27,500	30,000	32,500	32,500	32,500	35,000	37,500
	TOAL TRANSFERS OUT	27,500	30,000	32,500	32,500	32,500	35,000	37,500
	TOTAL ADMINISTRATION EXPENSES	$ 708,415	$ 729,274	$ 756,516	$ 745,556	$ 753,100	$ 783,960	$ 823,881

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Police Pension Fund (13)

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 80
POLICE PENSION FUND
FUND SUMMARY

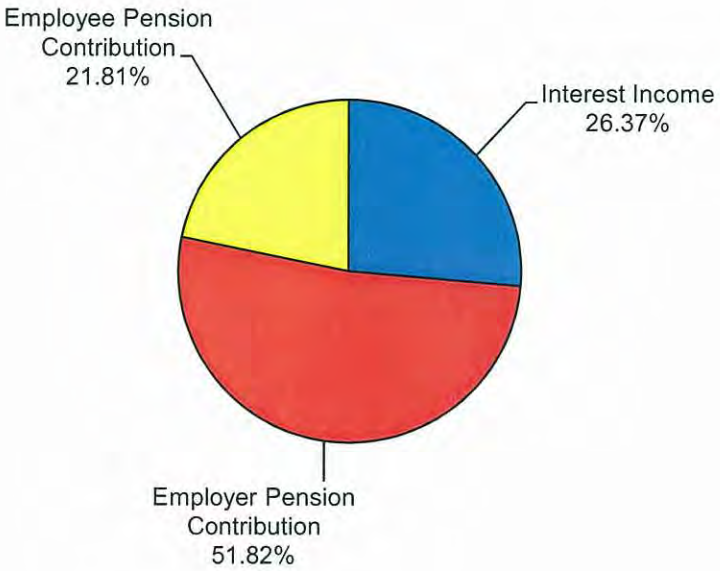
7/27/2012

ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
NET ASSETS, BEGINNING OF YEAR	$ 1,345,242	$ 1,561,857	$ 1,858,565	$ 1,858,565	$ 2,124,351	$ 2,404,577	$ 2,658,449
ADDITIONS							
INTEREST INCOME	103,819	109,389	98,775	105,451	113,225	126,575	139,275
EMPLOYER PENSION CONTRIBUTION	200,413	217,489	224,989	222,543	222,543	222,543	238,078
EMPLOYEE PENSION CONTRIBUTION	88,562	94,690	86,217	88,839	93,683	98,368	104,270
TOTAL ADDITIONS	392,794	421,568	409,981	416,833	429,451	447,486	481,623
DEDUCTIONS							
PENSION BENEFITS AND REFUNDS	133,381	93,870	97,128	110,627	116,767	159,667	192,145
ADMINISTRATION	42,798	30,990	29,798	40,420	32,458	33,947	35,393
TOTAL DEDUCTIONS	176,179	124,860	126,926	151,047	149,225	193,614	227,538
CHANGE IN NET ASSETS	216,615	296,708	283,055	265,786	280,226	253,872	254,085
NET ASSETS, END OF YEAR	$ 1,561,857	$ 1,858,565	$ 2,141,620	$ 2,124,351	$ 2,404,577	$ 2,658,449	$ 2,912,534

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 80
POLICE PENSION FUND
ADDITIONS

7/27/2012

ADDITIONS	2013 Budget	Percent of Budget
Interest Income	$ 113,225	26.37%
Employer Pension Contribution	222,543	51.82%
Employee Pension Contribution	93,683	21.81%
Total	$ 429,451	100.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 80
POLICE PENSION FUND
ADDITIONS

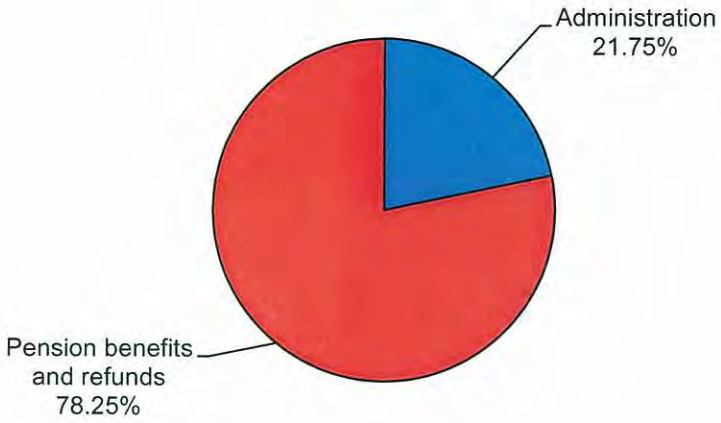
7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
80-00-0000	ADDITIONS							
3810	INTEREST INCOME	$ 103,819	$ 109,389	$ 98,775	$ 105,451	$ 113,225	$ 126,575	$ 139,275
3834	EMPLOYER PENSION CONTRIBUTION	200,413	217,489	224,989	222,543	222,543	222,543	238,078
3835	EMPLOYEE PENSION CONTRIBUTION	88,562	94,690	86,217	88,839	93,683	98,368	104,270
	TOTAL ADDITIONS	$ 392,794	$ 421,568	$ 409,981	$ 416,833	$ 429,451	$ 447,486	$ 481,623

VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 80
POLICE PENSION FUND
DEDUCTIONS

7/27/2012

DEDUCTIONS	2013 Budget	Percent of Budget
Administration	$ 32,458	21.75%
Pension benefits and refunds	116,767	78.25%
Total	$ 149,225	0.00%



VILLAGE OF SUGAR GROVE
FY 2012-2013 BUDGET
FUND 80
POLICE PENSION FUND
DEPARTMENT 51
POLICE DEDUCTIONS

7/27/2012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 10 ACTUAL	FYE 11 ACTUAL	FYE 12 APPROVED BUDGET	FYE 12 EST. ACTUAL	FYE 13 FINAL BUDGET	FYE 14 PROJ. BUDGET	FYE 15 PROJ. BUDGET
80-51-0000	**DEDUCTIONS**							
	PENSION BENEFITS AND REFUNDS							
6207	REFUND OF CONTRIBUTIONS	$ 32,938	$ -	$ -	$ -	$ -	$ -	$ -
6211	PENSION - OFFICER	$ -	$ -	-	-	-	42,900	75,378
6215	DISABILITY - LINE OF DUTY	31,733	45,011	64,650	78,149	84,289	84,289	84,289
6216	DISABILITY - NOT ON DUTY	68,710	48,859	32,478	32,478	32,478	32,478	32,478
	TOTAL PENSION BENEFITS AND REFUNDS	133,381	93,870	97,128	110,627	116,767	159,667	192,145
	ADMINISTRATION							
6208	TRAINING AND MEMBERSHIPS	3,121	5,283	5,275	5,275	5,275	5,275	5,275
6301	LEGAL SERVICES	14,013	4,944	4,000	8,937	5,000	5,000	5,000
6302	AUDIT SERVICES	-	2,250	2,250	2,250	2,250	2,250	2,250
6305	FINANCIAL SERVICES	1,450	11,514	10,000	10,150	10,450	10,815	11,194
6306	MEDICAL SERVICES	19,136	-	-	5,589	-	-	-
6309	OTHER PROFESSIONAL SERVICES	4,872	6,730	7,906	7,906	9,058	10,126	11,142
6314	FILING FEE	206	269	367	313	425	481	532
	TOTAL ADMINISTRATION	42,798	30,990	29,798	40,420	32,458	33,947	35,393
	TOTAL POLICE DEDUCTIONS	$ 176,179	$ 124,860	$ 126,926	$ 151,047	$ 149,225	$ 193,614	$ 227,538

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Capital Assets (14)

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 Village Board approved the current CIP, which covers fiscal years ending (FYE) 2013 through 2017, at the July 17, 2012 Village Board meeting (see resolution on pages 14 – 4 through 14 – 5). The 5 year plan reflects a wide variety of capital projects, including infrastructure, at a total cost of approximately $21.9 million.

Page 14 – 6 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 – 7 through 14 – 14 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

Fleet will have an increased operating cost over the next:

- 1 year of $36,312 ($36,312 – General Fund, $0 – Waterworks and Sewerage Fund) to $282,153 ($153,810 – General Fund, $128,343 – Waterworks and Sewerage Fund)
- 5 years of $419,427 ($265,260 – General Fund, $154,167 – Waterworks and Sewerage Fund) to $634,881 ($400,330 – General Fund, $234,551 – Waterworks and Sewerage Fund).

Equipment will have an increased operating cost over the next:

- 1 year of $0 ($0 – General Fund, $0 – Waterworks and Sewerage Fund) to $22,740 ($6,001 – General Fund, $16,739 – Waterworks and Sewerage Fund)
- 5 years of $86,699 ($28,740 – General Fund, $57,959 – Waterworks and Sewerage Fund) to $109,439 ($34,741 – General Fund, $74,698 – Waterworks and Sewerage Fund)

The Village does realize we will also have increased operating costs for most Public Buildings, Transportation, Water, Sanitary Sewer, and Storm Sewer assets included in the CIP and is actively working toward a means of identifying that information. However, we have only been able to obtain operating costs for current year projects under each of these five (5) categories, which is contained in the letter of transmittal on pages 1-10 through 1-11 of this budget document.

RESOLUTION NO. 20120717F1

APPROVING A CAPITAL IMPROVEMENT PROGRAM

WHEREAS, a Capital Improvement Program facilitates coordination between capital needs and the operating budgets;

WHEREAS, a Capital Improvement Program enhances the community's credit rating, control of its tax rate, and avoids sudden changes in its debt service requirements;

WHEREAS, a Capital Improvement Program identifies the most economical means of financing capital projects;

WHEREAS, a Capital Improvement Program increases opportunities for obtaining federal and state aid;

WHEREAS, a Capital Improvement Program relates long-range planning to public facilities and other public and private development;

WHEREAS, a Capital Improvement Program focuses attention on community objectives and fiscal capacity;

WHEREAS, a Capital Improvement Program keeps the public informed about future needs and projects;

WHEREAS, a Capital Improvement Program coordinates the activities of neighboring and overlapping units of local government to reduce duplication;

WHEREAS, a Capital Improvement Program encourages careful project planning and design to avoid costly mistakes and help a community reach desired goals; and

WHEREAS, the Village of Sugar Grove 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.

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

SECTION ONE: PLAN APPROVAL

1. The Capital Improvement Program for May 1, 2012 through April 30, 2017 is attached hereto and by this reference incorporated herein and made a part hereof, and is hereby adopted and approved in all respects.

2. The Capital Improvements Program represents a spending plan, but does not obligate the Village to complete any project therein.

3. The Capital Improvements Program is to be updated on an annual basis, is meant to serve as a guide only, and is subject to change and modification in subsequent years.

SECTION TWO: GENERAL PROVISIONS

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

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

EFFECTIVE DATE: This resolution shall be in full force and effect on and after its approval and passage.

PASSED AND APPROVED by the President and Board of Trustees of the Village of Sugar Grove, Kane County, Illinois on this 17th day of July, 2012.

VILLAGE OF SUGAR GROVE NOT FOR PROFIT SEAL 1957 ILLINOIS

ATTEST: Cynthia Galbreath

Cynthia Galbreath, Village Clerk,
Village of Sugar Grove

	Aye	Nay	Absent	Abstain
Trustee Robert E. Bohler	✓			
Trustee Kevin M. Geary	✓			
Trustee Mari Johnson	✓			
Trustee Rick Montalto	✓			
Trustee David Paluch	✓			
Trustee Thomas Renk	✓			

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
PROJECT SUMMARY BY DEPARTMENT

Department	Through FY2010-11	Estimated FY2011-12	Approved FY2012-13	Projected FY2013-14	Projected FY2014-15	Projected FY2015-16	Projected FY2016-17	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	24,977	76,803	101,780
Finance	-	-	-	-	-	425,000	425,000	850,000
Police	-	-	131,589	89,920	139,239	32,897	145,251	538,896
Public Works	326,318	169,061	5,023,933	1,055,406	4,471,432	1,961,464	7,382,413	20,390,027
TOTAL	$ 326,318	$ 169,061	$ 5,155,522	$ 1,145,326	$ 4,610,671	$ 2,444,338	$ 8,029,467	$ 21,880,703

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
PROJECT SUMMARY BY TYPE

Type	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
Public Buildings (PB)	$ -	$ -	$ -	$ -	$ 2,317,000	$ -	$ 184,000	$ 2,501,000
Transportation (TR)	93,018	113,415	2,881,358	190,073	1,162,099	237,415	237,472	4,914,850
Water (WA)	-	-	347,285	-	-	760,396	4,631,699	5,739,380
Sanitary Sewer (SA)	-	-	-	-	-	-	250,000	250,000
Storm Sewer (ST)	233,300	55,646	1,795,290	-	-	-	841,118	2,925,354
Fleet (FL)	-	-	131,589	744,566	806,867	984,405	1,460,178	4,127,605
Equipment (EQ)	-	-	-	210,687	324,705	462,122	425,000	1,422,514
TOTAL	$ 326,318	$ 169,061	$ 5,155,522	$ 1,145,326	$ 4,610,671	$ 2,444,338	$ 8,029,467	$ 21,880,703

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
1. Operating Revenues	$ -	$ -	$ 343,995	$ 87,451	$ 19,369	$ -	$ -	$ 450,815
2. Motor Fuel Tax	-	-	526,780	102,622	237,359	237,415	237,472	1,341,648
3. Equipment Replacement Fees	-	-	131,589	955,253	748,394	415,830	762,457	3,013,523
4. Capital Improvement Fees	-	-	-	-	2,700,178	1,030,697	1,306,721	5,037,596
5. Water Tap-On Fees	-	-	347,285	-	-	335,916	1,067,699	1,750,900
6. Sewer Tap-On Fees	-	-	-	-	-	-	841,118	841,118
7. General Obligation Bonds	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	93,018	113,415	149,898	-	-	-	-	356,331
9. Revenue Bonds	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	424,480	3,814,000	4,238,480
11. County Grant/Loan	-	-	1,220,240	-	-	-	-	1,220,240
12. State Grant/Loan	-	-	144,000	-	-	-	-	144,000
13. Federal Grant/Loan	-	-	1,716,685	-	905,371	-	-	2,622,056
14. Road Impact Fees	-	-	-	-	-	-	-	-
15. Tower Leases	233,300	55,646	575,050	-	-	-	-	863,996
TOTAL	$ 326,318	$ 169,061	$ 5,155,522	$ 1,145,326	$ 4,610,671	$ 2,444,338	$ 8,029,467	$ 21,880,703

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
PUBLIC BUILDINGS SUMMARY BY PROJECT

Project	Through FY2010-11	Estimated FY2011-12	Approved FY2012-13	Projected FY2013-14	Projected FY2014-15	Projected FY2015-16	Projected FY2016-17	TOTAL
Paint Interior & Exterior - PW	$ -	$ -	$ -	$ -	$ 300,000	$ -	$ -	$ 300,000
Additional Salt Storage Facility	-	-	-	-	379,500	-	-	379,500
Anti-Icing Facility	-	-	-	-	137,500	-	-	137,500
Expansion of Public Works Facility	-	-	-	-	1,500,000	-	-	1,500,000
Fueling Facility	-	-	-	-	-	-	184,000	184,000
TOTAL	$ -	$ -	$ -	$ -	$ 2,317,000	$ -	$ 184,000	$ 2,501,000

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
PUBLIC BUILDINGS SUMMARY BY DEPARTMENT

Department	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	2,317,000	-	184,000	2,501,000
TOTAL	$ -	$ -	$ -	$ -	$ 2,317,000	$ -	$ 184,000	$ 2,501,000

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. Motor Fuel Tax	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-
4. Capital Improvement Fees	-	-	-	-	2,317,000	-	184,000	2,501,000
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	$ -	$ -	$ -	$ -	$ 2,317,000	$ -	$ 184,000	$ 2,501,000

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
TRANSPORTATION SUMMARY BY PROJECT

Project	Through FY2010-11	Estimated FY2011-12	Approved FY2012-13	Projected FY2013-14	Projected FY2014-15	Projected FY2015-16	Projected FY2016-17	TOTAL
Cross Street and IL Route 47 Intersection STP Project	$ 93,018	$ 113,415	$ 1,419,582	$ -	$ -	$ -	$ -	$ 1,626,015
MFT Program - 2013	-	-	126,780	-	-	-	-	126,780
2012 Street Maintenance Program	-	-	130,000	-	-	-	-	130,000
Dugan Road STP Project	-	-	1,100,000	-	-	-	-	1,100,000
Bliss Road and IL Route 47 Intersection STP Project	-	-	104,996	87,451	924,740	-	-	1,117,187
MFT Program - 2014	-	-	-	102,622	-	-	-	102,622
MFT Program - 2015	-	-	-	-	237,359	-	-	237,359
MFT Program - 2016	-	-	-	-	-	237,415	-	237,415
MFT Program - 2017	-	-	-	-	-	-	237,472	237,472
TOTAL	$ 93,018	$ 113,415	$ 2,881,358	$ 190,073	$ 1,162,099	$ 237,415	$ 237,472	$ 4,914,850

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
TRANSPORTATION SUMMARY BY DEPARTMENT

Department	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	93,018	113,415	2,881,358	190,073	1,162,099	237,415	237,472	4,914,850
TOTAL	$ 93,018	$ 113,415	$ 2,881,358	$ 190,073	$ 1,162,099	$ 237,415	$ 237,472	$ 4,914,850

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
1. Operating Revenues	$ -	$ -	$ 343,995	$ 87,451	$ 19,369	$ -	$ -	$ 450,815
2. Motor Fuel Tax	-	-	526,780	102,622	237,359	237,415	237,472	1,341,648
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	93,018	113,415	149,898	-	-	-	-	356,331
9. Revenue Bonds	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	-
11. County Grant/Loan	-	-	-	-	-	-	-	-
12. State Grant/Loan	-	-	144,000	-	-	-	-	144,000
13. Federal Grant/Loan	-	-	1,716,685	-	905,371	-	-	2,622,056
14. Road Impact Fees	-	-	-	-	-	-	-	-
15. Tower Leases	-	-	-	-	-	-	-	-
TOTAL	$ 93,018	$ 113,415	$ 2,881,358	$ 190,073	$ 1,162,099	$ 237,415	$ 237,472	$ 4,914,850

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
WATER SUMMARY BY PROJECT

Project	Through FY2010-11	Estimated FY2011-12	Approved FY2012-13	Projected FY2013-14	Projected FY2014-15	Projected FY2015-16	Projected FY2016-17	TOTAL
Mallard Point to Settlers Ridge Water Main	-	-	347,285	-	-	-	-	347,285
75 Railroad Street Paving	-	-	-	-	-	19,000	83,810	102,810
Settlers Ridge to Hankes and Winthrop Water Main	-	-	-	-	-	316,916	983,889	1,300,805
Denny Road EWST	-	-	-	-	-	424,480	3,564,000	3,988,480
TOTAL	$ -	$ -	$ 347,285	$ -	$ -	$ 760,396	$ 4,631,699	$ 5,739,380

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
WATER SUMMARY BY DEPARTMENT

Department	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	-	-	347,285	-	-	760,396	4,631,699	5,739,380
TOTAL	$ -	$ -	$ 347,285	$ -	$ -	$ 760,396	$ 4,631,699	$ 5,739,380

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
2. Motor Fuel Tax	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-
4. Capital Improvement Fees	-	-	-	-	-	-	-	-
5. Water Tap-On Fees	-	-	347,285	-	-	335,916	1,067,699	1,750,900
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	$ -	$ -	$ 347,285	$ -	$ -	$ 760,396	$ 4,631,699	$ 5,739,380

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
SANITARY SEWER SUMMARY BY PROJECT

Project	Through FY2010-11	Estimated FY2011-12	Approved FY2012-13	Projected FY2013-14	Projected FY2014-15	Projected FY2015-16	Projected FY2016-17	TOTAL
1st and Grove Street - line under tracks	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
SANITARY SEWER SUMMARY BY DEPARTMENT

Department	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	250,000	250,000
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	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 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
STORM SEWER SUMMARY BY PROJECT

Project	Through FY2010-11	Estimated FY2011-12	Approved FY2012-13	Projected FY2013-14	Projected FY2014-15	Projected FY2015-16	Projected FY2016-17	TOTAL
Mallard Point/Rolling Oaks Drainage Improvements	$ 233,300	$ 55,646	$ 1,795,290	$ -	$ -	$ -	$ -	$ 2,084,236
East Stormwater/Street Improvements	-	-	-	-	-	-	841,118	841,118
TOTAL	$ 233,300	$ 55,646	$ 1,795,290	$ -	$ -	$ -	$ 841,118	$ 2,925,354

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
STORM SEWER SUMMARY BY DEPARTMENT

Department	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	233,300	55,646	1,795,290	-	-	-	841,118	2,925,354
TOTAL	$ 233,300	$ 55,646	$ 1,795,290	$ -	$ -	$ -	$ 841,118	$ 2,925,354

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	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	-	-	-	-	-	-	841,118	841,118
7. General Obligation Bonds	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	-	-	-
11. County Grant/Loan	-	-	1,220,240	-	-	-	-	1,220,240
12. State Grant/Loan	-	-	-	-	-	-	-	-
13. Federal Grant/Loan	-	-	-	-	-	-	-	-
14. Road Impact Fees	-	-	-	-	-	-	-	-
15. Tower Leases	233,300	55,646	575,050	-	-	-	-	863,996
TOTAL	$ 233,300	$ 55,646	$ 1,795,290	$ -	$ -	$ -	$ 841,118	$ 2,925,354

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
FLEET SUMMARY BY PROJECT

Project	Through FY2010-11	Estimated FY2011-12	Approved FY2012-13	Projected FY2013-14	Projected FY2014-15	Projected FY2015-16	Projected FY2016-17	TOTAL
Ford Crown Victoria - #41	$ -	$ -	$ 43,863	$ -	$ -	$ -	$ 48,417	$ 92,280
Ford Crown Victoria - #42	-	-	-	44,960	-	-	-	44,960
Ford Crown Victoria - #43	-	-	-	44,960	-	-	-	44,960
Ford Crown Victoria - #44	-	-	43,863	-	-	-	48,417	92,280
Ford Crown Victoria - #45	-	-	-	-	46,084	-	-	46,084
Ford Crown Victoria - #46 (S)	-	-	-	-	46,084	-	-	46,084
Ford Crown Victoria - #47 (I)	-	-	-	-	-	32,897	-	32,897
Ford Crown Victoria - #49	-	-	43,863	-	-	-	48,417	92,280
Ford Crown Victoria - #50 (S)	-	-	-	-	47,071	-	-	47,071
Subtotal - Police	-	-	131,589	89,920	139,239	32,897	145,251	538,896
10 Yard Dump with Plow	-	-	-	148,585	-	-	-	148,585
4 x 4 Pickup Truck with Plow	-	-	-	43,863	-	-	-	43,863
4 x 4 Pickup Truck with Plow	-	-	-	43,863	-	-	-	43,863
10 Yard Dump with Plow	-	-	-	148,585	-	-	-	148,585
1 Ton Dump with Plow	-	-	-	-	80,022	-	-	80,022
5 Yard Dump with V-Box & Wing	-	-	-	-	160,473	-	-	160,473
10 Yard Dump with V-Box	-	-	-	-	152,300	-	-	152,300
4 x 4 Pickup Truck with Plow	-	-	-	-	-	46,084	-	46,084
5 Yard V-Box with Plow	-	-	-	-	-	118,642	-	118,642
1 1/2 Ton Dump with Plow	-	-	-	-	-	82,023	-	82,023
Sweeper	-	-	-	-	-	192,013	-	192,013
1 1/2 Ton Bucket Truck	-	-	-	-	-	-	131,210	131,210
5 Yard Dump with Plow	-	-	-	-	-	-	140,808	140,808
5 Yard Dump with Plow	-	-	-	-	-	-	168,597	168,597
4 x 4 Utility Truck with Plow	-	-	-	-	-	-	73,969	73,969
Subtotal - Streets	-	-	-	384,896	392,795	438,762	514,584	1,731,037
4 x 4 Utility Truck with Plow	-	-	-	-	-	72,165	-	72,165
4 x 4 Utility Truck with Plow	-	-	-	-	-	-	73,969	73,969
Subtotal - Building Maintenance	-	-	-	-	-	72,165	73,969	146,134
Dodge Dakota Pickup - CD 2	-	-	-	-	-	24,977	-	24,977
Dodge Dakota Pickup - CD 3	-	-	-	-	-	-	25,601	25,601
Dodge Dakota Pickup - CD 4	-	-	-	-	-	-	25,601	25,601
Dodge Dakota Pickup - CD 6	-	-	-	-	-	-	25,601	25,601
Subtotal - Community Development	-	-	-	-	-	24,977	76,803	101,780
4 x 4 Pickup Truck with Plow	-	-	-	43,863	-	-	-	43,863
Ford Explorer - #1	-	-	-	29,718	-	-	-	29,718
4 x 4 Utility Truck with Plow	-	-	-	68,688	-	-	-	68,688
4 x 4 Club Cab with Plow	-	-	-	49,411	-	-	-	49,411
1 Ton Dump with Plow	-	-	-	78,070	-	-	-	78,070
4 x 4 Utility Truck with Plow	-	-	-	-	70,405	-	-	70,405
5 Yard Dump with Plow	-	-	-	-	134,023	-	-	134,023
4 x 4 Utility Truck with Plow	-	-	-	-	70,405	-	-	70,405
10 Yard Dump with Plow	-	-	-	-	-	156,108	-	156,108
Ford Explorer - #4	-	-	-	-	-	31,223	-	31,223
4 x 4 Utility Truck with Plow	-	-	-	-	-	72,165	-	72,165
10 Yard Dump with Plow	-	-	-	-	-	156,108	-	156,108
4 x 4 Utility Truck with Plow	-	-	-	-	-	-	73,969	73,969
Vactor	-	-	-	-	-	-	360,825	360,825
4 x 4 Utility Truck with Plow	-	-	-	-	-	-	73,969	73,969
5 Yard Dump with Plow	-	-	-	-	-	-	140,808	140,808
Subtotal - Utilities	-	-	-	269,750	274,833	415,604	649,571	1,609,758
TOTAL	$ -	$ -	$ 131,589	$ 744,566	$ 806,867	$ 984,405	$ 1,460,178	$ 4,127,605

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
FLEET SUMMARY BY DEPARTMENT

Department	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	24,977	76,803	101,780
Finance	-	-	-	-	-	-	-	-
Police	-	-	131,589	89,920	139,239	32,897	145,251	538,896
Public Works	-	-	-	654,646	667,628	926,531	1,238,124	3,486,929
TOTAL	$ -	$ -	$ 131,589	$ 744,566	$ 806,867	$ 984,405	$ 1,460,178	$ 4,127,605

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. Motor Fuel Tax	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	131,589	744,566	423,689	378,708	762,457	2,441,009
4. Capital Improvement Fees	-	-	-	-	383,178	605,697	697,721	1,686,596
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	$ -	$ -	$ 131,589	$ 744,566	$ 806,867	$ 984,405	$ 1,460,178	$ 4,127,605

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
EQUIPMENT SUMMARY BY PROJECT

Project	Through FY2010-11	Estimated FY2011-12	Approved FY2012-13	Projected FY2013-14	Projected FY2014-15	Projected FY2015-16	Projected FY2016-17	TOTAL
Wheel Loader with Plow	$ -	$ -	$ -	$ 123,993	$ -	$ -	$ -	$ 123,993
Tractor	-	-	-	36,739	-	-	-	36,739
Brush Chipper	-	-	-	-	-	37,122	-	37,122
Financial Software and Related Hardware	-	-	-	-	-	425,000	425,000	850,000
Excavator	-	-	-	49,955	-	-	-	49,955
125 Kw Generator	-	-	-	-	156,108	-	-	156,108
Air Compressor	-	-	-	-	31,223	-	-	31,223
Backhoe	-	-	-	-	137,374	-	-	137,374
TOTAL	$ -	$ -	$ -	$ 210,687	$ 324,705	$ 462,122	$ 425,000	$ 1,422,514

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
EQUIPMENT SUMMARY BY DEPARTMENT

Department	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	425,000	425,000	850,000
Police	-	-	-	-	-	-	-	-
Public Works	-	-	-	210,687	324,705	37,122	-	572,514
TOTAL	$ -	$ -	$ -	$ 210,687	$ 324,705	$ 462,122	$ 425,000	$ 1,422,514

VILLAGE OF SUGAR GROVE
FYE 2013 - 2017 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

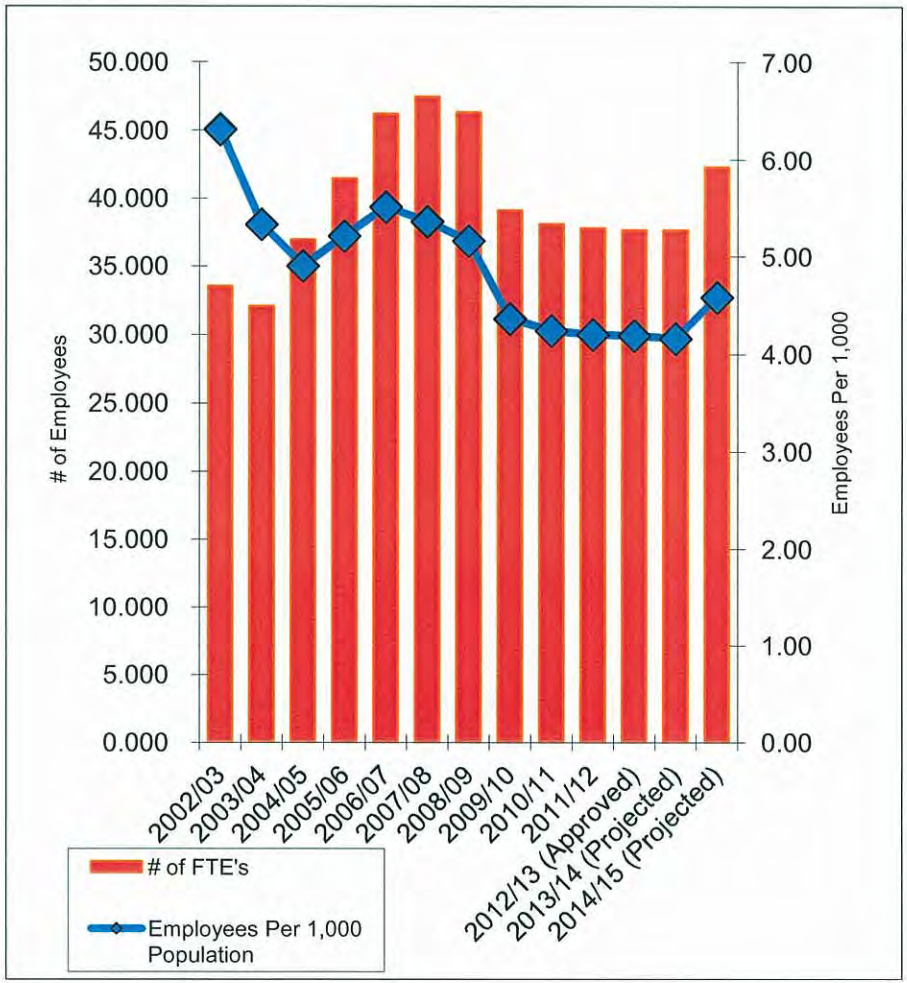
Type	Through FY2010-11	Estimated FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. Motor Fuel Tax	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	210,687	324,705	37,122	-	572,514
4. Capital Improvement Fees	-	-	-	-	-	425,000	425,000	850,000
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	$ -	$ -	$ -	$ 210,687	$ 324,705	$ 462,122	$ 425,000	$ 1,422,514

Organization and Community Information (15)

VILLAGE OF SUGAR GROVE
PERSONNEL HISTORY
FISCAL YEAR 2012 - 2013

Personnel History			
Fiscal Year	# of FTE's	% Change	Employees Per 1,000 Population
2002/03	33.509	5.14%	6.31
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 (Approved)	37.663	-1.21%	4.19
2013/14 (Projected)	37.663	0.00%	4.16
2014/15 (Projected)	42.317	12.36%	4.58

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 2012 – 2013

The fiscal year 2012 – 2013 final budget includes the reduction of 0.154 full-time equivalent positions. The Public Works Department will be reducing their staff by replacing a part-time laborer in the Building Maintenance Division with an additional seasonal employee in the Streets Division.

	Actual			Budget	
Department	**2009/10**	**2010/11**	**2011/12**	**2012/13**	**Change**
Administration	2.000	2.000	2.000	2.000	-
Finance	3.000	3.000	3.000	3.000	-
Community Development	4.375	4.375	4.375	4.375	-
Police	16.250	16.250	15.250	15.250	-
Public Works					
Building Maintenance	1.500	1.500	1.500	1.000	(0.500)
General	2.000	2.000	2.000	2.000	-
Streets	4.000	3.000	3.692	4.038	0.346
Utilities	6.000	6.000	6.000	6.000	-
Public Works - Total	13.500	12.500	13.192	13.038	(0.154)
Total Village Employees	**39.125**	**38.125**	**37.817**	**37.663**	**(0.154)**

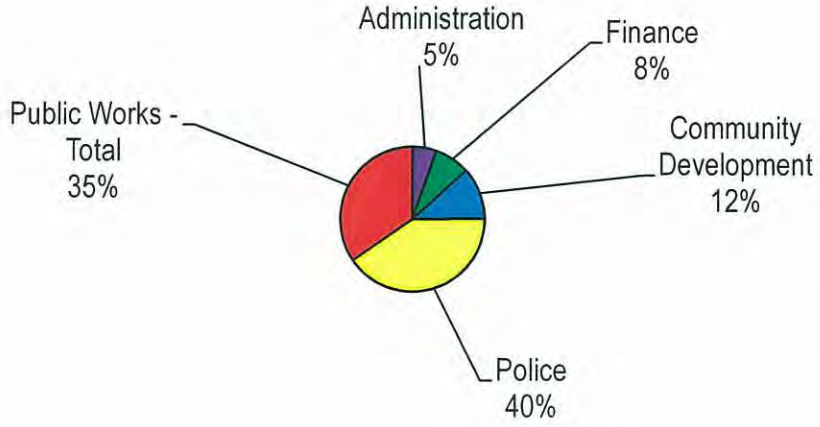
Note: Full time equivalents equal the total hours of all employees divided by 2,080 working hours in a year.

Over the last three and a half years, since the beginning of the recession, the Village has reduced staffing levels by 8.654 full-time equivalent positions (including the 0.154 noted above). 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 patrol officers through not replacing officers on disability (3.0) and a sergeant who resigned (1.0). 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 through not replacing a full-time laborer and part-time laborer who both retired (1.5) and eliminated an open custodian position (0.5). However, the Public Works Department has increased the number of seasonal employees from one to three over the same time period.

The above decrease has resulted in a staff reduction of 18.7% (departmental reductions range from 7.1% 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.

Village of Sugar Grove, Illinois
Personnel Requirements in Full-Time Equivalents (Continued)
Fiscal Year 2012 – 2013

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.



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Village of Sugar Grove
Full Time Equivalent Staffing Levels
Fiscal Year 2012 - 2013

	FY 09-10 Revised	FY 10-11 Revised	FY 11-12 Approved	FY 12-13 Approved	FY 13-14 Projected	FY 14-15 Projected
Administration						
Administrator	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
Total	**2**	**2**	**2**	**2**	**2**	**2**
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	0.5	0.5	0.5
Utility Billing Clerk	0	0	0	0	0	1
Total	**3**	**3**	**3**	**3**	**3**	**4**
Police						
Chief	1	1	1	1	1	1
Sergeant	3	3	3	3	3	3
Patrol Officer	10	10	9	9	9	10
Patrol Officer - PT	1.25	1.25	1.25	1.25	1.25	1.25
Office Assistant	1	1	1	1	1	1
Total	**16.25**	**16.25**	**15.25**	**15.25**	**15.25**	**16.25**
Community Development						
Director	1	1	1	1	1	1
Planner	1	1	1	1	1	1
Permit Clerk	1	1	1	1	1	1
Chief Building Inspector	0	0	0	0	0	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**	**5.375**
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	0.346
Total	**6**	**6**	**6**	**6**	**6**	**6.346**
Streets						
Supervisor	1	1	1	1	1	1
Laborer/M1	3	2	2	2	2	3
Seasonal Worker (1 @ 720 hours)	0	0	0.692	1.038	1.038	0.346
Total	**4**	**3**	**3.692**	**4.038**	**4.038**	**4.346**
Building Maintenance						
Laborer/M1	1.5	1.5	1.5	1	1	1
Custodian	0	0	0	0	0	1
Total	**1.5**	**1.5**	**1.5**	**1**	**1**	**2**
Total FTE's	**39.125**	**38.125**	**37.817**	**37.663**	**37.663**	**42.317**
Increase	-15.5%	-2.6%	-0.8%	-0.4%	0.0%	12.4%
Population	**8,980**	**8,997**	**8,997**	**8,997**	**9,047**	**9,237**
Employees per 1,000 residents	**4.36**	**4.24**	**4.20**	**4.19**	**4.16**	**4.58**

Village of Sugar Grove
Wage and Classification Schedule - Proposed (revised 3/12/12)
Fiscal Year 2012 - 2013

COLA 1.75%

Position Description	START	A	B	C	D	E	F	G	H	I
Patrol Officer (union)	$ 48,547.20	$ 51,272.00	$ 53,996.80	$ 56,721.60	$ 59,425.60	$ 62,150.40	$ 64,875.20	$ 67,600.00	$ 70,304.00	
	$ 23.34	$ 24.65	$ 25.96	$ 27.27	$ 28.57	$ 29.88	$ 31.19	$ 32.50	$ 33.80	
Sergeant	$ 59,675.20	$ 61,401.60	$ 63,128.00	$ 64,854.40	$ 66,580.80	$ 68,307.20	$ 70,033.60	$ 71,760.00	$ 73,486.40	$ 75,129.60
	$ 28.69	$ 29.52	$ 30.35	$ 31.18	$ 32.01	$ 32.84	$ 33.67	$ 34.50	$ 35.33	$ 36.12
Custodian	$ 31,324.80	$ 32,406.40	$ 33,488.00	$ 34,569.60	$ 35,651.20	$ 36,732.80	$ 37,814.40	$ 38,896.00	$ 39,977.60	$ 41,018.00
	$ 15.06	$ 15.58	$ 16.10	$ 16.62	$ 17.14	$ 17.66	$ 18.18	$ 18.70	$ 19.22	$ 19.72
Laborer	$ 36,857.60	$ 38,126.40	$ 39,395.20	$ 40,664.00	$ 41,932.80	$ 43,201.60	$ 44,470.40	$ 45,739.20	$ 47,008.00	$ 48,256.00
	$ 17.72	$ 18.33	$ 18.94	$ 19.55	$ 20.16	$ 20.77	$ 21.38	$ 21.99	$ 22.60	$ 23.20
Maintenance II	$ 41,766.40	$ 43,534.40	$ 45,302.40	$ 47,070.40	$ 48,838.40	$ 50,606.40	$ 52,374.40	$ 54,142.40	$ 55,910.40	$ 57,761.60
	$ 20.08	$ 20.93	$ 21.78	$ 22.63	$ 23.48	$ 24.33	$ 25.18	$ 26.03	$ 26.88	$ 27.77
Water Operator	$ 44,657.60	$ 46,176.00	$ 47,694.40	$ 49,212.80	$ 50,731.20	$ 52,249.60	$ 53,768.00	$ 55,286.40	$ 56,804.80	$ 58,323.20
	$ 21.47	$ 22.20	$ 22.93	$ 23.66	$ 24.39	$ 25.12	$ 25.85	$ 26.58	$ 27.31	$ 28.04
Mechanic	$ 47,174.40	$ 49,067.20	$ 50,960.00	$ 52,852.80	$ 54,745.60	$ 56,638.40	$ 58,531.20	$ 60,424.00	$ 62,316.80	$ 64,188.80
	$ 22.68	$ 23.59	$ 24.50	$ 25.41	$ 26.32	$ 27.23	$ 28.14	$ 29.05	$ 29.96	$ 30.86
PW Supervisor	$ 52,665.60	$ 54,516.80	$ 56,368.00	$ 58,219.20	$ 60,070.40	$ 61,921.60	$ 63,772.80	$ 65,624.00	$ 67,475.20	$ 69,326.40
	$ 25.32	$ 26.21	$ 27.10	$ 27.99	$ 28.88	$ 29.77	$ 30.66	$ 31.55	$ 32.44	$ 33.33
Engineering Tech	$ 47,195.20	$ 48,817.60	$ 50,440.00	$ 52,062.40	$ 53,684.80	$ 55,307.20	$ 56,929.60	$ 58,552.00	$ 60,174.40	$ 61,859.20
	$ 22.69	$ 23.47	$ 24.25	$ 25.03	$ 25.81	$ 26.59	$ 27.37	$ 28.15	$ 28.93	$ 29.74
Engineer	$ 57,865.60	$ 60,736.00	$ 63,606.40	$ 66,476.80	$ 69,347.20	$ 72,217.60	$ 75,088.00	$ 77,958.40	$ 80,828.80	$ 83,740.80
	$ 27.82	$ 29.20	$ 30.58	$ 31.96	$ 33.34	$ 34.72	$ 36.10	$ 37.48	$ 38.86	$ 40.26
Building Inspector	$ 43,680.00	$ 45,656.00	$ 47,632.00	$ 49,608.00	$ 51,584.00	$ 53,560.00	$ 55,536.00	$ 57,512.00	$ 59,488.00	$ 61,443.20
	$ 21.00	$ 21.95	$ 22.90	$ 23.85	$ 24.80	$ 25.75	$ 26.70	$ 27.65	$ 28.60	$ 29.54
Chief Building Inspector	$ 52,416.00	$ 54,787.20	$ 57,158.40	$ 59,529.60	$ 61,900.80	$ 64,272.00	$ 66,643.20	$ 69,014.40	$ 71,385.60	$ 73,736.00
	$ 25.20	$ 26.34	$ 27.48	$ 28.62	$ 29.76	$ 30.90	$ 32.04	$ 33.18	$ 34.32	$ 35.45
Planner	$ 47,299.20	$ 49,108.80	$ 50,918.40	$ 52,728.00	$ 54,537.60	$ 56,347.20	$ 58,156.80	$ 59,966.40	$ 61,776.00	$ 63,668.80
	$ 22.74	$ 23.61	$ 24.48	$ 25.35	$ 26.22	$ 27.09	$ 27.96	$ 28.83	$ 29.70	$ 30.61
Office Associate	$ 26,956.80	$ 28,392.00	$ 29,827.20	$ 31,262.40	$ 32,697.60	$ 34,132.80	$ 35,568.00	$ 37,003.20	$ 38,438.40	$ 39,832.00
	$ 12.96	$ 13.65	$ 14.34	$ 15.03	$ 15.72	$ 16.41	$ 17.10	$ 17.79	$ 18.48	$ 19.15
Office Assistant	$ 33,592.00	$ 35,360.00	$ 37,128.00	$ 38,896.00	$ 40,664.00	$ 42,432.00	$ 44,200.00	$ 45,968.00	$ 47,736.00	$ 49,483.20
	$ 16.15	$ 17.00	$ 17.85	$ 18.70	$ 19.55	$ 20.40	$ 21.25	$ 22.10	$ 22.95	$ 23.79
Administrative Assistant	$ 40,352.00	$ 42,161.60	$ 43,971.20	$ 45,780.80	$ 47,590.40	$ 49,400.00	$ 51,209.60	$ 53,019.20	$ 54,828.80	$ 56,659.20
	$ 19.40	$ 20.27	$ 21.14	$ 22.01	$ 22.88	$ 23.75	$ 24.62	$ 25.49	$ 26.36	$ 27.24
Accountant	$ 43,014.40	$ 45,052.80	$ 47,091.20	$ 49,129.60	$ 51,168.00	$ 53,206.40	$ 55,244.80	$ 57,283.20	$ 59,321.60	$ 61,443.20
	$ 20.68	$ 21.66	$ 22.64	$ 23.62	$ 24.60	$ 25.58	$ 26.56	$ 27.54	$ 28.52	$ 29.54
Assistant to the Administrator	$ 48,609.60	$ 50,440.00	$ 52,270.40	$ 54,100.80	$ 55,931.20	$ 57,761.60	$ 59,592.00	$ 61,422.40	$ 63,252.80	$ 65,041.60
	$ 23.37	$ 24.25	$ 25.13	$ 26.01	$ 26.89	$ 27.77	$ 28.65	$ 29.53	$ 30.41	$ 31.27
P/T Patrol Officer	$ 14.94	$ 15.27	$ 15.60	$ 15.93	$ 16.26	$ 16.59	$ 16.92	$ 17.25	$ 17.58	$ 17.92
P/T Investigator	$ 22.02	$ 23.09	$ 24.16	$ 25.23	$ 26.30	$ 27.37	$ 28.44	$ 29.51	$ 30.58	$ 31.67
PW Seasonal	$ 9.89	$ 10.19	$ 10.48	$ 10.78	$ 11.07	$ 11.37	$ 11.67	$ 11.96	$ 12.26	$ 12.56

Village of Sugar Grove
Wage and Classification Schedule - Proposed (revised 3/12/12)
Fiscal Year 2012 - 2013

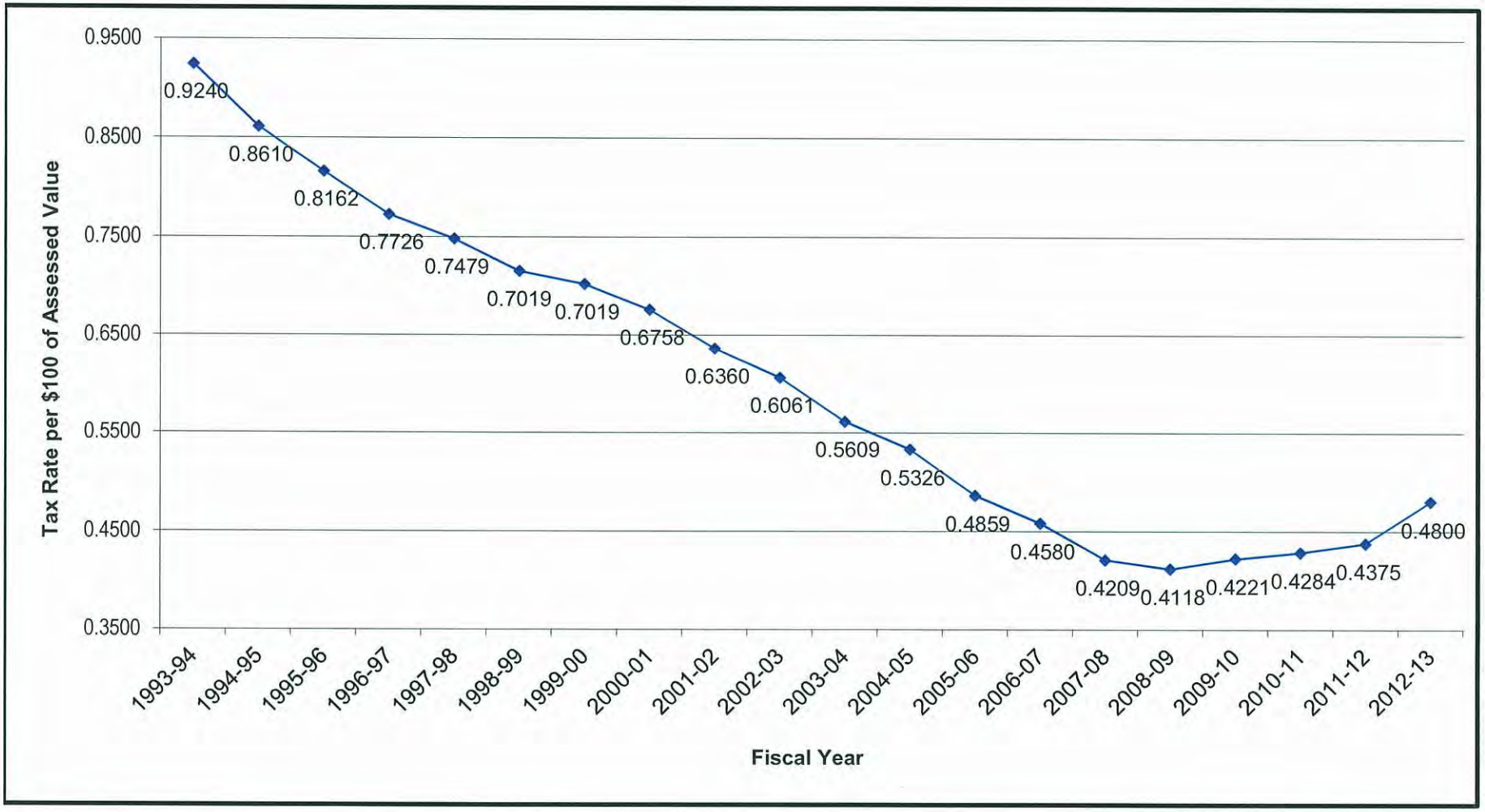
COLA 1.75%

Position Description	Range	
Village Administrator	$ 92,248.00	$ 123,697.60
	$ 44.35	$ 59.47
Police Chief	$ 78,416.00	$ 105,144.00
	$ 37.70	$ 50.55
PW Director	$ 76,564.80	$ 102,668.80
	$ 36.81	$ 49.36
CD Director	$ 74,713.60	$ 100,193.60
	$ 35.92	$ 48.17
Finance Director	$ 72,883.20	$ 97,718.40
	$ 35.04	$ 46.98

TYPICAL PROPERTY TAX BILL FOR MUNICIPAL SERVICES

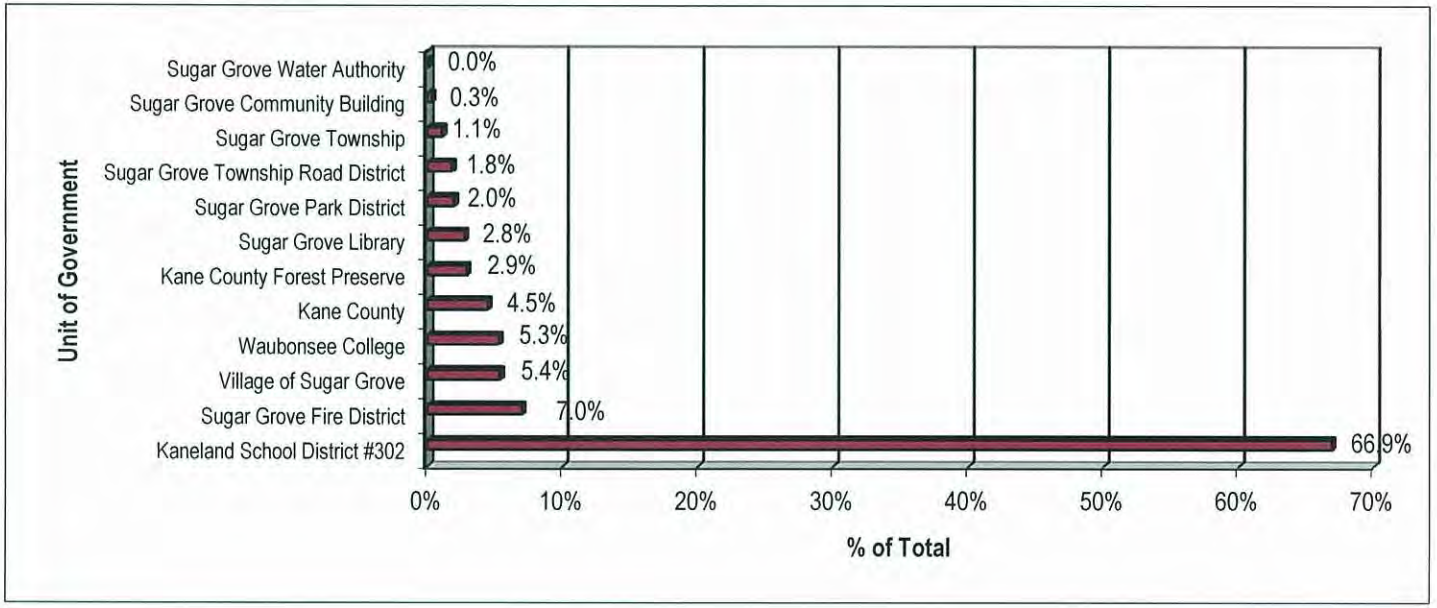
	ACTUAL FY 2011-12		ACTUAL FY 2012-13	Change
MARKET VALUE:	$281,982	MARKET VALUE:	$278,835	-$3,147
ASSESSED VALUATION:	93,994	ASSESSED VALUATION:	92,945	
LESS HOMESTEAD EXEMPTION:	6,000	LESS HOMESTEAD EXEMPTION:	6,000	
NET ASSESSED VALUATION:	87,994	NET ASSESSED VALUATION:	86,945	
EXTENDED TAX RATE:	.4375	EXTENDED TAX RATE:	.4800	+ .0425
TAX BILL:	$385.02	TAX BILL:	$417.35	+$32.33

VILLAGE OF SUGAR GROVE
PROPERTY TAX RATE HISTORY (VILLAGE PORTION ONLY)
FISCAL YEAR 2012 - 2013



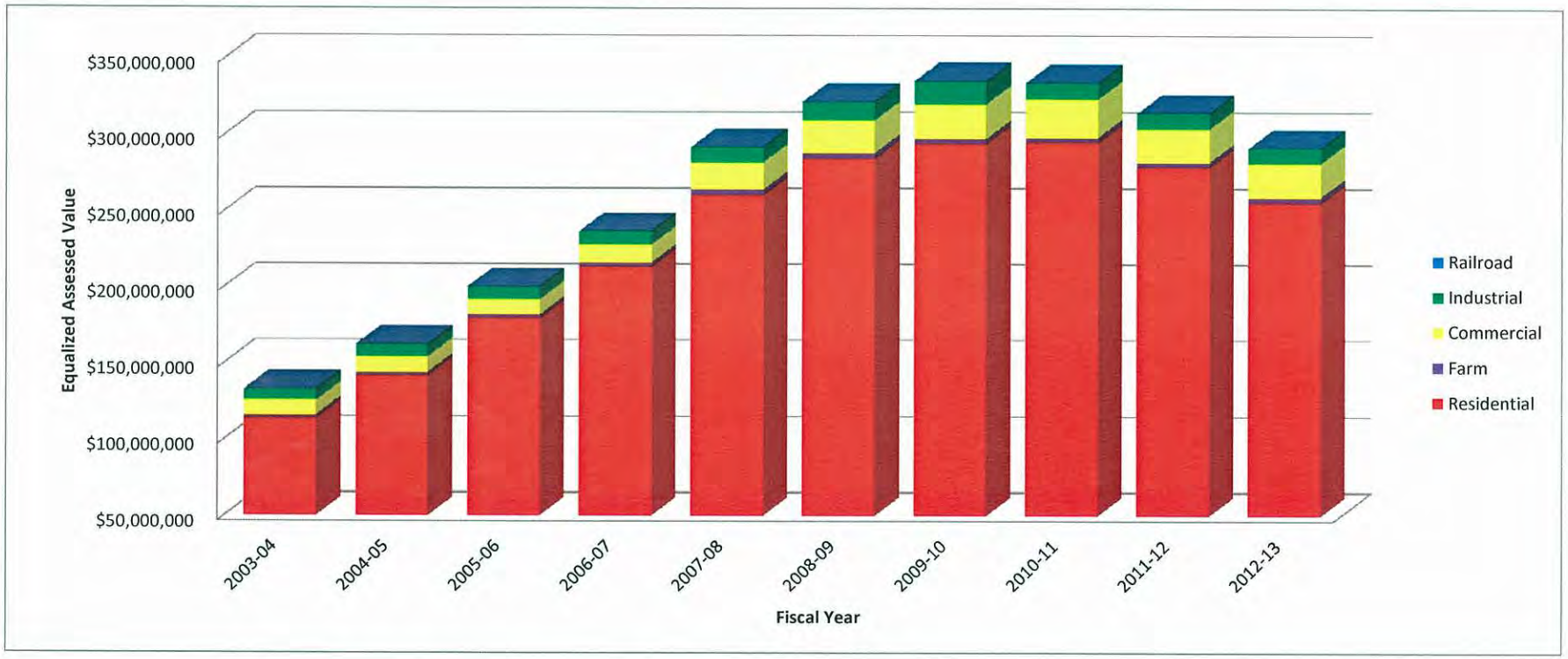
VILLAGE OF SUGAR GROVE
PROPERTY TAX RATE DISTRIBUTION BY UNIT OF GOVERNMENT
FISCAL YEAR 2012 - 2013

UNIT OF GOVERNMENT	PERCENT OF TOTAL	2011 TAX RATE (Payable in 2012)
Kaneland School District #302	66.9%	5.9619
Sugar Grove Fire District	7.0%	0.6246
Village of Sugar Grove	**5.4%**	***0.4800***
Waubonsee College	5.3%	0.4710
Kane County	4.5%	0.3990
Kane County Forest Preserve	2.9%	0.2609
Sugar Grove Library	2.8%	0.2471
Sugar Grove Park District	2.0%	0.1756
Sugar Grove Township Road District	1.8%	0.1624
Sugar Grove Township	1.1%	0.0992
Sugar Grove Community Building	0.3%	0.0266
Sugar Grove Water Authority	0.0%	0.0025
TOTAL TAX RATE:	***100.0%***	***8.9108***



VILLAGE OF SUGAR GROVE
ASSESSED VALUATION HISTORY
LAST TEN FISCAL YEARS

Levy Year:	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	% of
Fiscal Year:	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Total
Residential	$113,638,557	$141,744,773	$179,336,717	$213,346,305	$260,596,815	$284,696,914	$294,513,285	$295,238,446	$279,291,169	$255,730,554	87.55%
Farm	2,417,380	2,377,441	2,377,897	2,836,278	3,756,701	3,893,326	3,497,423	3,475,474	3,219,364	4,052,461	1.39%
Commercial	9,894,250	10,546,838	10,536,212	12,129,466	18,207,794	21,612,111	22,847,936	25,282,093	22,146,488	22,581,873	7.73%
Industrial	6,914,915	7,492,112	8,076,853	8,548,379	9,748,563	11,774,208	14,686,666	10,482,826	9,931,070	9,622,964	3.29%
Railroad	76,497	64,197	62,801	58,028	60,748	68,399	78,806	95,292	104,452	124,705	0.04%
TOTAL	$132,941,599	$162,225,361	$200,390,480	$236,918,456	$292,370,621	$322,044,958	$335,624,116	$334,574,131	$314,692,543	$292,112,557	100.00%
% CHANGE	24.66%	22.03%	23.53%	18.23%	23.41%	10.15%	4.22%	-0.31%	-6.24%	-12.69%	



VILLAGE OF SUGAR GROVE
TAX LEVY HISTORY
LAST TEN FISCAL YEARS

Fiscal Year	2003-04		2004-05		2005-06		2006-07		2007-08	
Levy Purpose	2002 Tax Extension	2002 Rate	2003 Tax Extension	2003 Rate	2004 Tax Extension	2004 Rate	2005 Tax Extension	2005 Rate	2006 Tax Extension	2006 Rate
Corporate	$307,892.74	$0.2316	$363,547.04	$0.2241	$364,269.81	$0.1818	$412,669.31	$0.1742	$473,196.00	$0.1618
Liability Insurance	82,423.81	0.0620	97,335.21	0.0600	97,550.09	0.0487	110,512.98	0.0467	126,725.12	0.0433
Police Protection	61,551.97	0.0463	72,676.96	0.0448	72,841.94	0.0363	82,521.07	0.0348	94,625.75	0.0324
Police Pension	0.00	0.0000	0.00	0.0000	107,369.22	0.0536	121,636.30	0.0513	139,478.33	0.0477
Audit	9,438.85	0.0071	11,193.55	0.0069	11,221.87	0.0056	12,713.04	0.0054	14,577.60	0.0050
Social Security	88,007.33	0.0662	103,986.45	0.0641	104,223.09	0.0520	118,070.68	0.0498	135,388.06	0.0463
IMRF	86,412.03	0.0650	102,039.75	0.0629	102,279.30	0.0510	115,869.71	0.0489	132,864.91	0.0454
Street Lighting	12,496.50	0.0094	14,762.50	0.0091	14,808.86	0.0074	16,776.20	0.0071	19,237.99	0.0066
Subtotal	648,223.23	0.4876	765,541.46	0.4719	874,564.18	0.4364	990,769.29	0.4182	1,136,093.76	0.3885
Bonds & Interest	97,446.19	0.0733	98,470.80	0.0607	99,173.25	0.0495	94,397.79	0.0398	94,654.99	0.0324
Total	$745,669.42	$0.5609	$864,012.26	$0.5326	$973,737.43	$0.4859	$1,085,167.08	$0.4580	$1,230,748.75	$0.4209

VILLAGE OF SUGAR GROVE
TAX LEVY HISTORY
LAST TEN FISCAL YEARS

Fiscal Year	2008-09		2009-10		2010-11		2011-12		2012-13	
Levy Purpose	2007 Tax Extension	2007 Rate	2008 Tax Extension	2008 Rate	2009 Tax Extension	2009 Rate	2010 Tax Extension	2010 Rate	2011 Tax Extension	2011 Rate
Corporate	$512,943.55	$0.1593	$682,605.75	$0.2034	$692,006.37	$0.2068	$722,206.80	$0.2295	$741,273.59	$0.2538
Liability Insurance	137,371.50	0.0427	73,481.54	0.0219	74,496.28	0.0223	76,797.57	0.0244	78,207.29	0.0268
Police Protection	102,574.54	0.0318	109,735.66	0.0327	111,249.24	0.0333	114,686.55	0.0365	116,789.52	0.0400
Police Pension	151,193.67	0.0469	161,750.69	0.0482	163,981.47	0.0490	169,046.54	0.0537	172,147.77	0.0589
Audit	15,802.75	0.0049	11,273.61	0.0033	11,429.05	0.0034	11,782.09	0.0037	11,999.98	0.0041
Social Security	146,762.33	0.0456	157,011.67	0.0468	159,176.99	0.0476	164,093.28	0.0521	167,102.99	0.0572
IMRF	144,028.17	0.0447	77,042.52	0.0230	78,106.33	0.0233	71,683.81	0.0228	67,180.05	0.0230
Street Lighting	20,855.63	0.0065	44,624.58	0.0133	45,241.11	0.0135	46,640.58	0.0148	47,497.50	0.0162
Subtotal	1,231,532.14	0.3824	1,317,526.02	0.3926	1,335,686.84	0.3992	1,376,937.22	0.4375	1,402,198.69	0.4800
Bonds & Interest	94,507.31	0.0294	99,019.18	0.0295	97,715.72	0.0292	0.00	0.0000	0.00	0.0000
Total	$1,326,039.45	$0.4118	$1,416,545.20	$0.4221	$1,433,402.56	$0.4284	$1,376,937.22	$0.4375	$1,402,198.69	$0.4800

Village of Sugar Grove, Illinois
Community Profile and Demographics
Fiscal Year 2012 – 2013

Profile of the Village of Sugar Grove

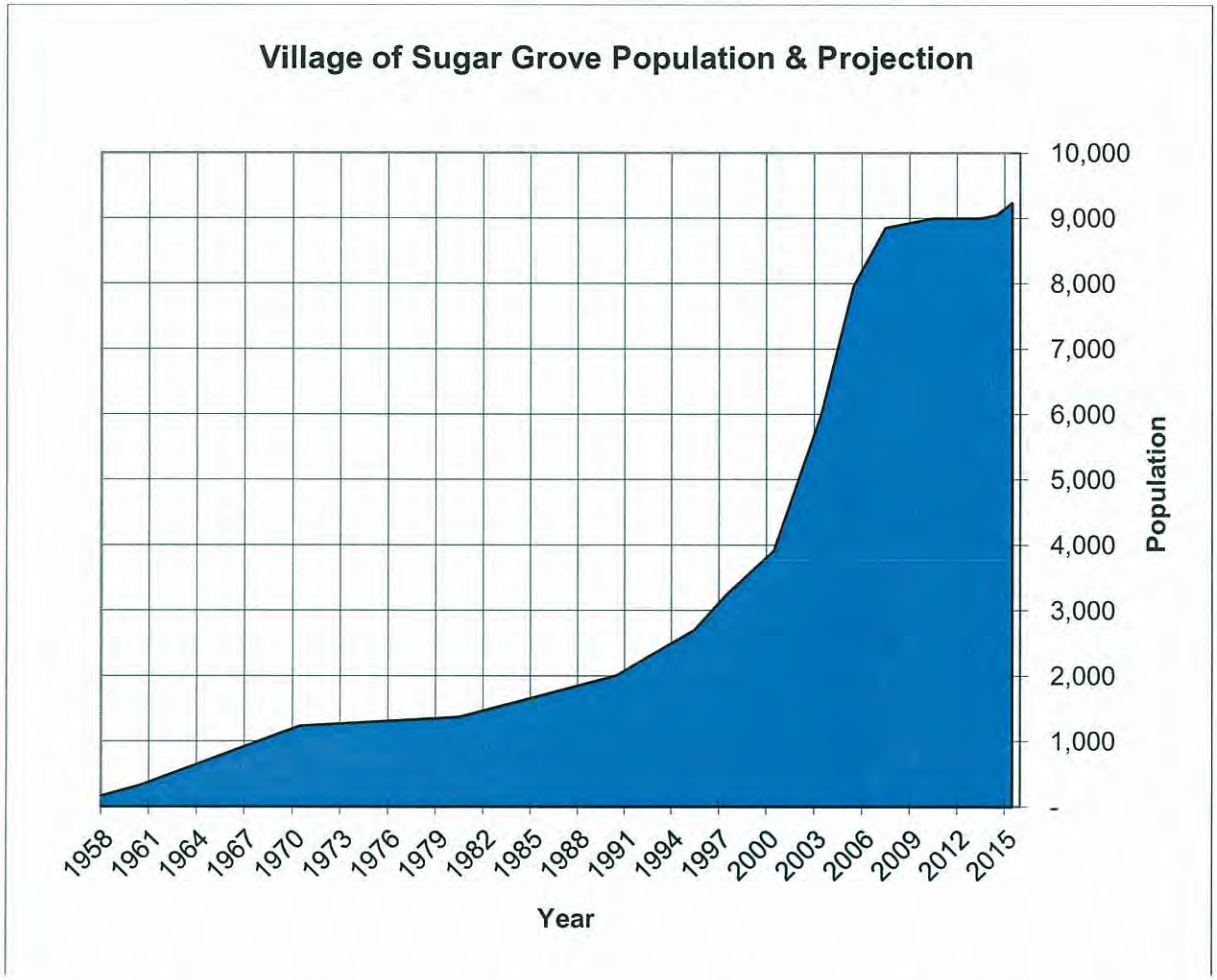
The Village had its beginning as home to Native Americans who called the area "Sin-Qua-Sip". In 1835, settlers arrived at what is now known as Bliss Woods Forest Preserve. The Village was incorporated in 1957 with a population of approximately 200 residents and until the 1960's, was predominantly a farming 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 no permits during fiscal year 2012 – 2013, but expects interest in new home sales to begin to take shape in the fall of 2012. 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 has seen its once burgeoning housing market come to a standstill, issuing no new single family residential permits in fiscal year 2011 – 2012. In addition, the Village has projected only 240 additional residents between fiscal years 2012 – 2013 through 2014 – 2015 as shown in the chart above. However, 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.

Local Economy (Continued)

The Village budgeted for no new single family residential permits during fiscal year 2012 – 2013, but expects interest in new home sales to begin to take shape in the fall of 2012 as the Village works through the foreclosed (3) and bankrupt (1) subdivisions. The Board approved a reduction in impact fees with one developer (Meadowridge Villas) 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.

Even in the face of decreasing permits, the Village has been able to maintain its above average housing value over the last four (4) years as residential building permits have averaged over $400,000. This is higher than the 2010 census median value of $297,200, including the value of land.

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
2002	1	$ 1,239,000	257	$ 66,655,643	127	$ 18,163,197	385	$ 86,057,840
2003	3	1,011,500	140	36,987,796	149	21,958,365	292	59,957,661
2004	3	1,942,000	236	72,721,162	52	9,696,831	291	84,359,993
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	8	3,041,090	5	2,725,143	-	-	13	5,766,233
2011	7	4,373,000	4	1,470,000	-	-	11	5,843,000

Sugar Grove has seen an increase of inquiries regarding available parcels during fiscal year 2010 – 2011 and 2011 – 2012. There were several businesses that opened during the last fiscal year (as shown in the State of the Village) including McDonald's in August 2011 and a 90,000 sq. ft. expansion of Scot Industries. 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. Walgreen's, the first business to locate in Prairie Grove Commons, just broke ground along the extension of Division Drive in April 2012 and is expected to open in October 2012. Lastly, the ground breaking for Hampsted Court Assisted Living Facility (150 beds) is scheduled for July 2012.

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 Sante 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 2012 – 2013. 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 most revenues to increase slightly after being mostly flat during fiscal year 2011 – 2012. Sales tax began to recover during the latter part of fiscal year 2010 – 2011 and continued throughout fiscal year 2011 – 2012. The Village expects this trend to continue throughout fiscal year 2012 – 2013 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 2012 – 2013. 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 88% 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 more than doubled 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.

Equalized Assessed Valuation of Taxable Property
Last Ten Levy Years

Tax Levy Year	Property Type					Total	
	Residential	Commercial	Industrial	Farm	Railroad	Equalized Assessed Value	Estimated Actual Value
2002	$ 113,638,557	$ 9,894,250	$ 6,914,915	$ 2,417,380	$ 76,497	$ 132,941,599	$ 398,824,797
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

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
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.	Paper& Film Converting & Cohesive Coating	50
Metrolift, Inc.	Industrial Machinery & Equipment	50
Hy-Tek Mfg. Co., Inc.	Commercial & Military Mechanical Assemblies	45

Note: (1) Source: 2012 Illinois Manufacturers Directory, 2012 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	Alcatel-Lucent	Telecommunications Research & Development	3,400
Wheaton	DuPage County	Government Administration	3,400
Naperville	Edward Hospital	General Hospital	3,000
Naperville	Nicor Gas	Gas Transmission and Distribution	2,864
Aurora	Caterpillar, Inc.	Loaders, Compactors, Excavators, Power Trains	2,500
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	1,900
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	Provena St. Joseph Hospital	General Hospital	1,300
Aurora	Provena Mercy Center	Medical & Psychiatric Hospital	1,300
Geneva	Kane County	Government Administration	1,262
Naperville	Tellabs	Computer Related Services	1,250
Aurora	Sanfilipo & Sons, Inc.	Potato Chips & Snack Foods	1,200
Naperville	Nalco Chemical Co.	Chemical & Allied Products Corporate Headquarters	1,200
Aurora	Dreyer Medical Clinic	Medical Services	1,200

Note: (1) Source: 2012 Illinois Manufacturers Directory, 2012 Illinois Services Directory and a selective telephone survey.

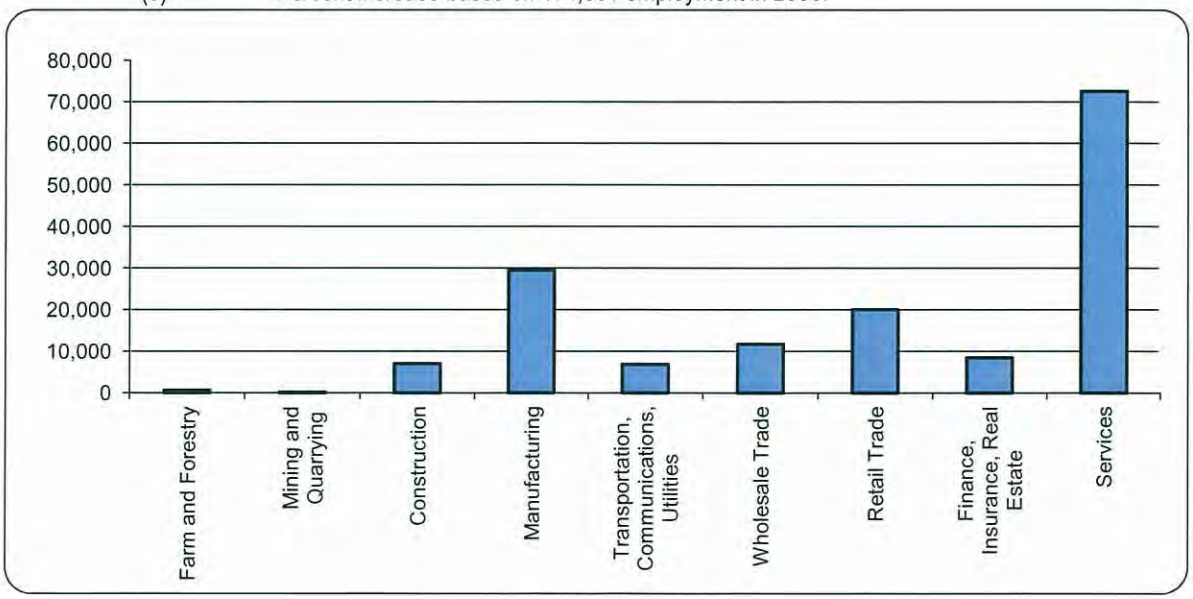
Employment (Continued)

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-Agricultural Employment
Covered by the Illinois Unemployment Insurance Act (1)

	(Data as of March for each Year)				
	2007	2008	2009	2010	2011
Farm and Forestry	754	735	655	627	563
Mining and Quarrying	123	110	130	97	107
Construction	12,136	10,790	8,240	6,797	6,969
Manufacturing	34,227	33,825	29,883	27,699	29,454
Transportation, Communications, Utilities	7,587	8,157	7,709	7,209	6,799
Wholesale Trade	11,105	11,246	10,913	11,261	11,646
Retail Trade	21,399	21,856	20,918	20,202	19,988
Finance, Insurance, Real Estate	9,898	9,614	9,257	8,850	8,449
Services (2)	80,378	79,685	75,299	72,923	72,524
Total	177,607	176,018	163,004	155,665	156,499
Percent Increase	1.76% (3)	0.85%	-7.39%	-4.50%	0.54%

Notes: (1) Source: Illinois Department of Employment Security.
(2) Includes unclassified establishments.
(3) Percent increase based on 174,531 employment in 2006.



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 2006 – 2010 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	45	1.00%	1,305	0.54%	65,279	1.08%
Construction	426	9.51%	18,036	7.40%	361,528	5.96%
Manufacturing	610	13.62%	42,683	17.50%	789,606	13.02%
Wholesale trade	216	4.82%	10,823	4.44%	207,774	3.43%
Retail trade	433	9.67%	28,315	11.61%	657,040	10.84%
Transportation, warehousing, and utilities	240	5.36%	12,635	5.18%	356,345	5.88%
Information	64	1.43%	6,133	2.52%	140,821	2.32%
Finance, insurance, real estate, rental, and leasing	416	9.29%	17,934	7.35%	475,856	7.85%
Professional, scientific, management, administrative, and waste management services	533	11.90%	29,386	12.05%	657,479	10.84%
Educational services, health care, and social assistance	1,080	24.11%	43,293	17.75%	1,312,067	21.64%
Arts, entertainment, recreation, accomodation, and food services	125	2.79%	17,861	7.32%	518,641	8.55%
Other Services (except Public Admin.)	97	2.17%	10,104	4.14%	288,895	4.77%
Pubic Administration	194	4.33%	5,338	2.19%	231,517	3.82%
Total	4,479	100.00%	243,846	100.00%	6,062,848	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	1,921	42.89%	83,469	34.23%	2,159,236	35.61%
Service	441	9.85%	33,970	13.93%	989,889	16.33%
Sales and office	1,377	30.74%	65,169	26.73%	1,566,966	25.85%
Natural resources, construction, and maintenance	439	9.80%	21,116	8.66%	490,469	8.09%
Production, transportation, and material moving	301	6.72%	40,122	16.45%	856,288	14.12%
Total	4,479	100.00%	243,846	100.00%	6,062,848	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)
2003		5.4%	6.7%	6.7%	6.0%
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%	5.1%	4.6%
2008		NA	6.2%	6.4%	5.8%
2009		NA	10.3%	10.0%	9.3%
2010		NA	10.5%	10.3%	9.6%
2011		NA	9.9%	8.9%	9.1%
2012	(3)	NA	9.0%	8.7%	8.1%

Notes:
(1) Source: Illinois Department of Employment Security
(2) Source: U.S. Department of Labor, Bureau of Labor Statistics
(3) Preliminary rates for the month of April 2012

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 2006 – 2010 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%	2,069	1.58%	216,017	6.54%
$ 50,000 to $ 99,999	0	0.00%	3,760	2.87%	450,834	13.66%
$100,000 to $149,999	9	0.38%	11,281	8.60%	455,940	13.81%
$150,000 to $199,999	244	10.33%	26,717	20.37%	505,936	15.33%
$200,000 to $299,999	948	40.14%	40,334	30.74%	723,366	21.92%
$300,000 to $499,999	849	35.94%	35,539	27.09%	643,537	19.50%
$500,000 to $999,999	264	11.18%	10,169	7.75%	250,844	7.60%
$1,000,000 or more	48	2.03%	1,320	1.01%	54,217	1.64%
Total	2,362	100.00%	131,189	100.00%	3,300,691	100.00%
Median Value	$297,200		$245,000		$202,500	

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 2006 – 2010 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	48	2.08%	3,651	2.86%	131,278	4.15%
$ 10,000 to $ 14,999	0	0.00%	2,198	1.72%	87,888	2.78%
$ 15,000 to $ 24,999	17	0.74%	6,837	5.36%	228,903	7.24%
$ 25,000 to $ 34,999	20	0.87%	8,767	6.88%	264,029	8.35%
$ 35,000 to $ 49,999	111	4.81%	15,852	12.44%	401,825	12.71%
$ 50,000 to $ 74,999	255	11.04%	23,629	18.54%	622,596	19.69%
$ 75,000 to $ 99,999	461	19.96%	20,604	16.17%	492,434	15.58%
$100,000 to $149,999	929	40.22%	25,505	20.01%	538,135	17.02%
$150,000 to $199,999	171	7.40%	11,217	8.80%	199,365	6.31%
$200,000 or more	298	12.90%	9,188	7.21%	195,094	6.17%
Total	2,310	100.00%	127,448	100.00%	3,161,547	100.00%
Median Family Income	$105,824		$77,998		$68,236	

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 2006 – 2010 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	13	0.49%	6,033	3.57%	327,492	6.87%
$ 10,000 to $ 14,999	10	0.38%	5,217	3.09%	230,008	4.82%
$ 15,000 to $ 24,999	17	0.64%	13,056	7.73%	483,034	10.13%
$ 25,000 to $ 34,999	93	3.50%	13,877	8.21%	463,776	9.72%
$ 35,000 to $ 49,999	161	6.05%	22,500	13.32%	644,024	13.50%
$ 50,000 to $ 74,999	379	14.25%	31,753	18.79%	896,686	18.80%
$ 75,000 to $ 99,999	513	19.29%	25,301	14.97%	630,368	13.22%
$100,000 to $149,999	994	37.38%	29,111	17.23%	642,112	13.46%
$150,000 to $199,999	171	6.43%	12,025	7.12%	229,128	4.80%
$200,000 or more	308	11.58%	10,107	5.98%	223,323	4.68%
Total	2,659	100.00%	168,980	100.00%	4,769,951	100.00%
Median Household Income	$102,228		$67,767		$55,735	

Statistical (16)

Statistical Section (Unaudited)

This part of the Village of Sugar Grove's budget report presents detailed information as a context for understanding what the information in the financial statements says about the Village's overall financial health.

	Pages
Financial Trends	**16 - 1 – 16 - 9**
These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	
Revenue Capacity	**16 - 10 – 16 - 13**
These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	
Debt Capacity	**16 - 14 – 16 - 18**
These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	
Demographics and Economic Information	**16 - 19**
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	
Operating Information	**16 - 20 – 16 - 24**
These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	

***Sources**: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The Village implemented GASB Statement No. 34 for the fiscal year ended April 30, 2005. Schedules presenting government-wide information include information beginning in that year.*

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Village of Sugar Grove, Illinois **Exhibit B-1**

Net Position by Component
Last Seven Fiscal Years
(accrual basis of accounting)

	Fiscal Year						
	2005	2006	2007	2008	2009	2010	2011
Governmental activities							
Invested in capital assets, net of related debt	$ 656,130	$ 6,855,763	$ 13,189,271	$ 12,593,065	$ 17,946,194	$ 21,368,759	$ 21,478,547
Restricted	57,860	41,586	8,179,293	6,575,804	4,176,012	2,681,288	2,453,465
Unrestricted	4,641,305	5,956,543	(1,771,501)	280,065	2,525,259	1,976,032	2,536,080
Total governmental activities net assets	$ 5,355,295	$ 12,853,892	$ 19,597,063	$ 19,448,934	$ 24,647,465	$ 26,026,079	$ 26,468,092
Business-type activities							
Invested in capital assets, net of related debt	$ 6,200,704	$ 8,862,763	$ 11,975,053	$ 12,743,365	$ 13,090,292	$ 13,257,722	$ 13,111,168
Unrestricted	4,638,542	5,753,566	5,856,899	5,244,845	5,376,225	4,767,152	4,670,659
Total business-type activities net assets	$ 10,839,246	$ 14,616,329	$ 17,831,952	$ 17,988,210	$ 18,466,517	$ 18,024,874	$ 17,781,827
Net assets							
Invested in capital assets, net of related debt	$ 6,856,834	$ 15,718,526	$ 25,164,324	$ 25,336,430	$ 31,036,486	$ 34,626,481	$ 34,589,715
Restricted	57,860	41,586	8,179,293	6,575,804	4,176,012	2,681,288	2,453,465
Unrestricted	9,279,847	11,710,109	4,085,398	5,524,910	7,901,484	6,743,184	7,206,739
Total net assets	$ 16,194,541	$ 27,470,221	$ 37,429,015	$ 37,437,144	$ 43,113,982	$ 44,050,953	$ 44,249,919

Note: The Village implemented GASB Statement No. 34 for the fiscal year ended April 30, 2005.

Data source: Village records

Village of Sugar Grove, Illinois

Exhibit B-2

Changes in Net Assets
Last Seven Fiscal Years
(accrual basis of accounting)

	Fiscal Year						
	2005	2006	2007	2008	2009	2010	2011
Expenses							
Govermental activities							
General government	$ 1,848,393	$ 2,194,586	$ 2,232,790	$ 2,047,435	$ 1,587,633	$ 1,335,485	$ 1,160,466
Public safety	1,106,496	1,363,491	2,481,551	2,386,461	2,020,272	1,953,356	1,959,194
Highways and streets	725,605	847,155	1,227,688	1,625,191	1,899,870	2,368,327	2,011,102
Interest	199,615	189,832	469,079	521,405	478,975	465,269	437,467
Total governmental activities expenses	3,880,109	4,595,064	6,411,108	6,580,492	5,986,750	6,122,437	5,568,229
Business-type activities							
Water and sewer	1,724,797	2,048,070	2,409,780	2,546,844	2,605,451	2,584,032	2,488,457
Refuse	354,628	457,274	494,692	587,620	654,632	680,915	699,274
Total business-type activities expenses	2,079,425	2,505,344	2,904,472	3,134,464	3,260,083	3,264,947	3,187,731
Total expenses	$ 5,959,534	$ 7,100,408	$ 9,315,580	$ 9,714,956	$ 9,246,833	$ 9,387,384	$ 8,755,960
Program revenues							
Govermental activities							
Charges for services							
General government	$ 1,045,165	$ 1,586,585	$ 1,145,993	$ 450,973	$ 346,763	$ 175,419	$ 163,454
Public safety	148,469	148,524	157,205	171,383	147,082	226,845	271,035
Highways and streets	4,750	5,945	7,930	5,021	6,420	2,795	-
Operating grants and contributions	50,217	56,968	68,711	29,500	22,843	1,100	33,784
Capital grants and contributions	707,447	6,795,602	7,319,731	478,483	5,373,109	2,324,851	774,232
Total governmental activities program revenues	1,956,048	8,593,624	8,699,570	1,135,360	5,896,217	2,731,010	1,242,505
Business-type activities							
Charges for services							
Water and sewer	2,266,728	2,795,195	2,207,202	2,236,788	2,191,339	2,341,731	2,433,467
Refuse	383,015	462,224	516,245	595,135	664,847	702,417	730,420
Capital grants and contributions	1,087,701	2,362,505	3,262,306	342,117	1,011,202	10,805	30,192
Total business-type activities program revenues	3,737,444	5,619,924	5,985,753	3,174,040	3,867,388	3,054,953	3,194,079
Total program revenues	$ 5,693,492	$ 14,213,548	$ 14,685,323	$ 4,309,400	$ 9,763,605	$ 5,785,963	$ 4,436,584
Net (expense) revenue							
Governmental activities	$ (1,924,061)	$ 3,998,560	$ 2,288,462	$ (5,445,132)	$ (90,533)	$ (3,391,427)	$ (4,325,724)
Business-type activities	1,658,019	3,114,580	3,081,281	39,576	607,305	(209,994)	6,348
Total net expense	$ (266,042)	$ 7,113,140	$ 5,369,743	$ (5,405,556)	$ 516,772	$ (3,601,421)	$ (4,319,376)

Village of Sugar Grove, Illinois

Exhibit B-2

Changes in Net Assets
Last Seven Fiscal Years
(accrual basis of accounting)

	Fiscal Year						
	2005	2006	2007	2008	2009	2010	2011
General revenues and other changes in net assets							
Governmental activities							
Taxes							
Property	$ 909,171	$ 1,020,864	$ 1,124,578	$ 1,269,953	$ 1,351,622	$ 1,444,458	$ 1,467,686
Income	419,200	501,456	686,381	786,035	779,204	682,418	684,720
Sales	299,274	294,015	444,728	873,003	834,223	796,488	873,110
Electric	219,231	233,888	247,629	272,552	257,290	256,051	282,517
Natural gas	121,180	184,573	158,172	191,539	183,590	141,782	131,137
Telecommunicationss	341,355	352,759	356,449	368,441	369,623	337,743	329,765
Motor fuel	182,539	188,602	240,989	237,498	241,903	233,657	272,617
Other	70,628	82,288	104,594	120,094	127,935	106,802	129,683
Investment income	90,740	216,364	626,646	660,528	469,259	182,673	84,945
Miscellaneous	102,423	267,374	289,338	338,718	298,496	254,775	212,544
Transfers in (out)	155,469	157,854	175,205	178,642	375,919	333,194	299,013
Total governmental activities	2,911,210	3,500,037	4,454,709	5,297,003	5,289,064	4,770,041	4,767,737
Business-type activities							
Investment income	76,126	199,372	304,374	284,283	228,798	91,631	37,715
Miscellaneous	5,574	620,985	5,173	11,041	18,123	9,914	11,903
Transfers in (out)	(155,469)	(157,854)	(175,205)	(178,642)	(375,919)	(333,194)	(299,013)
Total Business-Type Activities	(73,769)	662,503	134,342	116,682	(128,998)	(231,649)	(249,395)
Total	$ 2,837,441	$ 4,162,540	$ 4,589,051	$ 5,413,685	$ 5,160,066	$ 4,538,392	$ 4,518,342
Changes in net assets							
Governmental activities	$ 987,149	$ 7,498,597	$ 6,743,171	$ (148,129)	$ 5,198,531	$ 1,378,614	$ 442,013
Business-type activities	1,584,250	3,777,083	3,215,623	156,258	478,307	(441,643)	(243,047)
Total changes in net assets	$ 2,571,399	$ 11,275,680	$ 9,958,794	$ 8,129	$ 5,676,838	$ 936,971	$ 198,966

Note: The Village implemented GASB Statement No. 34 for the fiscal year ended April 30, 2005.

Data source: Village records

Village of Sugar Grove, Illinois

Exhibit B-3

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund										
Reserved	$ 71,435	$ 41,033	$ 39,197	$ 76,553	$ 77,933	$ 84,482	$ 67,813	$ 80,091	$ 81,442	$ 98,364
Unreserved	1,142,832	1,240,190	1,371,021	1,516,724	1,884,470	1,776,039	1,563,204	1,463,286	1,436,838	1,425,389
Total general fund	$ 1,214,267	$ 1,281,223	$ 1,410,218	$ 1,593,277	$ 1,962,403	$ 1,860,521	$ 1,631,017	$ 1,543,377	$ 1,518,280	$ 1,523,753
All Other Governmental Funds										
Reserved	$ 58	$ 55,275	$ 42,479	$ 70,804	$ 57,832	$ 8,525,981	$ 6,755,404	$ 4,330,123	$ 2,832,577	$ 2,592,823 (a)
Unreserved, reported in:										
Special revenues funds	244,611	-	-	-	-	-	-	-	-	-
Capital projects funds	2,094,904	2,092,325	2,564,494	3,251,739	4,052,984	4,400,140	4,884,369	4,648,111	2,858,068	2,931,553
Total all other governmental funds	$ 2,339,573	$ 2,147,600	$ 2,606,973	$ 3,322,543	$ 4,110,816	$ 12,926,121	$ 11,639,773	$ 8,978,234	$ 5,690,645	$ 5,524,376

(a) The substantial increase in reserved fund balance in 2007 is due to the issuance of the Series 2006A bonds for capital expenditures that have not been completed yet.

Data source: Village records

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SUGAR GROVE

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Village of Sugar Grove, Illinois

Exhibit B-4

General Governmental Revenues By Source
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Property taxes	$ 609,286	$ 686,617	$ 788,108	$ 909,171	$ 1,020,864	$ 1,124,578	$ 1,269,954	$ 1,351,622	$ 1,444,458	$ 1,467,686
Other taxes	899,907	983,890	1,207,833	1,595,720	1,834,096	2,213,953	2,805,916	2,808,563	2,560,100	2,693,353
Charges for services	392,752	426,356	468,220	591,897	1,198,302	742,396	196,341	221,342	91,147	93,854
Intergovernmental, grants and contributions	982,256	1,380,491	815,674	732,864	768,434	973,499	488,498	2,509,458	2,322,315	808,016
Licenses and permits	289,888	395,547	440,067	469,495	404,465	422,503	270,854	142,828	103,608	85,186
Fines, fees and forfeitures	168,793	173,332	140,456	176,315	180,447	191,144	207,909	189,638	281,553	315,100
Interest	98,982	51,009	38,028	90,740	216,364	626,646	660,527	469,258	182,673	84,945
Miscellaneous	59,843	133,536	65,033	87,900	225,214	245,023	306,201	244,953	200,585	152,893
	$ 3,501,707	$ 4,230,778	$ 3,963,419	$ 4,654,102	$ 5,848,186	$ 6,539,742	$ 6,206,200	$ 7,937,662	$ 7,186,439	$ 5,701,033

Note: Includes General, Special Revenue, Debt Service and Capital Projects Funds.

Data source: Village records

General Governmental Expenditures By Function
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General government	$ 1,057,992	$ 1,033,073	$ 1,242,241	$ 1,789,992	$ 2,161,329	$ 2,328,969	$ 2,013,873	$ 1,544,521	$ 1,287,544	$ 1,124,780
Public safety	661,563	840,645	884,383	1,051,698	1,302,644	2,204,060	2,255,323	1,920,986	1,897,049	1,912,121
Highways and streets	477,002	560,760	337,500	407,436	470,929	747,182	1,610,341	1,645,008	1,165,193	966,419
Culture and recreation	177,354	230,138	269,098	-	-	-	-	-	-	-
Debt service										
Principal	45,000	110,000	206,180	200,000	210,000	220,000	450,000	655,000	840,000	860,000
Interest and fiscal charges	48,126	266,238	211,609	202,805	193,215	183,350	677,818	497,524	437,591	416,870
Bond issuance costs	-	-	-	-	-	-	-	80,463	-	-
Capital outlay	3,112,515	1,480,060	374,650	259,011	510,524	863,879	893,339	5,377,826	5,204,942	880,652
	$ 5,579,552	$ 4,520,914	$ 3,525,661	$ 3,910,942	$ 4,848,641	$ 6,547,440	$ 7,900,694	$ 11,721,328	$ 10,832,319	$ 6,160,842

Note: Includes General, Special Revenue, Debt Service and Capital Projects Funds.

Data source: Village records

Village of Sugar Grove, Illinois

Changes in Fund Balances for Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2002	2003	2004	2005
Revenues				
Property taxes	$ 609,286	$ 686,617	$ 788,108	$ 909,171
Other taxes	899,907	983,890	1,207,833	1,595,720
Charges for services	392,752	426,356	468,220	591,897
Intergovernmental, grants and contributions	982,256	1,380,491	815,674	732,864
Licenses and permits	289,888	395,547	440,067	469,495
Fines, fees and forfeitures	168,793	173,332	140,456	176,315
Interest	98,982	51,009	38,028	90,740
Miscellaneous	59,843	133,536	65,033	87,900
Total revenues	3,501,707	4,230,778	3,963,419	4,654,102
Expenditures				
General government	1,057,992	1,033,073	1,242,241	1,789,992
Public safety	661,563	840,645	884,383	1,051,698
Highways and streets	477,002	560,760	337,500	407,436
Culture and recreation	177,354	230,138	269,098	-
Debt service				
Principal	45,000	110,000	206,180	200,000
Interest and fiscal charges	48,126	266,238	211,609	202,805
Bond issuance costs	-	-	-	-
Capital outlay	3,112,515	1,480,060	374,650	259,011
Total expenditures	5,579,552	4,520,914	3,525,661	3,910,942
Excess (deficiency) of revenues over expenditures	(2,077,845)	(290,136)	437,758	743,160
Other financing sources (uses)				
Transfers in	99,000	791,875	428,944	714,151
Transfers out	(99,000)	(658,526)	(278,334)	(558,682)
Proceeds of installment contract	-	31,770	-	-
General obligation alternate revenue bonds issued	3,900,000	-	-	-
Premium on general obligation alternate revenue bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	3,900,000	165,119	150,610	155,469
Net Change in Fund Balances	$ 1,822,155	$ (125,017)	$ 588,368	$ 898,629
Capital asset additions (excluding capital asset contributions and exchanges)	$ 2,725,232	$ 1,366,004	$ 210,764	$ 85,346
Debt service as a percentatge of noncapital expenditures	3.26%	11.93%	12.60%	10.53%

Note: Includes General, Special Revenue, Debt Service and Capital Projects Funds.

Data source: Village records

Fiscal Year 2006	2007	2008	2009	2010	2011
$ 1,020,864	$ 1,124,578	$ 1,269,954	$ 1,351,622	$ 1,444,458	$ 1,467,686
1,834,096	2,213,953	2,805,916	2,808,563	2,560,100	2,693,353
1,198,302	742,396	196,341	221,342	91,147	93,854
768,434	973,499	488,498	2,509,458	2,322,315	808,016
404,465	422,503	270,854	142,828	103,608	85,186
180,447	191,144	207,909	189,638	281,553	315,100
216,364	626,646	660,527	469,258	182,673	84,945
225,214	245,023	306,201	244,953	200,585	152,893
5,848,186	6,539,742	6,206,200	7,937,662	7,186,439	5,701,033
2,161,329	2,328,969	2,013,873	1,544,521	1,287,544	1,124,780
1,302,644	2,204,060	2,255,323	1,920,986	1,897,049	1,912,121
470,929	747,182	1,610,341	1,645,008	1,165,193	966,419
-	-	-	-	-	-
210,000	220,000	450,000	655,000	840,000	860,000
193,215	183,350	677,818	497,524	437,591	416,870
-	-	-	80,463	-	-
510,524	863,879	893,339	5,377,826	5,204,942	880,652
4,848,641	6,547,440	7,900,694	11,721,328	10,832,319	6,160,842
999,545	(7,698)	(1,694,494)	(3,783,666)	(3,645,880)	(459,809)
1,050,573	1,588,542	2,001,085	4,461,793	3,973,835	1,832,641
(892,719)	(1,413,337)	(1,822,443)	(4,085,874)	(3,640,641)	(1,533,628)
-	-	-	-	-	-
-	8,500,000	-	3,520,000	-	-
-	45,916	-	10,342	-	-
-	-	-	(2,871,774)	-	-
157,854	8,721,121	178,642	1,034,487	333,194	299,013
$ 1,157,399	$ 8,713,423	$ (1,515,852)	$ (2,749,179)	$ (3,312,686)	$ (160,796)
$ 310,177	$ 536,114	$ 1,276,416	$ 5,642,090	$ 4,994,478	$ 942,112
8.88%	6.71%	17.03%	20.28%	21.88%	24.47%

Tax Revenues by Source for Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Property (a)	Income (b)	State Sales (c)	Local Sales (d)	Telecom-munications (e)	Electric (e)	Motor Fuel (b)	Natural Gas (e)	Use (b)	Personal Property Replacement	Total
2002	$ 609,286	$ 265,698	$ 161,880	$ -	$ 142,937	$ 129,236	$ 106,036	$ 44,756	$ 48,199	$ 1,165	$ 1,509,193
2003	686,617	254,270	172,851	-	160,388	157,155	111,417	91,188	35,511	1,110	1,670,507
2004	788,108	297,546	206,092	-	265,996	143,350	135,114	109,291	49,209	1,235	1,995,941
2005	909,171	419,200	278,489	-	311,343	219,231	182,539	121,180	62,135	1,603	2,504,891
2006	1,020,864	501,456	290,848	-	353,797	233,888	188,602	184,573	79,057	1,875	2,854,960
2007	1,124,578	686,381	422,508	-	354,040	247,629	240,989	158,172	102,149	2,085	3,338,531
2008	1,269,954	786,035	522,869	306,643	369,409	272,552	237,498	191,539	117,073	2,298	4,075,870
2009	1,351,622	779,204	472,933	376,892	369,149	257,290	241,903	183,590	125,588	2,014	4,160,185
2010	1,444,458	682,418	451,437	347,152	339,953	256,051	233,657	141,782	105,978	1,672	4,004,558
2011	1,467,686	684,720	472,808	390,368	330,848	282,517	272,617	131,137	126,275	2,063	4,161,039
Change 2002 - 2011	140.9%	157.7%	192.1%	100.0%	131.5%	118.6%	157.1%	193.0%	162.0%	77.1%	175.7%

(a) The property tax rate decreased between 2002 and 2008 because of a combination of the tax cap and Village growth, however, the equalized assessed valuation of new and existing homes continued to see substantial growth during the same time. The property tax rate increased in 2009 as the equalized assessed valuation leveled off and increased further in 2010 and 2011 when the equalized assessed valuation dropped.

(b) Income, motor fuel, and use tax are received from the State of Illinois on a per capita basis. The population of the Village increased from 3,909 in 2000, based on the decennial census, to 8,997 in 2010, based on the decennial census.

(c) Sales tax revenue increased 192% in the past ten years due to growth in the number of retail outlets in the Village. The Village had a Jewel-Osco grocery store open in April 2006, for which the has a Sales Tax Agreement with.

(d) The Village enacted a 1% non-home rule sales tax on July 1, 2007.

(e) Telecommunications, electric, and natural gas utility taxes are charged to residents based on the cost of goods/services received. The population of the Village increased from 3,909 in 2000, based on the decennial census, to 8,997 in 2010, based on the decennial census.

Data source: Village records

Village of Sugar Grove, Illinois

Exhibit C-1

Equalized Assessed Valuation of Taxable Property
Last Ten Levy Years

Tax Levy Year	Property Type					Total		Ratio of Total Assessed Value to Total Estimated Actual Value	Equalization Factor	Direct Tax Rate (a)
	Residential	Commercial	Industrial	Farm	Railroad	Equalized Assessed Value	Estimated Actual Value			
2002	$ 113,638,557	$ 9,894,250	$ 6,914,915	$ 2,417,380	$ 76,497	$ 132,941,599	$ 398,824,797	33.33%	1.0000	0.5609
2003	141,744,773	10,546,838	7,492,112	2,377,441	64,197	162,225,361	486,676,083	33.33	1.0000	0.5326
2004	179,336,717	10,536,212	8,076,853	2,377,897	62,801	200,390,480	601,171,440	33.33	1.0000	0.4859
2005	213,346,305	12,129,466	8,548,379	2,836,278	58,028	236,918,456	710,755,368	33.33	1.0000	0.4580
2006	260,596,815	18,207,794	9,748,563	3,756,701	60,748	292,370,621	877,111,863	33.33	1.0000	0.4210
2007	284,696,914	21,612,111	11,774,208	3,893,326	68,399	322,044,958	966,134,874	33.33	1.0000	0.4118
2008	294,513,285	22,847,936	14,686,666	3,497,423	78,806	335,624,116	1,006,872,348	33.33	1.0000	0.4221
2009	295,238,446	25,282,093	10,482,826	3,475,474	95,292	334,574,131	1,003,722,393	33.33	1.0000	0.4284
2010	279,291,169	22,146,488	9,931,070	3,219,364	104,452	314,692,543	944,077,629	33.33	1.0000	0.4375
2011	255,730,554	22,581,873	9,622,964	4,052,461	124,705	292,112,557	876,337,671	33.33	1.0000	0.4800

Note: The county assesses property at approximately 33% of actual value. Estimated actual value is calculated by dividing equalized assessed value by that percentage.

(a) Property tax rates are per $100 of assessed valuation.

Data source: Kane County Clerk

Village of Sugar Grove, Illinois **Exhibit C-2**

Direct and Overlapping Property Tax Rates
Last Ten Levy Years

	Tax Levy Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Tax Rates (a)										
Village direct rates										
Corporate (c)	$ 0.2316	$ 0.2241	$ 0.1818	$ 0.1742	$ 0.1619	$ 0.1593	$ 0.2034	$ 0.2068	$ 0.2295	$ 0.2538
Debt service	0.0733	0.0607	0.0495	0.0398	0.0324	0.0293	0.0295	0.0292	-	-
IMRF	0.0650	0.0629	0.0510	0.0489	0.0454	0.0447	0.0230	0.0233	0.0228	0.0230
Police protection (c)	0.0463	0.0448	0.0363	0.0348	0.0324	0.0319	0.0327	0.0333	0.0364	0.0400
Police pension	-	-	0.0536	0.0514	0.0477	0.0469	0.0482	0.0490	0.0537	0.0589
Audit	0.0071	0.0069	0.0056	0.0054	0.0050	0.0049	0.0033	0.0034	0.0038	0.0041
Liability insurance	0.0620	0.0600	0.0487	0.0466	0.0433	0.0427	0.0219	0.0223	0.0243	0.0268
Street lighting (c)	0.0094	0.0091	0.0074	0.0071	0.0066	0.0065	0.0133	0.0135	0.0148	0.0162
Social security	0.0662	0.0641	0.0520	0.0498	0.0463	0.0456	0.0468	0.0476	0.0522	0.0572
Total direct tax rate	0.5609	0.5326	0.4859	0.4580	0.4210	0.4118	0.4221	0.4284	0.4375	0.4800
Overlapping rates										
Kane County	0.4292	0.3578	0.3467	0.3367	0.3452	0.3322	0.3336	0.3398	0.3730	0.3990
Kane County Forest Preserve	0.1395	0.1270	0.1432	0.1905	0.1747	0.1974	0.1932	0.1997	0.2201	0.2609
Sugar Grove Township (b)	0.3604	0.0950	0.0881	0.0847	0.0792	0.0780	0.0805	0.0821	0.0906	0.0992
Sugar Grove Township Road District (b)	N/A	0.2236	0.2072	0.1994	0.1864	0.1836	0.1578	0.1582	0.1604	0.1624
Kaneland Community Unit School District 302	4.8637	4.6805	4.5024	4.8886	4.6796	4.8411	4.8854	5.0024	5.3897	5.9619
Waubonsee Community College District 516	0.4043	0.4134	0.4099	0.3933	0.3983	0.3951	0.3995	0.4043	0.4069	0.4710
Sugar Grove Park District	0.0071	0.1291	0.1587	0.1569	0.1424	0.1398	0.1408	0.1463	0.1603	0.1756
Sugar Grove Library District	0.1138	0.1114	0.2362	0.2212	0.1984	0.1926	0.1960	0.2028	0.2234	0.2471
Sugar Grove Fire District	0.5096	0.4980	0.5680	0.5432	0.5066	0.4970	0.5070	0.5136	0.5682	0.6246
Sugar Grove Water Authority	0.0038	0.0033	0.0028	0.0025	0.0019	0.0019	0.0020	0.0020	0.0023	0.0025
Sugar Grove Community Building (b)	N/A	0.0279	0.0236	0.0227	0.0213	0.0209	0.0216	0.0220	0.0243	0.0266
Total direct and overlapping tax rates	$ 7.3923	$ 7.1996	$ 7.1727	$ 7.4977	$ 7.1550	$ 7.2914	$ 7.3395	$ 7.5016	$ 8.0567	$ 8.9108

Note: Representative tax rates for other governmental units are from Sugar Grove Township tax code 22, which represents a majority of the Village's 2011 EAV.

(a) Property tax rates are per $100 of assessed valuation.
(b) The tax rate for Sugar Grove Township contains the Sugar Grove Township Road District and Sugar Grove Community Building in levy year 2002.
(c) Statutory tax rate limits for the Village are: Corporate ($0.3330); Police Protection ($0.0750); and Street Lighting ($0.0500).
N/A - Information not readily available for specific levy year.

Data source: Kane County Clerk

Principal Property Tax Payers
Current Levy Year and Eleven Levy Years Ago

		2011			2000		
Taxpayer	Business/Service	Equalized Assessed Value	Rank	Percentage of Total Equalized Assessed Value	Equalized Assessed Value	Rank	Percentage of Total Equalized Assessed Value
New Albertsons Inc (Jewel)	Grocery store	$ 2,108,933	1	0.72%	$ -		0.00%
Scot Industries, Inc.	Industrial property	1,673,450	2	0.57	1,264,068	1	1.41
Individual	Commercial property	1,201,467	3	0.41	-		-
Berkowitz Enterprises, Inc.	Industrial property	1,024,896	4	0.35	-		-
Chesterbrook Academy	Preschool	976,993	5	0.33	-		-
Gas Mart (Conoco Phillips)	Gas station	816,499	6	0.28	-		-
Campbell & Pierce Inc (Bliss Creek Golf Course)	Golf course	806,837	7	0.28	-		-
Individual	Commercial/residential property	749,681	8	0.26	-		-
Winding Road LLC	Commercial property	673,986	9	0.23	-		-
Aldi Inc	Grocery store	636,953	10	0.22	-		-
Aurora National Bank	Commercial property	-		-	551,288	2	0.61
Individual	Commercial property	-		-	403,160	3	0.45
Individual	Commercial property	-		-	330,978	4	0.37
Old Second National Bank	Bank	-		-	323,712	5	0.36
Pioneer Bank & Trust Co.	Commercial property	-		-	278,011	6	0.31
First National Bank of Cicero	Commercial property	-		-	257,061	7	0.29
Pinnacle Bank	Commercial property	-		-	240,640	8	0.26
American National Bank & Trust	Commercial property	-		-	201,338	9	0.22
Cole Taylor Bank	Commercial property	-		-	190,583	10	0.21
		$ 10,669,695		3.65%	$ 4,040,839		4.49%

Data source: Kane County Clerk

Property Tax Levies and Collections
Last Ten Levy Years

Tax Levy Year	Taxes Levied for the Fiscal Year	Amount Collected	Percentage of Levy	Collections in Subsequent Years	Total Collections to Date	
					Amount	Percentage of Levy
2002	$ 745,670	$ 742,547	99.58%	-	742,547	99.58%
2003	864,012	860,336	99.57	-	860,336	99.57
2004	973,737	970,199	99.64	1,533	971,732	99.79
2005	1,085,167	1,081,257	99.64	1,319	1,082,576	99.76
2006	1,230,749	1,230,591	99.99	5,900	1,236,491	100.47
2007	1,326,039	1,319,150	99.48	995	1,320,145	99.56
2008	1,416,545	1,408,640	99.44	1,335	1,409,975	99.54
2009	1,433,403	1,431,732	99.88	1,711	1,433,443	100.00
2010	1,376,937	1,373,696	99.76	1,648	1,375,344	99.88
2011	1,402,199	*	*	*	*	*

Note: Levies for all Special Service Areas have been excluded from this table.

* Taxes are collected in two installments due in June and September of the following year.

Data source: Village records

Village of Sugar Grove, Illinois

Exhibit D-1

Ratios of Outstanding Debt By Type
Last Ten Fiscal Years

	Governmental Activities	Business-Type Activities						
Fiscal Year	General Obligation Bonds	Water General Obligation Bonds	Water Revenue Bonds	IEPA Revolving Loans	Installment Contracts	Total	Percentage of Personal Income (a)	Per Capita (a)
2003	$ 4,405,000	$ 4,220,000	$ -	$ 3,512,882	$ 184,161	$ 12,322,043	10.40%	$ 3,152
2004	4,220,000	4,010,000	-	4,278,699	135,391	12,644,090	6.94	2,102
2005	4,020,000	3,855,000	-	5,630,313	-	13,505,313	7.41	2,245
2006	3,810,000	3,705,000	-	5,384,926	-	12,899,926	5.35	1,621
2007	12,090,000	3,530,000	-	5,096,844	-	20,716,844	8.59	2,603
2008	11,640,000	3,355,000	-	4,801,146	-	19,796,146	7.38	2,237
2009	11,750,000	5,760,000	-	4,497,631	-	22,007,631	8.21	2,487
2010	10,910,000	5,580,000	-	4,186,092	-	20,676,092	7.71	2,337
2011	10,050,000	5,310,000	-	3,866,316	-	19,226,316	5.61	2,137
2012	9,345,000	5,030,000	-	3,538,086	-	17,913,086	5.22	1,991

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

(a) See Schedule E-1 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

Data source: Village records

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

	General Bonded Debt Outstanding				
Fiscal Year	Gross General Obligation Bonds	Debt Service Monies Available	Net General Obligation Bonds	Percentage of Equalized Assessed Valuation (a)	Per Capita (b)
2003	$ 4,405,000	$ 10,376	$ 4,394,624	3.31%	$ 1,127
2004	4,220,000	11,674	4,208,326	2.59	701
2005	4,020,000	12,944	4,007,056	2.00	668
2006	3,810,000	16,246	3,793,754	1.60	479
2007	12,090,000	465,831	11,624,169	3.98	1,519
2008	11,640,000	399,780	11,240,220	3.49	1,316
2009	11,750,000	410,874	11,339,126	3.38	1,328
2010	10,910,000	411,592	10,498,408	3.14	1,233
2011	10,050,000	370,195	9,679,805	3.08	1,117
2012	9,345,000	358,919	8,986,081	3.08	1,039

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

(a) See Schedule C-1 for property value data. This ratio is calculated using equalized assessed valuation for the prior tax levy year.
(b) See Schedule E-1 for population data. This ratio is calculated using population for the prior calendar year.

Data source: Village records

Schedule of Direct and Overlapping Bonded Debt
April 30, 2012

	Gross Bonded Debt	Percentage of Debt Applicable to Village	Village's Share of Debt
Total direct bonded debt	$ 14,375,000	100.00%	$ 14,375,000
Less: self-supported debt	(14,375,000)	100.00	(14,375,000)
Net direct bonded debt (b)	-		-
Overlapping Districts (a) (c)			
Schools:			
Aurora West Unit School District Number 129	115,355,000	0.56	645,988
Kaneland Community Unit School District Number 302	107,537,319	31.98	34,390,435
Hinckley - Big Rock Community Unit School District Number 429	7,776,061	3.80	295,490
Waubonsee Community College District Number 516	44,935,912	3.21	1,442,443
Total schools	275,604,292		36,774,356
Other:			
Kane County	56,080,000	2.16	1,211,328
Kane County Forest Preserve District	226,525,866	2.16	4,892,959
Sugar Grove Public Library District	6,825,000	61.27	4,181,678
Total other	289,430,866		10,285,965
Total direct and overlapping bonded debt	$ 565,035,158		$ 47,060,321

Note: Percentages are based on 2011 equalized assessed valuation.

(a) Determined by the ratio of assessed value of property in the Village subject to taxation by the governmental unit to the total assessed value of property of the Governmental Unit.
(b) As of April 30, 2012
(c) As of January 3, 2012

Data source: Kane County Clerk

Village of Sugar Grove, Illinois **Exhibit D-4**

Legal Debt Margin Information
Last Ten Fiscal Years

Equalized assessed valuation - 2011 levy		$ 292,112,557
Legal debt limit - 8.625% of equalized assessed valuation		$ 25,194,708
Amount of debt applicable to limit		
Series 2002	$ 125,000	
Series 2006	2,480,000	
Series 2006A	6,655,000	
Series 2008A	2,425,000	
Series 2008B	255,000	
Series 2009	2,435,000	
Total general obligation debt	14,375,000	
Less: self-supported debt	(14,375,000)	
Total applicable debt		-
Legal debt margin		$ 25,194,708

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Legal debt limit	$ 11,466,213	$ 13,991,937	$ 17,283,679	$ 20,434,217	$ 25,216,966	$ 27,776,378	$ 28,947,580	$ 28,857,019	$ 27,142,232	$ 25,194,708
Total applicable debt	565,000	510,000	450,000	385,000	320,000	250,000	175,000	90,000	-	-
Legal debt margin	$ 10,901,213	$ 13,481,937	$ 16,833,679	$ 20,049,217	$ 24,896,966	$ 27,526,378	$ 28,772,580	$ 28,767,019	$ 27,142,232	$ 25,194,708
Total applicable debt as a percentage of debt limit	4.93%	3.64%	2.60%	1.88%	1.27%	0.90%	0.60%	0.31%	0.00%	0.00%

Note: 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 by 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."

Data source: Village records

Pledged-Revenue Coverage
Last Ten Fiscal Years

	General Obliation Bonds, Illinois Environmental Protection Agency Loans, Installment Contracts, and Revenue Bonds Serviced by Waterworks and Sewerage Revenues					
		Less:	Net	Debt Service		
Fiscal Year	Operating Revenues	Operating Expenses	Available Revenue	Principal	Interest	Coverage
2002	$ 1,435,025	$ 787,569	$ 647,456	$ 234,598	$ 366,772	1.08
2003	1,768,459	742,868	1,025,591	313,739	286,082	1.71
2004	1,919,933	935,838	984,095	394,443	299,480	1.42
2005	1,964,332	1,131,137	833,195	500,323	201,670	1.19
2006	2,179,314	1,212,341	966,973	429,181	350,608	1.24
2007	2,197,581	1,516,763	680,818	448,082	315,669	0.89
2008	2,193,008	1,570,241	622,767	470,698	314,031	0.79
2009	2,185,308	1,500,183	685,125	483,515	381,996	0.79
2010	2,335,182	1,432,166	903,016	491,539	386,385	1.03
2011	2,445,370	1,350,881	1,094,489	589,776	364,701	1.15

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.
Operating expenses do not include interest, depreciation, or amortization expenses.

Data Source: Village Records

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

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

Exhibit F-1

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

	Fiscal Year									
Funtion/Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government										
Administration	2.692	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Finance	2.500	2.500	2.500	3.500	3.500	4.500	4.500	4.500	3.000	3.000
Community Development										
Planning	1.000	1.000	1.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Building	2.500	2.500	3.250	4.000	4.000	5.000	4.375	4.375	2.375	2.375
Police										
Officers	10.200	11.000	11.000	11.750	13.750	17.000	18.250	18.250	15.250	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	2.000	1.625	1.625	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Parks	2.692	3.692	-	-	-	-	-	-	-	
Properties	0.250	0.500	2.000	2.000	2.000	2.000	1.500	1.500	1.500	1.500
Streets	2.692	2.346	3.346	3.346	3.346	4.346	4.346	4.346	4.000	3.000
Water and Sewer	4.346	4.346	4.346	4.346	6.346	6.346	6.346	6.346	6.000	6.000
Total	31.872	32.509	32.067	35.942	39.942	46.192	46.317	46.317	39.125	37.125

Data source: Village records

Village of Sugar Grove, Illinois

Operating Indicators by Function/Program
Last Ten Fiscal Years

Funtion/Program	2002	2003	2004	2005
Police				
Part I crimes	80	64	93	84
Part II crimes	321	317	276	252
Traffic violations	3,915	2,720	2,820	3,320
Parking violations	549	340	548	251
Finance				
Vendor checks processed	1,808	1,764	1,763	1,761
Vendor invoices processed	3,100	2,802	2,659	2,918
Employee paychecks processed	N/A	908	1,052	1,020
Employee direct deposits processed	N/A	488	488	652
Utility billing customers	2,645	3,077	3,430	N/A
Utility bills processed	24,869	34,854	39,111	N/A
Forestry				
Parkway trees planted	N/A	N/A	N/A	24
Parkway trees trimmed	N/A	N/A	N/A	50
Streets				
Sidewalk replaced (sq ft) [1]	N/A	N/A	N/A	172
Street resurfacing (miles)	N/A	N/A	0.65	0.75
Street micro-surfacing (miles) [2]	N/A	N/A	N/A	N/A
Pavement marking (linear feet) [3]	N/A	N/A	N/A	N/A
Pothole repairs (tons of material)	N/A	N/A	N/A	N/A
Mosquito abatement (catch basins treated)	N/A	N/A	N/A	N/A
Water				
Water main breaks	2	3	2	2
Total distribution pumpage (1,000 gallons)	N/A	N/A	N/A	317,467
Average daily pumpage (1,000 gallons)	N/A	N/A	N/A	867
Sanitary sewer televising (feet)	N/A	N/A	700	1,000

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

N/A - Information not readily available.

Data source: Village records

Fiscal Year					
2006	2007	2008	2009	2010	2011
N/A	N/A	83	99	57	57
N/A	N/A	329	390	507	355
N/A	N/A	3,268	2,867	3,368	4,199
N/A	N/A	570	361	347	626
1,785	1,744	1,835	1,646	1,455	1,260
3,050	3,039	3,269	2,957	2,543	2,257
1,254	1,300	1,518	1,403	1,191	1,210
872	983	1,153	1,099	1,354	1,301
3,850	4,009	4,120	4,120	4,122	4,128
N/A	47,587	48,993	49,535	49,535	49,540
110	279	274	128	302	14
234	469	288	153	221	120
11	772	2,880	1,675	750	145
0.95	0.50	1.30	2.24	2.30	3.90
N/A	2.8	0.0	5.3	0.0	0.0
N/A	N/A	84,417	95,063	43,893	57,399
15	18	50	27	22	17
468	539	990	990	1,155	1,155
3	1	4	5	9	5
353,594	378,108	348,723	333,222	329,389	305,992
975	1,034	955	913	902	838
1,200	800	1,000	-	2,000	2,200

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
2002	1	$ 1,239,000	257	$ 66,655,643	127	$ 18,163,197	385	$ 86,057,840
2003	3	1,011,500	140	36,987,796	149	21,958,365	292	59,957,661
2004	3	1,942,000	236	72,721,162	52	9,696,831	291	84,359,993
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	8	3,041,090	5	2,725,143	-	-	13	5,766,233
2011	7	4,373,000	4	1,470,000	-	-	11	5,843,000

Data source: Village records

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	Fiscal Year									
Function/Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	N/A	N/A	13	15	18	20	21	21	21	21
Vehicles - Community Development	N/A	1	2	2	2	4	4	4	4	4
Vehicles - Police	6	6	6	6	8	10	10	11	11	11
Vehicles - Public Works	N/A	N/A	15	18	20	23	26	26	26	26
Public Works										
Streets - center lane (miles)	N/A	N/A	40.5	47.5	52.0	54.5	58.0	58.0	59.5	59.5
Sidewalks (miles)	N/A	N/A	58	74	82	88	96	96	96	96
Storm sewers (miles)	N/A	N/A	44	51	55	58	61	61	63	63
Streetlights	N/A	N/A	720	850	915	965	1,100	1,100	1,120	1,120
Water										
Wells	N/A	N/A	7	7	7	9	9	9	9	9
Water mains (miles)	N/A	N/A	50	52	55	61	62	62	84	84
Fire hydrants	N/A	N/A	N/A	760	800	900	1,000	1,000	1,100	1,109
Sewer										
Lift stations	N/A	N/A	6	6	6	6	7	6	6	6
Sewer mains (miles)	N/A	N/A	N/A	90	95	105	107	107	110	110

N/A - Information not readily available.

Data source: Village records

INCORPORATED 1957

SUGAR GROVE

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Appendices (17)

VILLAGE OF SUGAR GROVE
GLOSSARY
FISCAL YEAR 2012 – 2013

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, thus, 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 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.

Non exchange 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 derive 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 t 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 2012 – 2013

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, 1/10 of all income tax collected by the State 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.

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 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.

3812-Dividends – Money Fund: Interest earned on money market fund accounts.

3813-Dividends – Mutual Funds: Interest earned on mutual fund accounts.

3814-Interest – US Treasury Bills: Interest earned on United States Treasury Bills.

3815-Interest – US Treasury Notes: Interest earned on United States Treasury Notes.

3816-Interest – US Treasury Bonds: Interest earned on United States Treasury Bonds.

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.

3819-Interest – Bond Proceeds: Interest earned on bank, certificate of deposit, and investment accounts as a result of the issuance of debt.

3820-Interest – Municipal Bonds: Interest earned on bonds issued by municipal governments throughout the United States.

3865-Gain (Loss) – Mutual Funds Realized: Realized gain or loss on the sale of mutual fund accounts.

3866-Gain (Loss) – Mutual Funds Unrealized: Unrealized gain or loss on the sale of mutual fund accounts.

INVESTMENT INCOME (Continued)

3870-Gain (Loss) – US Treasury Bills Realized: Realized gain or loss on the sale of United States Treasury Bills.

3871-Gain (Loss) – US Treasury Bills Unrealized: Unrealized gain or loss on the sale of United States Treasury Bills.

3872-Gain (Loss) – US Treasury Notes Realized: Realized gain or loss on the sale of United States Treasury Notes.

3873-Gain (Loss) – US Treasury Notes Unrealized: Unrealized gain or loss on the sale of United States Treasury Notes.

3874-Gain (Loss) – US Treasury Bonds Realized: Realized gain or loss on the sale of United States Treasury Bonds.

3875-Gain (Loss) – US Treasury Bonds Unrealized: Unrealized gain or loss on the sale of United States Treasury Bonds.

3876-Gain (Loss) – US Treasury Strips Realized: Realized gain or loss on the sale of United States Treasury Strips.

3877-Gain (Loss) – US Treasury Strips Unrealized: Unrealized gain or loss on the sale of United States Treasury Strips.

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.

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 2012 – 2013

PERSONAL SERVICES

6101-Salaries Full-Time: Wages and salaries of full-time employees, holiday pay, vacation and floating holiday pay.

6102-Salaries Over-Time: 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, 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.

6212-Pension – Surviving Spouse: A benefit paid regularly to the spouse of a full-time sworn police officer upon the death of a police officer otherwise entitled to said pension.

PERSONAL SERVICES (Continued)

6213-Pension – Minor Children: A benefit paid regularly to the dependent children of a full-time sworn police officer upon the death of a police officer otherwise entitled to said pension.

6214-Pension – Dependent Parents: A benefit paid regularly to the dependent parents of a full-time sworn police officer upon the death of a police officer otherwise entitled to said pension.

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.

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, flu shots.

6307-I.S. Services: The cost of outside professional computer software and hardware services; maintenance of MSI software, internet access, 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.

CONTRACTUAL SERVICES (Continued)

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, snowplows.

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. 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.

6519-50th Anniversary: All costs associated with the Village of Sugar 50th Anniversary Celebration.

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 & ice control on Village Streets and properties.

6617-Vehicle Maintenance Supplies: Costs 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 & fixtures 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.

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.

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