FINAL BUDGET AND THREE-YEAR FINANCIAL PLAN

FISCAL YEAR 2010 - 2011

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

Village of Sugar Grove, Illinois

Final Budget and Three-Year Financial Plan
Fiscal Year 2010 – 2011

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VILLAGE PRESIDENT
P. Sean Michels

VILLAGE ADMINISTRATOR
Brent M. Eichelberger

VILLAGE CLERK
Cynthia L. Welsch

SUGAR GROVE
INCORPORATED 1957

FINANCE DEPARTMENT
Justin VanVooren, Director

VILLAGE TRUSTEES
Robert E. Bohler
Kevin M. Geary
Mari J. Johnson
Rick L. Montalto
Thomas R. Renk
Melisa A. Taylor

April 20, 2010

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

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. Pursuant to that requirement, I am pleased to present to you the budget for fiscal year 2009 – 2010, including the three-year financial plan. 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 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 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.

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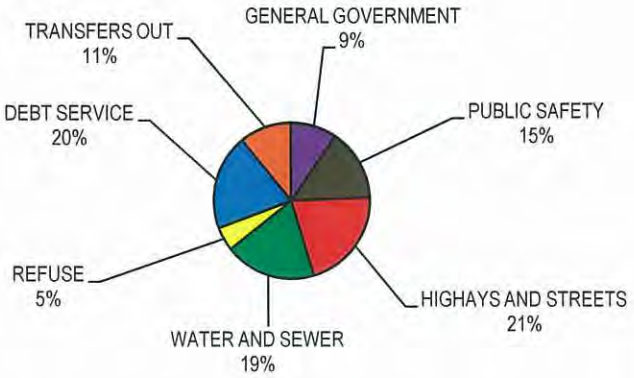
Overall Financial Summary

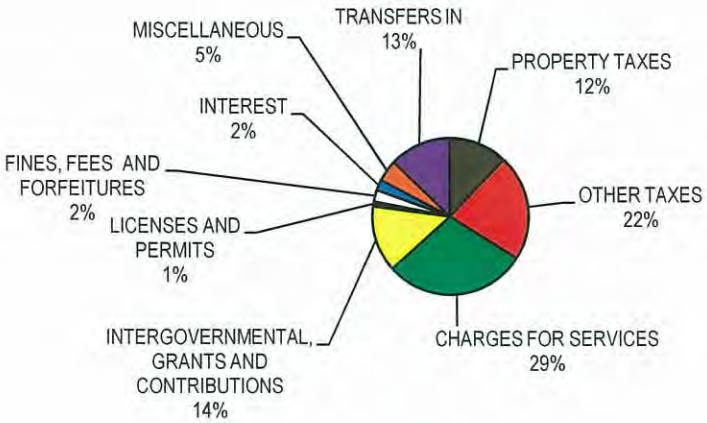
A total budget of $14,193,349 in expenditures is being presented to the Village Board for consideration. This is a decrease of 28% over fiscal year 2009 – 2010 projected expenditures of $19,709,283. The major changes are decreases in the number and value of road projects and related transfers while an increase is expected in debt service expenditures. 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 $12,071,957 in budgeted revenue, and balanced by existing financial resources available for use in the various funds. This is a decrease of 20% from fiscal year 2009 – 2010 projected revenues of $15,144,889. The major changes are decreases in the number and value of grants associated with road projects and related transfers while an increase is expected in waterworks and sewerage and refuse 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.

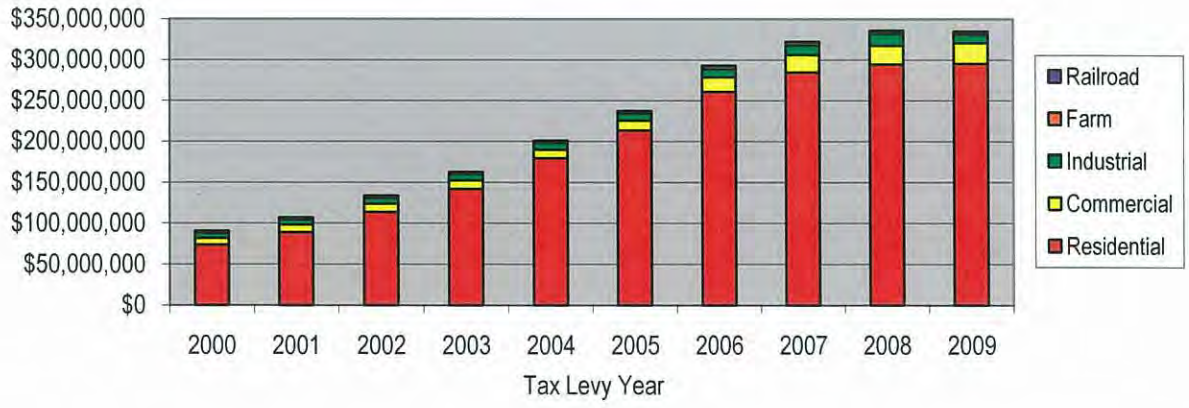
Overall Operations Summary

The Village has faced unprecedented challenges over the last year during what some are calling the "Great Recession". Although the recession has ended, the economy continues to struggle amid a "perfect storm" of negative data. Many consumers purchased homes with lower initial rates counting on the value of the home to increase and allow them to refinance at a later date. The housing bubble burst in 2007 and home prices began to stagnate or decline. The decline in some areas of the country is still ongoing and the sale of new homes has been slow to recover despite government incentives at both the local and federal levels. The fees associated with new home sales, which used to account for over 30% of Village revenues, are virtually nonexistent.

Other revenues, such as sales and income tax have decreased as well. Consumers began to spend less money on other items just to be able to keep their homes and general sales tax receipts decreased. Companies began to see sales decrease and needed to lay off workers in order to stay profitable. Individual and corporate income tax receipts have dropped precipitously due to lower corporate profits and fewer employees.

Property tax revenue is still expected to increase, albeit a smaller amount than the past, during fiscal year 2010 – 2011. 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. The assessed value has increased 40% over the past five years and more than tripled in the past ten years. However, equalized assessed valuation, which is based on the last three years of data, decreased for the first time since records are available.

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 2010 – 2011, personal services expenditures are expected to total $3,423,029 or 24% of the total budgeted expenditures. This is an increase of 1% over fiscal year 2009 – 2010 projected expenditures of $3,385,194.

Over the last year and a half, since the beginning of the recession, the Village has reduced staffing levels by 8.692 full-time equivalent positions (including the 1.000 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 (2.0) 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 eliminated the open custodian position (0.5) and did not hire summer workers in the Streets or Utilities Divisions (0.692).

The above decrease has resulted in a staff reduction of 18.6% (departmental reductions range from 14.9% 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.

The Village implemented a wage freeze for non-represented employees for fiscal year 2009 – 2010 and fiscal year 2010 – 2011. However, wages for police officers have been budgeted at amounts contained in their first contract which was settled during fiscal year 2008 – 2009. The police sergeants filed for a union during fiscal year 2008 – 2009 and the Village is still in the process of negotiating that contract. In addition, the Village increased the employee contribution percentage to health and dental insurance.

Budgeting – The single most important aspect this year will be tracking of the budget versus actual results. The Village's revenue sources continue to be negatively affected by the economy. The Finance Department will be analyzing the budget on almost a daily basis to determine what actions will need to be taken. Further reductions in personnel or changes in employee contributions to health and dental insurance may need to take place in fiscal year 2010 – 2011 to offset any additional deficit (above that already approved). Although the Village has been able to reduce personnel without affecting service levels, this will no longer hold true if additional reductions are warranted.

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 gives the Village the insight it desires, 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 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 2009 – 2010, the planned focus groups with residents throughout the community were met with very limited interest. During fiscal year 2010 – 2011, the Village Board will discuss the previously established strategic goals to determine whether any changes need to be made. The Village will then begin to implement specific performance measures for each department using the survey, strategic plan, and the limited outputs the Village is already tracking.

Capital Expenditures – The purchase of all new vehicles and equipment as well as all replacement vehicles and equipment has been 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.

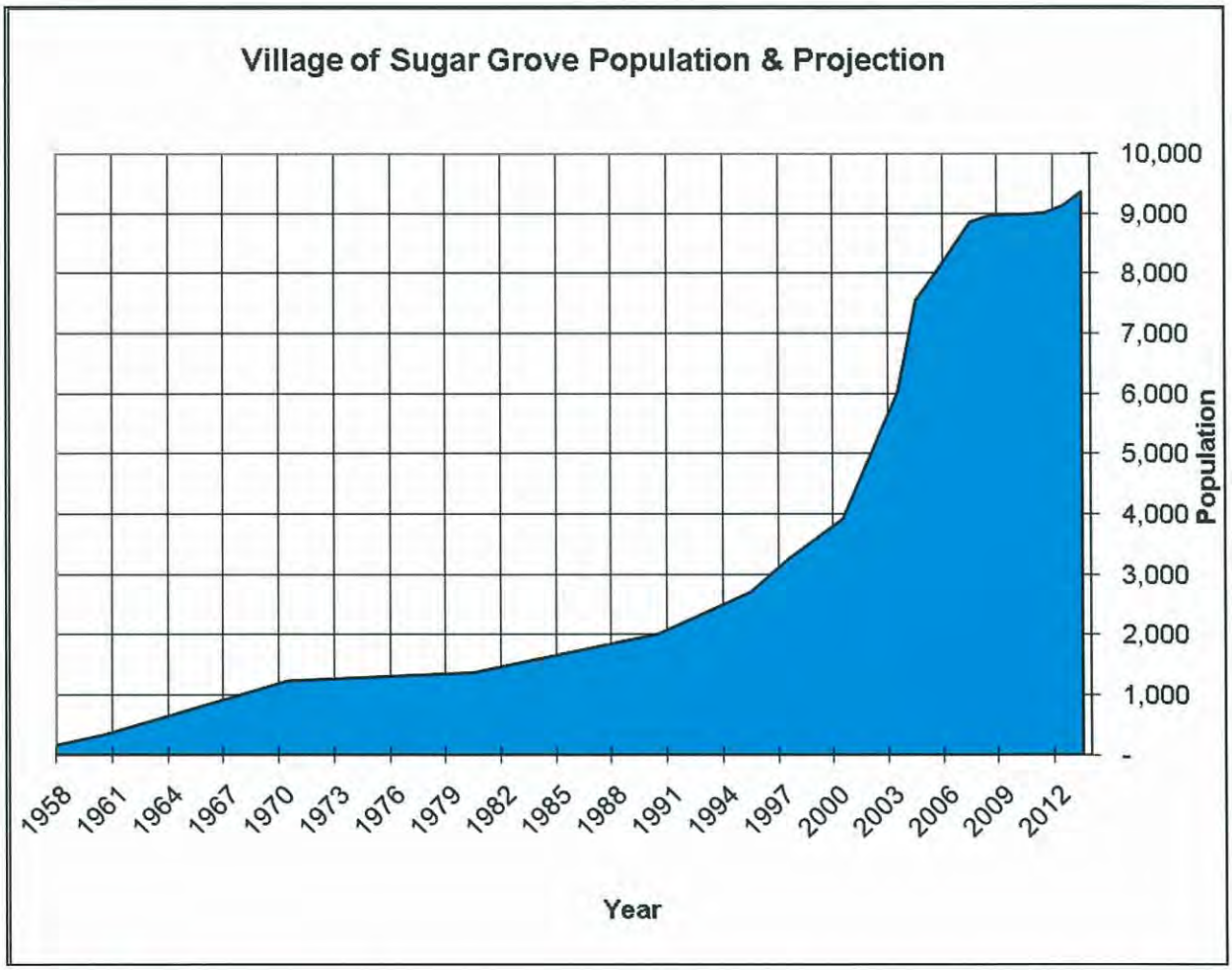
The CIP covering fiscal years ending 2008 through 2012 incorporated the Village's Municipal Facilities Construction Program (MFCP) which included a new Police Station, new Village Hall, and expansion of the Public Works Center. The approximately $60 million program has been delayed indefinitely until 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 large capital projects during fiscal year 2009 – 2010 and will work on others in fiscal year 2010 – 2011 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) Extension of Municipal Drive and Galena Boulevard under a $3.8 million federal grant. Approximately $10.5 million was spent on this project in fiscal year 2008 – 2009 and fiscal year 2009 – 2010. These new roads will add approximately $39,000 in maintenance costs per year to the General Fund.
2) Wheeler Road, Hankes Road, Prairie Street, and Granart Road under the Local Agency Pavement Preservation (LAPP) federal grant program. Approximately $1.7 million has been between fiscal year 2008 – 2009 and fiscal year 2009 - 2010 and an additional $1.0 million is budgeted for fiscal year 2010 – 2011. The resurfacing of existing roads will not add to or subtract from the average maintenance costs of these roads.
3) Extension of water main along Municipal Drive and Galena Boulevard. Approximately $1.2 million was spent during fiscal year 2008 – 2009 and fiscal year 2009 – 2010. Maintenance costs for new water main are expected to be minimal, if any, for the next 20 years due to it being placed underground.
4) Extension of water main to the Kaneland School Site. Approximately $1.0 million was spent during fiscal year 2008 – 2009 and fiscal year 2009 – 2010. Maintenance costs for new water main are expected to be minimal, if any, for the next 20 years due to it being placed underground.
5) Water main looping from Prairie Glen to Dugan Woods and Mallard Point to Settler's Ridge. Approximately $0.5 million was spent during fiscal year 2009 – 2010 and an additional $0.4 million is budgeted for fiscal year 2010 – 2011.

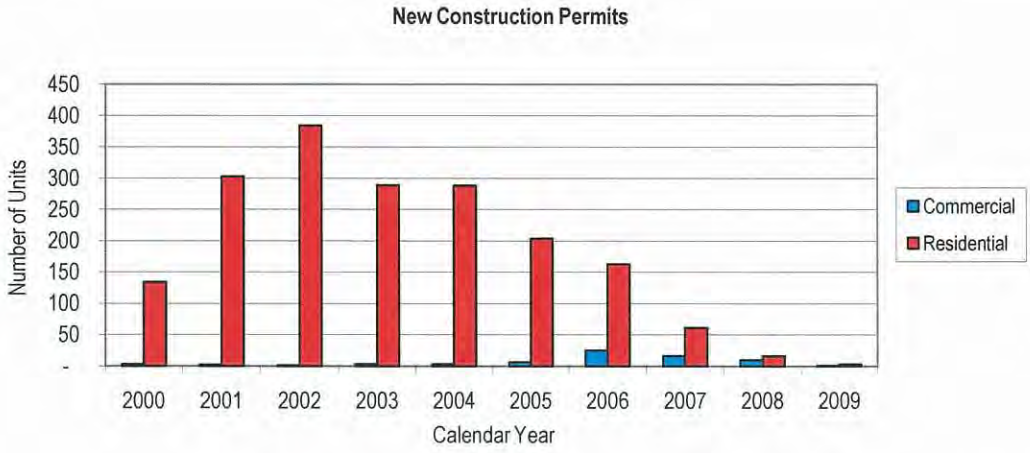
Development – The Village is at the cross roads of development and is working with developers to grow in a reasonable and responsible manner, one that benefits the Village, the County and the Village's neighbors. To that end, the Village adopted a Comprehensive Plan during fiscal year 2004 – 2005 that 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 2007 Special Census population of 8,848 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.



However, the Village has seen its once burgeoning housing market come to a near standstill, only issuing 5 permits in fiscal year 2009 – 2010. In addition, the Village has projected only 400 additional residents between fiscal years 2010 – 2011 through 2012 – 2013 as shown in the chart above. The largest

development in the Village, Settler's Ridge, was a Kimball Hill project who has now filed for bankruptcy. In addition, there are two additional developments which banks have foreclosed on the remaining properties. There are currently five approved residential developments as well as a number of small to large residential developments under consideration at various points in the approval process. 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 the economy and housing begins to recover.



Retail and commercial development has also seen a decrease due to the lack of available funding and additional housing units to support the stores. The Landings, Prairie Glen, and Capital Professional Center office parks are currently under construction 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 during fiscal year 2009 – 2010, which is expected to further development in the area of Prairie Grove Commons. The Village is working with the developers of Prairie Grove Commons to utilize a grant and bond money to complete a key link between The Landings and Prairie Grove Commons. Nationally known developers such as Forest City Enterprises, Dalan Development Corporation and Location Finders International, along with other regional and local commercial developers either have or are pursing projects in Sugar Grove which will further expand the non-residential tax base.

This commercial interest is based on the potential for population growth, higher than average home values and disposable income levels. The Village is also working with commercial developers so that stores may locate within the community when the current conditions subside. The combination of its transportation assets will make the Village an attractive and logistical choice for commercial, manufacturing, industrial, distribution, and retail interests. 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.

Fund Summaries

The Village is going through some extreme challenges in its budget due to the recession and housing crash. The following will explain some of the reasons why these changes are happening:

General Fund – Expenditures are budgeted to exceed revenues by $76,800 for fiscal year 2010 – 2011. The Village has budgeted $4,092,400 in revenues, which reflects a 2.2% increase from fiscal year 2009 – 2010 projected revenues of $4,003,300. The net increase is a combination of increases (property taxes increase by $18,000; utility taxes increase by $27,000; permit and related fees increase by $20,000; towing fees increase by $35,000, which reflects a full year; and state sales tax increases by $22,000) and decreases (reimbursements, which includes developer snow plowing and mowing services, decrease by $33,000; and interest income decreases by $12,000). In addition, the Village has budgeted $4,169,200 in expenditures, which reflects a 0.1% increase from fiscal year 2009 – 2010 projected expenditures of $4,164,600. The net increase includes, but is not limited to, a combination of increases (health insurance costs increase by $37,000; Police Pension retirement contributions increase by $78,000; and attorney and engineering billings increase for development by $31,000) and decreases (salaries decrease for office assistant layoff and streets laborer by $59,000; equipment replacement transfers decrease for delayed purchase or replacement of vehicles and equipment by $56,000; and contributions for certain community events decrease by $14,000).

General Capital Projects Fund – Revenues are budgeted to exceed expenditures by $53,300 for fiscal year 2010 – 2011. The Village has budgeted $313,000 in revenues, which reflects a 21.7% decrease from fiscal year 2009 – 2010 projected revenues of $400,000. The decrease is attributable to bond proceeds being spent down and therefore, less interest income earned on those funds, as well as a reduction in equipment replacement transfers due to the delay in purchase of new and replacement vehicles and equipment. Impact fee revenue is based on 8 new residential permits projected for fiscal year 2010 – 2011 versus 5 estimated in for fiscal year 2009 – 2010. The fiscal year 2010 – 2011 budgeted expenditures of $259,700 reflect a decrease of 92.1% over fiscal year 2009 – 2010 projected expenditures of $3.3 million. The decrease is attributable to transfers of bond money to pay for completion of the Municipal Drive and Galena Boulevard extensions.

Infrastructure Capital Projects Fund – Expenditures are budgeted to exceed revenue by $0.7 million for fiscal year 2010 – 2011 as bond proceeds and a carryover of motor fuel tax revenues from the prior year are spent down. The Village has budgeted $2.4 million in revenues, which reflects a 60.2% decrease over fiscal year 2009 – 2010 projected revenues of $5.9 million. The decrease is attributable to the receipt of three large grants (Municipal Drive, Wheeler Road LAPP, and Hankes Road LAPP) in fiscal year 2009 – 2010 and three smaller grants (Prairie Street LAPP, Granart Road LAPP, and Cross/Joy/47 intersection improvements) in fiscal year 2010 – 2011. The fiscal year 2010 – 2011 budgeted expenditures of $3.0 million reflect a decrease of 51.8% over fiscal year 2009 – 2010 projected expenditures of $6.2 million. The Motor Fuel Tax program expenditures are expected to be approximately $0.2 million lower than fiscal year 2009 – 2010 projected expenditures due to the inclusion of Wheeler and Hankes Road LAPP projects in fiscal year 2009 – 2010 and only regular street maintenance in fiscal year 2010 – 2011. The Streets program expenditures are expected to be approximately $3.0 million lower than fiscal year 2009 – 2010 projected expenditures due to the completion (in fiscal year 2009 – 2010) of the Municipal Drive and Galena Boulevard extensions, Bliss Road and Merrill Road intersection improvement, and Wheeler Road and Hankes Road LAPP projects.

Debt Service Fund – This fund pays the debt service on the 1991 Village Hall (VH) bonds, 2006A Building Program bonds, 2008B Road bonds, and 2009 Public Works Facility (PWF) refunding bonds. Revenues to cover the VH bonds are received from a property tax levy. 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 expected to remain fairly constant in fiscal year 2010 – 2011 since the Village issued no new or refunding debt in fiscal year 2009 - 2010.

Waterworks and Sewerage Fund – Water and sewer usage has trended downward over the past 2 years due to a number of factors including: 1) conservation awareness and education; 2) cooler and wetter summers; and 3) the current economy. However, fixed costs (primarily debt) have stayed constant while usage decreased. The Village increased its water and sewer rates for the first time in six years on May 1, 2008 (7%) and did so for a second time on May 1, 2009 (7%). Staff has closely examined the fiscal year 2010 – 2011 budget and is recommending a further increase of 7% to take effect on May 1, 2010. Staff anticipates smaller increases will be necessary each year in the future.

Waterworks and Sewerage Fund expenses are currently budgeted to exceed revenues by approximately $1.7 million for fiscal year 2010 – 2011 mainly due to depreciation of the waterworks and sewerage system, as well as a one-time lump sum payment in lieu of land acquisition for sewer treatment facilities. The operating expenses are proposed to increase by 6.0%, or approximately $193,700, excluding a one-time lump sum payment in lieu of land acquisition for sewer treatment facilities. Expenses will increase mainly due to increases in electricity, the number of replacement water meters, and the transfer of funds for equipment replacement. Water Capital expenses for fiscal year 2010 – 2011 are projected to be slightly less than the fiscal year 2009 – 2010 projected actual mainly due to the completion of the Municipal Drive, Harter Road school site, and Prairie Glen to Dugan Woods watermain projects in fiscal year 2009 – 2010 and the beginning of the Mallard Point to Settlers Ridge and Division Drive watermain projects in fiscal year 2010 – 2011. All of the above projects are utilizing water and sewer tap-on fees the Village has been collecting for several years.

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 in June 2007, which added recycling totes to the program. The increase in the cost of fuel and labor, as well as the new totes, necessitated an increase in the charge to residents from $14.75 to $16.75 during fiscal year 2007 – 2008. The charge to residents increased to $17.75 in fiscal year 2008 – 2009, $18.75 in fiscal year 2009 – 2010, and will increase further to $19.55 during fiscal year 2010 – 2011 due to 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. Mutual funds, which account for approximately 10% of the portfolio, lost nearly half of their value during fiscal year 2008 – 2009, but recovered most of their losses in fiscal year 2009 – 2010. Overall, the fund had a positive return due the recovery in the financial markets and its statutory limit on the amount of equities held. There are two sworn officers, the first since inception, receiving benefits from the fund. The fund will continue to grow in fiscal year 2009 – 2010 due to ongoing employer and employee contributions as well as the continued recovery in the financial markets.

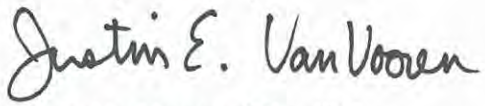
Conclusion

There is a strong need to continually monitor the budget and the implications of the recession and struggling economy during fiscal year 2010 – 2011. 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.

Acknowledgements

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. 20100420FI1

An Ordinance Adopting the Fiscal Year 2010-2011 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 20th day of April, 2010

Published in Pamphlet Form
by authority of the Board of Trustees
of the Village of Sugar Grove, Kane County,
Illinois, this 20th day of April, 2010

ORDINANCE NO. 20100420FI1
An Ordinance Adopting the Fiscal Year 2010-2011 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 2010-2011 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 2010-2011 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 2010-2011 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 20th day of April, 2010.

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 Taylor	✓		
Trustee Johnson	✓		
Trustee Montalto	✓		
Trustee Geary	✓		
Trustee Renk			

ATTEST: Cynthia L. Galbreath

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

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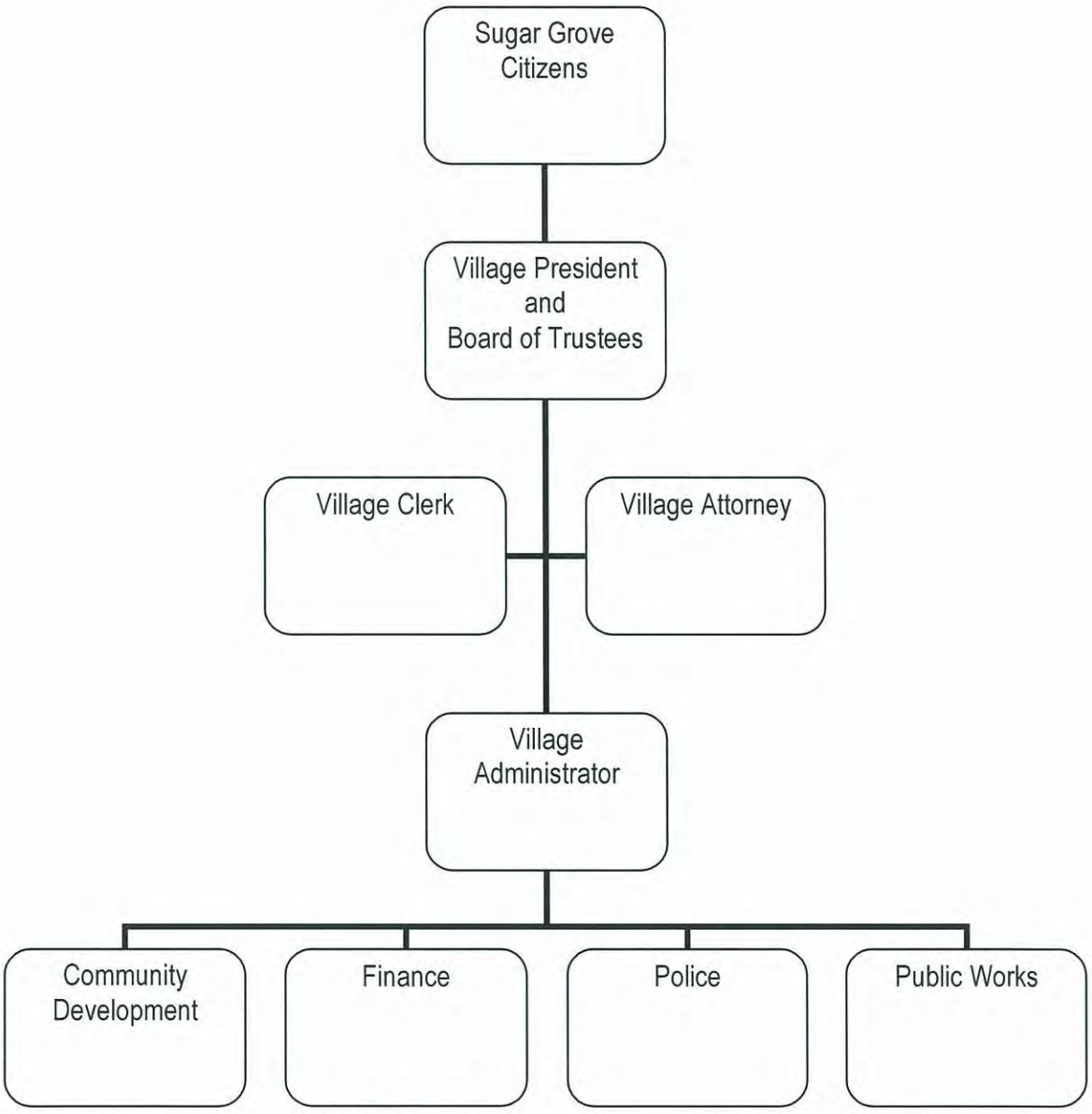
SUGAR GROVE
INCORPORATED 1957

ORGANIZATION CHART



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Sugar Grove

Illinois

For the Fiscal Year Beginning

May 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Aware to the Village of Sugar Grove, Illinois for its annual budget for the fiscal year beginning May 1, 2009. 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.

Village of Sugar Grove

Principal Officials

Village President

P. Sean Michels

Village Board of Trustees

Robert E. Bohler	Rick L. Montalto
Kevin M. Geary	Thomas F. Renk
Mari J. Johnson	Melisa A. Taylor

Staff Leadership

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

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Village of Sugar Grove, Illinois
Budget Process
Fiscal Year 2010 – 2011

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 2011 annual budget includes fiscal year 2012 and fiscal year 2013 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 2010 – 2011

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 2010 – 2011.

Village of Sugar Grove, Illinois
Budget Calendar
Fiscal Year 2010 – 2011

Bolded items involve the Village Board

Monday, January 11, 2010	Budget Instructions and Forms Distributed to Staff via email
Friday, January 15, 2010	Staff Budget Workshop – 10:00 a.m. FY 09-10 Projected and FY 10-11 to 12-13 General Fund Budget Sheets Due
Friday, January 22, 2010	Staff Budget Workshop – 10:00 a.m. FY 09-10 Projected and FY 10-11 to 12-13 Utility Fund and All Other Funds Budget Sheets Due
Monday, February 1, 2010	Departmental meeting with Public Works (General Fund) – 1:00 p.m.
Wednesday, February 3, 2010	Departmental meeting with Administration – 1:30 p.m.
Thursday, February 4, 2010	Departmental meeting with Finance – 1:30 p.m.
Friday, February 5, 2010	Departmental meeting with Community Development – 9:00 a.m.
Monday, February 8, 2010	Departmental meeting with Police – 1:30 p.m.
Wednesday, February 10, 2010	Departmental meeting with Public Works (Utility Fund) – 8:30 a.m.
Thursday, February 18, 2010	Staff Budget Workshop – 9:00 a.m. Departmental Descriptions, FY 09-10 Accomplishments, & FY 10-11 Action Plans Due
Friday, February 19, 2010	Proposed Budget to Board
Tuesday, February 23, 2010	**Board/Staff Workshop #1 – 6:00 p.m.**
Tuesday, March 9, 2010	**Board/Staff Workshop #2 – 6:00 p.m.**
Tuesday, April 6, 2010	**Public Hearing at Regular Board Meeting – 6:00 p.m.**
Tuesday, April 20, 2010	**Budget Approval at Regular Board Meeting – 6:00 p.m.**

Village of Sugar Grove, Illinois
Organization of Financial Presentation
Fiscal Year 2010 – 2011

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 08 Actual and FYE 09 Actual – These columns refer to the actual expenditures from the two most recently completed fiscal years: FYE 2008 (May 1, 2007 through April 30, 2008) and FYE 2009 (May 1, 2008 through April 30, 2009). The source of this information is the Village's Comprehensive Annual Financial Report and financial software system.

COLUMN EXPLANATIONS (Continued)

- FYE 10 Approved Budget – This column refers to the amount budgeted for a particular item during the current fiscal year.
- FYE 10 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 11 Final Budget – This column refers to the amount budgeted for the upcoming fiscal year.
- FYE 12 Projected Budget and FYE 13 Projected Budget – This column refers to the revenue and expenditure amounts projected for fiscal years beyond the upcoming fiscal year. The method used for determining projections varies depending on the account type. Personnel costs are determined by applying an increment to each organizational unit depending on the amount of staff growth expected. Contractual services and commodities are normally determined by applying an increment across all accounts. 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 2010 – 2011

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 on page 2 – 9 for a graphic of the fund categories and types.

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

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 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.

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 major enterprise fund:

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.

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. 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 Special Service Area One Bond Fund (agency) is used to account for debt service payments made by property holders relative to Special Service Area One Bonds issued at various times in the early 1990s.

The Special Service Area Two Bond Fund (agency) is used to account for debt service payments made by property holders relative to Special Service Area Two Bonds issued at various times in the early 1990s.

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

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

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

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.

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, Debt Service Fund, General Capital Projects Fund, and Infrastructure Capital Projects 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 operations, while GAAP excludes those. Allocations for depreciation and amortization expense are included in operations for both the budget and financial statements.

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.

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	

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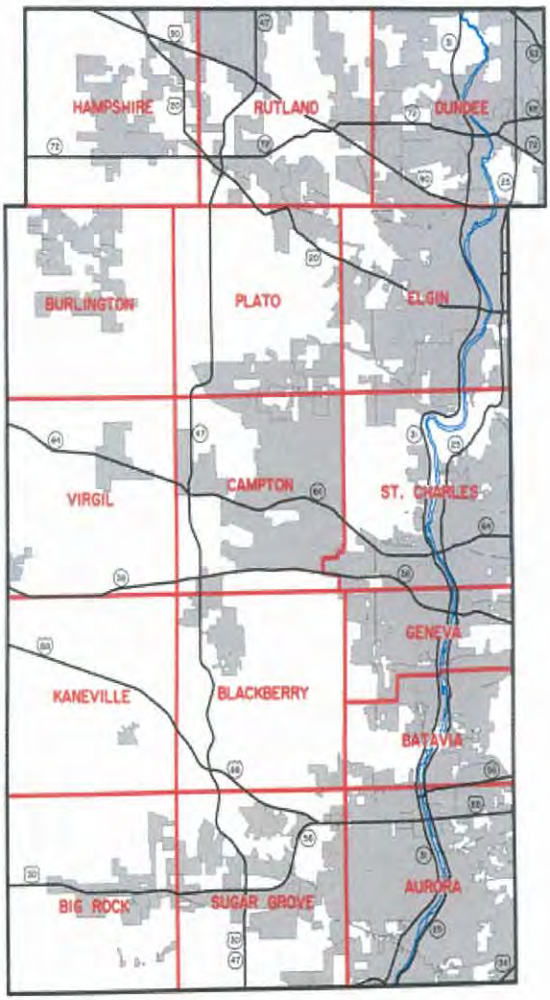
The mission of the Village of Sugar Grove is to provide a safe, comfortable environment for all of its citizens. The Village of Sugar Grove shall provide efficient and effective government services in a fiscally responsible and courteous manner. While committed to this professional level of service, 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 2010 – 2011

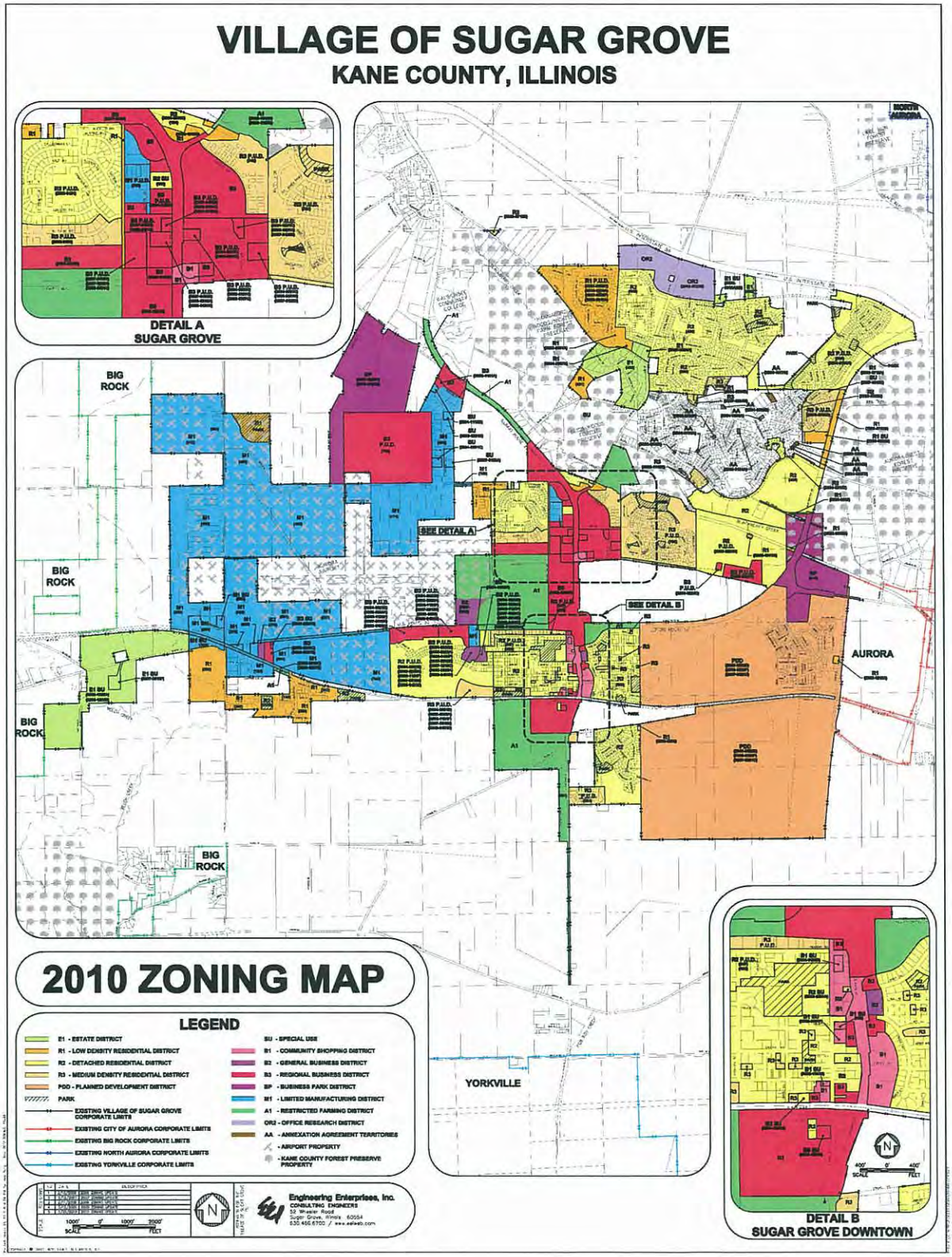
The Village had its beginning as home to Native Americans who called the area "Sin-Qua-Sip". In 1835, settlers arrived at what is now known as Bliss Woods Forest Preserve. The Village was incorporated in 1957 with a population of approximately 200 residents and until the 1960's, was predominantly a farming 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 2007 Special Census population of 8,848 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 2010 – 2011

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 2010 – 2011

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).

	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.
5	Review our current zoning ordinance making minor adjustments.

Village of Sugar Grove, Illinois
Operational Goals and Strategic Plan (Continued)
Fiscal Year 2010 – 2011

STRATEGIC PLAN (Continued)

	Village of Sugar Grove Short - Term Routine Strategic Goals (Continued)
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
3	Update the Village's Comprehensive Plan

Village of Sugar Grove, Illinois
Operational Goals and Strategic Plan (Continued)
Fiscal Year 2010 – 2011

STRATEGIC PLAN (Continued)

	Village of Sugar Grove Short - Term Complex Strategic Goals (Continued)
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 2010 – 2011

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 2010 – 2011

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

Village of Sugar Grove, Illinois
Departmental Descriptions, Accomplishments, and Action Plans
Fiscal Year 2010 – 2011

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 (i.e. STR1, STC8, etc).

Pages 3 - 11 through 3 - 38 detail each department's description, accomplishments during fiscal year 2009 – 2010, and action plans for fiscal year 2010 – 2011.

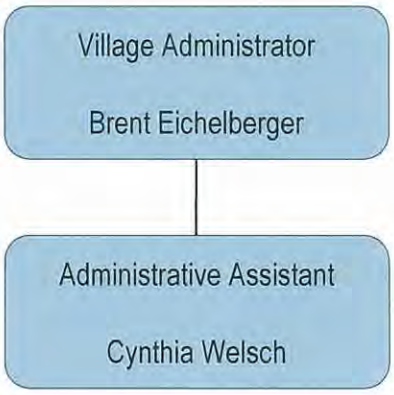
Village of Sugar Grove, Illinois
Administration Department Description, Accomplishments, and Action Plan
Fiscal Year 2010 – 2011

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 2009 – 2010 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 anticipated projects. Staff has focused on the 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 2009 – 2010 goals is as follows:

1. Develop a plan to provide pertinent information on the activities, events, needs, actions and desires of the Village to: residents, businesses, developers, visitors, potential residents, the Village Board, Kane County, the State and Federal Governments, surrounding communities and all Sugar Grove Taxing Bodies.

   This plan has been completed with the creation of a directory containing contact information, areas of interest and affiliation in a manner accessible to all staff.

2. Begin to prepare and advertise for the 2010 Census. Full completion will be achieved by the establishment of a Full Count Committee and that committee meeting at least two times and implementing at least three specific actions.

   The Committee was successful in raising awareness of the Census resulting in Sugar Grove leading area participation rates. The 2010 Census is completed and it is expected that the Village will receive the updated Census count in the Spring of 2011.

3. Complete the process to provide paratransit transportation.

   The Sugar Grove Paratransit Coalition partnership with Ride in Kane was extremely successful, however the program itself has been placed on hold due to budget concerns.

4. Complete the process to evaluate and pursue grant opportunities. Grants can be an excellent way to fund desirable projects and should be aggressively pursued. It is recognized that there are costs to apply for grants and that at times, it may not be prudent to pursue grants that initially appear promising.

   A spreadsheet has been created that identifies the cost and benefits of a potential grant, as well as the cost of applying, the likelihood of award and where the project fits in the Village's strategic plan and financial status. Staff continues to seek out grant opportunities and will refine the spreadsheet so that it can be used not only for grant evaluation but also as a standard grant presentation tool.

ACCOMPLISHMENTS (Continued)

5. Enhance the relationship with and encourage expanded joint cooperation with City of Aurora regarding the Aurora Airport. The airport is an integral part of the Sugar Grove community. The benefits of cooperation have been demonstrated by the recent Aurora Airport business expansions. Full completion will be achieved by at least four meetings held with Aurora representatives to specifically discuss the airport. It is recognized that this item is not completely within the control of the Village.

   Several discussions were held with Aurora representatives by elected officials, staff and the Village's airport liaison. This effort continues.

6. Strengthen our relationships with neighboring communities and the County. The Village has long recognized the need to cooperate and communicate with surrounding communities. The affect of a positive relationship has recently been evidenced by joint lobbying efforts for regional transportation improvements. Full completion will be achieved by at least one meeting being held with the Mayor of each of surrounding communities (Aurora, Batavia, Big Rock, Elburn, Kaneville, Montgomery, North Aurora, Plano, and Yorkville) and the Kane County Board Chairman. It is recognized that this item is not completely within the control of the Village and that this effort will be ongoing.

   Conversations with the Mayors of all the listed municipalities were held as part of other outreach efforts such as the Metro West Council of Government.

7. Reinforce the Village's ultimate boundaries. The Village has embraced the concept of boundary agreements and desires to enter into agreements with all neighboring municipalities. Sugar Grove currently has boundary agreements with six neighboring municipalities. These agreements establish eastern and southern boundaries. The establishment of a northern boundary was attempted several years ago and conditions may be ripe to achieve it. The Village's boundary agreement with Montgomery expires in 2016. The extension of boundary agreements is typically best done while there are several years remaining. Full completion will be achieved by approval of a boundary agreement with Elburn and approval of an extended boundary agreement with Montgomery. It is recognized that this item is not completely within the control of the Village.

   Montgomery has stated that they are currently focusing their efforts on a boundary agreement with another community and they may not be prepared to address this with us until later in 2010. No significant discussion with Elburn took place.

8. Successfully complete Labor Agreement negotiations with represented employees. Initial contract negotiations with the labor union representing the Sergeants began in 2008. While, the Village desires to reach a mutually beneficial agreement without the use of arbitration, it is recognized that arbitration may be necessary in this case. Full completion will be achieved by the signing of a Labor Agreement. It is recognized that this item is not completely within the control of Sugar Grove.

ACCOMPLISHMENTS (Continued)

A voluntary agreement proved unattainable and the Village filed for mediation and ultimately arbitration. Arbitration is currently on hold as a second attempt at mediation is underway.

9. Explore a web based service request submittal process which also includes the capability to evaluate Village response to requests for service. The Village has a computer based system for tracking service requests however staff must input requests. Given the availability and use of computers by the public a web based service request system would enhance the efforts of staff to provide timely and efficient service. The ability to implement a system may be impeded by budget considerations.

   This item was researched and the purchase of a system is not financially feasible at this time. The current internal service request program with MSI was updated and information regarding which department to contact for services continues to be disseminated via emails and the newsletters. Service requests are tracked and "how are we doing" letters are sent periodically.

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 item was achieved as indicated by the significant improvement in the Village's Risk Management evaluation conducted by IRMA.

11. Develop a process to review and prepare a plan to enhance the community survey results. This process will identify the areas that the Village should focus its improvement efforts on.

    The Board determined that the area that should be focused on was communication. This process has been begun as per direction and will be ongoing.

ACTION PLAN

The budget for fiscal year 2010 – 2011 is extremely 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. In recognition of the tight economic times and a decrease in staffing levels staff will continue its efforts to operate in an effective and efficient manner. 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 that circumstances that arise during the year may cause a change in priorities, it is believed that the plan as presented is attainable.

It should be noted that ongoing efforts such as, document imaging and retention, press release program, legislative monitoring 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.

ACTION PLAN (Continued)

Specific goals for the Administration Department are listed below.

1. Facilitate the development and implementation of a solution for the Mallard Point/Rolling Oaks Drainage Area. This will include working with the residents, Kane County and the Rob Roy Drainage District to insure that all understand and accept the proposed improvements, project costs, financing mechanisms and potential cost sharing. It is recognized that this item is not completely within the control of the Village.

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. It is recognized that this item is not completely within the control of the Village.

3. Successfully complete Labor Agreement negotiations with the Sergeants. Initial contract negotiations with the labor union representing the Sergeants began in 2008. Full completion will be achieved by the signing of a Labor Agreement. It is recognized that this item is not completely within the control of Sugar Grove.

4. Successfully complete Labor Agreement negotiations with the Patrol Officers. The current contract expires April 30, 2011. Full completion will be achieved by the signing of a new Labor Agreement. It is recognized that this item is not completely within the control of Sugar Grove.

5. Reinforce the Village's ultimate boundaries. The Village has embraced the concept of boundary agreements and desires to enter into agreements with all neighboring municipalities. Sugar Grove currently has boundary agreements with six neighboring municipalities. These agreements establish eastern and southern boundaries. The establishment of a northern boundary was attempted several years ago and conditions may be ripe to achieve it. The Village's boundary agreement with Montgomery expires in 2016. The extension of boundary agreements is typically best done while there are several years remaining. Full completion will be achieved by approval of an extended boundary agreement with Montgomery and at least two meetings with the Elburn to discuss a boundary agreement. It is recognized that this item is not completely within the control of the Village.

6. 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 2009 – 2010, 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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Village of Sugar Grove, Illinois
Community Development Department Description, Accomplishments, and Action Plan
Fiscal Year 2010 – 2011

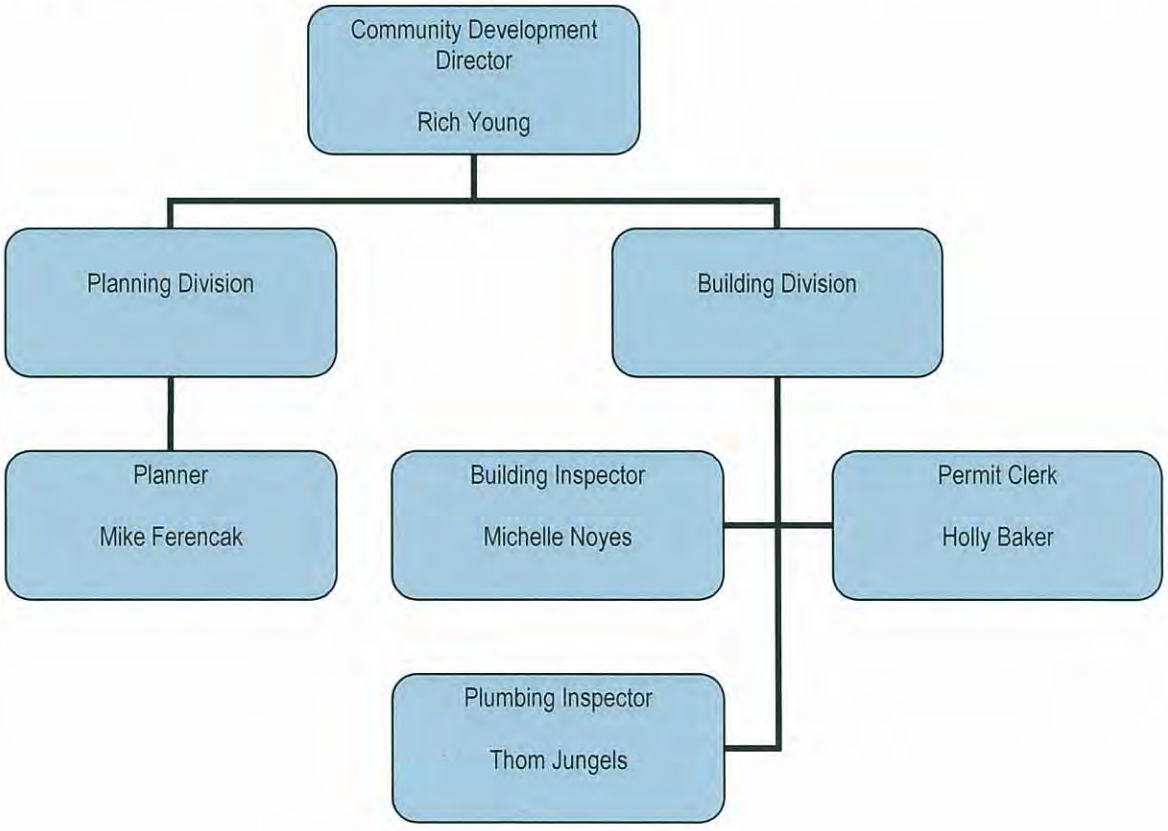
DESCRIPTION

The responsibilities of the Community Development Department include three areas: Planning and Zoning, Building and most recently Economic Development.

The Planning Division reviews all applications for new subdivisions, annexations, rezonings, planned developments, subdivisions, special uses and variances. This division also reviews these applications and makes staff reports to the Planning Commission and the Village Board. The Planning Division answers general questions regarding zoning classifications and makes interpretations of the Zoning Ordinance, Subdivision Regulations and other development Ordinances. The Planning Division also provides certain support services for the Administration Department.

The Building Division reviews all building plans to ensure they meet applicable codes, issues permits, contractor registrations and conducts inspections of new and renovated structures. The division enforces building, plumbing, electrical related codes including the International Building Codes and the property maintenance code.

The Community Development Director has responsibility for certain economic development functions of the Village. During future years, the Department will continue to provide support to the economic development efforts, and will work cooperatively on all new development opportunities within the village and the marketing of same.



Village of Sugar Grove, Illinois
Community Development Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2010 – 2011

ACCOMPLISHMENTS

The status of each of the Community Development Department's fiscal year 2009 – 2010 goals is as follows:

1. Maintain residential permit processing time to 10 working days.

   This goal was achieved with an average processing time for residential permits of 9.75 days for 2009 calendar year to date. This timeframe represents a reduction from the timeframes of the previous year. This will remain a goal in the next fiscal year.

2. Complete update to Subdivision Regulations.

   This goal has not been completed. Staff's priorities shifted to the Sign Code, the Wind Energy Code and all the activities related to bankrupted development punchlist items over the Subdivision Regulations based on the Directors view that these items where more pressing in nature. We expect the entire document will be available for review by the Board prior to the end of the calendar year.

3. Continue to provide the development tracking system information to keep the Village Board informed of the status of projects, including anticipated time frames.

   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 the next fiscal year.

4. Work with the EDC Director to foster economic development in the Village.

   This goal was completed by attending the ICSC shows in Las Vegas and Chicago, as well as by participating in all EDC Board Meetings. This goal was further met by the coordination and development of a new EDC newsletter. This will continue to be a goal in the next fiscal year.

5. Complete Adoption of Route 47 Corridor Plan Elements.

   This goal was been modified and been met in that, the director has participated in planning sessions for a larger corridor study. Kane and McHenry Counties are in the process of a corridor study for the entire IL Rt.47 corridor from the Wisconsin state line down to the Kendall County line. Through the use of grant funds, and in conjunction with fifteen municipalities along the corridor, development design standards, traffic control and other recommendations are being developed and will be completed this calendar year. These recommendations will then be matched with the Villages own standards and presented to the Village Board. This will be a goal for completion in the next fiscal year.

ACCOMPLISHMENTS (Continued)

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

   This was a continuing goal that was satisfied by press releases and information in the newsletter. Most changes were minor. This will remain a goal in the next fiscal year.

7. Keep the public informed about current code requirements.

   Code changes adopted by the Board this fiscal year were reviewed with the contractors and published after adoption. This included the adoption of the 2006 International Building Code. Keeping the public informed is a goal which crosses departmental lines and is always a part of our mission. This will remain a goal in the next fiscal year.

8. Begin comprehensive Zoning Ordinance amendment.

   This goal was not fully completed this past fiscal year however, a number of proposed amendments have been reviewed by staff and amendments to the Zoning Ordinance will be presented to the Village Board on a piecemeal basis this next fiscal year. This will remain a goal of the next fiscal year.

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

   This goal has been achieved by attending Chamber luncheons, ribbon cuttings and other events. This goal was also met with the establishment of one on one meetings by the director with over twenty different businesses within the community. This will remain a goal of the next fiscal year.

10. Continue to Promote Safety within the Community Development Department and throughout the Village of Sugar Grove Organization.

    No major incidents were reported during the fiscal year and safety notices are reviewed with all staff members on a regular basis. This will remain as a goal in the next fiscal year.

11. Work with PW to support the GIS system for the Village.

    This goal has been achieved for this fiscal year. This will remain as a modified goal in the next fiscal year to further implementation of the GIS system.

12. Begin revisions to the Comprehensive Plan.

    This goal was only partially completed with the successful work completed with CMAP on the revised Paint the Town exercise. This will not remain as goal in the next fiscal year based on limited staff time and shifting priorities.

Village of Sugar Grove, Illinois
Community Development Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2010 – 2011

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. 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.

3. Complete updates to the Zoning Ordinance. This is a continuing piecemeal project as outlined to the Village Board in June of 2010. Focus areas include the landscape design standards, definitions section, principal, accessory, permitted and special uses, parking standards and the IL Rt. 47 corridor 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.

4. 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.

ACTION PLAN (Continued)

5. Complete adoption of elements of the Illinois Route 47 Corridor Planning Study. This is a project continued from the last fiscal year. This project involves the review of the Village plan for IL Rt. 47 in conjunction with the Draft Corridor Planning Study coordinated by the Kane and McHenry County Planning Departments as prepared by T.Y. Lin International, Inc., Houseal Lavigne Associates and SEC Group, Inc. At this time, this goal is not funded for village consultant involvement and will be considered for review by Staff as time permits. Full completion of this goal will include Staff recommendations to the Village Board regarding the adoption of certain aspects of the Corridor Planning Study as a part of the piecemeal Zoning Ordinance amendments.

6. 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.

7. 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.

8. Continue to foster a positive relationship with the Sugar Grove business community. Full compliance will be achieved by attending at least six Chamber of Commerce lunch meetings and four other Chamber functions.

9. Inform and educate Village residents, businesses and developers about revisions to the Zoning Ordinance. The adoption of the revisions to the Zoning Ordinance may involve regulations which affect individual property owners and developers. It is anticipated that communicating these changes to the public, once they are adopted will take on a number of different forms. If the changes are presented and adopted in a timely manner, Staff will communicate this information to the public by several means including the Village newsletter, website and materials added to the petition or application packets. This goal will be dependent on adoption of the revisions to the Zoning Ordinance. Once adopted, full completion will be to include publication of the changes.

10. Keep the public informed about current code requirements. This can be accomplished by several means including the newsletter, website and materials added to the building permit packets. Full completion of this goal will include publication of updated adopted code change and reformatted building permit packets.

ACTION PLAN (Continued)

11. 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 2010 – 2011 full completion for the Community Development Department will be achieved by having accident rates and other safety related indexes as measured by IRMA, at or below our IRMA determined target as well as to conduct quarterly departmental safety meetings.

12. Main Street Plan Implementation. Provided that the Board by consensus agrees with the proposed plan, staff will begin implementing certain aspects of this plan. Items that could be done in FY 10-11 would include adoption of a Main Street zoning or overlay district, and rezoning of some or all of the study area to the new district. Staff may also consider initial steps in considering the feasibility of a Tax Increment Financing District (TIF) for this area. However, this project is not funded and any significant work may have to be moved the next fiscal year. If the Board agrees with the plan, full compliance would be achieved by developing a Main Street zoning or overlay district and presenting options for implementation to the Village Board for consideration.

13. Work with Public Works Department to continue development of the GIS system for the Village. This is a project that is continued from prior fiscal years. Community Development will continue to provide any technical assistance and input into the project, since later parts of the GIS system will fully involve the CD Department. Full completion of this goal will be to continue to provide assistance to the Public Works Department in the implementation of the GIS project.

14. 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. Lastly it will include a fiscal analysis to help determine the proper "balance" of land uses in the community. Full completion of this goal will be to have 50% of the revisions completed by the end of the fiscal year.

Village of Sugar Grove, Illinois
Finance Department Description, Accomplishments, and Action Plan
Fiscal Year 2010 – 2011

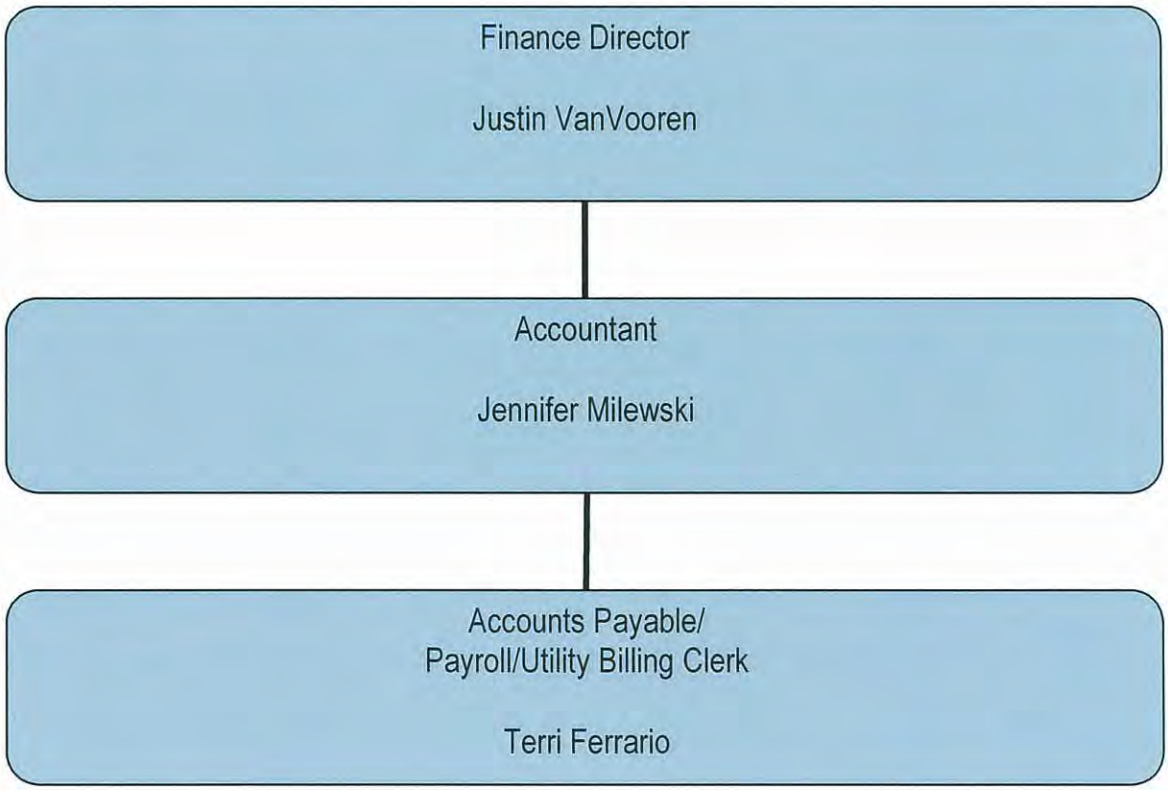
DESCRIPTION

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

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

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

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



Village of Sugar Grove, Illinois
Finance Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2010 – 2011

ACCOMPLISHMENTS

The status of each of the Finance Department's fiscal year 2009 – 2010 goals is as follows:

1. Formalize the Village's policies to be followed in managing the financial and budgetary affairs of the Village. These policies will allow the Village to maintain its strong financial condition, as well as quality services now and into the future.

   The existing informal Village policies were listed in the budget document submitted for the GFOA Distinguished Budget Award. Staff has researched the best practices of peer communities and changes will be made to reflect the Village's procedures. It is anticipated that this item will be completed in fiscal year 2010 – 2011.

2. Produce a comprehensive financial procedures manual.

   The Village currently has documented its informal procedures in place 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. It is anticipated that this item will be completed in fiscal year 2010 – 2011.

3. Develop a quarterly investment report for review by the Village Board.

   A monthly investment report has been developed and an informal investment committee has been established and meets on at least a quarterly basis.

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

   A wage freeze was implemented in fiscal year 2009 – 2010 for non-represented employees due to the economic recession. 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 2010 – 2011.

5. Establish a process for reviewing all Village fees and fines.

   Finance staff compiled a list of fees and fines and surveyed other communities. Three sets of fees have been established and each set will be reviewed on a triennial basis.

6. Revise the Village's Safety Manual.

   The Finance Department, in cooperation with all Village Departments, has revised approximately 30% of the Safety Manual. The Village obtained accreditation from the Intergovernmental Risk Management Agency's Management Assessment Program (IMAP) program due to the changes already made. This ongoing project will continue into fiscal year 2010 – 2011.

ACCOMPLISHMENTS (Continued)

7. Investigate additional Illinois E-Pay Program applications.

   Due to the reduction of staff in the Finance Department, this project will be delayed until fiscal year 2011 – 2012.

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

   Staff has reviewed approximately 20% of the new HRM. This ongoing project will continue into fiscal year 2010 – 2011.

9. Complete the cable television franchise renewal. Full compliance will be achieved by the adoption of Cable Ordinance and Franchise Agreement. It is recognized that this item is not completely within the control of the Village.

   The Cable Ordinance was adopted by the Village Board and the draft Franchise Agreement was provided to Mediacom during fiscal year 2009 – 2010. Even though this item is not completely within the control of the Village, it is anticipated that this item will be completed in fiscal year 2010 – 2011.

10. 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 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 2008 – 2009 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 2009 – 2010 Budget has been awarded the Distinguished Budget Presentation Award by the GFOA.

3. Negotiated the renewal of copier leases for the Village Hall and Police Station.

ACTION PLAN

The Finance Department will concentrate its efforts during fiscal year 2010 – 2011 on the enactment of financial policies and procedures that assist in the efficient and effective operation of the department.

ACTION PLAN (Continued)

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. Formalize the Village's policies to be followed in managing the financial and budgetary affairs of the Village. These policies will allow the Village to maintain its strong financial condition, as well as quality services now and into the future. The Village's management practices are considered "good" under Standard & Poor's Financial Management Assessment (FMA), and were cited as one reason for the recent upgrade to A+ from A. Formally approving the policies will not only allow the Village to move towards "strong" practices, but also allow staff to monitor and report on each of the policies. Full compliance will be achieved by the acceptance of new financial policies by the Village Board. This item is scheduled to be completed by November 2010.

2. 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. Full compliance will be achieved by the production of a comprehensive manual. Staff expects this to be done by February 2011.

3. 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 2011 is the expected completion date for this item. STR12

4. Revise the Village's Safety Manual. The Finance Department, in cooperation with all Village Departments, has revised approximately 30% 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 2010 – 2011.

5. 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. January 2011 is the anticipated completion date for this item. STR12

6. Complete the cable television franchise renewal. Full compliance will be achieved by the adoption of the Franchise Agreement. However, it is recognized that this item is not completely within the control of the Village. Staff believes this item can be completed by December 2010.

ACTION PLAN (Continued)

7. Continue to promote safety within the Finance Department and throughout the Village of Sugar Grove organization. As a member of the Intergovernmental Risk Management Agency, the Village strives to maintain the safest workplace possible. This is an ongoing effort. For fiscal year 2010 – 2011, 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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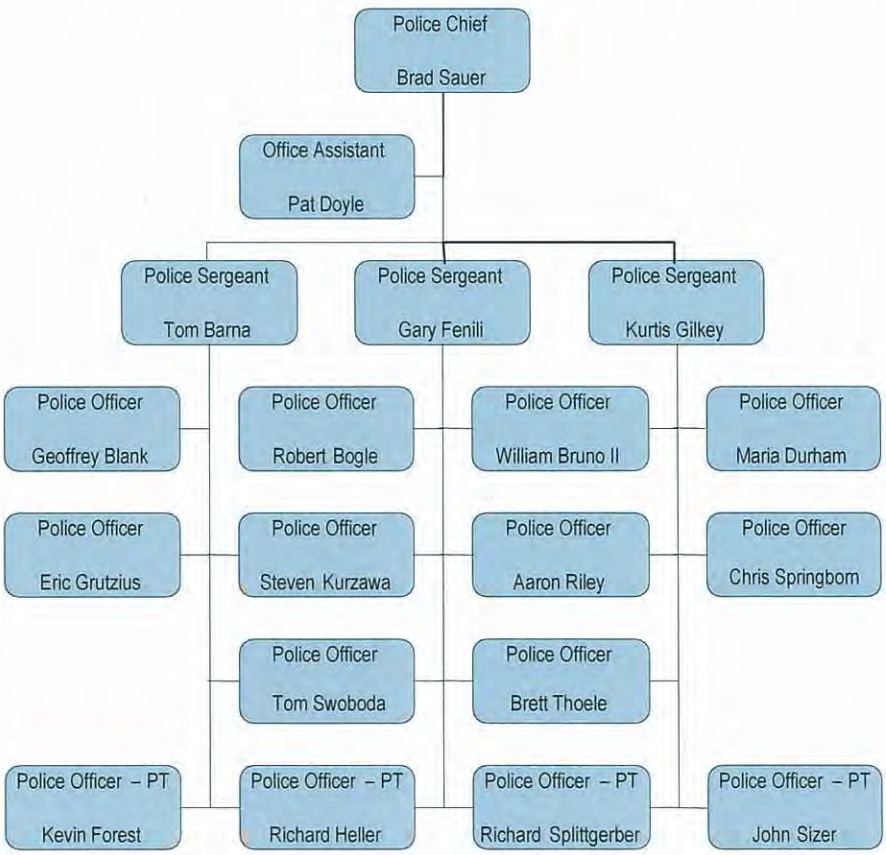
Village of Sugar Grove, Illinois
Police Department Description, Accomplishments, and Action Plan
Fiscal Year 2010 – 2011

DESCRIPTION

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

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

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



Village of Sugar Grove, Illinois
Police Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2010 – 2011

ACCOMPLISHMENTS

The status of each of the Police Department's fiscal year 2009 – 2010 goals is as follows:

1. Harter Road Middle School. With the opening of the new middle school within our jurisdiction, we will be working with Kaneland CUSD #302 to make the opening and ongoing operation of this facility as smooth as possible.

   The school opened with no incidents. We are working with them for training opportunities. The most alarming thing that was discovered is that there are no video cameras inside the building. We continue to work with the school district to have room numbers in the windows that can be seen from outside the building. At this time the training exercise has been put off until school is out when we will have Kane County provide updated training on Rapid Response. I do not believe that there is any need for a resource officer due to the number of calls that we have received thus far. We have been called there for incidents 4 times this school year.

2. Conduct one-on-one meetings with each officer.

   This item had been delayed due to personnel shortages but is on track. Interviews have been completed and I will be analyzing the results. This item is complete.

3. Implement regular supervisor review of officer contact with the public.

   Supervisors have completed their reviews and are implementing the program. This item is complete.

4. Increase the minimum standards of productivity. Each officer will set achievable goals for the year.

   Supervisors completed interviews with the personnel on their shift and have established the basics for their goals. This item is complete.

5. Convert FEMA Trailer into usable Field Command Post.

   The first phase of this goal has been completed. The interior has been stripped to allow temporary tables to be set up, and it will be ready when the budget allows permanent installation of counters and cabinets.

6. Determine if improvements can be made to the Village's ability to notify residents of emergency information.

   This item is complete due to the initiation of the Nixel account. We would still like to have our own notification system in place that would contact every resident in the Village. This will happen when budget conditions improve.

Village of Sugar Grove, Illinois
Police Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2010 – 2011

ACCOMPLISHMENTS (Continued)

7. Advertise for and create a new eligibility list for patrolman.

   The process has begun. The only part left is oral interviews which will begin in May.

8. Negotiate the first labor contract for the Sergeants.

   We have had a few meetings and at this time we have only been able to agree on is the change of the work schedule from 12 hours to 8.

9. Recruit members and implement the Citizen's Police Advisory Team.

   The committee is set and we have had a few meetings. We are working on a mission statement and our goals for the committee. We continue to meet monthly on the last Thursday of the month.

10. Continue promote student driver education through the Alive at 25 program and the Fatal Vision goggles.

    The school has acquired their own Fatal Vision Goggles and they have no further need for ours. The Kane County Sheriff has expressed a desire to continue with the funding of this program, and it will become mandatory for sophomores beginning next year.

11. Continue to Promote Safety within the Police Department and throughout the Village of Sugar Grove Organization.

    The IMAP visit is complete. The results are in and the Police Department had the highest score in the Village with a score of 92.

12. Develop a Physical Fitness Program for sworn officers.

    The officers have been notified of the intent to begin the program. An official Labor Management meeting will be held and the program will begin in the spring when the weather warms up. We have permission to use the Harter Middle School for this event.

13. Implement a random drug and alcohol testing program for sworn officers.

    Officers have been notified of the implementation of this section in the contract (Section 17.5 Drug and Alcohol Testing) and have been added to the pool for non-bargaining unit CDL testing. Two officers have been randomly chosen with perfect results.

ACTION PLAN

Specific goals for the Police Department are listed below.

1. 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 with a citizen volunteer.

2. Institute a Police Wellness program for Police Officers. In the initial contract with MAP for our Police Officers, there is section that establishes "Physical Fitness Requirements". We will be meeting with Union representatives per the agreement in a Labor Management Committee Meeting to discuss the implementation of this section in the spring. This item will be complete when the first wellness assessment has been established.

3. Approve a first employment agreement with FOP for the Sergeants. We have been working on a contract for the Sergeants for nearly a year now. We will be going to binding arbitration in the near future and hopefully have an agreement before the end of the year. This item will be complete when a Sergeants contract is approved.

4. Research alternatives to the current radio system for the Police Department. We have been told that there will be some change to our radio system that we currently use to dispatch Police Officers from Montgomery. If Montgomery blends their system with that of Aurora PD, as has been proposed, it would mean drastic and possibly expensive changes to our radio system also. I will be researching the possibility of utilizing the "umbrella" that the Sugar Grove Fire Protection District installed in the past year to see if we would be able to use their antennae array for dispatch purposes. This item will be complete when we have either eliminated proved feasible to use the SGFD radio system for dispatch.

5. Conduct a comprehensive review of our Policy and Procedures Manual. It is time to review the entire manual to assess what needs to be updated in our manual. This item will be complete when the manual has been reviewed to see what areas need to be updated and changed.

6. Get all personnel trained and certified with our patrol rifles. We acquired patrol rifles from the Federal DRMS (Defense Reutilization and Marketing Service) program. We need to get all officers trained in their use so if the worst happens and we need to conduct a rapid response to an active shooter in a school, we will be prepared. This item will be complete when all Officers are trained and certified with the patrol rifles.

7. Conduct a Police Department Citizens Survey. The Citizens Police Advisory Team (CPAT) has proposed that we conduct a survey to evaluate the citizens' impression of the Police Department. We know that there will be 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 see what they think of the Police Department.

ACTION PLAN (Continued)

8. 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 provides this training at no cost to insure that everyone is on the same page if we need assist another agency or they need to help us with an active shooter situation. This item will be complete when we have received the updated training.

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Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan
Fiscal Year 2010 – 2011

DESCRIPTION

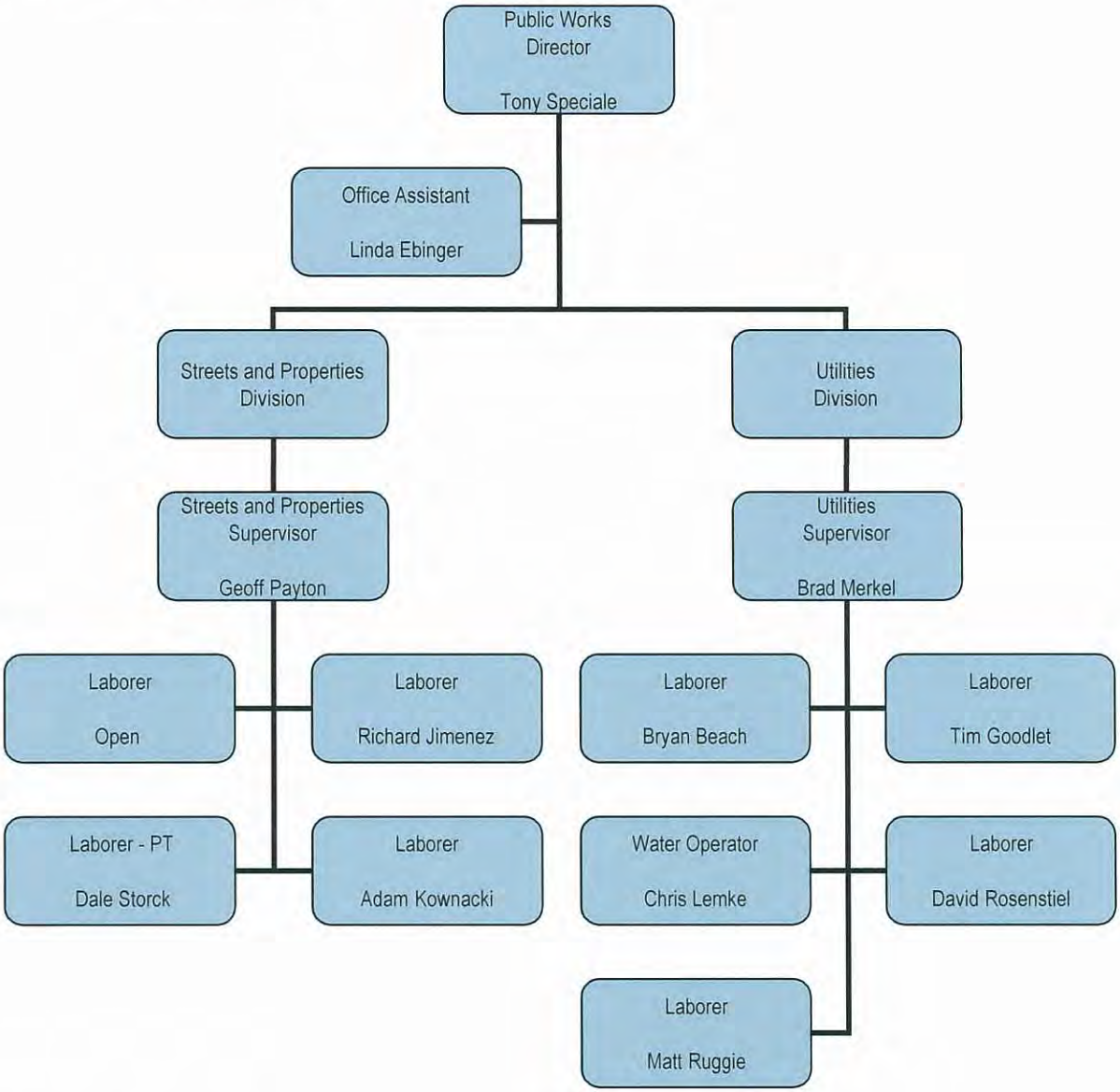
The Public Works Department is responsible for the efficient operation of public works systems and programs such as water, sewers, streets and public buildings and is a vital contribution to the health, safety, comfort and quality of life of the community. The Public Works Department is behind the scenes 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 aew 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 2010 – 2011

DESCRIPTION (Continued)



ACCOMPLISHMENTS

General

The focus of the Public Works Department for fiscal year 2009 – 2010 was to maintain our current levels of service, personnel, procedures and safety. The budget for fiscal year 2009 – 2010 was extremely conservative and continued to provide the basic services residents have come to expect from the Village. It did not include significant new service programs. The Department was very active with the Municipal Drive Construction Project and Harter Road School Site Water Main Project. It is always beneficial to be proactive with plans and programs.

ACCOMPLISHMENTS (Continued)

General (Continued)

1. IL Route 47 & Interstate 88 Interchange Study

   The Draft Interchange Study was completed and ready for distribution in January 2010.

2. Municipal Drive & Galena Boulevard Extensions

   The Municipal Drive / Galena Boulevard Project was completed in several stages. The Contract A portion of the project was completed in June 2009. Contract B was completed in September of 2009. Street lights were installed in August 2009. Parkway trees for the Contract A and B sections were completed in May 2009 and November 2009 respectively.

3. Wheeler Road and Hankes Road LAPP Projects

   Both the Wheeler Road and Hankes Road LAPP projects were completed in June 2009.

4. Merrill Road / Bliss Road Intersection Improvements

   This project was completed and re-opened to traffic in September 2009.

5. Mallard Point Drainage Project

   Staff will continue 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. The project plan is expected to be complete in September 2010.

Streets and Properties

1. Develop an Anti – Icing Program

   The data collection from neighboring municipalities and the American Public Works Association has been completed. Staff is in the process of reviewing the data and assembling a draft program customized to the Villages needs. This draft report is anticipated to be completed in August 2010.

2. Conduct a Salt / Anti – Icing Facility Study

   Staff is in the process of evaluating future needs of the Village including realistic growth potential, anti-icing components and potential equipment upgrades, all of which will affect the outcome of salt facility study. A draft of the study is to be carried over into the fiscal year 2011 – 2012 Goals.

Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2010 – 2011

ACCOMPLISHMENTS (Continued)

Streets and Properties (Continued)

3. Continue the Development of a Public Works Procedure Manual

   The Job Safety Analysis and Personal Protective Equipment Audits have been completed. The Public Utility Task List development is in process. Staff anticipates the procedures will be 50% completed by April 2011.

4. Revise Hazardous Tree Ordinance

   The draft of the revised tree ordinance is nearing completion. Staff anticipates having attorney review completed in July 2010 with the ordinance before the Board for approval in December 2010.

5. Update Emergency Action Plans for Village Facilities

   An update to the Village's emergency action plans was completed in December 2009.

6. Gordon Road RR Quiet Zone Evaluation

   An investigation into the establishment of a Quiet Zone at Gordon Road was completed in September 2009. Due to the proximity of Prairie Street to the railroad tracks (within 60'), even wayside horns would be a difficult task. The Federal Railroad Administration stated that an overpass was about the only option in this situation.

Public Utilities – Water Division

1. Municipal Drive & Galena Boulevard Water Main Extensions

   The Municipal Drive and Galena Boulevard Water Main Extensions were completed in May 2009.

2. Harter Road School Site Water Main Extensions

   The Harter Road School Water Main was completed in May 2009.

3. Prairie Glen to Fay's Lane Water Main Extensions

   The Prairie Glen to Fay's Lane Water Main Extension was completed in February 2010 with landscaping completed in spring of 2010.

Village of Sugar Grove, Illinois
Public Works Department Description, Accomplishments, and Action Plan (Continued)
Fiscal Year 2010 – 2011

ACCOMPLISHMENTS (Continued)

Public Utilities – Sewer Division

1. Complete I & I Inspections in Mallard Point

   This project was delayed until fiscal year 2010 – 2011.

ACTION PLAN

The focus of the Public Works Department for fiscal year 2010 – 2011 will be to attempt to continue maintaining our current levels of service, procedures and safety, but with pending personnel cuts this may be difficult. The budget for fiscal year 2010 – 2011 is extremely 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. Prairie Street LAPP Project. As part of the 2010 Pavement Maintenance Program, the Village will be resurfacing Prairie Street utilizing LAPP funding. The project includes miscellaneous asphalt patching, hot-in-place asphalt recycling and asphalt overlays. The project is expected to be completed by July 2010.

2. 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 project was scheduled for construction in 2012, but was recently moved up the priority list to 2010. The improvements include asphalt patching, curb and gutter and additional turn lanes for both roadways. The project plans are expected to be completed by December 2010.

3. Mallard Point Settlers Ridge Water Main Extension. This project includes the water main installation connecting Mallard Point to Settlers Ridge to increase fire flows, improve water quality and provide a looped system for the east side of town. This project is expected to be complete by April 2011.

4. 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 will continue 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. The project plan is expected to be completed in September 2010.

ACTION PLAN (Continued)

5. 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. With the Job Safety Analysis and personal protective equipment audits complete, the next task will be to begin the development of the procedures. A standardized form will be selected and development of step by step procedures will begin. This is the longest and most time consuming portion of the process. Staff anticipates the procedures will be 50% completed by April 2011.

6. Review and Update Regulatory Safety Policies. A review and update of the regulatory safety policies for Public Works is required every three years by IRMA. Regulatory safety policies include Trench / Excavation Safety, Confined Space Entry Policy and Lock Out / Tag Out Procedures among others. Staff will review these policies and ensure they are most up-to-date versions. This project is expected to be completed by December 2010.

7. Revise Hazardous Tree Ordinance. With the invasion of the Emerald Ash Borer, the need for a more defined Hazardous Tree Ordinance has become necessary. This ordinance will support the Village's EAB Action Plan and will outline notification and action procedures, private vs. public removal responsibilities, rights of the Village to remove trees deemed hazardous and a penalty section for non-compliance. The ordinance would be subject to attorney review and is expected to be completed by December 2010.

8. Bliss Road Water Main Relocation. In order to facilitate the free flow of traffic, the County will improve Bliss Road including widening and the addition of turn lanes at the intersection of Bliss Road and Ke-De-Ka Road as well as Bliss Road and Hankes Road. The project will require Village water main relocation including adjustments to the Village's fire hydrants and valve vaults and installation of water main storm sewer pipes. This project is anticipated to be complete by April 2011.

Village of Sugar Grove, Illinois
Financial Policies
Fiscal Year 2010 – 2011

The guiding principle of budgetary policy is to achieve structural balance between revenues and expenditures to ensure that desired service levels are provided on a sustained basis. The Village of Sugar Grove has a tradition of sound municipal financial management. The annual budget includes a set of policies to be followed in managing the financial and budgetary affairs of the Village. These policies will allow the Village to maintain its strong financial condition, as well as quality services now and in the future. Most of the policies noted below are currently informal, but will be formalized as part of the Finance Department's current fiscal year action plan. The Village will strive to:

- Maintain a balanced General Fund budget (expenditures less than or equal to revenues) except for planned draw-downs of the fund balance when the fund balance exceeds the 25% target.
- Maintain the Police Pension Fund at 100% of actuarially recommended funding.
- Continue to include a forecast budget in the annual operating budget. The forecast budget is a projection of the operating budget for the two years after the budget year.
- Update the five-year Capital Improvements Program (CIP) plan on an annual basis.
- Seek the GFOA Distinguished Budget Award annually.

Budget Policies

1. Reserve Policy

The Village of Sugar Grove has established the following fund balance 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. All of these policies refer to the fund balance at the end of the fiscal year, April 30. The Finance Department monitors these reserve levels and informs the Village Administrator of significant changes that occur and the potential effect on funding future operations.

The Village will strive to maintain a minimum fund balance equal to 25% of annual expenditures in the General Fund. The Village will strive to maintain a minimum net asset level equal to 25% of annual operating expenses in the Waterworks and Sewerage Fund. The Village will strive to maintain a minimum net asset level equal to 12.5% of annual operating expenses in the Refuse Fund.

2. Revenue Policies

The Village desires to maintain a broad-based, well-diversified, and stable portfolio of revenues to reduce the impacts of 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:

A. Each existing and potential revenue source will be reexamined on an annual basis. Through the annual financial forecast process, the Village will project each revenue source for at least the next three years and will update this forecast annually.
B. The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.

Budget Policies (Continued)

2. Revenue Policies (Continued)

C. The Village has established, and annually re-evaluates, all user charges and fees to ensure that they remain at a rate that directly correlates to the cost of providing such services.
D. The Village will set fees and user charges for each enterprise fund, such as the Waterworks Fund and Sewerage Fund, at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets.
E. The Village will not use one-time revenue for continuing expenditures. All new and continuing expenditures will be based on known and conservatively projected revenue sources.
F. 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.

3. Expenditure Policies

A. 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.
B. Expenditures will be within the confines of generated revenue and/or reserve balances. Reserve balances will be used to fund operating expenditures only for the short-term duration of one to two years.
C. Through the financial forecast process, the Village will forecast expenditures for at least the next three years and will update this forecast annually. 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.
D. An employee compensation package consistent with sound economic policies of the Village is maintained to recruit and to retain qualified employees.

4. Cash Management Policies

A. An investment policy has been adopted by the Village Board. The investment policy provides guidelines for the prudent investment of cash reserves and temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the Village while protecting its pooled cash.
B. Require that all bank deposits be collateralized with high-quality securities having a market value of 102% of the underlying deposits.
C. All monies that are due to the Village shall be collected as soon as possible. Monies that are received shall be deposited in an approved financial institution no later than the next business day after receipt by the Village.
D. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the Village to invest funds to the fullest extent possible. The Village attempts to match funds to projected disbursements.

Budget Policies (Continued)

4. Cash Management Policies (Continued)

E. In order to maximize interest earnings, the Village commingles the cash of all funds excluding the Police Pension Fund. Interest revenue derived from commingled cash is allocated to the participating funds monthly based on the relative cash balance of each fund.
F. Criteria for selecting investments and the order of priority are:
    i. Legal. The investment program must be in conformance with federal laws, state statutes, local ordinances, and internal policies and procedures. State statutes govern the investment of public funds and provide the general framework for investment activity and fiduciary responsibilities.
    ii. Safety. The safety and risk associated with an investment refers to the potential loss of principal, interest or a combination of these amounts. Investments of the Village shall be undertaken in a manner that seeks to insure the preservation of these amounts in the portfolio.
    iii. Liquidity. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, a portion of the portfolio should remain liquid at all times.
    iv. Return on Investment. Return on investment is of tertiary concern when compared to the safety and liquidity objectives described above. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout economic cycles, taking into account the investment risk constraints and liquidity needs. Investments are limited to very low risk securities in anticipation of earning a fair return relative to the risk being assumed.

5. Accounting, Auditing and Reporting Policies

The Village will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principals (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:

A. Where possible, the reporting system will provide monthly information on the total cost of specific services by type of expenditure and by fund.
B. An independent firm of certified public accountants will perform an annual financial and compliance audit of the Village's financial statements according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.
C. The Village will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting Award.
D. The Village will promote full disclosures in its annual financial statements and its bond presentations.

Budget Policies (Continued)

5. Accounting, Auditing and Reporting Policies (Continued)

E. The Village will comply with all financial reporting requirements including all annual reports to be filed with the State and all annual debt disclosures filed with the respective agencies.

6. Debt Administration Policies

The statutory limit on the amount of general obligation debt outstanding cannot exceed 8.625% of equalized assessed valuation. Using the 2009 equalized assessed valuation (the most recent available information), this limitation would allow for $28.9 million in debt as compared to the $0.1 million outstanding (excluding alternate revenue bonds) as of April 30, 2010. Maintaining significantly lower debt levels provides for greater flexibility in issuing additional bonds should the need arise.

A. The Village will confine long-term debt to only those capital improvements that cannot be financed from current revenues.
B. The Village will not use long-term debt to fund operating programs.
C. The Village will maintain good 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.
D. The maturity date for any debt will not exceed the reasonably expected useful life of the project so financed.
E. 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.
F. 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. Capital Asset Policies

The purpose of the capital asset policy is to provide control and accountability over capital assets, gather and maintain information needed for the preparation of financial statements, safeguard assets, and insure compliance with Governmental Accounting Standards Board (GASB) Statement No. 34. As the Village constructs or acquires additional capital assets each period, including infrastructure 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.

7. Capital Asset Policies (Continued)

Description	Useful Life	Capitalization Threshold
Land (and inexhaustible land improvements)	N/A	$ 1
Land improvements (exhaustible)		25,000
Structure		
Parking lots	20	
Fences	15	
Groundwork (landscaping)	20	
Buildings	45	50,000
Building improvements		50,000
HVAC	20	
Re-roofing	20	
Electrical/plumbing	30	
Carpet replacement	10	
Vehicles		10,000
Vehicles - police squads	3 - 4	
Vehicles - police other	5 - 8	
Vehicles - general	7 - 8	
Small trucks	7	
Large trucks	10	
Machinery and equipment		25,000
Police equipment	5	
Heavy equipment	15	
Recreational equipment	20	
Traffic equipment	30	
Generators	20	
Public works equipment	10	
Computers	4	10,000
Furniture and fixtures		15,000
Office furniture	20	
Office equipment	5	
Phone system	10	
Kitchen equipment	10	
Infrastructure		250,000
Roads/streets	20	
Water and sewer system		
Lift stations	40	
Wells	40	
Pumping stations	40	
Water towers	40	
Water and sewer mains	50	
Interceptor system	50	
Treatment plant	50	
Drainage system	50	

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VILLAGE OF SUGAR GROVE
ALL FUNDS SUMMARY
FISCAL YEAR 2010 - 2011

FUND	PROJECTED FUND EQUITY 5/1/09	REVENUES/ ADDITIONS/ TRANSFERS	EXPENDITURES/ EXPENSES/ DEDUCTIONS/ TRANSFERS	SURPLUS/ (DEFICIT)	PROJECTED FUND EQUITY 4/30/10
General	$ 1,320,885	$ 4,092,385	$ (4,169,229)	$ (76,844)	$ 1,244,041
General Capital Projects	4,992,869	313,079	(259,767)	53,312	5,046,181
Infrastructure Capital Projects	360,927	2,356,270	(3,033,569)	(677,299)	(316,372)
Debt Service	411,012	1,235,593	(1,277,220)	(41,627)	369,385
Waterworks and Sewerage	17,053,836	2,888,966	(4,616,286)	(1,727,320)	15,326,516
Refuse	35,801	733,499	(732,659)	840	36,641
Police Pension	1,532,496	452,165	(104,619)	347,546	1,880,042
	$ 25,707,826	$ 12,071,957	$ (14,193,349)	$ (2,121,392)	$ 23,586,434

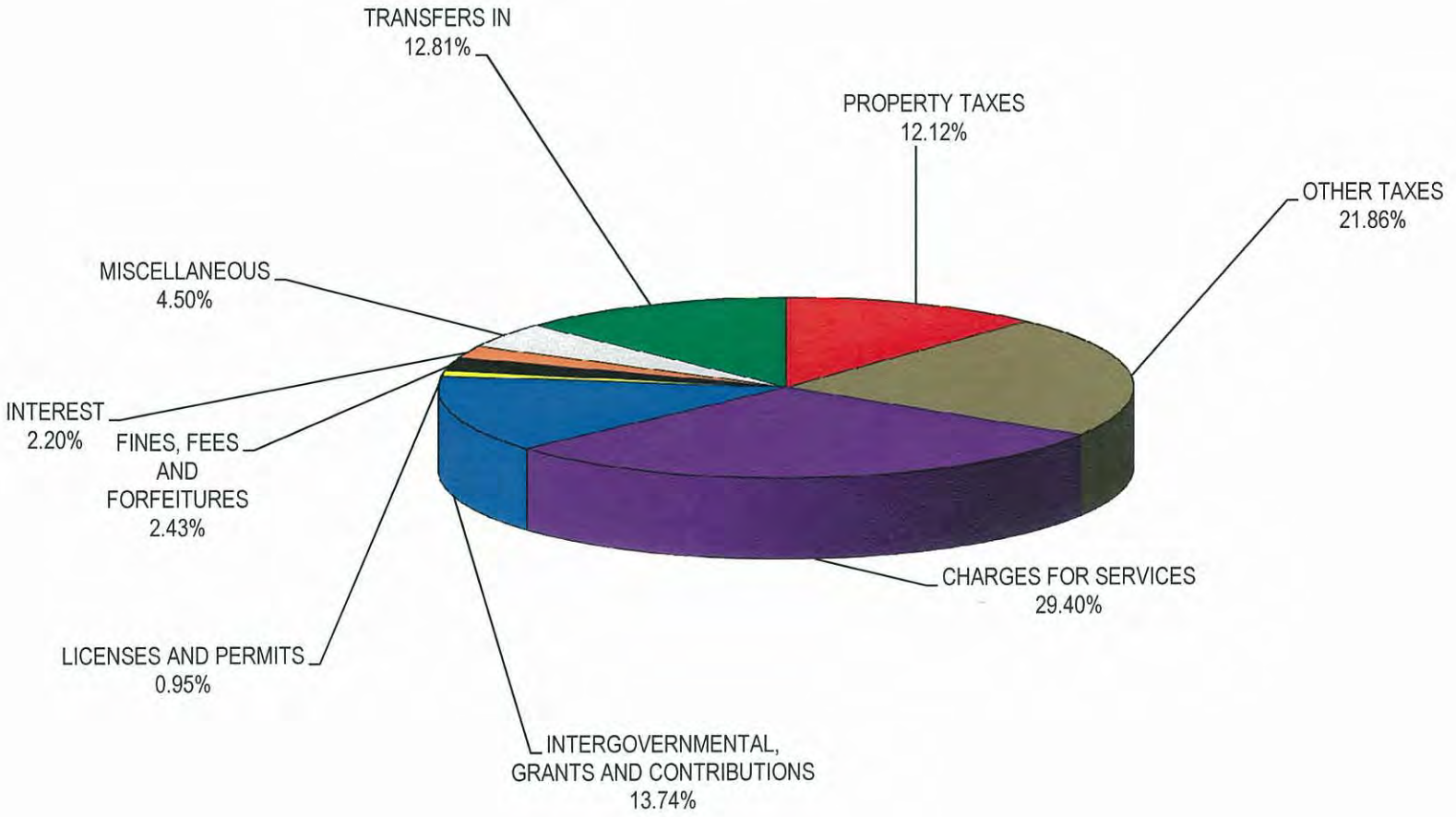
VILLAGE OF SUGAR GROVE
SOURCES BY FUND
FISCAL YEAR 2010 - 2011

SOURCES	General	General Capital Projects	Infrastructure Capital Projects	Debt Service	Waterworks and Sewerage	Refuse	Police Pension	Final Budget FY 10 - 11	Estimated Actual FY 09 - 10	Audited Actual FY 08 - 09	Audited Actual FY 07 - 08
PROPERTY TAXES	$ 1,366,557	$ -	$ -	$ 96,750	$ -	$ -	$ -	$ 1,463,307	$ 1,444,458	$ 1,351,622	$ 1,269,954
OTHER TAXES	2,029,212	-	609,145	-	-	-	-	2,638,357	2,567,765	2,808,563	2,805,916
CHARGES FOR SERVICES	190,299	-	-	-	2,625,754	733,424	-	3,549,477	3,212,827	3,071,497	2,984,484
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	-	1,600	1,603,935	-	53,243	-	-	1,658,778	2,287,547	3,382,839	755,657
LICENSES AND PERMITS	114,151	-	-	-	-	-	-	114,151	98,997	142,828	270,854
FINES, FEES AND FORFEITURES	292,956	-	-	-	-	-	-	292,956	277,391	189,638	207,909
INTEREST	19,238	75,293	2,708	3,900	79,590	75	85,300	266,104	323,239	734,530	993,020
BOND PROCEEDS	-	-	-	-	-	-	-	-	-	3,530,342	-
MISCELLANEOUS	49,972	66,825	9,330	-	49,737	-	366,865	542,729	485,206	675,899	693,490
TRANSFERS IN	30,000	169,361	131,152	1,134,943	80,642	-	-	1,546,098	4,447,459	4,461,793	2,198,439
	$ 4,092,385	$ 313,079	$ 2,356,270	$ 1,235,593	$ 2,888,966	$ 733,499	$ 452,165	$ 12,071,957	$ 15,144,889	$ 20,349,551	$ 12,179,723

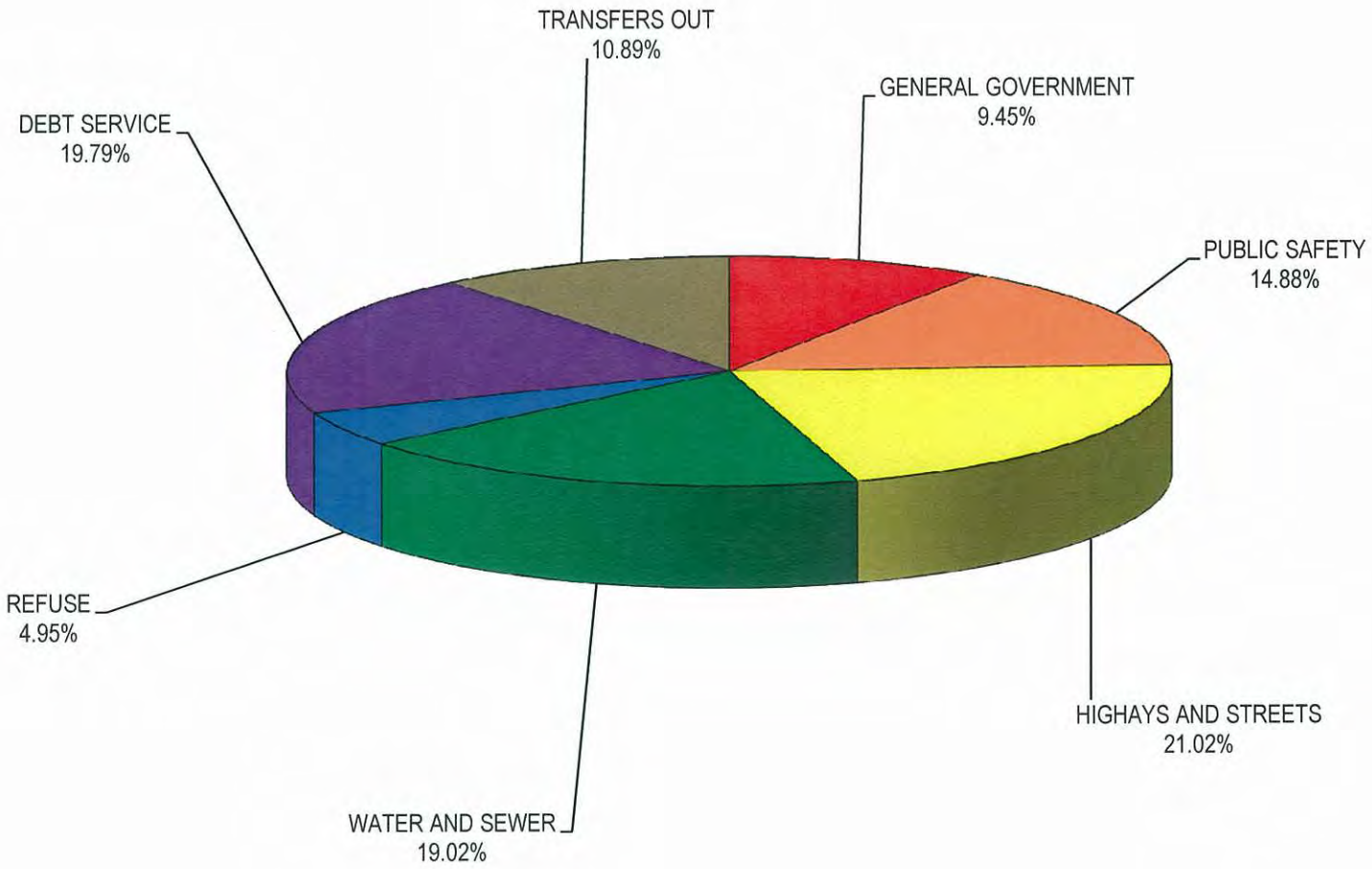
VILLAGE OF SUGAR GROVE
USES BY FUND
FISCAL YEAR 2010 - 2011

USES	General	General Capital Projects	Infrastructure Capital Projects	Debt Service	Waterworks and Sewerage	Refuse	Police Pension	Final Budget FY 10 - 11	Estimated Actual FY 09 - 10	Audited Actual FY 08 - 09	Audited Actual FY 07 - 08
GENERAL GOVERNMENT	$ 1,340,696	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,340,696	$ 1,375,379	$ 1,607,403	$ 2,112,195
PUBLIC SAFETY	2,007,115	-	-	-	-	-	104,619	2,111,734	2,212,115	1,961,193	2,366,906
HIGHAYS AND STREETS	652,057	-	2,332,076	-	-	-	-	2,984,133	6,171,371	7,010,347	2,309,101
WATER AND SEWER	-	-	-	-	2,699,751	-	-	2,699,751	2,656,275	2,223,455	2,232,813
REFUSE	-	-	-	-	-	702,659	-	702,659	680,677	654,632	587,620
DEBT SERVICE	-	-	-	1,277,220	1,531,058	-	-	2,808,278	2,166,007	4,406,294	1,441,849
TRANSFERS OUT	169,361	259,767	701,493	-	385,477	30,000	-	1,546,098	4,447,459	4,461,793	2,198,439
	$ 4,169,229	$ 259,767	$ 3,033,569	$ 1,277,220	$ 4,616,286	$ 732,659	$ 104,619	$ 14,193,349	$ 19,709,283	$ 22,325,117	$ 13,248,923

VILLAGE OF SUGAR GROVE
SOURCES BY TYPE
FISCAL YEAR 2010 - 2011



VILLAGE OF SUGAR GROVE
USES BY FUNCTION
FISCAL YEAR 2010 - 2011

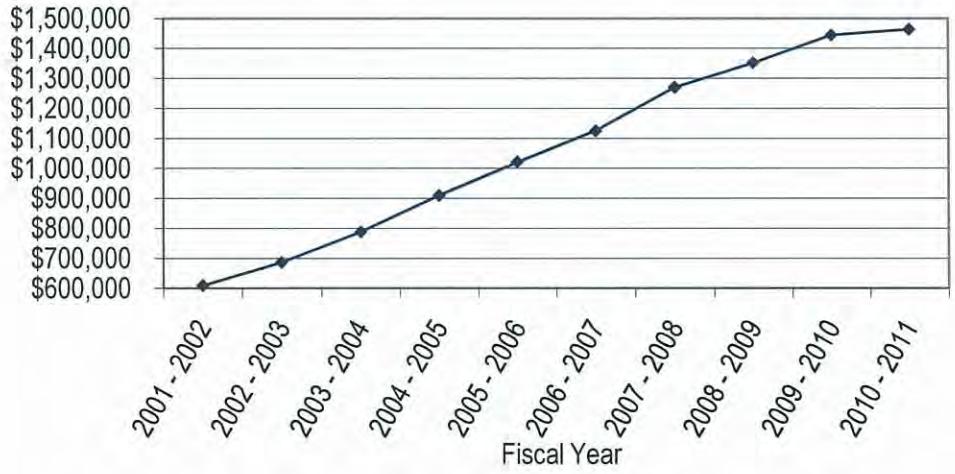


Village of Sugar Grove, Illinois
Major Revenue Sources
Fiscal Year 2010 – 2011

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 2001 – 2002 through fiscal year 2008 – 2009, estimated revenues for fiscal year 2009 – 2010, and budgeted revenues for fiscal year 2010 – 2011. The following significant revenue sources explain approximately 82% of the total revenues budgeted for fiscal year 2010 – 2011.

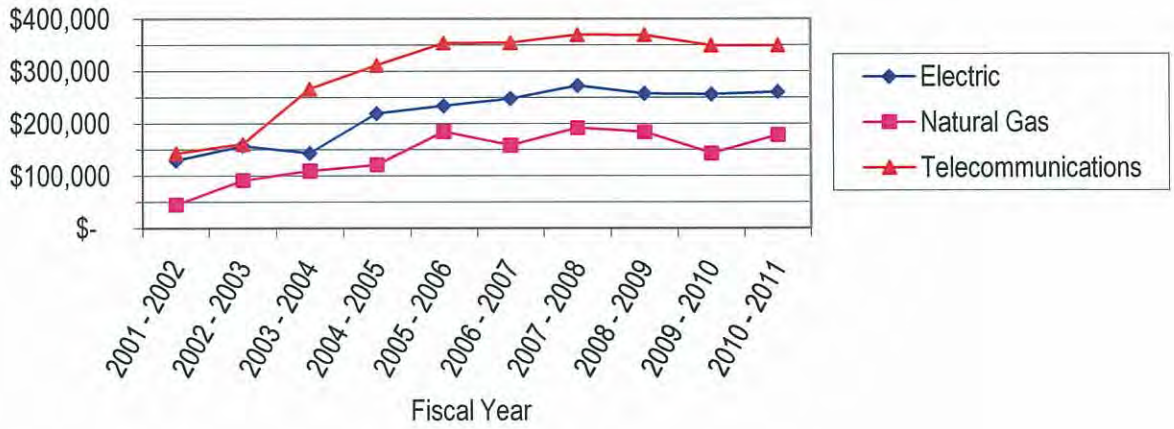
Property tax ($1,463,307 or 12.13%)

Local property tax revenues have risen in recent years as a result of the residential and commercial growth taking place. 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 2009 tax rate, collectible in calendar year 2010, in April 2010. This allowed the Village to include 99.75% of the 2009 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 2009 levy was only 0.1%; however, looking forward to the 2010 levy the total increase will be limited to 2.7%.



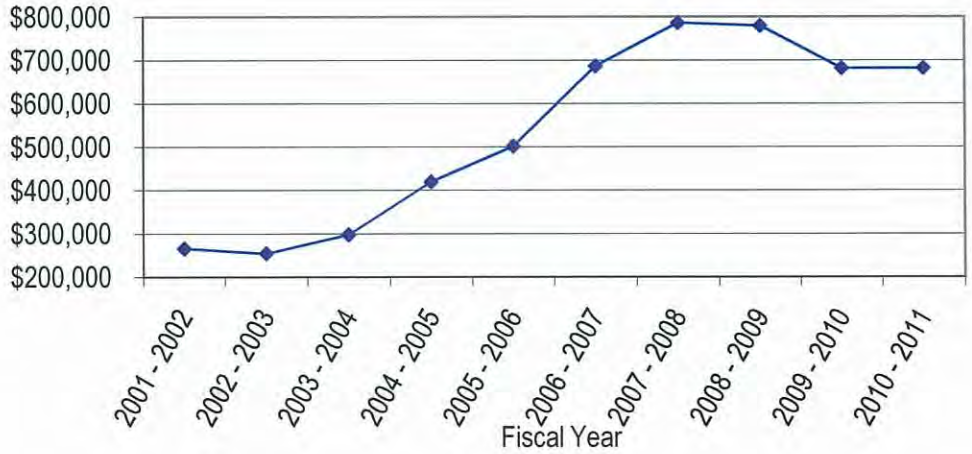
Utility taxes ($888,280 or 5.22%)

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.



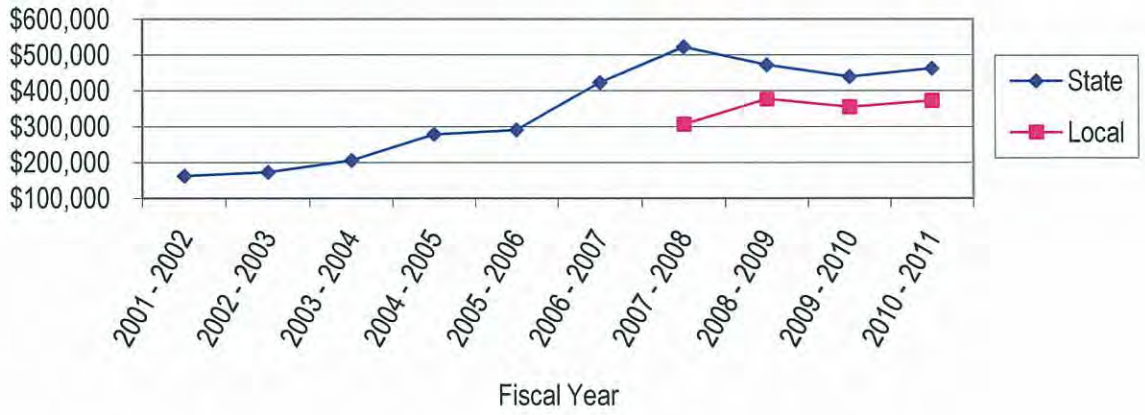
State income tax ($681,296 or 5.65%)

The Illinois Municipal League estimates the amount of state income tax each municipality receives per person. The Village has used its 2007 Special Census population of 8,848 residents for 12 months of the year. The Illinois Municipal League estimated the per capita collections for fiscal year 2010 – 2011 at $77.00 per person. The 16.9% decrease, from its high in fiscal year 2007 – 2008 is due to higher unemployment and lower corporate profits. The amount per capita is expected to stay constant into early 2011 and start to rebound as the economy recovers, unemployment decreases, and companies begin to see profits increase.



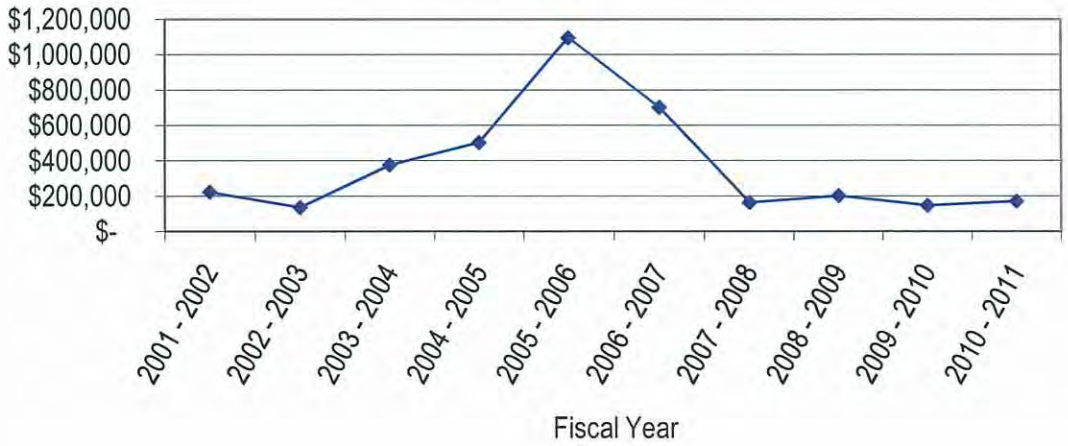
State and local sales tax ($725,120 or 4.26%)

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 2009 – 2010 and added 5% for fiscal year 2010 – 2011 based on the beginning signs of a recovery. 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 is expected to recover to fiscal year 2007 – 2008 levels as new stores open in fiscal year 2011 – 2012.



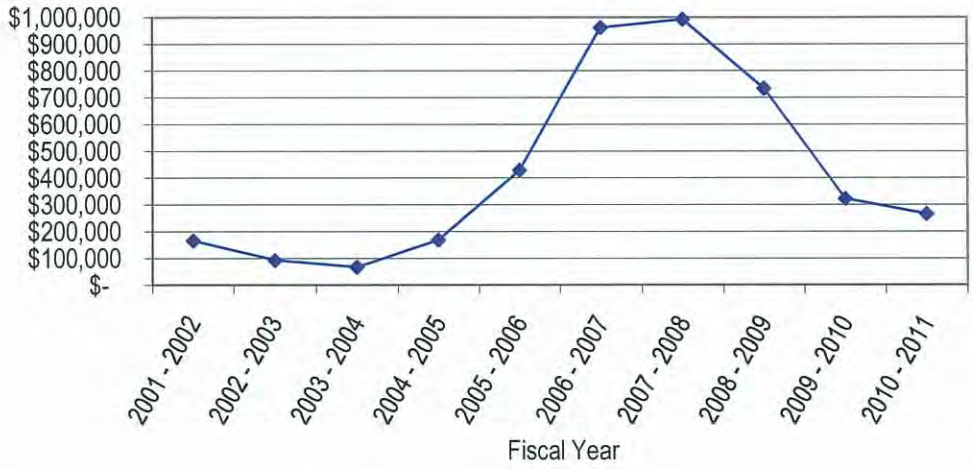
Review and inspection fees ($170,120 or 1.41%)

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.



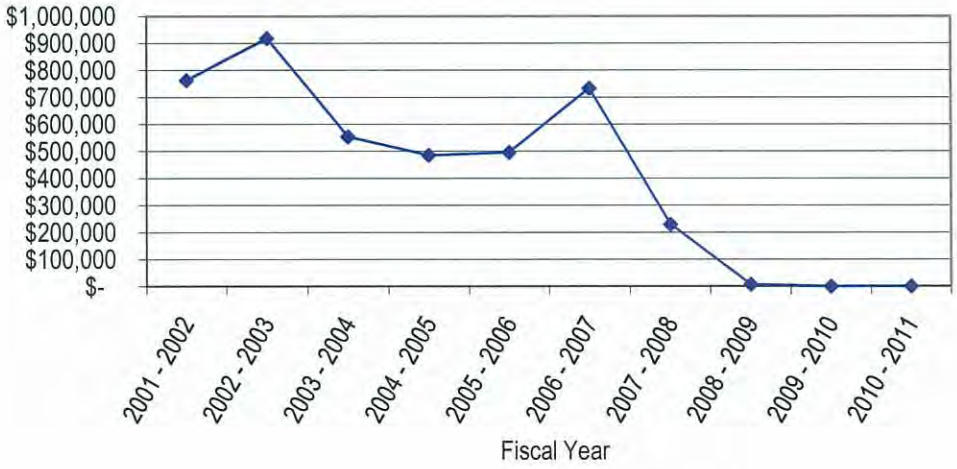
Investment income ($266,104 or 2.21%)

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.



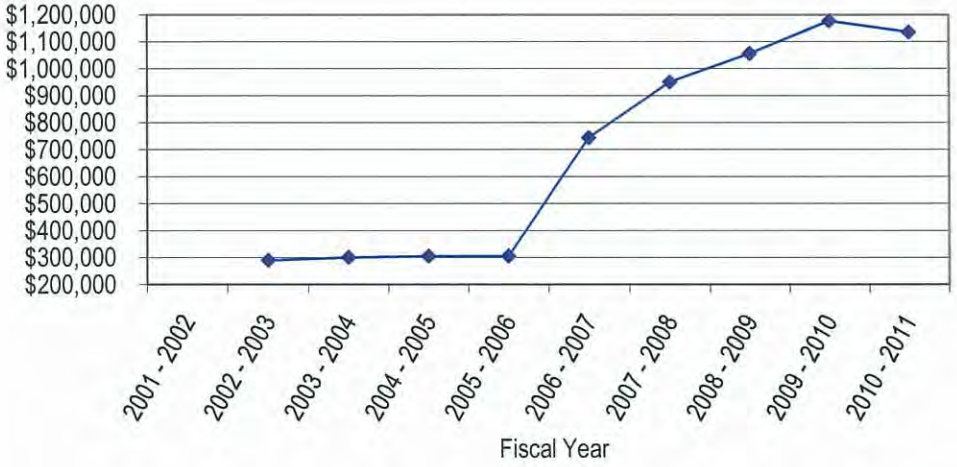
Capital improvement donations ($0 or 0.00%)

The Village expects approximately 8 permits during fiscal year 2010 – 2011. 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.



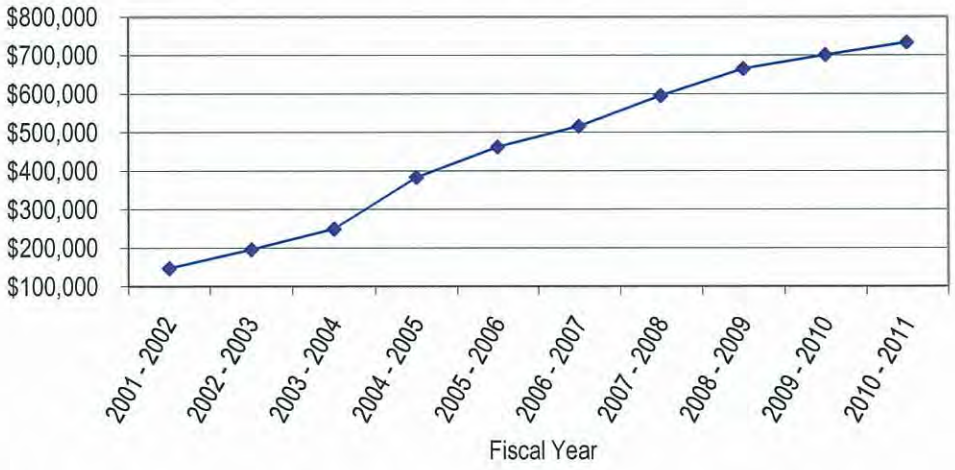
Grants – capital, highways and streets ($1,571,335 or 13.02%)
The Village is participating in two Local Agency Pavement Preservation grant projects for Prairie Street and Granart Road. Estimated cash flow analyses provided by the Village Engineer were used in determining when grant funds will be received. There is no trend information due to the one-time nature of these projects that began in fiscal year 2009 – 2010 and will be completed in fiscal year 2010 – 2011.

Transfers in – Debt Service Fund ($1,134,943 or 9.41%)
The Debt Service Fund is used to accumulate monies for the Village's General Obligation Alternate Revenue Source Series 1991, 2001, 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 2001, 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.



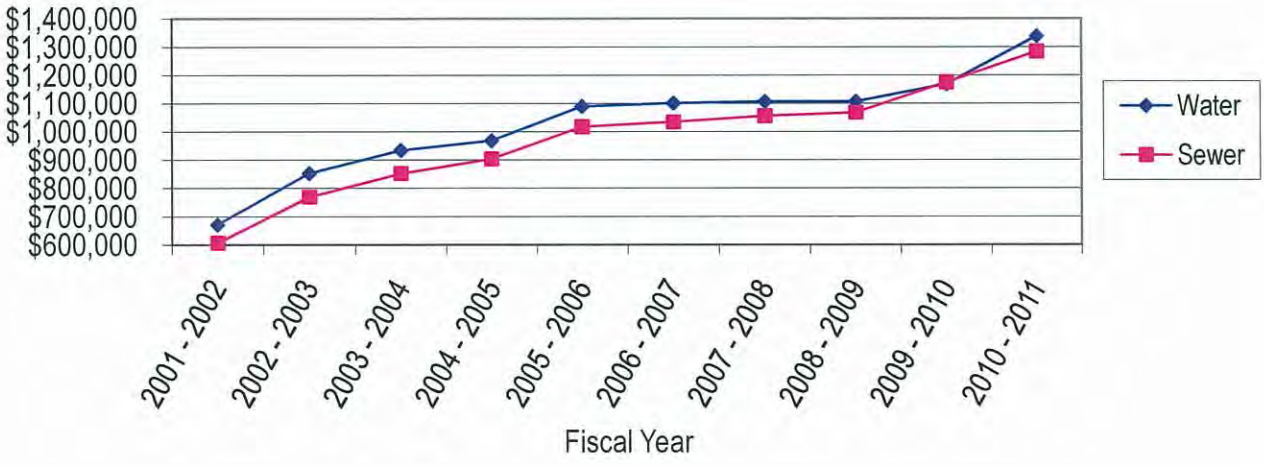
Refuse revenue ($733,424 or 6.08%)

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 revenues shown include a $0.80 per household increase in the rate as of June 1, 2010. Additional increases of $1.20 and $1.00 are expected in fiscal year 2011 – 2012 and fiscal year 2012 – 2013, respectively.



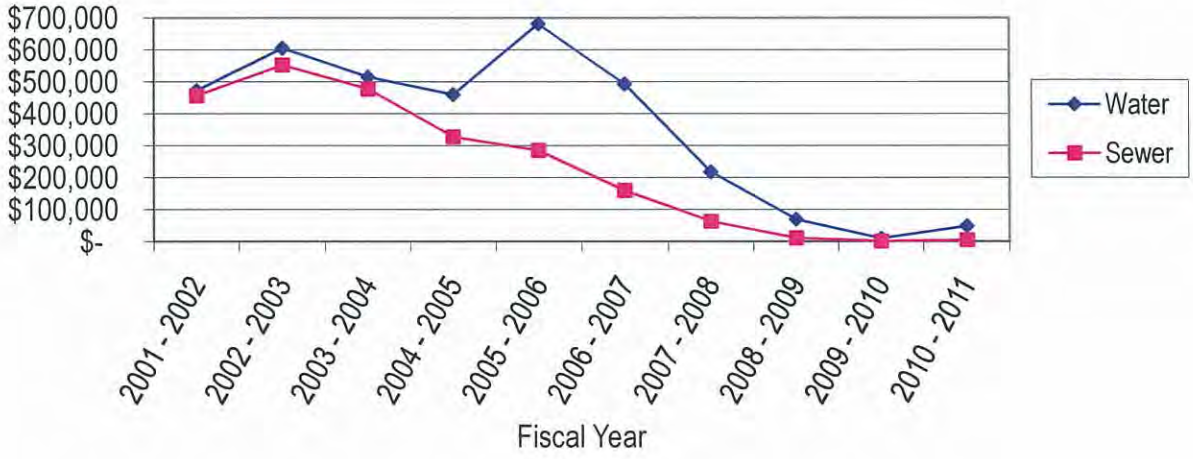
Water and sewer revenue ($2,622,194 or 21.73%)

The Village owns a water utility and charges residents a fee to use that water. In addition, the Village charges residents a fee to maintain the sanitary sewer lines that feed to the Fox Metro Water Reclamation District. These amounts are based upon the immediate prior year's usage by existing residents along with the additional housing units brought online by new permits. In addition, these amounts include a 7% increase in the water and sewer rates as of June 1, 2010. Future increases have not been determined at this time, but will be examined during the budget process each year.



Water and sewer tap-on fees ($53,243 or 0.45%)

The Village expects approximately 5 permits during fiscal year 2009 – 2010. 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 development activity within the community.



Village of Sugar Grove, Illinois
Debt Service Summary
Fiscal Year 2010 – 2011

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 2010 – 2011.

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 2009 - 2010.

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 2001, 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:

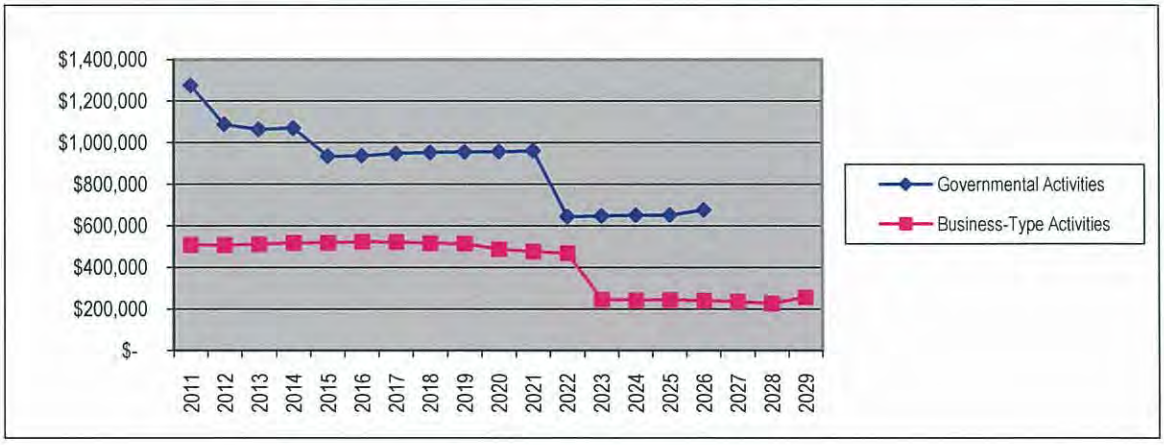
Debt Issuance	Total Debt Issued	Principal Outstanding (as of 4/30/10)	Principal Due for FY 2010 - 2011	Interest Due for FY 2010 - 2011	Proposed Funding Source for FY 2010 - 2011
Series 1991	$ 925,000	$ 90,000	$ 90,000	$ 6,750	Local property taxes (Debt Service)
Series 2002	1,415,000	445,000	155,000	14,700	Net water and sewer revenues (Waterworks and Sewerage)
Series 2006	2,640,000	2,550,000	35,000	113,525	Net water and sewer revenues (Waterworks and Sewerage)
Series 2006A	8,500,000	7,450,000	440,000	302,800	Non-home rule sales tax (Infrastructure Capital Projects) and Capital improvement fees (General Capital Projects)
Series 2008A	2,585,000	2,585,000	80,000	109,025	Water Tap-On Fees (Waterworks and Sewerage)
Series 2008B	590,000	490,000	115,000	16,635	Motor Fuel Taxes (Infrastructure Capital Projects)
Series 2009	2,930,000	2,880,000	215,000	89,835	Net water and sewer revenues (Waterworks and Sewerage)
Total	$ 19,585,000	$ 16,490,000	$ 1,130,000	$ 653,270	

Village of Sugar Grove, Illinois
Debt Service Summary (Continued)
Fiscal Year 2010 – 2011

General obligation bonds (continued)

As of April 30, 2010, 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
2011	$ 860,000	$ 416,020	$ 1,276,020	$ 270,000	$ 237,250	$ 507,250
2012	705,000	382,452	1,087,452	280,000	226,250	506,250
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
	$ 10,910,000	$ 3,497,489	$ 14,407,489	$ 5,580,000	$ 2,166,432	$ 7,746,432



Village of Sugar Grove, Illinois
Debt Service Summary (Continued)
Fiscal Year 2010 – 2011

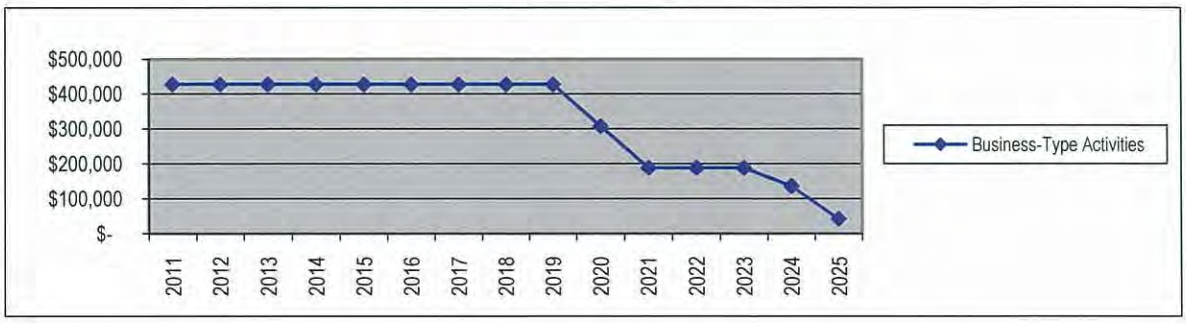
Illinois Environmental Protection Agency (IEPA) loans

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	Total Debt Issued	Principal Outstanding (as of 4/30/10)	Principal Due for FY 2010 - 2011	Interest Due for FY 2010 - 2011	Proposed Funding Source for FY 2010 - 2011
1998 Loan	$ 3,697,283	$ 2,003,236	$ 188,267	$ 51,358	Net water and sewer revenues (Waterworks and Sewerage)
2002 Loan	1,565,676	1,177,298	73,470	31,005	Net water and sewer revenues (Waterworks and Sewerage)
2003 Loan	1,272,108	1,005,558	58,039	25,472	Net water and sewer revenues (Waterworks and Sewerage)
Total	$ 6,535,067	$ 4,186,092	$ 319,776	$ 107,835	

As of April 30, 2010, 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
2011	$ 319,776	$ 107,835	$ 427,611
2012	328,230	99,381	427,611
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	284,614	23,183	307,797
2021	170,756	17,229	187,985
2022	175,275	12,710	187,985
2023	179,912	8,073	187,985
2024	132,435	3,314	135,749
2025	41,226	529	41,755
	$ 4,186,091	$ 711,664	$ 4,897,755



Village of Sugar Grove, Illinois
Debt Service Summary (Continued)
Fiscal Year 2010 – 2011

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 - 2009		$ 334,574,131
Legal Debt Limit - 8.625% of Assessed Value		$ 28,857,019
General Obligation Debt:		
Series 1991	$ 90,000	
Series 2002	445,000	
Series 2006	2,550,000	
Series 2006A	7,450,000	
Series 2008A	2,585,000	
Series 2008B	490,000	
Series 2009	2,880,000	
Total General Obligation Debt	16,490,000	
Less: Alternate Revenue Source Bonds	(16,400,000)	
Total Applicable Debt		90,000
Legal Debt Margin		$ 28,767,019

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VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
FUND SUMMARY BY DEPARTMENT

8/13/2010

ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 1,841,621	$ 1,590,217	$ 1,482,227	$ 1,482,227	$ 1,320,885	$ 1,244,041	$ 1,302,072
REVENUES	4,531,509	4,285,225	4,310,044	4,003,252	4,092,385	4,513,055	4,981,440
EXPENDITURES BY DEPARTMENT							
INFORMATION TECHNOLOGY	32,643	19,008	21,557	17,527	20,007	28,719	28,232
ADMINISTRATION	363,070	353,527	353,477	349,190	354,562	368,335	388,981
POLICE	1,813,802	2,008,073	1,985,363	1,979,669	2,056,998	2,163,653	2,302,706
PUBLIC WORKS - PARKS DIVISION	-	-	-	-	-	-	-
PUBLIC WORKS - STREETS DIVISION	935,435	820,703	797,213	789,876	760,061	839,642	982,553
BUILDING MAINTENANCE	207,217	179,190	165,183	163,887	131,112	134,403	142,112
COMMUNITY DEVELOPMENT	1,079,799	736,661	757,220	612,738	637,071	695,393	909,120
FINANCE	201,275	184,895	168,145	154,885	138,988	141,600	152,757
BOARD AND COMMISSIONS	149,672	91,158	99,099	96,822	70,430	83,279	118,883
TOTAL EXPENDITURES	4,782,913	4,393,215	4,347,257	4,164,594	4,169,229	4,455,024	5,025,344
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(251,404)	(107,990)	(37,213)	(161,342)	(76,844)	58,031	(43,904)
FUND BALANCE, END OF YEAR	$ 1,590,217	$ 1,482,227	$ 1,445,014	$ 1,320,885	$ 1,244,041	$ 1,302,072	$ 1,258,168
GENERAL FUND RESERVE %	33.2%	33.7%		31.7%	29.8%	29.2%	25.0%

VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
FUND SUMMARY BY CATEGORY

8/13/2010

ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 1,841,621	$ 1,590,217	$ 1,482,227	$ 1,482,227	$ 1,320,885	$ 1,244,041	$ 1,302,072
REVENUES							
PROPERTY TAXES	1,174,846	1,257,535	1,352,494	1,345,898	1,366,557	1,404,816	1,471,806
OTHER TAXES	2,261,775	2,189,768	2,212,850	1,976,365	2,029,212	2,117,980	2,215,800
CHARGES FOR SERVICES	196,341	221,342	327,087	163,503	190,299	359,116	443,725
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	29,500	22,843	-	1,100	-	-	25,000
LICENSES AND PERMITS	270,854	142,828	111,902	98,997	114,151	204,060	334,211
FINES, FEES AND FORFEITURES	207,909	189,638	195,236	277,391	292,956	299,576	317,058
INTEREST	123,377	72,642	42,555	29,254	19,238	19,095	19,200
MISCELLANEOUS	200,533	163,629	40,420	83,244	49,972	75,912	119,640
TOTAL REVENUES	4,465,135	4,260,225	4,282,544	3,975,752	4,062,385	4,480,555	4,946,440
EXPENDITURES BY CATEGORY							
PERSONAL SERVICES	2,855,758	2,879,102	2,768,341	2,691,581	2,714,441	2,815,794	2,987,675
CONTRACTUAL SERVICES	1,248,572	906,361	1,037,939	951,230	960,002	1,017,082	1,280,036
COMMODITIES	384,568	319,626	314,271	295,077	325,425	358,303	437,773
CAPITAL	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,488,898	4,105,089	4,120,551	3,937,888	3,999,868	4,191,179	4,705,484
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,763)	155,136	161,993	37,864	62,517	289,376	240,956
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	66,374	25,000	27,500	27,500	30,000	32,500	35,000
TRANSFERS OUT	(294,015)	(288,126)	(226,706)	(226,706)	(169,361)	(263,845)	(319,860)
TOTAL OTHER FINANCING SOURCES (USES)	(227,641)	(263,126)	(199,206)	(199,206)	(139,361)	(231,345)	(284,860)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVERE EXPENDITURES AND OTHER FINANCING USES	(251,404)	(107,990)	(37,213)	(161,342)	(76,844)	58,031	(43,904)
FUND BALANCE, END OF YEAR	$ 1,590,217	$ 1,482,227	$ 1,445,014	$ 1,320,885	$ 1,244,041	$ 1,302,072	$ 1,258,168

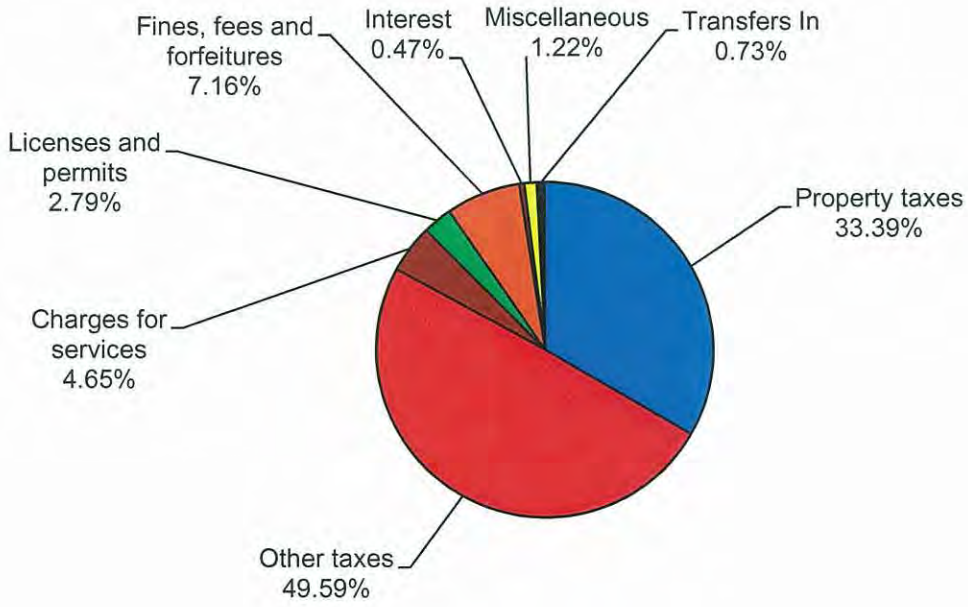
VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
FUND SUMMARY BY FUNCTION AND CATEGORY

8/13/2010

ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 1,841,621	$ 1,590,217	$ 1,482,227	$ 1,482,227	$ 1,320,885	$ 1,244,041	$ 1,302,072
REVENUES							
PROPERTY TAXES	1,174,846	1,257,535	1,352,494	1,345,898	1,366,557	1,404,816	1,471,806
OTHER TAXES	2,261,775	2,189,768	2,212,850	1,976,365	2,029,212	2,117,980	2,215,800
CHARGES FOR SERVICES	196,341	221,342	327,087	163,503	190,299	359,116	443,725
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	29,500	22,843	-	1,100	-	-	25,000
LICENSES AND PERMITS	270,854	142,828	111,902	98,997	114,151	204,060	334,211
FINES, FEES AND FORFEITURES	207,909	189,638	195,236	277,391	292,956	299,576	317,058
INTEREST	123,377	72,642	42,555	29,254	19,238	19,095	19,200
MISCELLANEOUS	200,533	163,629	40,420	83,244	49,972	75,912	119,640
TOTAL REVENUES	4,465,135	4,260,225	4,282,544	3,975,752	4,062,385	4,480,555	4,946,440
EXPENDITURES							
GENERAL GOVERNMENT							
PERSONAL SERVICES	1,017,860	974,713	857,686	826,031	798,643	824,920	878,691
CONTRACTUAL SERVICES	958,220	546,098	659,645	527,914	519,608	591,286	822,883
COMMODITIES	37,793	23,710	27,432	21,186	22,445	24,049	27,037
CAPITAL	-	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	2,013,873	1,544,521	1,544,763	1,375,131	1,340,696	1,440,255	1,728,611
PUBLIC SAFETY							
PERSONAL SERVICES	1,523,410	1,576,995	1,589,977	1,544,873	1,618,381	1,684,595	1,785,619
CONTRACTUAL SERVICES	161,129	275,725	264,620	311,810	322,509	305,509	320,866
COMMODITIES	74,172	63,839	63,450	55,670	66,225	61,125	66,625
CAPITAL	-	-	-	-	-	-	-
TOTAL PUBLIC SAFETY	1,758,711	1,916,559	1,918,047	1,912,353	2,007,115	2,051,229	2,173,110
HIGHWAYS & STREETS							
PERSONAL SERVICES	314,488	327,394	320,678	320,677	297,417	306,279	323,365
CONTRACTUAL SERVICES	129,223	84,538	113,674	111,506	117,885	120,287	136,287
COMMODITIES	272,603	232,077	223,389	218,221	236,755	273,129	344,111
CAPITAL	-	-	-	-	-	-	-
TOTAL HIGHWAYS & STREETS	716,314	644,009	657,741	650,404	652,057	699,695	803,763
TOTAL EXPENDITURES	4,488,898	4,105,089	4,120,551	3,937,888	3,999,868	4,191,179	4,705,484
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,763)	155,136	161,993	37,864	62,517	289,376	240,956
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	66,374	25,000	27,500	27,500	30,000	32,500	35,000
TRANSFERS OUT	(294,015)	(288,126)	(226,706)	(226,706)	(169,361)	(263,845)	(319,860)
TOTAL OTHER FINANCING SOURCES (USES)	(227,641)	(263,126)	(199,206)	(199,206)	(139,361)	(231,345)	(284,860)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVERE EXPENDITURES AND OTHER FINANCING USES	(251,404)	(107,990)	(37,213)	(161,342)	(76,844)	58,031	(43,904)
FUND BALANCE, END OF YEAR	$ 1,590,217	$ 1,482,227	$ 1,445,014	$ 1,320,885	$ 1,244,041	$ 1,302,072	$ 1,258,168

VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
REVENUES BY CATEGORY

REVENUES	2011 Budget	Percent of Budget
Property taxes	$ 1,366,557	33.39%
Other taxes	2,029,212	49.59%
Charges for services	190,299	4.65%
Licenses and permits	114,151	2.79%
Fines, fees and forfeitures	292,956	7.16%
Interest	19,238	0.47%
Miscellaneous	49,972	1.22%
Transfers In	30,000	0.73%
Total	$ 4,092,385	100.00%



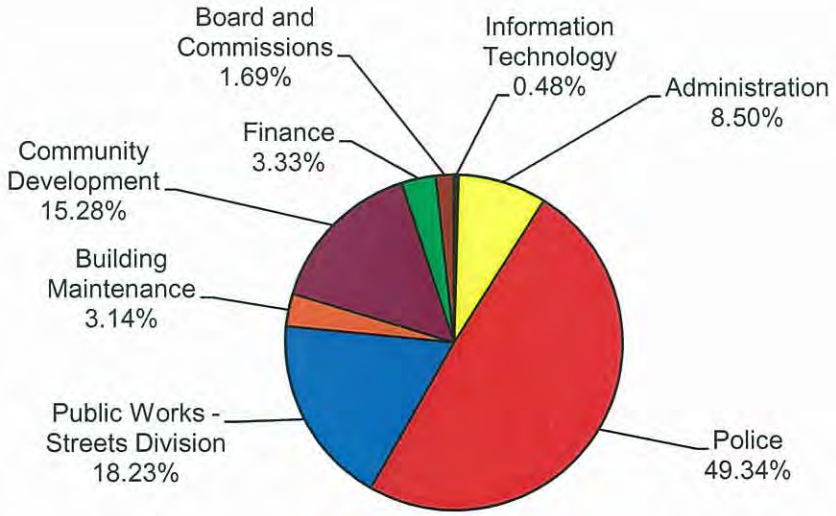
VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
REVENUES

8/13/2010

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
01-00-0000	REVENUES							
3110	PROPERTY TAX - CORPORATE	$ 475,399	$ 510,665	$ 682,606	$ 679,436	$ 690,276	$ 710,984	$ 746,533
3111	PROPERTY TAX - AUDIT	14,645	15,732	11,274	11,222	11,400	11,742	12,329
3112	PROPERTY TAX - LIABILITY INSUR	127,315	136,760	73,482	73,143	74,310	76,539	80,366
3113	PROPERTY TAX - I.M.R.F	133,484	143,388	77,043	76,687	77,911	80,248	84,260
3114	PROPERTY TAX- SOCIAL SECURITY	136,019	146,110	157,012	156,283	158,779	163,542	171,719
3115	PROPERTY TAX - STREET LIGHTING	19,327	20,763	44,625	44,417	45,128	46,482	48,806
3150	PROPERTY TAX - POLICE	95,067	102,118	109,736	109,226	110,971	114,300	120,015
3151	PROPERTY TAX - POLICE PENSION	140,128	150,522	161,751	161,001	163,572	168,479	176,903
3161	INFRASTRUCTURE MAINTENANCE FEE		-	-	-	-	-	-
3162	UTILITY TAX - ELECTRICITY	272,552	257,290	272,753	255,908	260,341	268,151	281,559
3163	UTILITY TAX - NATURAL GAS	191,539	183,590	230,179	142,632	177,570	182,897	192,042
3164	UTILITY TAX - TELECOMMUNICATION	369,409	369,149	385,348	348,805	348,805	359,269	377,232
3210	LIQUOR LICENSE	10,425	19,550	15,525	14,150	17,050	19,900	22,800
3250	FRANCHISE AGREEMENT	50,749	52,328	55,080	55,881	56,440	58,133	61,040
3290	OTHER LICENSES	-	-	-	-	-	-	-
3291	CONTRACTORS LICENSE	46,500	34,265	41,250	31,680	34,000	40,500	47,500
3310	BUILDING PERMITS	133,730	54,526	38,400	35,000	47,900	109,700	185,150
3320	CERTIFICATES OF OCCUPANCY	7,290	2,070	1,710	1,900	1,400	5,565	10,890
3330	PLAN REVIEWS	11,326	3,211	4,011	1,700	3,080	9,677	17,754
3340	REINSPECTIONS	17,430	7,685	996	3,222	3,161	5,158	7,757
3350	TRANSITION FEES	37,879	13,886	2,800	1,400	-	6,000	34,800
3380	TOWING FEES	-	-	-	48,000	72,000	72,000	72,000
3390	OTHER LICENSES, PERMITS AND FEES	5,021	6,420	5,960	8,000	5,960	5,960	5,960
3410	STATE INCOME TAX	786,035	779,204	800,744	681,296	681,296	693,000	693,000
3420	REPLACEMENT TAX	2,298	2,014	1,715	1,715	1,492	1,537	1,583
3440	GRANTS	10,015	22,843	-	1,100	-	-	25,000
3449	STATE SALES TAX REBATE	(152,498)	(103,115)	(109,299)	(92,553)	(96,625)	(100,780)	(105,013)
3450	STATE SALES TAX	675,367	576,048	500,902	532,386	559,005	614,906	676,397
3451	STATE USE TAX	117,073	125,588	130,508	106,176	97,328	99,000	99,000
3452	STATE PHOTO TAX	-	-	-	-	-	-	-
3453	STATE GAMES AND LICENSES	1,253	1,215	1,250	1,945	1,600	1,600	1,600
3460	ROAD AND BRIDGE TAX	33,462	31,477	34,965	34,483	34,210	32,500	30,875
3510	COURT FINES	108,137	85,774	86,284	96,159	97,121	100,035	105,037
3520	FORFEITURES	10,036	13,473	7,500	18,046	-	-	7,500
3590	OTHER FINES	38,770	37,820	46,072	59,005	67,095	69,108	71,181
3740	ZONING & FILING FEES	16,027	5,835	14,750	3,000	5,500	40,500	40,500
3760	REVIEW & DEVELOPMENT FEES	163,354	201,622	298,100	146,561	170,120	298,780	377,200
3761	REIMBURSMENT	197,173	158,661	39,920	82,744	49,472	75,412	119,140
3790	CHARGES FOR POLICE SERVICES	10,165	10,015	10,500	10,500	10,500	10,500	10,500
3791	OTHER CHARGES FOR SERVICES	6,795	3,870	3,737	3,442	4,179	9,336	15,525
3810	INTEREST INCOME	123,377	72,642	42,555	29,254	19,238	19,095	19,200
3820	RENTAL INCOME	2,430	-	-	-	-	-	-
3830	DONATIONS	19,485	-	-	-	-	-	-
3840	MAP/PLAN/CODE CHARGES	217	243	300	300	300	300	300
3890	MISCELLANEOUS INCOME	930	4,968	500	500	500	500	500
3920	PROCEEDS - FIXED ASSET SALE	-	-	-	-	-	-	-
3990	INTERFUND TRANSFERS	66,374	25,000	27,500	27,500	30,000	32,500	35,000
	TOTAL REVENUES:	$ 4,531,509	$ 4,285,225	$ 4,310,044	$ 4,003,252	$ 4,092,385	$ 4,513,055	$ 4,981,440

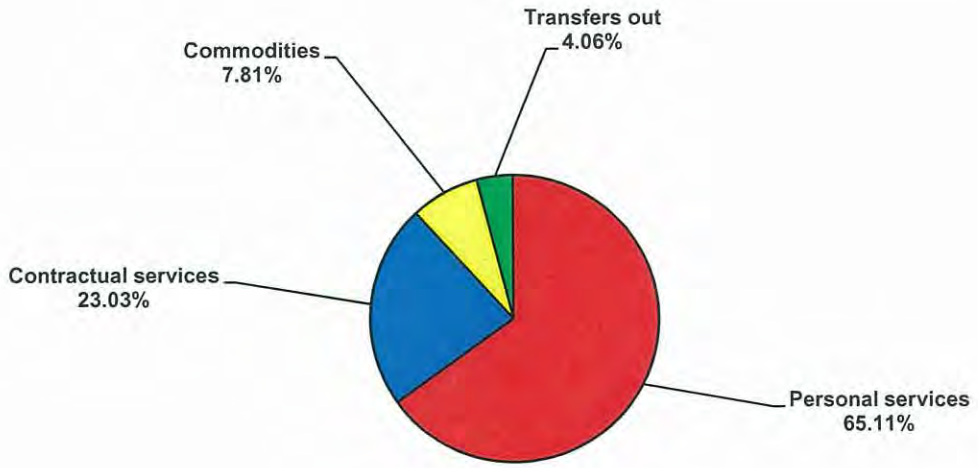
VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
EXPENDITURES BY DEPARTMENT

EXPENDITURES	2011 Budget	Percent of Budget
Information Technology	$ 20,007	0.48%
Administration	354,562	8.50%
Police	2,056,998	49.34%
Public Works - Streets Division	760,061	18.23%
Building Maintenance	131,112	3.14%
Community Development	637,071	15.28%
Finance	138,988	3.33%
Board and Commissions	70,430	1.69%
Total	$ 4,169,229	100.00%



VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
EXPENDITURES BY CATEGORY

EXPENDITURES	2011 Budget	Percent of Budget
Personal services	$ 2,714,441	65.11%
Contractual services	960,002	23.03%
Commodities	325,425	7.81%
Transfers out	169,361	4.06%
Total	$ 4,169,229	100.00%



VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 49
INFORMATION TECHNOLOGY EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 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	32,048	18,749	21,037	17,037	19,537	28,237	27,737
6502	TELECOMMUNICATIONS	-	210	420	420	420	420	420
6504	PRINTING	-	-	-	-	-	-	-
6509	RECRUITMENT	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	32,048	18,959	21,457	17,457	19,957	28,657	28,157
	COMMODITIES							
6501	POSTAGE & DELIVERY	-	-	-	-	-	-	-
6603	SPECIALIZED SUPPLIES	-	-	-	-	-	-	-
6608	BOOKS & PUBLICATIONS	-	-	-	-	-	-	-
6613	GENERAL OFFICE SUPPLIES	595	49	100	70	50	62	75
	TOTAL COMMODITIES	595	49	100	70	50	62	75
	TOTAL INFORMATION TECHNOLOGY EXPENDITURES	$ 32,643	$ 19,008	$ 21,557	$ 17,527	$ 20,007	$ 28,719	$ 28,232

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 50
ADMINISTRATION

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
01-50-0000	**ADMINISTRATION**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 172,237	$ 177,518	$ 177,902	$ 176,264	$ 169,892	$ 174,989	$ 183,738
6201	MEDICAL/DENTAL INSURANCE	22,526	25,475	24,385	27,991	29,334	30,214	31,725
6202	GROUP LIFE INSURANCE	237	201	211	184	194	200	210
6204	UNEMPLOYMENT COMPENSATION	-	-	178	-	170	175	184
6205	SOC SEC CONTRIBUTIONS	11,393	10,953	11,288	11,246	10,669	10,989	11,538
6206	IMRF CONTRIBUTIONS	13,710	13,982	15,021	14,819	16,463	16,957	17,805
6208	TRAINING & MEMBERSHIPS	5,069	4,847	2,056	1,950	1,857	2,166	6,311
6209	UNIFORM ALLOWANCE	-	-	-	-	-	-	150
6507	MILEAGE REIMBURSEMENT	1,921	2,117	2,075	2,064	2,135	2,197	2,261
	TOTAL PERSONAL SERVICES	227,093	235,093	233,116	234,518	230,714	237,887	253,922
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	21,364	10,278	14,188	11,584	11,932	12,290	12,659
6306	MEDICAL SERVICES	1,387	1,128	86	34	9	1,009	9
6307	I. S. SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	3,725	299	300	-	300	300	300
6402	RENTAL	4,660	4,917	4,650	2,992	3,829	3,829	3,829
6403	REPAIR & MAINT SERVICES - EQUIP.	76	54	100	75	75	75	75
6502	TELECOMMUNICATIONS	4,990	3,237	1,704	1,304	1,700	1,728	1,758
6503	PUBLISHING	-	-	-	-	-	-	-
6504	PRINTING	92	-	250	250	125	250	125
6508	RECEPTIONS & ENTERTAINMENT	76	69	-	-	-	-	-
6509	RECRUITMENT	21	24	-	-	-	-	-
6514	INSURANCE PREMIUMS	98,261	96,456	97,083	97,083	104,563	109,527	114,739
	TOTAL CONTRACTUAL SERVICES	134,652	116,462	118,361	113,322	122,533	129,008	133,494
	COMMODITIES							
6500	GENERAL EQUIPMENT	-	-	-	-	-	-	-
6501	POSTAGE & DELIVERY	31	-	50	50	35	35	35
6603	SPECIALIZED SUPPLIES	64	-	-	-	-	-	-
6604	SAFETY SUPPLIES	-	-	-	-	-	-	-
6608	BOOKS & PUBLICATIONS	301	921	750	600	580	605	630
6613	GENERAL OFFICE SUPPLIES	929	1,051	1,200	700	700	800	900
	TOTAL COMMODITIES	1,325	1,972	2,000	1,350	1,315	1,440	1,565
	TOTAL ADMINISTRATION EXPENDITURES	$ 363,070	$ 353,527	$ 353,477	$ 349,190	$ 354,562	$ 368,335	$ 388,981

VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 51
POLICE EXPENDITURES

8/13/2010

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
01-51-0000	POLICE							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 951,022	$ 1,010,255	$ 975,328	$ 972,971	$ 941,840	$ 988,932	$ 1,048,268
6102	SALARIES - OVERTIME	96,333	66,509	83,984	47,646	56,586	59,415	62,980
6104	SALARIES - PART-TIME	47,999	50,594	53,282	49,776	53,282	55,946	59,303
6105	SALARIES - SEASONAL	180	90	-	-	-	-	-
6106	POLICE PENSION	194,096	195,458	200,413	200,413	278,208	278,208	289,997
6201	MEDICAL/DENTAL INSURANCE	114,607	143,542	166,459	169,908	184,681	193,915	205,550
6202	GROUP LIFE INSURANCE	2,256	2,012	1,994	1,675	1,760	1,848	1,959
6204	UNEMPLOYMENT COMPENSATION	-	-	1,113	-	1,052	1,105	1,171
6205	SOC SEC CONTRIBUTIONS	83,564	86,066	85,113	80,578	80,456	84,479	89,548
6206	IMRF CONTRIBUTIONS	2,565	3,707	4,026	3,946	4,621	4,852	5,143
6208	TRAINING & MEMBERSHIPS	14,063	5,147	5,765	5,960	4,695	4,695	7,220
6209	UNIFORM ALLOWANCE	16,076	13,246	12,000	12,000	11,200	11,200	13,880
6507	MILEAGE REIMBURSEMENT	649	369	500	-	-	-	600
	TOTAL PERSONAL SERVICES	1,523,410	1,576,995	1,589,977	1,544,873	1,618,381	1,684,595	1,785,619
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	39,886	76,317	52,000	60,000	61,900	39,800	45,300
6303	ENGINEERING SERVICES	-	-	-	-	-	-	-
6306	MEDICAL SERVICES	2,239	952	1,691	297	568	568	972
6307	I. S. SERVICES	1,362	362	372	465	372	372	372
6309	OTHER PROFESSIONAL SERVICES	9,426	14,542	5,600	5,550	5,550	5,550	8,050
6402	RENTAL	2,730	2,529	2,714	1,799	2,172	2,172	2,172
6403	REPAIR & MAINT. SERV - EQUIPMENT	13,732	10,358	10,415	11,915	16,753	16,753	17,303
6407	REPAIR & MAINT. SERV - VEHICLES	27,466	29,463	40,000	30,000	30,000	30,000	30,000
6502	TELECOMMUNICATIONS	61,088	141,162	150,078	199,864	203,869	208,969	214,072
6503	PUBLISHING	-	-	-	-	-	-	-
6504	PRINTING	3,171	40	1,700	1,870	1,275	1,275	2,575
6506	CONFERENCES & TRAINING	-	-	-	-	-	-	-
6508	RECEPTIONS & ENTERTAINMENT	29	-	50	50	50	50	50
6509	RECRUITMENT	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	161,129	275,725	264,620	311,810	322,509	305,509	320,866
	COMMODITIES							
6500	GENERAL EQUIPMENT	7,581	8,957	2,000	500	6,000	2,000	6,000
6501	POSTAGE & DELIVERY	890	823	950	950	950	950	950
6601	FUELS & LUBRICANTS	55,414	47,021	50,000	46,620	50,700	50,700	50,700
6603	SPECIALIZED SUPPLIES/TOOLS	2,703	1,300	3,500	3,500	4,575	3,475	3,475
6604	SAFETY SUPPLIES	190	86	200	200	200	200	200
6608	BOOKS & PUBLICATIONS	303	280	300	300	300	300	300
6613	GENERAL OFFICE SUPPLIES	5,036	3,973	5,000	3,500	3,500	3,500	3,500
6617	VEHICLE MAINTENANCE SUPPLIES	2,055	1,399	1,500	100	-	-	1,500
6910	MISCELLANEOUS	-	-	-	-	-	-	-
	TOTAL COMMODITIES	74,172	63,839	63,450	55,670	66,225	61,125	66,625
	TRANSFERS OUT							
7010	TRANSFER TO EQUIP. REPLACEMENT	55,091	91,514	67,316	67,316	49,883	112,424	129,596
	TOTAL TRANSFERS OUT	55,091	91,514	67,316	67,316	49,883	112,424	129,596
	TOTAL POLICE EXPENDITURES	$ 1,813,802	$ 2,008,073	$ 1,985,363	$ 1,979,669	$ 2,056,998	$ 2,163,653	$ 2,302,706

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 53
PUBLIC WORKS - STREETS DIVISION EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
01-53-0000	**PUBLIC WORKS - STREETS DIVISION**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 203,226	$ 214,260	$ 217,651	$ 216,238	$ 196,958	$ 202,867	$ 213,010
6102	SALARIES - OVERTIME	19,091	14,952	11,190	11,190	9,748	10,040	10,542
6104	SALARIES - PART TIME	10,315	10,580	10,603	10,542	10,603	10,921	11,467
6105	SALARIES - SEASONAL	2,839	3,690	-	-	-	-	-
6201	MEDICAL/DENTAL INSURANCE	38,608	44,050	39,484	42,078	39,703	40,894	42,939
6202	GROUP LIFE INSURANCE	588	481	516	439	457	471	495
6204	UNEMPLOYMENT COMPENSATION	-	-	239	-	217	224	235
6205	SOC SEC CONTRIBUTIONS	17,425	17,988	18,311	17,771	16,624	17,123	17,979
6206	IMRF CONTRIBUTIONS	18,546	18,904	20,209	20,013	21,057	21,689	22,773
6208	TRAINING & MEMBERSHIPS	2,574	1,212	1,200	1,200	1,125	1,125	2,700
6209	UNIFORM ALLOWANCE	1,246	1,249	1,250	1,200	900	900	1,200
6507	MILEAGE REIMBURSEMENT	30	28	25	6	25	25	25
	TOTAL PERSONAL SERVICES	314,488	327,394	320,678	320,677	297,417	306,279	323,365
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	1,775	958	500	500	500	500	500
6303	ENGINEERING SERVICES	4,882	19,413	17,400	17,400	17,400	17,400	18,900
6306	MEDICAL SERVICES	500	552	547	283	194	194	608
6307	I.S. SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	2,910	3,200	3,200	3,200	3,200	3,200	3,200
6402	RENTAL	1,923	5,337	3,673	4,271	3,600	3,600	3,600
6403	REPAIR & MAINT SERVICES - EQUIPMENT	4,252	7,804	3,697	2,500	3,697	3,697	3,697
6405	REPAIR & MAINT SERVICES - ROW	21,781	21,771	16,556	23,500	15,056	15,056	25,056
6406	REPAIR & MAINT SERVICES - BUILDINGS	-	-	-	-	-	-	-
6407	REPAIR & MAINT SERVICES - VEHICLES	15,571	14,327	16,000	12,000	16,000	16,000	16,000
6502	TELECOMMUNICATIONS	6,090	4,266	4,076	3,540	3,254	3,269	3,734
6503	PUBLISHING	-	-	100	100	50	50	50
6504	PRINTING	268	188	500	-	500	200	700
6508	RECEPTIONS & ENTERTAINMENT	292	154	200	200	200	200	200
6509	RECRUITMENT	6	-	-	-	-	-	300
6511	ELECTRICITY	68,264	6,510	46,725	43,512	53,734	56,421	59,242
6516	EMPLOYEE ACTIVITIES	709	58	500	500	500	500	500
	TOTAL CONTRACTUAL SERVICES	129,223	84,538	113,674	111,506	117,885	120,287	136,287
	COMMODITIES							
6500	GENERAL EQUIPMENT	-	-	-	-	-	-	-
6501	POSTAGE & DELIVERY	63	296	175	175	175	175	175
6601	FUELS & LUBRICANTS	19,292	19,898	16,500	17,024	17,365	17,500	18,000
6603	SPECIALIZED SUPPLIES/TOOLS	5,275	6,085	5,500	5,500	5,500	5,500	5,500
6604	SAFETY SUPPLIES	729	530	700	700	550	550	700
6606	LANDSCAPING SUPPLIES	80,199	20,340	10,220	3,000	7,322	31,262	69,990
6608	BOOKS & PUBLICATIONS	552	244	500	100	250	500	500
6609	ROADWAY MAINTENANCE SUPPLIES	14,209	11,267	7,500	9,900	11,000	11,000	12,500
6610	TRAFFIC CONTROL SUPPLIES	16,844	12,697	12,000	10,000	13,500	15,000	16,500
6611	BUILDING MATERIALS & SUPPLIES	-	-	-	-	-	-	-
6612	EQUIPMENT MAINTENANCE SUPPLIES	2,001	3,287	2,500	4,268	3,000	3,000	3,000
6613	GENERAL OFFICE SUPPLIES	881	645	800	560	600	600	600
6615	SNOW & ICE CONTROL SUPPLIES	122,104	138,564	154,994	154,994	165,493	176,042	204,646
6617	VEHICLE MAINTENANCE SUPPLIES	10,454	18,224	12,000	12,000	12,000	12,000	12,000
	TOTAL COMMODITIES	272,603	232,077	223,389	218,221	236,755	273,129	344,111
	TRANSFERS OUT							
7010	TRANSFER TO EQUIP. REPLACE.	219,121	176,694	139,472	139,472	108,004	139,947	178,790
9003	INTERFUND TRANSFER	-	-	-	-	-	-	-
	TOTAL TRANSFERS OUT	219,121	176,694	139,472	139,472	108,004	139,947	178,790
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	$ 935,435	$ 820,703	$ 797,213	$ 789,876	$ 760,061	$ 839,642	$ 982,553

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 54
BUILDING MAINTENANCE EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
01-54-0000	**BUILDING MAINTENANCE**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 73,366	$ 76,945	$ 73,920	$ 73,390	$ 53,318	$ 54,918	$ 57,664
6102	SALARIES - OVERTIME	8,648	6,889	4,726	4,726	3,283	3,381	3,550
6104	SALARIES PART-TIME	10,315	10,580	10,603	10,542	10,603	10,921	11,467
6105	SALARIES - SEASONAL	1,217	1,582	-	-	-	-	-
6201	MEDICAL/DENTAL INSURANCE	15,067	17,503	15,305	16,900	11,754	12,107	12,712
6202	GROUP LIFE INSURANCE	277	213	188	173	129	133	140
6204	UNEMPLOYMENT COMPENSATION	-	-	89	-	67	69	72
6205	SOC SEC CONTRIBUTIONS	6,896	7,066	6,828	6,613	5,141	5,295	5,560
6206	IMRF CONTRIBUTIONS	7,362	7,447	7,536	7,458	6,512	6,707	7,042
6208	TRAINING & MEMBERSHIPS	110	12	200	200	200	200	750
6209	UNIFORM ALLOWANCE	599	591	500	500	500	500	700
6507	MILEAGE REIMBURSEMENT	20	-	25	-	-	25	25
	TOTAL PERSONAL SERVICES	123,877	128,828	119,920	120,502	91,507	94,256	99,682
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	-	40	-	-	-	-	-
6303	ENGINEERING SERVICES	-	-	-	-	-	-	-
6306	MEDICAL SERVICES	124	84	182	65	65	65	415
6307	I.S. SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
6402	RENTAL	171	156	99	559	99	99	474
6403	REPAIR & MAINT SERVICES - EQUIPMENT	2,183	3,755	2,662	2,662	2,662	2,662	2,662
6406	REPAIR & MAINT SERVICES - BUILDINGS	42,461	22,456	14,000	14,000	14,000	14,000	14,000
6407	REPAIR & MAINT SERVICES - VEHICLES	-	-	150	150	150	150	150
6502	TELECOMMUNICATIONS	1,818	1,702	2,407	2,000	2,105	1,930	2,488
6509	RECRUITMENT	-	-	-	-	-	-	300
6510	NATURAL GAS	-	-	600	-	-	-	-
6512	WATER & SEWER	1,191	1,311	1,500	1,500	1,500	1,500	1,500
6516	EMPLOYEE ACTIVITIES	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	47,948	29,504	21,600	20,936	20,581	20,406	21,989
	COMMODITIES							
6500	GENERAL EQUIPMENT	317	175	750	-	500	625	750
6601	FUELS & LUBRICANTS	5,173	2,693	3,000	3,095	3,158	3,500	3,750
6602	CUSTODIAL SUPPLIES	4,026	3,622	3,600	3,600	3,600	3,600	3,600
6603	SPECIALIZED SUPPLIES & TOOLS	1,540	560	1,800	1,300	1,300	1,300	1,300
6604	SAFETY SUPPLIES	640	504	600	600	600	600	750
6606	LANDSCAPING SUPPLIES	1,321	1,194	1,500	1,000	1,250	1,500	1,500
6608	BOOKS & PUBLICATIONS	98	162	100	100	100	100	200
6611	BUILDING MATERIALS & SUPPLIES	1,613	1,151	1,450	1,450	1,450	1,450	1,525
6613	GENERAL OFFICE SUPPLIES	304	273	400	280	280	280	280
6617	VEHICLE MAINTENANCE SUPPLIES	557	711	650	1,211	1,000	1,000	1,000
	TOTAL COMMODITIES	15,589	11,045	13,850	12,636	13,238	13,955	14,655
	TRANSFERS OUT							
7010	TRANSFER TO EQUIPMENT REPLACEMENT	19,803	9,813	9,813	9,813	5,786	5,786	5,786
	TOTAL TRANSFERS OUT	19,803	9,813	9,813	9,813	5,786	5,786	5,786
	TOTAL BUILDING MAINTENANCE EXPENDITURES	$ 207,217	$ 179,190	$ 165,183	$ 163,887	$ 131,112	$ 134,403	$ 142,112

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 55
COMMUNITY DEVELOPMENT EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
01-55-0000	**COMMUNITY DEVELOPMENT**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 313,378	$ 306,649	$ 231,046	$ 225,008	$ 231,046	$ 237,977	$ 249,876
6102	SALARIES - OVERTIME	459	140	842	-	842	867	910
6103	SALARIES - TEMPORARY	-	-	-	-	-	-	-
6104	SALARIES - PART-TIME	60,259	18,569	16,344	8,126	12,258	12,626	13,257
6201	MEDICAL/DENTAL INSURANCE	42,696	21,974	21,215	20,588	22,257	22,925	24,071
6202	GROUP LIFE INSURANCE	1,067	584	469	400	469	483	507
6204	UNEMPLOYMENT COMPENSATION	-	1,925	248	1,782	244	251	264
6205	SOC SEC CONTRIBUTIONS	27,608	24,784	18,990	17,778	18,677	19,237	20,199
6206	IMRF CONTRIBUTIONS	28,378	24,836	19,579	19,051	22,470	23,144	24,301
6208	TRAINING & MEMBERSHIPS	5,935	3,141	4,750	2,400	2,400	2,700	7,325
6209	UNIFORM ALLOWANCE	406	162	200	-	-	200	575
6507	MILEAGE REIMBURSEMENT	624	242	400	25	25	25	100
	TOTAL PERSONAL SERVICES	480,810	403,006	314,083	295,158	310,688	320,435	341,385
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	53,275	79,786	90,000	85,000	76,000	86,000	96,000
6303	ENGINEERING SERVICES	425,648	208,305	282,750	176,750	209,400	246,050	298,150
6306	MEDICAL SERVICES	306	296	147	18	18	18	193
6307	IS SERVICES	-	350	700	350	350	350	350
6309	OTHER PROFESSIONAL SERVICES	93,656	15,929	39,925	31,925	21,500	22,375	149,425
6402	RENTAL	2,976	2,987	3,306	3,184	2,912	2,912	2,912
6403	REPAIR & MAINT. SERV-EQUIPMENT	864	706	600	655	600	600	600
6407	REPAIR & MAINT SERVICES - VEHICLES	158	591	500	1,254	750	750	750
6502	TELECOMMUNICATIONS	6,715	4,509	4,004	2,732	2,565	2,615	3,117
6503	PUBLISHING	1,546	897	1,000	1,000	1,000	1,000	1,000
6504	PRINTING	2,165	581	2,500	1,000	1,000	1,250	1,500
6508	RECEPTIONS & ENTERTAINMENT	328	433	300	300	300	300	550
6509	RECRUITMENT	185	473	-	-	-	-	500
9004	CONTINGENCY	1,628	1,228	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	589,450	317,071	425,732	304,168	316,395	364,220	555,047
	COMMODITIES							
6500	GENERAL EQUIPMENT	-	429	400	-	400	400	650
6501	POSTAGE & DELIVERY	1,184	926	1,250	400	750	750	1,250
6601	FUELS & LUBRICANTS	3,605	1,985	2,400	1,457	1,650	1,650	2,200
6603	SPECIALIZED SUPPLIES/TOOLS	30	28	250	50	100	100	500
6604	SAFETY SUPPLIES	-	-	100	-	-	100	-
6608	BOOKS & PUBLICATIONS	808	781	400	400	400	800	900
6613	GENERAL OFFICE SUPPLIES	3,912	2,330	2,500	1,000	1,000	1,250	1,500
	TOTAL COMMODITIES	9,539	6,479	7,300	3,307	4,300	5,050	7,000
	TRANSFERS OUT							
7010	TRANSFER TO EQUIPMENT REPLACEMENT	-	10,105	10,105	10,105	5,688	5,688	5,688
	TOTAL TRANSFERS OUT	-	10,105	10,105	10,105	5,688	5,688	5,688
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	$ 1,079,799	$ 736,661	$ 757,220	$ 612,738	$ 637,071	$ 695,393	$ 909,120

VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 56
FINANCE EXPENDITURES

8/13/2010

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
01-56-0000	**FINANCE**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 69,836	$ 91,212	$ 92,739	$ 81,373	$ 75,956	$ 78,235	$ 82,147
6102	SALARIES - OVERTIME	120	21	499	74	97	100	105
6104	SALARIES - PART-TIME	12,218	12,899	-	-	-	-	-
6105	SALARIES - SEASONAL	-	-	-	-	-	-	-
6201	MEDICAL/DENTAL INSURANCE	22,498	24,671	24,605	22,307	20,651	21,271	22,335
6202	GROUP LIFE INSURANCE	180	179	199	143	147	151	159
6204	UNEMPLOYMENT COMPENSATION	-	5,236	93	3,585	76	78	82
6205	SOC SEC CONTRIBUTIONS	7,351	7,501	7,133	5,826	5,818	5,993	6,293
6206	IMRF CONTRIBUTIONS	8,031	8,214	7,872	6,796	7,370	7,591	7,971
6208	TRAINING & MEMBERSHIPS	3,429	2,247	2,088	2,135	1,934	1,939	2,357
6209	UNIFORM ALLOWANCE	278	-	-	-	-	-	175
6507	MILEAGE REIMBURSEMENT	578	492	500	25	25	25	250
	TOTAL PERSONAL SERVICES	124,519	152,672	135,728	122,264	112,074	115,383	121,874
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	675	-	1,000	-	1,000	1,000	6,000
6302	AUDIT SERVICES	10,878	11,022	11,250	12,269	10,700	11,250	10,500
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6306	MEDICAL SERVICES	237	242	147	18	14	14	14
6307	I. S. SERVICES	4,022	4,324	4,540	4,288	4,502	4,727	4,963
6308	SUPPORT SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	46,549	8,201	7,847	8,881	4,960	3,460	3,460
6402	RENTAL	71	112	122	163	-	-	-
6403	REPAIR & MAINT. SERV-EQUIPMENT	249	261	400	250	250	250	300
6502	TELECOMMUNICATIONS	5,725	3,175	1,764	1,764	1,684	1,712	1,742
6503	PUBLISHING	936	1,033	1,015	1,015	612	612	612
6504	PRINTING	1,425	655	1,250	900	650	650	650
6508	RECEPTIONS & ENTERTAINMENT	50	45	-	-	-	-	-
6509	RECRUITMENT	1,670	24	-	500	-	-	-
	TOTAL CONTRACTUAL SERVICES	72,487	29,094	29,335	30,048	24,372	23,675	28,241
	COMMODITIES							
6500	GENERAL EQUIPMENT	-	-	-	-	-	-	-
6501	POSTAGE & DELIVERY	1,392	1,262	1,100	1,100	1,100	1,100	1,100
6603	SPECIALIZED SUPPLIES	-	134	200	230	200	200	200
6608	BOOKS & PUBLICATIONS	232	359	282	193	192	192	292
6613	GENERAL OFFICE SUPPLIES	1,620	1,374	1,500	1,050	1,050	1,050	1,050
6910	MISCELLANEOUS	1,025	-	-	-	-	-	-
	TOTAL COMMODITIES	4,269	3,129	3,082	2,573	2,542	2,542	2,642
	TOTAL FINANCE EXPENDITURES	$ 201,275	$ 184,895	$ 168,145	$ 154,885	$ 138,988	$ 141,600	$ 152,757

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 01
GENERAL FUND
DEPARTMENT 57
BOARD AND COMMISSIONS EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
01-57-0000	**BOARD & COMMISSIONS**							
	PERSONAL SERVICES							
6104	SALARIES - PART-TIME	$ 37,812	$ 38,717	$ 40,175	$ 40,062	$ 40,710	$ 41,931	$ 43,189
6205	SOC SEC CONTRIBUTIONS	2,734	2,796	3,073	2,902	3,114	3,207	3,303
6206	IMRF CONTRIBUTIONS	401	396	421	420	484	499	514
6208	TRAINING & MEMBERSHIPS	19,609	13,091	10,850	10,105	9,192	11,062	13,862
6209	UNIFORM ALLOWANCE	702	-	-	-	-	100	800
6507	MILEAGE REIMBURSEMENT	303	114	320	100	160	160	160
	TOTAL PERSONAL SERVICES	61,561	55,114	54,839	53,589	53,660	56,959	61,828
	CONTRACTUAL SERVICES							
6303	ENGINEERING SERVICES	-	373	-	-	-	-	-
6306	MEDICAL SERVICES	230	50	50	25	-	-	-
6307	I.S. SERVICES	-	-	3,000	1,676	1,700	1,700	7,100
6309	OTHER PROFESSIONAL SERVICES	11,303	4,486	7,000	5,000	3,500	7,000	20,125
6403	REPAIR & MAINT. SERV-EQUIPMENT	878	1,037	1,000	1,084	1,000	1,000	1,000
6502	TELECOMMUNICATIONS	849	794	755	816	540	540	1,050
6503	PUBLISHING	195	99	200	120	125	125	125
6504	PRINTING	2,903	445	400	250	250	300	750
6508	RECEPTIONS & ENTERTAINMENT	4,144	2,046	2,200	425	500	500	3,500
6515	PUBLIC RELATIONS	5,216	20,017	19,555	22,055	4,955	2,455	6,755
6516	EMPLOYEE ACTIVITIES	844	262	850	250	150	350	750
6517	PLAN COMMISSION	3,090	925	2,250	1,050	1,200	2,250	2,250
6518	POLICE COMMISSION	9,398	2,800	5,900	9,232	1,850	9,100	2,550
6519	50TH ANNIVERSARY CELEBRATION	42,585	1,674	-	-	-	-	-
9004	CONTINGENCY	-	-	-	-	-	-	10,000
	TOTAL CONTRACTUAL SERVICES	81,635	35,008	43,160	41,983	15,770	25,320	55,955
	COMMODITIES							
6500	GENERAL EQUIPMENT	1,172	-	-	-	-	-	-
6501	POSTAGE & DELIVERY	313	105	200	350	250	250	250
6608	BOOKS & PUBLICATIONS	156	55	150	-	-	-	100
6613	GENERAL OFFICE SUPPLIES	4,835	876	750	900	750	750	750
	TOTAL COMMODITIES	6,476	1,036	1,100	1,250	1,000	1,000	1,100
	TOTAL BOARD AND COMMISSIONS EXPENDITURES	$ 149,672	$ 91,158	$ 99,099	$ 96,822	$ 70,430	$ 83,279	$ 118,883

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VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
FUND SUMMARY BY DEPARTMENT

8/13/2010

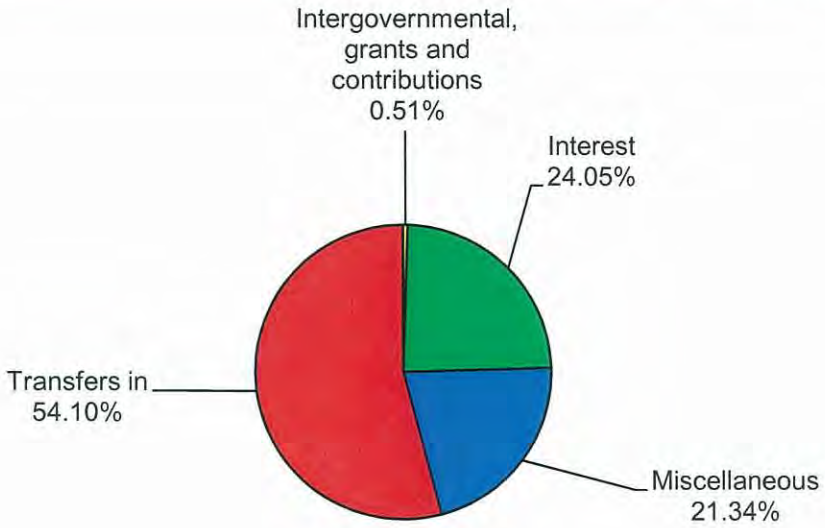
ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 11,855,924	$ 10,742,750	$ 7,869,281	$ 7,869,281	$ 4,992,869	$ 5,046,181	$ 4,784,283
REVENUES	1,127,883	733,228	476,138	399,953	313,079	623,812	786,912
EXPENDITURES BY DEPARTMENT							
ADMINISTRATION	98,322	-	-	248	-	-	-
POLICE	710,119	171,539	259,797	259,797	128,615	367,218	159,403
PUBLIC WORKS - STREETS DIVISION	1,191,388	3,435,158	4,321,925	3,016,320	131,152	449,809	2,657,494
PUBLIC WORKS - BUILDING MAINTENANCE DIVISION	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT	-	-	-	-	-	68,683	72,787
FINANCE	241,228	-	-	-	-	-	492,013
TOTAL EXPENDITURES	2,241,057	3,606,697	4,581,722	3,276,365	259,767	885,710	3,381,697
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,113,174)	(2,873,469)	(4,105,584)	(2,876,412)	53,312	(261,898)	(2,594,785)
FUND BALANCE, END OF YEAR	$ 10,742,750	$ 7,869,281	$ 3,763,697	$ 4,992,869	$ 5,046,181	$ 4,784,283	$ 2,189,498

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
FUND SUMMARY BY CATEGORY

ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 11,855,924	$ 10,742,750	$ 7,869,281	$ 7,869,281	$ 4,992,869	$ 5,046,181	$ 4,784,283
REVENUES							
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	266,967	12,391	20,206	1,600	1,600	147,321	341,952
INTEREST	502,618	371,737	164,355	106,776	75,293	73,733	52,313
TRANSFERS IN	294,015	288,126	226,706	226,706	169,361	263,845	319,860
PROCEEDS - FIXED ASSETS SALE	-	-	-	-	-	70,230	-
BOND PROCEEDS	-	-	-	-	-	-	-
MISCELLANEOUS	64,283	60,974	64,871	64,871	66,825	68,683	72,787
TOTAL REVENUES	1,127,883	733,228	476,138	399,953	313,079	623,812	786,912
EXPENDITURES							
CONTRACTUAL SERVICES	505,315	14,970	-	248	-	-	129,500
CAPITAL	449,013	133,582	1,623,066	123,066	-	769,957	3,071,964
TRANSFERS OUT	1,286,729	3,458,145	2,958,656	3,153,051	259,767	115,753	180,233
TOTAL EXPENDITURES	2,241,057	3,606,697	4,581,722	3,276,365	259,767	885,710	3,381,697
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,113,174)	(2,873,469)	(4,105,584)	(2,876,412)	53,312	(261,898)	(2,594,785)
FUND BALANCE, END OF YEAR	$ 10,742,750	$ 7,869,281	$ 3,763,697	$ 4,992,869	$ 5,046,181	$ 4,784,283	$ 2,189,498

VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
REVENUES

REVENUES	2011 Budget	Percent of Budget
Intergovernmental, grants and contributions	$ 1,600	0.51%
Interest	75,293	24.05%
Miscellaneous	66,825	21.34%
Transfers in	169,361	54.10%
Total	$ 313,079	100.00%



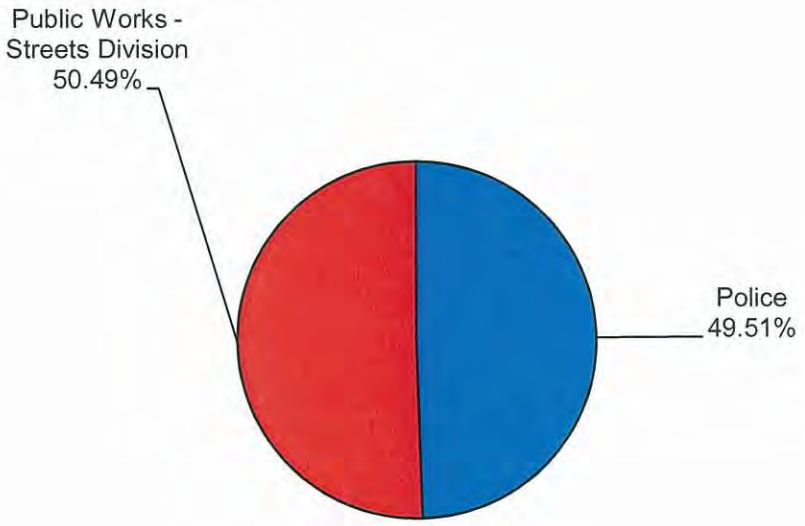
VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
REVENUES

8/13/2010

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
30-00-0000	REVENUES							
3440	GRANTS	$ -		$ -	$ -	$ -	$ -	$ -
3810	INTEREST INCOME	502,618	371,737	164,355	106,776	75,293	73,733	52,313
3820	RENTAL INCOME	64,283	60,974	64,871	64,871	66,825	68,683	72,787
3850	IMPROVEMENT DONATIONS	229,117	7,415	17,756	-	-	139,871	330,977
3851	EMERCENCY WARNING DEVICE	1,600	600	250	-	-	650	2,375
3852	LIFE SAFETY POLICE	15,125	2,188	600	800	800	2,400	2,800
3853	LIFE SAFETY STREETS	15,125	2,188	600	800	800	2,400	2,800
3856	COMMERCIAL FEE	6,000	-	1,000	-	-	2,000	3,000
3920	PROCEEDS - FIXED ASSET SALE	-	-	-	-	-	70,230	-
3930	BOND PROCEEDS	-	-	-	-	-	-	-
3990	INTERFUND ERF TRANSFER	294,015	288,126	226,706	226,706	169,361	263,845	319,860
	TOTAL REVENUES	$ 1,127,883	$ 733,228	$ 476,138	$ 399,953	$ 313,079	$ 623,812	$ 786,912

VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
EXPENDITURES

EXPENDITURES	2011 Budget	Percent of Budget
Police	$ 128,615	49.51%
Public Works - Streets Division	131,152	50.49%
Total	$ 259,767	100.00%



VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 50
ADMINISTRATION EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
30-50-0000	ADMINISTRATION							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ -	$ -	$ -	$ 248	$ -	$ -	$ -
6303	ENGINEERING SERVICES	-	-	-	-	-	-	-
6304	ARCHITECTURAL SERVICES	-	-	-	-	-	-	-
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	-	248	-	-	-
	CAPITAL							
7001	LAND ACQUISITION	98,322	-	-	-	-	-	-
7003	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
	TOTAL CAPITAL	98,322	-	-	-	-	-	-
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	-	-	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	-	-	-
	TOTAL ADMINISTRATION EXPENDITURES	$ 98,322	$ -	$ -	$ 248	$ -	$ -	$ -

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 51
POLICE EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
30-51-0000	POLICE							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ 1,095	$ 27	$ -	$ -	$ -	$ -	$ -
6303	ENGINEERING SERVICES	3,500	-	-	-	-	-	-
6304	ARCHITECTURAL SERVICES	488,749	4,400	-	-	-	-	-
6307	I.S. SERVICES	-	-	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	3,268	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	496,612	4,427	-	-	-	-	-
	CAPITAL							
7001	LAND ACQUISITION	-	-	-	-	-	-	-
7003	BUILDING IMPROVEMENTS	70,525	-	-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	25,732	30,068	123,066	123,066	-	213,965	43,683
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	37,500	2,500
	TOTAL CAPITAL	96,257	30,068	123,066	123,066	-	251,465	46,183
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	117,250	137,044	136,731	136,731	128,615	115,753	113,220
	TOTAL TRANSFERS OUT	117,250	137,044	136,731	136,731	128,615	115,753	113,220
	TOTAL POLICE EXPENDITURES	$ 710,119	$ 171,539	$ 259,797	$ 259,797	$ 128,615	$ 367,218	$ 159,403

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 53
PUBLIC WORKS - STREETS DIVISION EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
30-53-0000	PUBLIC WORKS - STREETS DIVISION							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6303	ENGINEERING SERVICES	8,606	10,543	-	-	-	-	45,000
6304	ARCHITECTURAL SERVICES	-	-	-	-	-	-	34,500
6503	ADVERTISING	97	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	8,703	10,543	-	-	-	-	79,500
	CAPITAL							
7001	LAND ACQUISITION	-	-	1,500,000	-	-	-	1,500,000
7003	BUILDING IMPROVEMENTS	-	103,514	-	-	-	-	737,500
7006	AUTOMOTIVE EQUIPMENT	254,434	-	-	-	-	331,790	340,494
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	118,019	-
7008	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
	TOTAL CAPITAL	254,434	103,514	1,500,000	-	-	449,809	2,577,994
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	928,251	3,321,101	2,821,925	3,016,320	131,152	-	-
	TOTAL TRANSFERS OUT	928,251	3,321,101	2,821,925	3,016,320	131,152	-	-
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	$ 1,191,388	$ 3,435,158	$ 4,321,925	$ 3,016,320	$ 131,152	$ 449,809	$ 2,657,494

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 54
BUILDING MAINTENANCE EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
30-54-0000	BUILDING MAINTENANCE							
	CAPITAL							
7006	AUTOMOTIVE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL CAPITAL	-	-	-	-	-	-	-
	TOTAL BUILDING MAINTENANCE EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 55
COMMUNITY DEVELOPMENT EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
30-55-0000	COMMUNITY DEVELOPMENT							
	CAPITAL							
7001	LAND PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7003	BUILDING IMPROVEMENTS	-	-	-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	-	-
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	68,683	72,787
	TOTAL CAPITAL	-	-	-	-	-	68,683	72,787
	TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ 68,683	$ 72,787

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 30
GENERAL CAPITAL PROJECTS FUND
DEPARTMENT 56
FINANCE EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
30-56-0000	FINANCE							
	CONTRACTUAL SERVICES							
6309	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
6910	MISCELLANEOUS	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	-	50,000
	CAPITAL							
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	-	375,000
	TOTAL CAPITAL	-	-	-	-	-	-	375,000
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	241,228	-	-	-	-	-	67,013
	TOTAL TRANSFERS OUT	241,228	-	-	-	-	-	67,013
	TOTAL FINANCE EXPENDITURES	$ 241,228	$ -	$ -	$ -	$ -	$ -	$ 492,013

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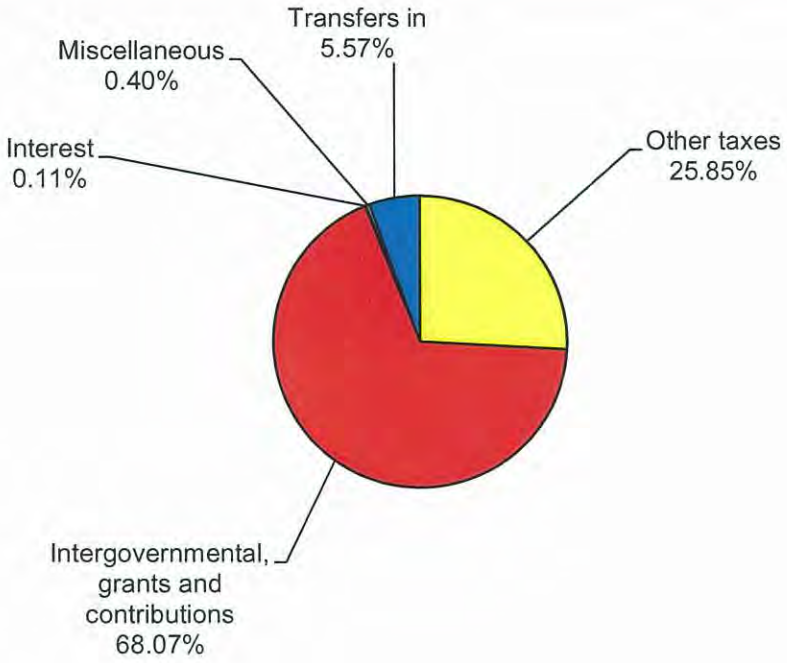
VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
FUND SUMMARY

ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 604,366	$ 497,243	$ 698,079	$ 698,079	$ 360,927	$ (316,372)	$ (375,543)
REVENUES							
OTHER TAXES	544,141	618,795	576,219	591,400	609,145	650,300	691,290
INTERGOVERNMENTAL, GRANTS AND CONTRIBUTIONS	178,516	2,354,895	3,564,813	2,274,193	1,603,935	43,800	238,950
INTEREST INCOME	18,225	17,287	28,950	4,303	2,708	-	-
MISCELLANEOUS	33,000	119,329	9,330	32,107	9,330	-	-
BOND PROCEEDS	-	590,000	-	-	-	-	-
TRANSFERS IN	690,344	3,092,414	2,961,133	3,016,320	131,152	-	841,118
TOTAL REVENUES	1,464,226	6,792,720	7,140,445	5,918,323	2,356,270	694,100	1,771,358
EXPENDITURES							
CONTRACTUAL SERVICES - MFT	17,137	55,012	119,307	110,633	12,585	12,886	12,769
CONTRACTUAL SERVICES - STREETS	868,187	953,025	445,860	288,757	455,573	-	126,168
CAPITAL - MFT	184,995	855,569	918,139	197,497	92,289	94,501	93,639
CAPITAL - STREETS	259,331	4,388,675	6,696,033	4,924,080	1,771,629	-	714,950
TRANSFERS OUT	241,699	339,603	734,508	734,508	701,493	645,884	635,638
TOTAL EXPENDITURES	1,571,349	6,591,884	8,913,847	6,255,475	3,033,569	753,271	1,583,164
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(107,123)	200,836	(1,773,402)	(337,152)	(677,299)	(59,171)	188,194
FUND BALANCE, END OF YEAR	$ 497,243	$ 698,079	$ (1,075,323)	$ 360,927	$ (316,372)	$ (375,543)	$ (187,349)

VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
REVENUES

REVENUES	2011 Budget	Percent of Budget
Other taxes	$ 609,145	25.85%
Intergovernmental, grants and contributions	1,603,935	68.07%
Interest	2,708	0.11%
Miscellaneous	9,330	0.40%
Transfers in	131,152	5.57%
Total	$ 2,356,270	100.00%



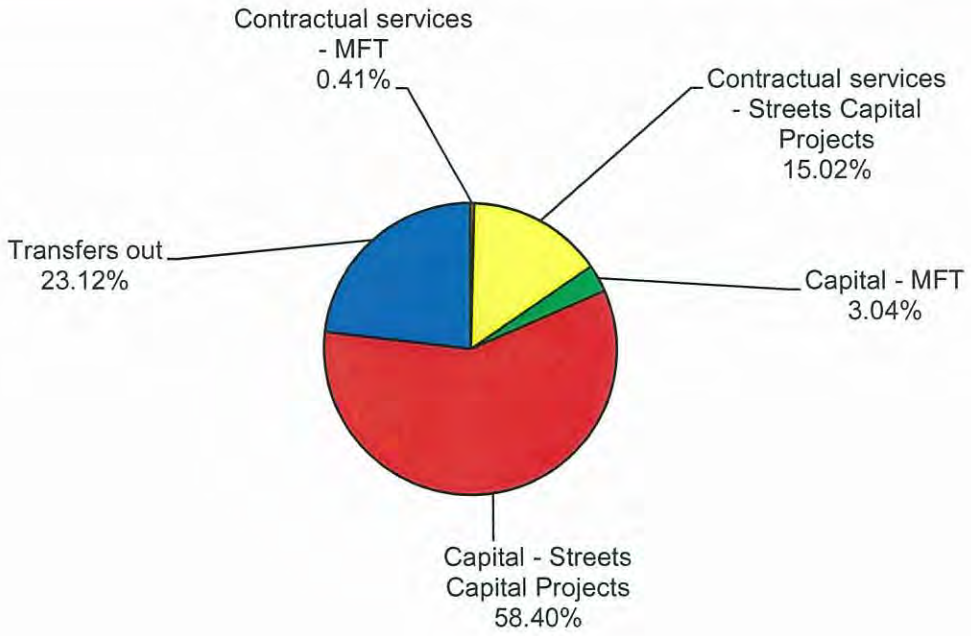
VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
REVENUES

8/13/2010

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
35-00-0000	**REVENUES**							
3430	MOTOR FUEL TAX	$ 237,498	$ 241,903	$ 242,702	$ 236,509	$ 236,509	$ 240,400	$ 240,400
3440	GRANTS	100,000	2,337,295	3,532,013	2,270,193	1,571,335	-	-
3450	LOCAL SALES TAX	306,643	376,892	333,517	354,891	372,636	409,900	450,890
3761	REIMBURSEMENT	-	-	-	3,636	-	-	-
3810	INTEREST INCOME	18,225	17,287	28,950	4,303	2,708	-	-
3830	DONATIONS	33,000	119,329	9,330	28,471	9,330	-	-
3853	LIFE SAFETY STREETS	-	-	-	-	-	-	-
3854	TRAFFIC PRE-EMPTION DONATIONS	800	300	200	-	-	-	400
3855	ROAD IMPACT FEE	77,716	17,300	32,600	4,000	32,600	43,800	238,550
3930	BOND PROCEEDS	-	590,000	-	-	-	-	-
3990	INTERFUND OPERATING TRANSFER	690,344	3,092,414	2,961,133	3,016,320	131,152	-	841,118
	TOTAL REVENUES	$ 1,464,226	$ 6,792,720	$ 7,140,445	$ 5,918,323	$ 2,356,270	$ 694,100	$ 1,771,358

VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
EXPENDITURES

EXPENDITURES	2011 Budget	Percent of Budget
Contractual services - MFT	$ 12,585	0.41%
Contractual services - Streets Capital Projects	455,573	15.02%
Capital - MFT	92,289	3.04%
Capital - Streets Capital Projects	1,771,629	58.40%
Transfers out	701,493	23.12%
Total	$ 3,033,569	100.00%



VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
DEPARTMENT 50
MOTOR FUEL TAX EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
35-50-0000	MOTOR FUEL TAX							
	CONTRACTUAL SERVICES							
6303	ENGINEERING SERVICES	$ 17,137	$ 55,012	$ 119,307	$ 110,633	$ 12,585	$ 12,886	$ 12,769
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	17,137	55,012	119,307	110,633	12,585	12,886	12,769
	CAPITAL							
7008	STREETS/ROW IMPROVEMENTS	184,995	855,569	918,139	197,497	92,289	94,501	93,639
	TOTAL CAPITAL	184,995	855,569	918,139	197,497	92,289	94,501	93,639
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	-	-	128,689	128,689	131,635	133,013	133,992
	TOTAL TRANSFERS OUT	-	-	128,689	128,689	131,635	133,013	133,992
	TOTAL MOTOR FUEL TAX EXPENDITURES	$ 202,132	$ 910,581	$ 1,166,135	$ 436,819	$ 236,509	$ 240,400	$ 240,400

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 35
INFRASTRUCTURE CAPITAL PROJECTS FUND
DEPARTMENT 53
PUBLIC WORKS - STREETS DIVISION EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
35-53-0000	PUBLIC WORKS - STREETS DIVISION							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ 2,150	$ 4,770	$ -	$ -	$ -	$ -	$ -
6303	ENGINEERING SERVICES	842,751	793,829	426,130	207,219	455,573	-	126,168
6305	FINANCIAL SERVICES		17,581	-	-	-	-	-
6309	OTHER PROFESSIONAL SERVICES	22,639	136,555	19,730	81,538	-	-	-
6503	ADVERTISING	647	290	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	868,187	953,025	445,860	288,757	455,573	-	126,168
	CAPITAL							
7001	LAND ACQUISITION	-	-	-	-	-	-	-
7008	STREETS/ROW IMPROVEMENTS	259,331	4,388,675	6,696,033	4,924,080	1,771,629	-	714,950
	TOTAL CAPITAL	259,331	4,388,675	6,696,033	4,924,080	1,771,629	-	714,950
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	241,699	339,603	605,819	605,819	569,858	512,871	501,646
	TOTAL TRANSFERS OUT	241,699	339,603	605,819	605,819	569,858	512,871	501,646
	TOTAL P.W. - STREETS DIVISION EXPENDITURES	$ 1,369,217	$ 5,681,303	$ 7,747,712	$ 5,818,656	$ 2,797,060	$ 512,871	$ 1,342,764

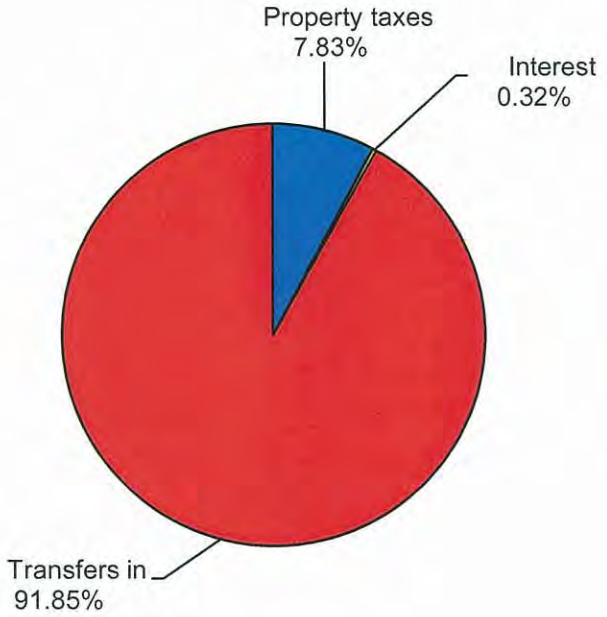
VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 41
DEBT SERVICE FUND
FUND SUMMARY

8/13/2010

ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
FUND BALANCE, BEGINNING OF YEAR	$ 465,831	$ 399,780	$ 410,874	$ 410,874	$ 411,012	$ 369,385	$ 364,159
REVENUES							
PROPERTY TAXES	95,108	94,087	98,040	98,560	96,750	-	-
INTEREST INCOME	16,307	7,592	8,850	3,018	3,900	7,330	7,340
TOTAL REVENUES	111,415	101,679	106,890	101,578	100,650	7,330	7,340
EXPENDITURES BY CATEGORY							
CONTRACTUAL SERVICES	-	62,882	-	-	-	-	-
DEBT SERVICE	1,127,818	1,152,524	1,278,373	1,278,373	1,277,220	1,088,653	1,064,506
TOTAL EXPENDITURES	1,127,818	1,215,406	1,278,373	1,278,373	1,277,220	1,088,653	1,064,506
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,016,403)	(1,113,727)	(1,171,483)	(1,176,795)	(1,176,570)	(1,081,323)	(1,057,166)
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	950,352	1,056,253	1,176,933	1,176,933	1,134,943	1,076,097	1,062,568
BOND PROCEEDS	-	2,940,342	-	-	-	-	-
PAYMENT TO ESCROW AGENT	-	(2,871,774)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	950,352	1,124,821	1,176,933	1,176,933	1,134,943	1,076,097	1,062,568
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(66,051)	11,094	5,450	138	(41,627)	(5,226)	5,402
FUND BALANCE, END OF YEAR	$ 399,780	$ 410,874	$ 416,324	$ 411,012	$ 369,385	$ 364,159	$ 369,561

VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 41
DEBT SERVICE FUND
REVENUES

REVENUES	2011 Budget	Percent of Budget
Property taxes	$ 96,750	7.83%
Interest	3,900	0.32%
Transfers in	1,134,943	91.85%
Total	$ 1,235,593	100.00%



VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 41
DEBT SERVICE FUND
REVENUES

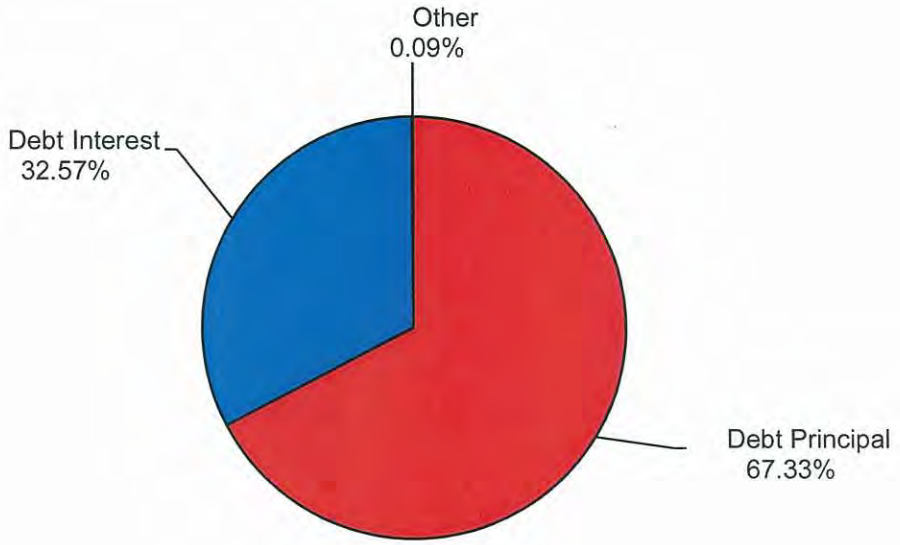
8/13/2010

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
41-00-0000	REVENUES							
3110	PROPERTY TAX VILLAGE HALL BOND	$ 95,108	$ 94,087	$ 98,040	$ 98,560	$ 96,750	$ -	$ -
3810	INTEREST INCOME	16,307	7,592	8,850	3,018	3,900	7,330	7,340
3930	BOND PROCEEDS	-	2,940,342	-	-	-	-	-
3990	TRANSFERS IN	950,352	1,056,253	1,176,933	1,176,933	1,134,943	1,076,097	1,062,568
	TOTAL REVENUES	$ 1,061,767	$ 4,098,274	$ 1,283,823	$ 1,278,511	$ 1,235,593	$ 1,083,427	$ 1,069,908

VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 41
DEBT SERVICE FUND
EXPENDITURES

8/13/2010

EXPENDITURES	2011 Budget	Percent of Budget
Debt Principal	$ 860,000	67.33%
Debt Interest	416,020	32.57%
Other	1,200	0.09%
Total	$ 1,277,220	100.00%



VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 41
DEBT SERVICE FUND
DEPARTMENT 50
ADMINISTRATION EXPENDITURES

8/13/2010

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
41-50-0000	ADMINISTRATION							
	CONTRACTUAL SERVICES							
6305	FINANCIAL SERVICES	$ -	$ 62,882	$ -	$ -	$ -	$ -	$ -
	TOTAL CONTRACTUAL SERVICES	-	62,882	-	-	-	-	-
	DEBT SERVICE							
8002	DEBT - PRINCIPAL	450,000	655,000	840,000	840,000	860,000	705,000	705,000
8003	DEBT - INTEREST	677,068	496,774	437,223	437,223	416,020	382,453	358,306
8004	FISCAL AGENT FEES	750	750	1,150	1,150	1,200	1,200	1,200
8007	PAYMENT TO ESCROW AGENT	-	2,871,774	-	-	-	-	-
	TOTAL DEBT SERVICE	1,127,818	4,024,298	1,278,373	1,278,373	1,277,220	1,088,653	1,064,506
	TOTAL ADMINISTRATION EXPENDITURES	$ 1,127,818	$ 4,087,180	$ 1,278,373	$ 1,278,373	$ 1,277,220	$ 1,088,653	$ 1,064,506

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VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
SUMMARY

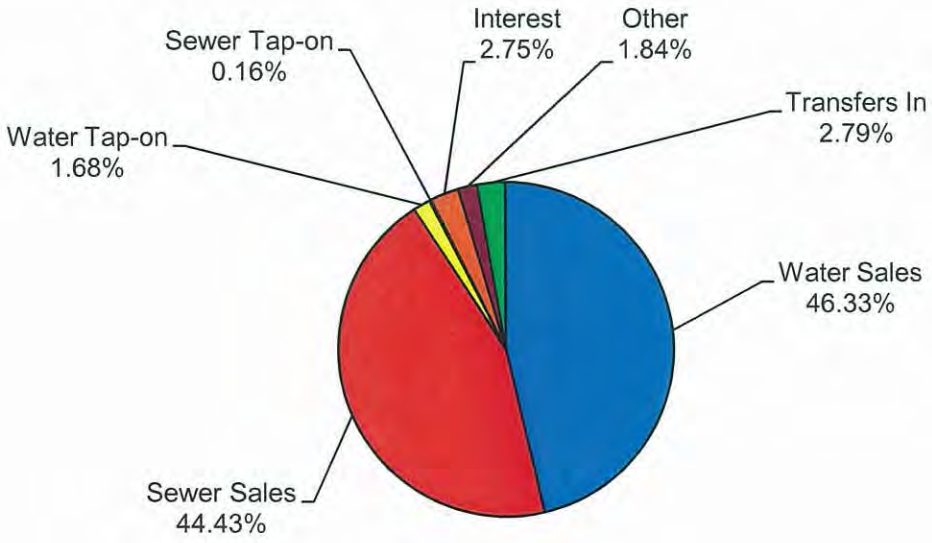
ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
NET ASSETS, BEGINNING OF YEAR	$ 17,761,385	$ 17,930,830	$ 18,423,502	$ 18,423,502	$ 17,053,836	$ 15,326,516	$ 12,779,383
OPERATING REVENUES							
CHARGES FOR SERVICES							
WATER REVENUE	1,106,928	1,107,170	1,299,470	1,167,560	1,338,541	1,360,771	1,395,552
SEWER REVENUE	1,055,852	1,067,518	1,241,519	1,174,874	1,283,653	1,291,940	1,312,740
METER SALES	30,228	10,620	2,175	6,000	3,560	19,565	39,525
TOTAL OPERATING REVENUES	2,193,008	2,185,308	2,543,164	2,348,434	2,625,754	2,672,276	2,747,817
OPERATING EXPENSES EXCLUDING AMORTIZATION AND DEPRECIATION							
INFORMATION TECHNOLOGY	24,007	16,180	21,558	17,528	20,008	27,221	25,233
ADMINISTRATION	340,264	346,249	342,421	337,643	349,196	350,667	366,706
PW ADMINISTRATION	652,562	647,783	642,756	614,734	637,402	660,496	713,209
WATER OPERATIONS	459,602	391,968	412,166	368,543	403,087	425,338	458,191
SEWER OPERATIONS	76,623	97,917	77,397	72,502	82,515	82,531	82,548
WATER CAPITAL	15,578	86	1,128,423	483,185	410,062	1,859,810	491,493
SEWER CAPITAL	1,605	-	-	-	-	-	250,000
IEPA WATER PROJECTS	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES BEFORE AMORTIZATION AND DEPRECIATION	1,570,241	1,500,183	2,624,721	1,894,135	1,902,270	3,406,063	2,387,380
OPERATING INCOME BEFORE DEPRECIATION AND AMORTIZATION	622,767	685,125	(81,557)	454,299	723,484	(733,787)	360,437
DEPRECIATION AND AMORTIZATION	662,572	723,272	696,041	762,140	797,481	835,809	876,147
OPERATING INCOME	(39,805)	(38,147)	(777,598)	(307,841)	(73,997)	(1,569,596)	(515,710)
NONOPERATING REVENUES (EXPENSES)							
CONNECTION FEES	280,674	80,931	34,150	10,654	53,243	162,399	398,837
INTEREST INCOME	282,485	228,378	158,160	104,840	79,590	59,783	38,108
OTHER INCOME	116,264	42,646	12,126	16,009	49,737	49,803	50,491
GRANTS	-	-	-	-	-	-	-
LOAN/BOND PROCEEDS	-	-	-	-	-	-	-
PRINCIPAL	-	-	(1,086,540)	(491,540)	(1,184,775)	(608,231)	(631,908)
INTEREST EXPENSE	(314,031)	(381,996)	(396,094)	(396,094)	(346,283)	(326,831)	(306,654)
GAIN (LOSS) ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	365,392	(30,041)	(1,278,198)	(756,131)	(1,348,488)	(663,077)	(451,126)
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	325,587	(68,188)	(2,055,796)	(1,063,972)	(1,422,485)	(2,232,673)	(966,836)
CONTRIBUTIONS	-	911,779	-	-	-	-	-
TRANSFERS IN	197,354	-	-	-	80,642	122,155	215,532
TRANSFERS (OUT)	(353,496)	(350,919)	(305,694)	(305,694)	(385,477)	(436,615)	(1,303,347)
	(156,142)	560,860	(305,694)	(305,694)	(304,835)	(314,460)	(1,087,815)
CHANGE IN NET ASSETS	169,445	492,672	(2,361,490)	(1,369,666)	(1,727,320)	(2,547,133)	(2,054,651)
NET ASSETS, END OF YEAR	$ 17,930,830	$ 18,423,502	$ 16,062,012	$ 17,053,836	$ 15,326,516	$ 12,779,383	$ 10,724,732

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
ESTIMATED CASH BALANCE

ACCOUNT DESCRIPTION	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
CASH, BEGINNING OF YEAR	$ 6,366,927	$ 6,366,927	$ 5,759,401	$ 4,829,562	$ 3,118,238
REVENUES					
WATER SALES	1,294,470	1,167,560	1,321,138	1,331,766	1,354,945
SEWER SALES	1,241,519	1,137,044	1,272,286	1,280,496	1,301,104
WATER TAP-ON FEES	29,005	9,895	48,523	139,224	359,662
SEWER TAP-ON FEES	5,145	759	4,720	23,175	39,175
INTEREST	158,160	104,840	79,590	59,783	38,108
REIMBURSEMENT/LOAN PROCEEDS	390	6,549	390	390	390
TRANSFERS IN	-	-	80,642	122,155	215,532
OTHER	18,911	53,290	81,677	109,427	141,869
TOTAL REVENUES	2,747,600	2,479,937	2,888,966	3,066,416	3,450,785
EXPENSES BY CATEGORY					
PERSONAL SERVICES	706,693	693,613	708,588	731,352	768,051
CONTRACTUAL SERVICES	753,248	556,957	555,674	659,151	988,387
COMMODITIES	261,823	249,862	275,853	291,666	313,929
CAPITAL	902,957	393,703	362,155	1,723,894	317,013
DEBT SERVICE	1,482,634	887,634	1,531,058	935,062	938,562
TRANSFERS OUT	305,694	305,694	385,477	436,615	1,303,347
TOTAL EXPENSES	4,413,049	3,087,463	3,818,805	4,777,740	4,629,289
CASH, END OF YEAR	$ 4,701,478	$ 5,759,401	$ 4,829,562	$ 3,118,238	$ 1,939,734

VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
REVENUES

REVENUES	2011 Budget	Percent of Budget
Water Sales	$ 1,338,541	46.33%
Sewer Sales	1,283,653	44.43%
Water Tap-on	48,523	1.68%
Sewer Tap-on	4,720	0.16%
Interest	79,590	2.75%
Other	53,297	1.84%
Transfers In	80,642	2.79%
Total	$ 2,888,966	100.00%



VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
OPERATING REVENUES

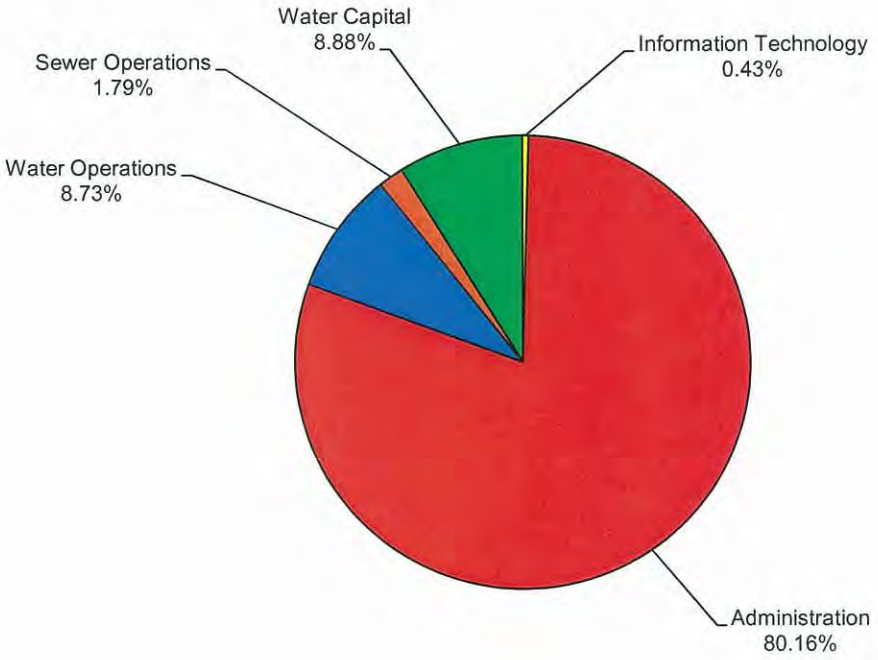
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
50-00-0000	OPERATING REVENUES							
3310	BLDING PERMITS-METER REINSPCTN.	$ 1,190	$ 370	$ 109	$ -	$ 175	$ 939	$ 1,856
3530	WATER PENALTIES	17,578	19,871	22,264	20,304	22,722	22,905	23,304
3540	SEWER PENALTIES	17,759	19,647	18,348	20,511	21,882	22,023	22,378
3590	OTHER FINES	-	-	-	-	-	-	-
3610	WATER SALES	1,087,350	1,085,299	1,272,206	1,147,256	1,298,416	1,308,861	1,331,641
3620	SEWER SALES	1,038,093	1,047,871	1,223,171	1,116,533	1,250,404	1,258,473	1,278,726
3630	ADMINISTRATIVE FEE	-	-	-	-	37,572	36,678	36,246
3670	METER SALES	30,228	10,620	2,175	6,000	3,560	19,565	39,525
3761	REIMBURSEMENT	16,190	5,661	390	6,549	390	390	390
3791	WATER - OTHER CHARGES	2,000	2,000	5,000	-	17,403	29,005	40,607
3792	SEWER - OTHER CHARGES	-	-	-	37,830	11,367	11,444	11,636
3810	INTEREST INCOME	282,485	228,378	158,160	104,840	79,590	59,783	38,108
3820	RENTAL INCOME	5,152	5,390	5,627	5,410	5,600	5,796	5,999
3890	MISCELLANEOUS INCOME	5,889	12,733	6,000	4,050	6,000	6,000	6,000
	TOTAL OPERATING REVENUES	$ 2,503,914	$ 2,437,840	$ 2,713,450	$ 2,469,283	$ 2,755,081	$ 2,781,862	$ 2,836,416

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
CAPITAL REVENUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
50-01-0000	CAPITAL REVENUES							
3440	GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3651	WATER TAP-ON FEES	217,905	69,612	29,005	9,895	48,523	139,224	359,662
3652	SEWER TAP-ON FEES	62,769	11,319	5,145	759	4,720	23,175	39,175
3761	REIMBURSEMENT	87,843	18,492	-	-	-	-	-
3830	DONATIONS	-	911,779	-	-	-	-	-
3920	PROCEEDS-CAPITAL ASSET DISPOSAL	-	-	-	-	-	-	-
3930	LOAN/BOND PROCEEDS	-	-	-	-	-	-	-
3990	INTERFUND TRANSFER	197,354	-	-	-	80,642	122,155	215,532
	TOTAL CAPITAL REVENUES	$ 565,871	$ 1,011,202	$ 34,150	$ 10,654	$ 133,885	$ 284,554	$ 614,369

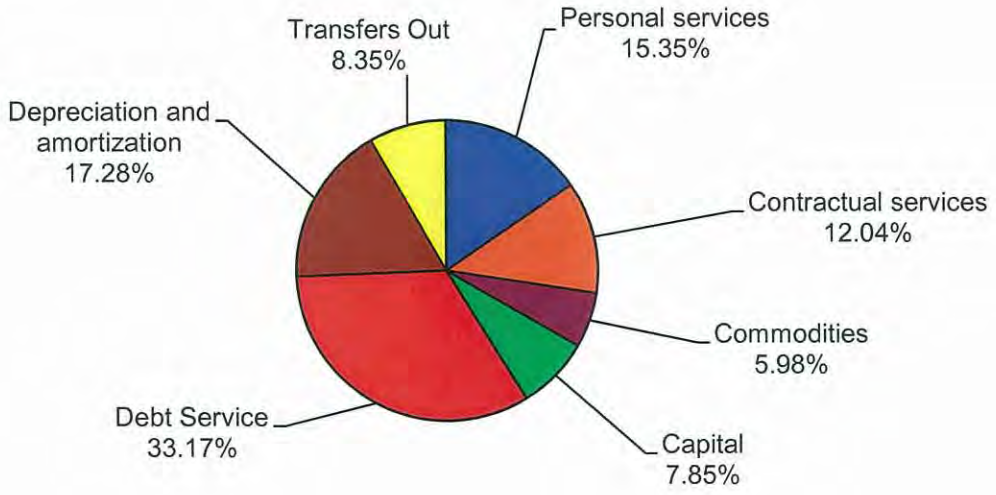
VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
EXPENSES BY DIVISION

EXPENSES	2011 Budget	Percent of Budget
Information Technology	$ 20,008	0.43%
Administration	3,700,614	80.16%
Water Operations	403,087	8.73%
Sewer Operations	82,515	1.79%
Water Capital	410,062	8.88%
Total	$ 4,616,286	100.00%



VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
EXPENSES BY CATEGORY

EXPENSES	2011 Budget	Percent of Budget
Personal services	$ 708,588	15.35%
Contractual services	555,674	12.04%
Commodities	275,853	5.98%
Capital	362,155	7.85%
Debt Service	1,531,058	33.17%
Depreciation and amortization	797,481	17.28%
Transfers Out	385,477	8.35%
Total	$ 4,616,286	100.00%



VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 49
INFORMATION TECHNOLOGY EXPENSES

8/13/2010

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 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	22,300	15,878	21,038	17,038	19,538	26,738	24,738
6502	TELECOMMUNICATIONS	-	210	420	420	420	420	420
6504	PRINTING	-	-	-	-	-	-	-
6508	RECEPTIONS & ENTERTAINMENT	-	-	-	-	-	-	-
6509	RECRUITMENT	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	22,300	16,088	21,458	17,458	19,958	27,158	25,158
	COMMODITIES							
6501	POSTAGE & DELIVERY	-	-	-	-	-	-	-
6603	SPECIALIZED SUPPLIES	-	-	-	-	-	-	-
6608	BOOKS & PUBLICATIONS	-	-	-	-	-	-	-
6613	GENERAL OFFICE SUPPLIES	1,707	92	100	70	50	63	75
	TOTAL COMMODITIES	1,707	92	100	70	50	63	75
	TOTAL INFORMATION TECHNOLOGY EXPENSES	$ 24,007	$ 16,180	$ 21,558	$ 17,528	$ 20,008	$ 27,221	$ 25,233

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 50
ADMINISTRATION EXPENSES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
50-50-0000	**ADMINISTRATION**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 139,456	$ 133,329	$ 133,759	$ 122,401	$ 123,228	$ 126,925	$ 133,271
6102	SALARIES - OVERTIME	120	21	712	255	291	300	315
6104	SALARIES - PART-TIME	4,201	3,949	-	-	-	-	-
6105	SALARIES - SEASONAL	-	-	-	-	-	-	-
6201	MEDICAL/DENTAL INSURANCE	31,256	33,923	34,045	32,034	35,763	36,836	38,678
6202	GROUP LIFE INSURANCE	285	280	293	226	246	253	266
6204	UNEMPLOYMENT COMPENSATION	-	5,236	134	9,342	124	128	134
6205	SOC SEC CONTRIBUTIONS	8,814	9,571	10,029	8,614	9,191	9,467	9,940
6206	IMRF CONTRIBUTIONS	9,812	10,776	11,354	10,254	11,969	12,328	12,944
6208	TRAINING & MEMBERSHIPS	3,401	2,217	2,089	2,141	1,934	1,940	2,358
6209	UNIFORM ALLOWANCE	-	-	-	-	-	-	50
6507	MILEAGE REIMBURSEMENT	659	623	500	300	225	250	500
	TOTAL PERSONAL SERVICES	198,004	199,925	192,915	185,567	182,971	188,427	198,456
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	412	2,571	2,000	4,000	2,000	2,000	2,000
6302	AUDIT SERVICES	10,877	11,022	11,250	12,269	10,700	11,250	10,500
6303	ENGINEERING SERVICES	-	-	-	-	-	-	-
6305	FINANCIAL SERVICES	-	-	-	-	-	-	-
6306	MEDICAL SERVICES	-	-	-	-	100	-	5
6307	I. S. SERVICES	4,023	4,324	4,540	4,288	14,502	4,727	4,963
6309	OTHER PROFESIONAL SERVICES	826	2,155	3,398	3,399	2,910	2,910	2,910
6312	JULIE SERVICES	-	-	-	-	-	-	-
6313	SCADA SERVICES	-	-	-	-	-	-	-
6402	RENTAL	402	476	408	476	-	-	-
6403	REPAIR & MAINT SERVICES-EQUIPMENT	1,724	1,782	1,821	1,831	1,890	1,962	2,038
6406	REPAIR & MAINT SERVICES-BUILDINGS	-	-	-	-	-	-	-
6407	REPAIR & MAINT SERVICES -VEHICLES	-	-	-	-	-	-	-
6502	TELECOMMUNICATIONS	226	796	1,169	1,381	1,362	1,396	1,431
6503	PUBLISHING	-	-	-	-	403	403	403
6504	PRINTING	4,861	4,753	5,192	4,500	4,904	4,949	5,600
6508	RECEPTIONS & ENTERTAINMENT	-	-	-	-	-	-	-
6509	RECRUITMENT	-	-	-	-	-	-	-
6510	NATURAL GAS	-	-	-	-	-	-	-
6512	WATER & SEWER	-	-	-	-	-	-	-
6514	INSURANCE PREMIUMS	98,261	96,456	97,083	97,083	104,563	109,527	114,739
	TOTAL CONTRACTUAL SERVICES	121,612	124,335	126,861	129,227	143,334	139,124	144,589
	COMMODITIES							
6500	GENERAL EQUIPMENT	-	-	-	-	-	-	-
6501	POSTAGE & DELIVERY	19,464	20,381	20,862	21,606	21,648	21,873	22,318
6601	FUEL & LUBRICANTS	-	-	-	-	-	-	-
6602	CUSTODIAL SUPPLIES	-	-	-	-	-	-	-
6603	SPECIALIZED SUPPLIES/TOOLS	-	-	-	-	-	-	-
6604	SAFETY SUPPLIES	-	-	-	-	-	-	-
6608	BOOKS & PUBLICATIONS	232	359	283	193	193	193	293
6612	EQUIPMENT MAINTENANCE SUPPLIES	-	-	-	-	-	-	-
6613	GENERAL OFFICE SUPPLIES	952	1,249	1,500	1,050	1,050	1,050	1,050
6617	VEHICLE MAINTENANCE SUPPLIES	-	-	-	-	-	-	-
	TOTAL COMMODITIES	20,648	21,989	22,645	22,849	22,891	23,116	23,661

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 50
ADMINISTRATION EXPENSES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
50-50-0000	**ADMINISTRATION**							
	CAPITAL							
7004	OFFICE EQUIPMENT & MACHINERY	-	-	-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	-	-
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-
	DEBT SERVICE							
8002	DEBT - PRINCIPAL	-	-	1,086,540	491,540	1,184,775	608,231	631,908
8003	DEBT - INTEREST	313,231	381,196	394,894	394,894	345,083	325,631	305,454
8004	FISCAL AGENT FEES	800	800	1,200	1,200	1,200	1,200	1,200
8006	NOTES PAYABLE	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE	314,031	381,996	1,482,634	887,634	1,531,058	935,062	938,562
	DEPRECIATION & AMORTIZATION							
7510	DEPRECIATION EXPENSE	654,155	715,632	693,180	750,000	787,500	826,875	868,219
8005	AMORITIZATION - BOND ISSUE COSTS	8,417	7,640	2,861	12,140	9,981	8,934	7,928
	TOTAL DEPRECIATION & AMORTIZATION	662,572	723,272	696,041	762,140	797,481	835,809	876,147
	TRANSFERS OUT							
7010	TRANSFER TO EQUIP. REPLACEMENT	-	-	-	-	80,642	122,155	148,519
9003	INTERFUND TRANSFERS	353,496	350,919	305,694	305,694	304,835	314,460	1,154,828
	TOTAL TRANSFERS OUT	353,496	350,919	305,694	305,694	385,477	436,615	1,303,347
	TOTAL ADMINISTRATION EXPENSES	$ 1,670,363	$ 1,802,436	$ 2,826,790	$ 2,293,111	$ 3,063,212	$ 2,558,153	$ 3,484,762

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 59
PW ADMINISTRATION EXPENSES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
50-59-0000	**PW ADMINISTRATION**							
	PERSONAL SERVICES							
6101	SALARIES - FULL-TIME	$ 325,539	$ 341,323	$ 339,425	$ 337,221	$ 339,425	$ 349,608	$ 367,088
6102	SALARIES - OVERTIME	51,825	37,068	36,079	36,079	36,079	37,161	39,019
6104	SALARIES - PART-TIME	-	-	-	-	-	-	-
6105	SALARIES - SEASONAL	3,209	5,246	-	-	-	-	-
6201	MEDICAL/DENTAL INSURANCE	50,931	64,413	67,746	67,611	75,104	77,357	81,225
6202	GROUP LIFE INSURANCE	898	783	821	714	821	846	888
6204	UNEMPLOYMENT COMPENSATION	-	-	376	-	376	387	406
6205	SOC SEC CONTRIBUTIONS	27,990	28,283	28,726	27,885	28,726	29,588	31,067
6206	IMRF CONTRIBUTIONS	29,610	29,622	31,705	31,486	36,386	37,478	39,352
6208	TRAINING & MEMBERSHIPS	8,786	6,139	6,700	5,000	6,700	8,500	8,500
6209	UNIFORM ALLOWANCE	2,158	2,022	2,000	1,950	1,950	1,950	2,000
6507	MILEAGE REIMBURSEMENT	136	88	200	100	50	50	50
	TOTAL PERSONAL SERVICES	501,082	514,987	513,778	508,046	525,617	542,925	569,595
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	1,293	432	1,000	500	750	750	750
6303	ENGINEERING SERVICES	22,411	-	1,500	-	1,500	1,500	1,500
6306	MEDICAL SERVICES	1,026	874	1,149	761	736	736	736
6307	I. S. SERVICES	-	-	-	-	350	350	350
6309	OTHER PROFESIONAL SERVICES	1,741	4,573	1,860	1,860	1,860	1,860	26,860
6312	JULIE SERVICES	2,159	2,123	2,469	2,469	2,625	2,813	3,031
6313	SCADA SERVICES	3,485	6,367	4,000	4,000	4,000	4,000	4,000
6402	RENTAL	3,584	1,082	798	798	725	725	1,100
6403	REPAIR & MAINT SERVICES-EQUIPMENT	4,262	2,019	6,838	5,000	4,838	4,838	4,838
6406	REPAIR & MAINT SERVICES-BUILDINGS	8,649	11,491	4,924	6,916	4,924	9,924	4,924
6407	REPAIR & MAINT SERVICES -VEHICLES	3,466	12,000	10,400	6,000	6,000	6,000	6,650
6502	TELECOMMUNICATIONS	14,812	10,522	8,390	7,990	8,477	8,575	8,675
6503	PUBLISHING	26	164	250	-	-	-	-
6504	PRINTING	2,586	2,552	3,500	3,500	3,500	3,500	3,500
6508	RECEPTIONS & ENTERTAINMENT	292	154	100	100	100	100	100
6509	RECRUITMENT	304	-	-	-	-	-	-
6510	NATURAL GAS	-	653	300	-	-	-	-
6512	WATER & SEWER	754	756	450	555	450	450	450
6515	PUBLIC RELATIONS	-	-	-	-	-	-	-
6516	EMPLOYEE ACTIVITIES	886	240	500	500	250	250	250
	TOTAL CONTRACTUAL SERVICES	71,736	56,002	48,428	40,949	41,085	46,371	67,714
	COMMODITIES							
6500	GENERAL EQUIPMENT	7,420	87	5,700	5,700	5,700	5,700	5,700
6501	POSTAGE & DELIVERY	5,633	5,344	6,000	3,500	5,000	5,000	6,000
6601	FUEL & LUBRICANTS	36,142	34,431	39,000	28,489	28,600	28,600	30,800
6602	CUSTODIAL SUPPLIES	4,016	3,597	3,500	2,500	3,500	3,500	3,500
6603	SPECIALIZED SUPPLIES/TOOLS	5,013	2,367	4,500	4,500	4,500	4,500	4,500
6604	SAFETY SUPPLIES	3,818	418	3,000	3,000	3,000	3,000	3,000
6608	BOOKS & PUBLICATIONS	1,074	913	1,000	500	500	1,000	1,000
6612	EQUIPMENT MAINTENANCE SUPPLIES	1,914	6,695	3,000	3,000	3,000	3,000	3,000
6613	GENERAL OFFICE SUPPLIES	1,295	2,549	1,200	900	900	900	900
6617	VEHICLE MAINTENANCE SUPPLIES	13,419	20,393	13,650	13,650	16,000	16,000	17,500
	TOTAL COMMODITIES	79,744	76,794	80,550	65,739	70,700	71,200	75,900
	CAPITAL							
7004	OFFICE EQUIPMENT & MACHINERY	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-
	TOTAL PW ADMINISTRATION EXPENSES	$ 652,562	$ 647,783	$ 642,756	$ 614,734	$ 637,402	$ 660,496	$ 713,209

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 60
WATER OPERATIONS EXPENSES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
50-60-0000	**WATER OPERATIONS**							
	CONTRACTUAL SERVICES							
6309	OTHER PROFESSIONAL SERVICES	$ 23,706	$ 16,604	$ 23,870	$ 18,370	$ 19,870	$ 17,370	$ 19,870
6311	IEPA WATER SAMPLING SERVICES	7,039	4,730	18,000	10,000	10,000	18,000	10,000
6402	RENTAL	214	407	650	650	1,325	1,500	1,500
6403	REPAIR & MAINT. SERVICES-EQUIPMENT	24,652	11,932	13,600	13,600	13,600	13,600	15,600
6406	REPAIR & MAINT. SERVICES-BUILDINGS	7,261	10,756	5,500	4,000	4,000	5,500	6,000
6510	NATURAL GAS	1,458	990	1,500	1,242	1,100	1,100	1,210
6511	ELECTRICITY	175,020	201,293	207,891	173,350	187,350	187,350	206,085
6518	BAD DEBT EXPENSE	417	-	127	127	130	131	133
	TOTAL CONTRACTUAL SERVICES	239,767	246,712	271,138	221,339	237,375	244,551	260,398
	COMMODITIES							
6603	SPECIALIZED SUPPLIES	130,571	70,305	44,427	53,353	67,485	78,855	93,074
6606	LANDSCAPING SUPPLIES	5,382	5,823	4,000	2,000	3,000	4,000	4,000
6607	CHEMICALS & LAB SUPPLIES	74,783	67,445	87,551	87,551	90,177	92,882	95,669
6610	TRAFFIC CONTROL SUPPLIES	1,428	-	1,500	1,500	1,500	1,500	1,500
6611	BUILDING MAINTENANCE SUPPLIES	6,833	1,439	2,750	2,000	2,750	2,750	2,750
6612	EQUIPMENT MAINTENANCE SUPPLIES	838	244	800	800	800	800	800
6910	MISCELLANEOUS	-	-	-	-	-	-	-
	TOTAL COMMODITIES	219,835	145,256	141,028	147,204	165,712	180,787	197,793
	CAPITAL							
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	-	-
	TOTAL CAPITAL	-	-	-	-	-	-	-
	TOTAL WATER OPERATIONS EXPENSES	$ 459,602	$ 391,968	$ 412,166	$ 368,543	$ 403,087	$ 425,338	$ 458,191

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 65
SEWER OPERATIONS EXPENSES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
50-65-0000	**SEWER OPERATIONS**							
	CONTRACTUAL SERVICES							
6309	OTHER PROFESSIONAL SERVICES	$ 28,035	$ 30,644	$ 32,000	$ 24,500	$ 32,000	$ 32,000	$ 32,000
6402	RENTAL	457	981	1,000	1,000	1,015	1,030	1,045
6403	REPAIR & MAINT. SERVICES-EQUIPMENT	19,043	15,535	15,500	15,500	15,500	15,500	15,500
6406	REPAIR & MAINT. SERVICES-BUILDINGS	769	1,166	1,000	1,000	1,000	1,000	1,000
6510	NATURAL GAS	297	491	500	1,475	1,475	1,475	1,475
6511	ELECTRICITY	8,277	12,790	9,775	14,900	14,900	14,900	14,900
6518	BAD DEBT EXPENSE	47	-	122	127	125	126	128
	TOTAL CONTRACTUAL SERVICES	56,925	61,607	59,897	58,502	66,015	66,031	66,048
	COMMODITIES							
6603	SPECIALIZED SUPPLIES/TOOLS	11,888	32,686	10,000	10,000	10,000	10,000	10,000
6607	CHEMICALS & LAB SUPPLIES	1,235	-	3,000	1,500	3,000	3,000	3,000
6611	BUILDING MAINTENANCE SUPPLIES	4,488	247	500	500	500	500	500
6612	EQUIPMENT MAINTENANCE SUPPLIES	2,087	3,377	4,000	2,000	3,000	3,000	3,000
	TOTAL COMMODITIES	19,698	36,310	17,500	14,000	16,500	16,500	16,500
	TOTAL SEWER OPERATIONS EXPENSES	$ 76,623	$ 97,917	$ 77,397	$ 72,502	$ 82,515	$ 82,531	$ 82,548

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 71
WATER CAPITAL EXPENSES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
50-71-0000	WATER CAPITAL							
	CONTRACTUAL SERVICES							
6301	LEGAL SERVICES	$ -	$ -	$ -	$ 446	$ -	$ -	$ -
6303	ENGINEERING SERVICES	12,867	86	225,466	88,629	47,907	135,916	424,480
6309	OTHER PROFESSIONAL SERVICES	-	-	-	407	-	-	-
6503	ADVERTISING	-	-	-	-	-	-	-
	TOTAL CONTRACTUAL SERVICES	12,867	86	225,466	89,482	47,907	135,916	424,480
	CAPITAL							
7001	LAND ACQUISITION	-	-	200,000	-	20,000	200,000	-
7003	BUILDING IMPROVEMENTS	-	-	83,810	-	-	83,810	-
7004	OFFICE MACHINERY & EQUIPMENT	-	-	-	-	-	-	-
7006	AUTOMOTIVE EQUIPMENT	-	-	-	-	-	107,128	67,013
7007	OTHER EQUIPMENT & MACHINERY	-	-	-	-	-	349,067	-
7011	WATER SYSTEM IMPROVEMENTS	2,711	-	619,147	393,703	342,155	983,889	-
	TOTAL CAPITAL	2,711	-	902,957	393,703	362,155	1,723,894	67,013
	TOTAL WATER CAPITAL EXPENSES	$ 15,578	$ 86	$ 1,128,423	$ 483,185	$ 410,062	$ 1,859,810	$ 491,493

VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 50
WATERWORKS AND SEWERAGE FUND
DEPARTMENT 72
SEWER CAPITAL EXPENSES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 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.	1,605	-	-	-	-	-	250,000
	TOTAL CAPITAL	1,605	-	-	-	-	-	250,000
	TOTAL SEWER CAPITAL EXPENSES	$ 1,605	$ -	$ -	$ -	$ -	$ -	$ 250,000

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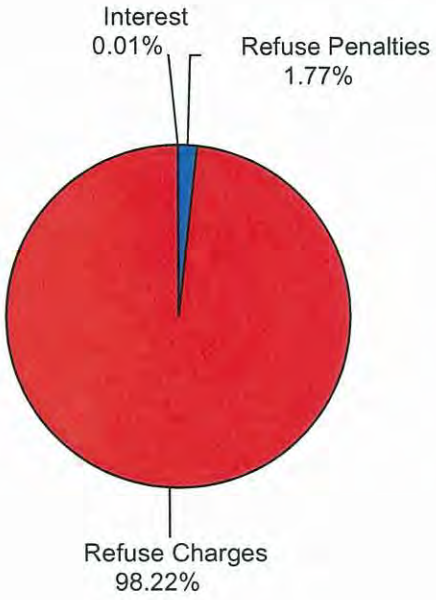
VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 57
REFUSE FUND
FUND SUMMARY

8/13/2010

ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
NET ASSETS, BEGINNING OF YEAR	$ 70,567	$ 57,380	$ 43,015	$ 43,015	$ 35,801	$ 36,641	$ 56,407
REVENUES							
REFUSE PENALTIES	$ 10,353	$ 12,347	$ 12,393	$ 13,440	$ 12,968	$ 13,879	$ 14,848
REFUSE CHARGES	584,782	652,500	688,500	687,450	720,456	771,029	824,891
INTEREST INCOME	1,798	420	500	73	75	100	125
TOTAL REVENUES	$ 596,933	$ 665,267	$ 701,393	$ 700,963	$ 733,499	$ 785,008	$ 839,864
EXPENSES							
CONTRACTUAL SERVICES	$ 587,620	$ 654,632	$ 682,580	$ 680,677	$ 702,659	$ 732,742	$ 774,092
TRANSFERS OUT	22,500	25,000	27,500	27,500	30,000	32,500	35,000
TOTAL EXPENSES	$ 610,120	$ 679,632	$ 710,080	$ 708,177	$ 732,659	$ 765,242	$ 809,092
CHANGE IN NET ASSETS	$ (13,187)	$ (14,365)	$ (8,687)	$ (7,214)	$ 840	$ 19,766	$ 30,772
NET ASSETS, END OF YEAR	$ 57,380	$ 43,015	$ 34,328	$ 35,801	$ 36,641	$ 56,407	$ 87,179
12.5% RESERVE REQUIREMENT				88,522	91,582	95,655	101,137

VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 57
REFUSE FUND
REVENUES

REVENUES	2011 Budget	Percent of Budget
Refuse Penalties	$ 12,968	1.77%
Refuse Charges	720,456	98.22%
Interest	75	0.01%
Total	$ 733,499	100.00%



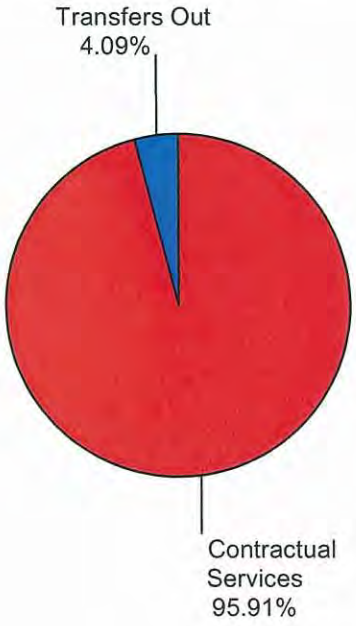
VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 57
REFUSE FUND
REVENUES

8/13/2010

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
57-00-0000	**REVENUES**							
3650	REFUSE PENALTIES	$ 10,353	$ 12,347	$ 12,393	$ 13,440	$ 12,968	$ 13,879	$ 14,848
3690	REFUSE CHARGES	584,782	652,500	688,500	687,450	720,456	771,029	824,891
3810	INTEREST INCOME	1,798	420	500	73	75	100	125
	TOTAL REVENUES	$ 596,933	$ 665,267	$ 701,393	$ 700,963	$ 733,499	$ 785,008	$ 839,864

VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 57
REFUSE FUND
EXPENSES

EXPENDITURES	2011 Budget	Percent of Budget
Contractual Services	$ 702,659	95.91%
Transfers Out	30,000	4.09%
Total	$ 732,659	100.00%



VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 57
REFUSE FUND
DEPARTMENT 50
ADMINISTRATION EXPENSES

8/13/2010

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
57-50-0000	ADMINISTRATION							
	CONTRACTUAL SERVICES							
6513	REFUSE & RECYCLING COLLECTION	$ 587,603	$ 654,632	$ 682,511	$ 680,677	$ 702,587	$ 732,665	$ 774,010
6518	BAD DEBT EXPENSE	17	-	69	-	72	77	82
	TOTAL CONTRACTUAL SERVICES	587,620	654,632	682,580	680,677	702,659	732,742	774,092
	TRANSFERS OUT							
9003	INTERFUND TRANSFER	22,500	25,000	27,500	27,500	30,000	32,500	35,000
	TOAL TRANSFERS OUT	22,500	25,000	27,500	27,500	30,000	32,500	35,000
	TOTAL ADMINISTRATION EXPENSES	$ 610,120	$ 679,632	$ 710,080	$ 708,177	$ 732,659	$ 765,242	$ 809,092

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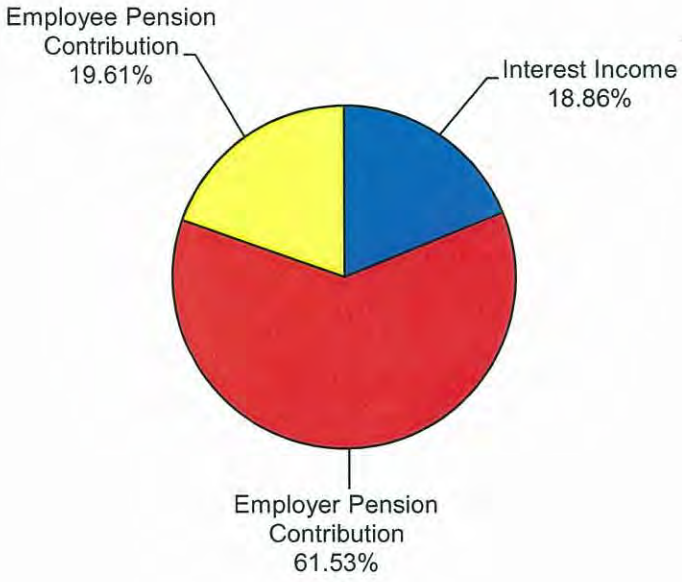
VILLAGE OF SUGAR GROVE
FY 2010-2011 BUDGET
FUND 80
POLICE PENSION FUND
FUND SUMMARY

8/13/2010

ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
NET ASSETS, BEGINNING OF YEAR	$ 717,292	$ 1,029,586	$ 1,345,242	$ 1,345,242	$ 1,532,496	$ 1,880,042	$ 2,248,419
ADDITIONS							
INTEREST INCOME	48,210	36,474	74,975	74,975	85,300	103,200	122,500
EMPLOYER PENSION CONTRIBUTION	194,096	195,458	200,413	200,413	278,208	278,208	289,997
EMPLOYEE PENSION CONTRIBUTION	85,314	93,863	93,172	88,562	88,657	93,090	98,676
TOTAL ADDITIONS	327,620	325,795	368,560	363,950	452,165	474,498	511,173
ESTIMATED CASH AVAILABLE	1,044,912	1,355,381	1,713,802	1,709,192	1,984,661	2,354,540	2,759,592
DEDUCTIONS							
PENSION BENEFITS AND REFUNDS	11,568	-	-	133,382	77,489	77,489	77,489
ADMINISTRATION	3,758	10,139	9,762	43,314	27,130	28,632	30,250
TOTAL DEDUCTIONS	15,326	10,139	9,762	176,696	104,619	106,121	107,739
CHANGE IN NET ASSETS	312,294	315,656	358,798	187,254	347,546	368,377	403,434
NET ASSETS, END OF YEAR	$ 1,029,586	$ 1,345,242	$ 1,704,040	$ 1,532,496	$ 1,880,042	$ 2,248,419	$ 2,651,853

VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 80
POLICE PENSION FUND
ADDITIONS

ADDITIONS	2011 Budget	Percent of Budget
Interest Income	$ 85,300	18.86%
Employer Pension Contribution	278,208	61.53%
Employee Pension Contribution	88,657	19.61%
Total	$ 452,165	100.00%

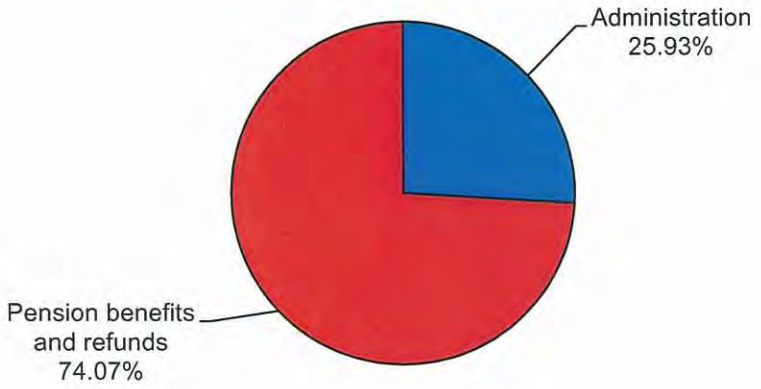


VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 80
POLICE PENSION FUND
ADDITIONS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
80-00-0000	ADDITIONS							
3810	INTEREST INCOME	$ 48,210	$ 36,474	$ 74,975	$ 74,975	$ 85,300	$ 103,200	$ 122,500
3834	EMPLOYER PENSION CONTRIBUTION	194,096	195,458	200,413	200,413	278,208	278,208	289,997
3835	EMPLOYEE PENSION CONTRIBUTION	85,314	93,863	93,172	88,562	88,657	93,090	98,676
	TOTAL ADDITIONS	$ 327,620	$ 325,795	$ 368,560	$ 363,950	$ 452,165	$ 474,498	$ 511,173

VILLAGE OF SUGAR GROVE **8/13/2010**
FY 2010-2011 BUDGET
FUND 80
POLICE PENSION FUND
DEDUCTIONS

DEDUCTIONS	2011 Budget	Percent of Budget
Administration	$ 27,130	25.93%
Pension benefits and refunds	77,489	74.07%
Total	$ 104,619	0.00%



VILLAGE OF SUGAR GROVE 8/13/2010
FY 2010-2011 BUDGET
FUND 80
POLICE PENSION FUND
DEPARTMENT 51
POLICE DEDUCTIONS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FYE 08 ACTUAL	FYE 09 ACTUAL	FYE 10 APPROVED BUDGET	FYE 10 EST. ACTUAL	FYE 11 FINAL BUDGET	FYE 12 PROJ. BUDGET	FYE 13 PROJ. BUDGET
80-51-0000	**DEDUCTIONS**							
	PENSION BENEFITS AND REFUNDS							
6205	SOC SEC CONTRIBUTIONS	$ 910	$ -	$ -	$ -	$ -	$ -	$ -
6207	REFUND OF CONTRIBUTIONS	-	-	-	32,939	-	-	-
6215	DISABILITY - LINE OF DUTY	-	-	-	31,733	45,011	45,011	45,011
6216	DISABILITY - NOT ON DUTY	10,658	-	-	68,710	32,478	32,478	32,478
	TOTAL PENSION BENEFITS AND REFUNDS	11,568	-	-	133,382	77,489	77,489	77,489
	ADMINISTRATION							
6208	TRAINING AND MEMBERSHIPS	1,250	1,150	1,500	3,220	4,750	4,750	4,750
6301	LEGAL SERVICES	2,000	4,753	2,000	12,254	3,000	3,000	3,000
6302	AUDIT SERVICES	-	-	-	-	2,250	2,250	2,250
6305	FINANCIAL SERVICES	-	-	-	2,500	10,000	10,000	10,000
6306	MEDICAL SERVICES	-	-	-	19,136	-	-	-
6309	OTHER PROFESSIONAL SERVICES	417	4,092	5,998	5,998	6,824	8,256	9,800
6314	FILING FEE	91	144	264	206	306	376	450
	TOTAL ADMINISTRATION	3,758	10,139	9,762	43,314	27,130	28,632	30,250
	TOTAL POLICE DEDUCTIONS	$ 15,326	$ 10,139	$ 9,762	$ 176,696	$ 104,619	$ 106,121	$ 107,739

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Village of Sugar Grove
What is a capital improvement program?

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

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

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

A complete, properly developed CIP has the following benefits:

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

Village of Sugar Grove
Steps to the Capital Improvement Program

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

1) Capital planning requires effective leadership and the involvement and cooperation of all municipal departments. The Finance Director was designated as the CIP Coordinator. The Coordinator is responsible for initiating the process, scheduling all meetings, involving the necessary staff, and keeping the process moving forward.
2) An inventory of existing capital assets was taken for the April 30, 2005 financial statement audit due to the requirements under Governmental Accounting Standards Board (GASB) Standard 34. Details of all infrastructure have not been obtained at this time because it was not required due to the Village's size.
3) The next step is to identify projects underway, determine whether additional funds are required, and determine the amount of unspent funds available from completed and discontinued projects. The Finance Director and Public Works Department examine the previous CIP to determine the status of each project included. The Village updates its CIP every year during the budget process.
4) There are only so many projects that the Village can take on during a given period financially. The Finance Director analyzed the Village's ability to afford major expenditures. This analysis included examining recent and anticipated trends in revenues, expenditures, debt and unfunded liabilities such as pension costs.
5) A form was developed, using multiple examples, to be used to submit CIP projects. The CIP Coordinator met with and solicited departmental recommendations for CIP projects. The project requests included a clear statement of the need and justification for the project, its costs, its net effect on the operating budget, and an implementation schedule.
6) The Finance Director then examined each project to determine the best funding source available. Staff felt that it was extremely important to identify a funding source because without it, the project would most likely not be completed.
7) The presentation to and approval by the Board is just the beginning. The CIP is a dynamic document that must be monitored, reviewed, and updated as necessary.

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

The current CIP covers fiscal years ending (FYE) 2011 through 2015 and reflects a wide variety of capital projects including infrastructure. The total costs included in the CIP for those 5 years are approximately $46.4 million. A new Police Station, new Village Hall, and an expansion to the Public Works Facility were previously included, however, these projects have been removed indefinitely until the economy and housing market begin to recover.

The first page 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 then has its own summary page. The next eight pages of the CIP contain a listing of projects included in that 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. The project detail sheet for a project includes its name, description, justification, estimated cost, the year in which it will be started or acquired, the amount expected to be expended on the project each year, the proposed method of financing these expenditures, and the annual impact upon the operating budget.

The Village has done its best to estimate the annual impact on the operating budget. Public Buildings, Transportation, Water, Sanitary Sewer, and Storm Sewer are difficult at best to estimate based on the small amount of historical data the Village has due to the it's small size at approximately 9,000 residents and current staff of approximately 38 full-time equivalents. The Village does realize we will have increased operating costs for each of these assets and is actively working toward a means of identifying that information. Fleet and most equipment are fairly easy to estimate based on the useful life of each capital asset. Fleet and equipment will have an increased operating cost over the next 5 years of $365,747 ($251,437 – General Fund, $114,310 – Waterworks and Sewerage Fund) to $696,392 ($420,798 – General Fund, $275,594 – Waterworks and Sewerage Fund).

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
PROJECT SUMMARY BY DEPARTMENT

Department	Through FY2008-09	Estimated FY2009-10	Approved FY2010-11	Projected FY2011-12	Projected FY2012-13	Projected FY2013-14	Projected FY2014-15	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	24,368	24,368
Finance	-	-	-	-	425,000	425,000	-	850,000
Police	-	-	-	213,965	43,863	-	355,670	613,498
Public Works	-	50,605	2,725,538	2,417,006	8,734,231	11,820,162	19,192,923	44,940,465
TOTAL	$ -	$ 50,605	$ 2,725,538	$ 2,630,971	$ 9,203,094	$ 12,245,162	$ 19,572,961	$ 46,428,331

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
PROJECT SUMMARY BY TYPE

Type	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	TOTAL
Public Buildings (PB)	$ -	$ -	$ -	$ -	$ 2,317,000	$ -	$ 184,000	$ 2,501,000
Transportation (TR)	-	50,605	2,315,476	107,387	4,494,126	5,014,775	2,723,736	14,706,105
Water (WA)	-	-	410,062	1,403,615	424,480	5,886,354	15,511,430	23,635,941
Sanitary Sewer (SA)	-	-	-	-	250,000	-	-	250,000
Storm Sewer (ST)	-	-	-	-	841,118	-	-	841,118
Fleet (FL)	-	-	-	652,883	451,370	882,294	1,153,795	3,140,342
Equipment (EQ)	-	-	-	467,086	425,000	461,739	-	1,353,825
TOTAL	$ -	$ 50,605	$ 2,725,538	$ 2,630,971	$ 9,203,094	$ 12,245,162	$ 19,572,961	$ 46,428,331

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	TOTAL
1. Operating Revenues	$ -	$ 33,577	$ 18,290	$ -	$ -	$ -	$ -	$ 51,867
2. Motor Fuel Tax	-	-	104,874	107,387	106,408	105,720	240,400	664,789
3. Equipment Replacement Fees	-	-	-	1,119,969	86,656	342,523	560,098	2,109,246
4. Capital Improvement Fees	-	-	-	-	3,106,714	1,001,510	777,697	4,885,921
5. Water Tap-On Fees	-	-	410,062	1,403,615	424,480	4,520,649	7,506,730	14,265,536
6. Sewer Tap-On Fees	-	-	-	-	841,118	-	-	841,118
7. General Obligation Bonds	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	620,977	-	-	-	-	620,977
9. Revenue Bonds	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	4,637,718	6,274,760	10,488,036	21,400,514
11. State Grant/Loan	-	-	-	-	-	-	-	-
12. Federal Grant/Loan	-	17,028	1,571,335	-	-	-	-	1,588,363
13. Road Impact Fees	-	-	-	-	-	-	-	-
TOTAL	$ -	$ 50,605	$ 2,725,538	$ 2,630,971	$ 9,203,094	$ 12,245,162	$ 19,572,961	$ 46,428,331

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
PUBLIC BUILDINGS SUMMARY BY PROJECT

Project	Through FY2008-09	Estimated FY2009-10	Approved FY2010-11	Projected FY2011-12	Projected FY2012-13	Projected FY2013-14	Projected FY2014-15	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 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
PUBLIC BUILDINGS SUMMARY BY DEPARTMENT

Department	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	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 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	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. State Grant/Loan	-	-	-	-	-	-	-	-
12. Federal Grant/Loan	-	-	-	-	-	-	-	-
13. Road Impact Fees	-	-	-	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ 2,317,000	$ -	$ 184,000	$ 2,501,000

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
TRANSPORTATION SUMMARY BY PROJECT

Project	Through FY2008-09	Estimated FY2009-10	Approved FY2010-11	Projected FY2011-12	Projected FY2012-13	Projected FY2013-14	Projected FY2014-15	TOTAL
Prairie Street LAPP Project	$ -	$ 50,605	$ 726,450	$ -	$ -	$ -	$ -	$ 777,055
IL Route 47 - N & S of Cross St	-	-	1,353,000	-	-	-	-	1,353,000
Disvion Drive Extension	-	-	131,152	-	-	-	-	131,152
MFT Program - 2011	-	-	104,874	-	-	-	-	104,874
MFT Program - 2012	-	-	-	107,387	-	-	-	107,387
MFT Program - 2013	-	-	-	-	106,408	-	-	106,408
MFT Program - 2014	-	-	-	-	-	105,720	-	105,720
MFT Program - 2015	-	-	-	-	-	-	240,400	240,400
Gordon Road Improvements	-	-	-	-	1,422,750	-	-	1,422,750
Galena Blvd/Gordon Road Intersection	-	-	-	-	773,875	-	-	773,875
Galena Boulevard Widening	-	-	-	-	1,252,813	-	-	1,252,813
Galena Blvd/IL Rt 56 Signalization	-	-	-	-	938,280	-	-	938,280
Alexander at Grade Railroad Crossing	-	-	-	-	-	1,438,125	-	1,438,125
Gordon Road Access Signalization	-	-	-	-	-	239,000	259,250	498,250
Prairie Street (offsite)	-	-	-	-	-	651,590	1,098,280	1,749,870
IL Route 47 - N & S of Prairie St	-	-	-	-	-	2,355,160	-	2,355,160
Cross Street (offsite)	-	-	-	-	-	194,750	-	194,750
Terry Drive Right in-Right out	-	-	-	-	-	30,430	-	30,430
Gordon Rd/Prairie St Intersection	-	-	-	-	-	-	1,125,806	1,125,806
TOTAL	$ -	$ 50,605	$ 2,315,476	$ 107,387	$ 4,494,126	$ 5,014,775	$ 2,723,736	$ 14,706,105

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
TRANSPORTATION SUMMARY BY DEPARTMENT

Department	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	-	50,605	2,315,476	107,387	4,494,126	5,014,775	2,723,736	14,706,105
TOTAL	$ -	$ 50,605	$ 2,315,476	$ 107,387	$ 4,494,126	$ 5,014,775	$ 2,723,736	$ 14,706,105

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	TOTAL
1. Operating Revenues	$ -	$ 33,577	$ 18,290	$ -	$ -	$ -	$ -	$ 51,867
2. Motor Fuel Tax	-	-	104,874	107,387	106,408	105,720	240,400	664,789
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	-	-	620,977	-	-	-	-	620,977
9. Revenue Bonds	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	4,387,718	4,909,055	2,483,336	11,780,109
11. State Grant/Loan	-	-	-	-	-	-	-	-
12. Federal Grant/Loan	-	17,028	1,571,335	-	-	-	-	1,588,363
13. Road Impact Fees	-	-	-	-	-	-	-	-
TOTAL	$ -	$ 50,605	$ 2,315,476	$ 107,387	$ 4,494,126	$ 5,014,775	$ 2,723,736	$ 14,706,105

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
WATER SUMMARY BY PROJECT

Project	Through FY2008-09	Estimated FY2009-10	Approved FY2010-11	Projected FY2011-12	Projected FY2012-13	Projected FY2013-14	Projected FY2014-15	TOTAL
Mallard Point to Settlers Ridge Water Main	-	-	347,285	-	-	-	-	347,285
Division Drive Water/Sewer Main	-	-	62,777	-	-	-	-	62,777
75 Railroad Street Paving	-	-	-	102,810	-	-	-	102,810
Settlers Ridge to Hankes and Winthrop Water Main	-	-	-	1,300,805	-	-	-	1,300,805
Denny Road EWST	-	-	-	-	424,480	3,564,000	-	3,988,480
Water Main Improvements	-	-	-	-	-	275,654	3,277,230	3,552,884
Wells 12 & 13 with WTP	-	-	-	-	-	1,365,705	8,004,700	9,370,405
Southwest EWST	-	-	-	-	-	424,480	3,564,000	3,988,480
BP/PRV by Southwest EWST	-	-	-	-	-	150,065	500,500	650,565
PRV by Southwest EWST	-	-	-	-	-	106,450	165,000	271,450
TOTAL	$ -	$ -	$ 410,062	$ 1,403,615	$ 424,480	$ 5,886,354	$ 15,511,430	$ 23,635,941

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
WATER SUMMARY BY DEPARTMENT

Department	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	-	-	410,062	1,403,615	424,480	5,886,354	15,511,430	23,635,941
TOTAL	$ -	$ -	$ 410,062	$ 1,403,615	$ 424,480	$ 5,886,354	$ 15,511,430	$ 23,635,941

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
2. Motor Fuel Tax	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	-	-	-	-	-
4. Capital Improvement Fees	-	-	-	-	-	-	-	-
5. Water Tap-On Fees	-	-	410,062	1,403,615	424,480	4,520,649	7,506,730	14,265,536
6. Sewer Tap-On Fees	-	-	-	-	-	-	-	-
7. General Obligation Bonds	-	-	-	-	-	-	-	-
8. Alternate Revenue Bonds	-	-	-	-	-	-	-	-
9. Revenue Bonds	-	-	-	-	-	-	-	-
10. Developer Contributions	-	-	-	-	-	1,365,705	8,004,700	9,370,405
11. State Grant/Loan	-	-	-	-	-	-	-	-
12. Federal Grant/Loan	-	-	-	-	-	-	-	-
13. Road Impact Fees	-	-	-	-	-	-	-	-
TOTAL	$ -	$ -	$ 410,062	$ 1,403,615	$ 424,480	$ 5,886,354	$ 15,511,430	$ 23,635,941

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
SANITARY SEWER SUMMARY BY PROJECT

Project	Through FY2008-09	Estimated FY2009-10	Approved FY2010-11	Projected FY2011-12	Projected FY2012-13	Projected FY2013-14	Projected FY2014-15	TOTAL
1st and Grove Street - line under tracks	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ 250,000
TOTAL	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ 250,000

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
SANITARY SEWER SUMMARY BY DEPARTMENT

Department	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	250,000	-	-	250,000
TOTAL	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ 250,000

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	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. State Grant/Loan	-	-	-	-	-	-	-	-
12. Federal Grant/Loan	-	-	-	-	-	-	-	-
13. Road Impact Fees	-	-	-	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ 250,000

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
STORM SEWER SUMMARY BY PROJECT

Project	Through FY2008-09	Estimated FY2009-10	Approved FY2010-11	Projected FY2011-12	Projected FY2012-13	Projected FY2013-14	Projected FY2014-15	TOTAL
East Stormwater/Street Improvements	$ -	$ -	$ -	$ -	$ 841,118	$ -	$ -	$ 841,118
TOTAL	$ -	$ -	$ -	$ -	$ 841,118	$ -	$ -	$ 841,118

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
STORM SEWER SUMMARY BY DEPARTMENT

Department	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	841,118	-	-	841,118
TOTAL	$ -	$ -	$ -	$ -	$ 841,118	$ -	$ -	$ 841,118

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	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. State Grant/Loan	-	-	-	-	-	-	-	-
12. Federal Grant/Loan	-	-	-	-	-	-	-	-
13. Road Impact Fees	-	-	-	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ 841,118	$ -	$ -	$ 841,118

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
FLEET SUMMARY BY PROJECT

Project	Through FY2008-09	Estimated FY2009-10	Approved FY2010-11	Projected FY2011-12	Projected FY2012-13	Projected FY2013-14	Projected FY2014-15	TOTAL
Ford Crown Victoria - #41	$ -	$ -	$ -	$ 42,793	$ -	$ -	$ 46,084	$ 88,877
Ford Crown Victoria - #42	-	-	-	42,793	-	-	46,084	88,877
Ford Crown Victoria - #43	-	-	-	42,793	-	-	46,084	88,877
Ford Crown Victoria - #44	-	-	-	42,793	-	-	46,084	88,877
Ford Crown Victoria - #45	-	-	-	-	43,863	-	-	43,863
Ford Crown Victoria - #46 (S)	-	-	-	-	-	-	46,084	46,084
Ford Crown Victoria - #47 (I)	-	-	-	-	-	-	32,095	32,095
Ford Crown Victoria - #49	-	-	-	42,793	-	-	46,084	88,877
Ford Crown Victoria - #50	-	-	-	-	-	-	47,071	47,071
Subtotal - Police	-	-	-	213,965	43,863	-	355,670	613,498
1 Ton Dump with Plow	-	-	-	74,308	-	-	-	74,308
10 Yard Dump with Plow	-	-	-	141,425	-	-	-	141,425
4 x 4 Pickup Truck with Plow	-	-	-	41,749	-	-	-	41,749
4 x 4 Pickup Truck with Plow	-	-	-	-	42,793	-	-	42,793
5 Yard Dump with V-Box & Wing	-	-	-	-	152,740	-	-	152,740
10 Yard Dump with V-Box	-	-	-	-	144,961	-	-	144,961
10 Yard Dump with Plow	-	-	-	-	-	148,585	-	148,585
1 Ton Dump with Plow	-	-	-	74,308	-	-	-	74,308
1 Ton Dump with Plow	-	-	-	-	-	78,070	-	78,070
Sweeper	-	-	-	-	-	182,761	-	182,761
5 Yard Dump with Plow	-	-	-	-	-	-	134,023	134,023
5 Yard Dump with Plow	-	-	-	-	-	-	160,473	160,473
4 x 4 Utility Truck with Plow	-	-	-	-	-	-	70,405	70,405
Subtotal - Streets	-	-	-	331,790	340,494	409,416	364,901	1,446,601
4 x 4 Utility Truck with Plow	-	-	-	-	-	68,688	-	68,688
Subtotal - Building Maintenance	-	-	-	-	-	68,688	-	68,688
Dodge Dakota Pickup - CD 6	-	-	-	-	-	-	24,368	24,368
Subtotal - Community Development	-	-	-	-	-	-	24,368	24,368
4 x 4 Pickup Truck with Plow	-	-	-	41,749	-	-	-	41,749
Ford Explorer - #1	-	-	-	-	-	29,718	-	29,718
4 x 4 Utility Truck with Plow	-	-	-	-	67,013	-	-	67,013
4 x 4 Club Cab with Plow	-	-	-	-	-	49,411	-	49,411
4 x 4 Utility Truck with Plow	-	-	-	65,379	-	-	-	65,379
4 x 4 Utility Truck with Plow	-	-	-	-	-	-	70,405	70,405
Ford Explorer - #4	-	-	-	-	-	29,718	-	29,718
4 x 4 Utility Truck with Plow	-	-	-	-	-	68,688	-	68,688
10 Yard Dump with Plow	-	-	-	-	-	148,585	-	148,585
5 Yard Dump with Plow	-	-	-	-	-	-	134,023	134,023
4 x 4 Utility Truck with Plow	-	-	-	-	-	-	70,405	70,405
5 Yard Dump with Plow	-	-	-	-	-	-	134,023	134,023
10 Yard Dump with Plow	-	-	-	-	-	78,070	-	78,070
Subtotal - Utilities	-	-	-	107,128	67,013	404,190	408,856	987,187
TOTAL	$ -	$ -	$ -	$ 652,883	$ 451,370	$ 882,294	$ 1,153,795	$ 3,140,342

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
FLEET SUMMARY BY DEPARTMENT

Department	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	24,368	24,368
Finance	-	-	-	-	-	-	-	-
Police	-	-	-	213,965	43,863	-	355,670	613,498
Public Works	-	-	-	438,918	407,507	882,294	773,757	2,502,476
TOTAL	$ -	$ -	$ -	$ 652,883	$ 451,370	$ 882,294	$ 1,153,795	$ 3,140,342

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. Motor Fuel Tax	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	652,883	86,656	305,784	560,098	1,605,421
4. Capital Improvement Fees	-	-	-	-	364,714	576,510	593,697	1,534,921
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. State Grant/Loan	-	-	-	-	-	-	-	-
12. Federal Grant/Loan	-	-	-	-	-	-	-	-
13. Road Impact Fees	-	-	-	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ 652,883	$ 451,370	$ 882,294	$ 1,153,795	$ 3,140,342

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
EQUIPMENT SUMMARY BY PROJECT

Project	Through FY2008-09	Estimated FY2009-10	Approved FY2010-11	Projected FY2011-12	Projected FY2012-13	Projected FY2013-14	Projected FY2014-15	TOTAL
Financial Software and Related Hardware	$ -	$ -	$ -	$ -	$ 425,000	$ 425,000	$ -	$ 850,000
Air Compressor	-	-	-	28,993	-	-	-	28,993
Backhoe	-	-	-	127,565	-	-	-	127,565
Excavator	-	-	-	47,548	-	-	-	47,548
Wheel Loader with Plow	-	-	-	118,019	-	-	-	118,019
Tractor	-	-	-	-	-	36,739	-	36,739
125 Kw Generator	-	-	-	144,961	-	-	-	144,961
TOTAL	$ -	$ -	$ -	$ 467,086	$ 425,000	$ 461,739	$ -	$ 1,353,825

VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
EQUIPMENT SUMMARY BY DEPARTMENT

Department	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	TOTAL
Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Community Development	-	-	-	-	-	-	-	-
Finance	-	-	-	-	425,000	425,000	-	850,000
Police	-	-	-	-	-	-	-	-
Public Works	-	-	-	467,086	-	36,739	-	503,825
TOTAL	$ -	$ -	$ -	$ 467,086	$ 425,000	$ 461,739	$ -	$ 1,353,825

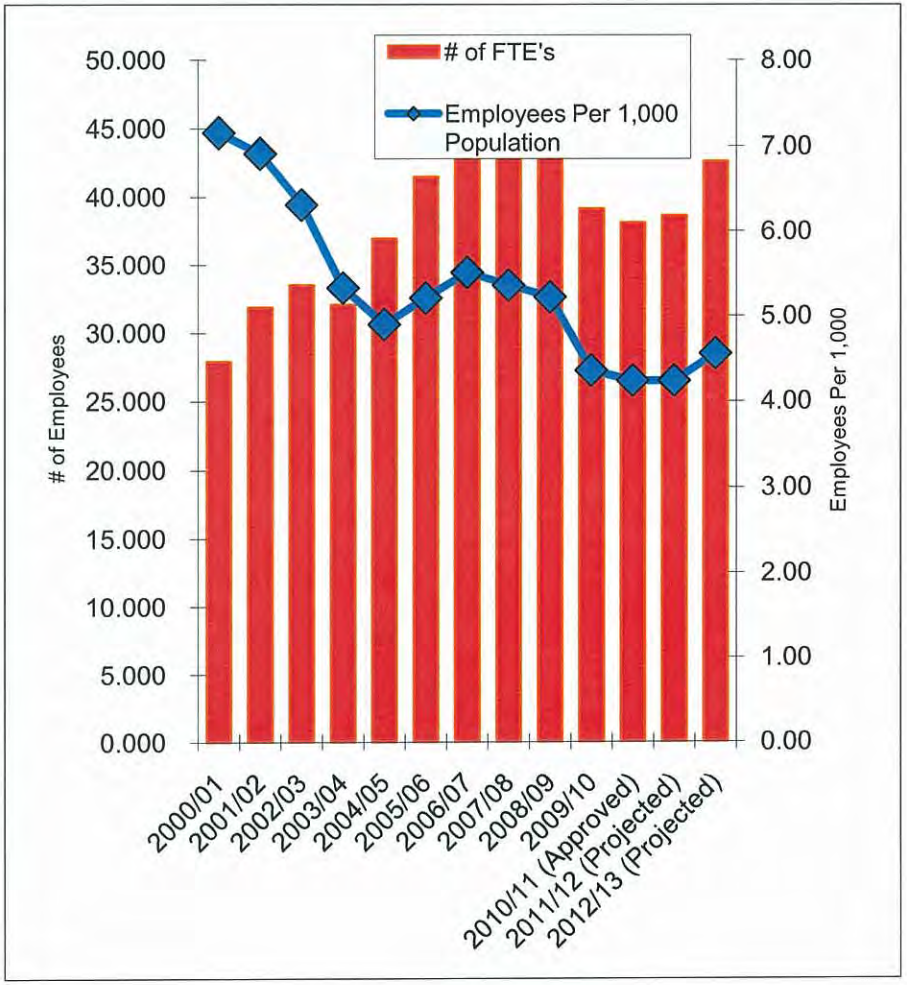
VILLAGE OF SUGAR GROVE
FYE 2011 - 2015 CAPITAL IMPROVEMENT PROGRAM
FUNDING SOURCE BY TYPE

Type	Through FY2008-09	Estimated FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	TOTAL
1. Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2. Motor Fuel Tax	-	-	-	-	-	-	-	-
3. Equipment Replacement Fees	-	-	-	467,086	-	36,739	-	503,825
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. State Grant/Loan	-	-	-	-	-	-	-	-
12. Federal Grant/Loan	-	-	-	-	-	-	-	-
13. Road Impact Fees	-	-	-	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ 467,086	$ 425,000	$ 461,739	$ -	$ 1,353,825

VILLAGE OF SUGAR GROVE
PERSONNEL HISTORY
FISCAL YEAR 2010 - 2011

Personnel History			
Fiscal Year	# of FTE's	% Change	Employees Per 1,000 Population
2000/01	27.930	8.00%	7.15
2001/02	31.870	14.11%	6.91
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	46.817	-1.32%	5.22
2009/10	39.125	-16.43%	4.36
2010/11 (Approved)	38.125	-2.56%	4.24
2011/12 (Projected)	38.625	1.31%	4.24
2012/13 (Projected)	42.625	10.36%	4.56

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 2010 – 2011

The fiscal year 2010 – 2011 final budget includes the reduction of 1.000 full-time equivalent positions. The Streets Department will be reducing the number of laborers through not replacing an employee who retired as of the end of fiscal year 2009 – 2010.

	Actual			Budget	
Department	**2007/08**	**2008/09**	**2009/10**	**2010/11**	**Change**
Administration	2.000	2.000	2.000	2.000	-
Finance	4.500	4.500	3.000	3.000	-
Community Development	7.000	6.375	4.375	4.375	-
Police	19.250	19.250	16.250	16.250	-
Public Works					
Building Maintenance	2.000	2.000	1.500	1.500	-
General	2.000	2.000	2.000	2.000	-
Streets	4.346	4.346	4.000	3.000	(1.000)
Utilities	6.346	6.346	6.000	6.000	-
Public Works - Total	14.692	14.692	13.500	12.500	(1.000)
Total Village Employees	**47.442**	**46.817**	**39.125**	**38.125**	**(1.000)**

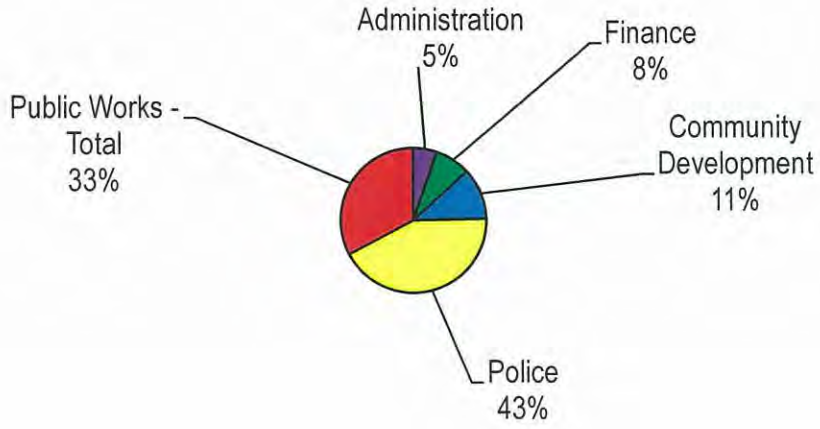
Note: Full time equivalents equal the total hours of all employees divided by 2,080 working hours in a year.

Over the last year and a half, since the beginning of the recession, the Village has reduced staffing levels by 8.692 full-time equivalent positions (including the 1.000 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 (2.0) 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 eliminated the open custodian position (0.5) and did not hire summer workers in the Streets or Utilities Divisions (0.692).

The above decrease has resulted in a staff reduction of 18.6% (departmental reductions range from 14.9% 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 2010 – 2011

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



Village of Sugar Grove
Full Time Equivalent Staffing Levels
Fiscal Year 2010 - 2011

	FY 07-08 Revised	FY 08-09 Revised	FY 09-10 Revised	FY 10-11 Final	FY 11-12 Projected	FY 12-13 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	1	1	0	0	0.5	1
Cashier	0.5	0.5	0	0	0	0
Total	**4.5**	**4.5**	**3**	**3**	**3.5**	**4**
Police						
Chief	1	1	1	1	1	1
Sergeant	4	4	3	3	3	4
Patrol Officer	12	12	10	10	10	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	**19.25**	**19.25**	**16.25**	**16.25**	**16.25**	**17.25**
Community Development						
Director	1	1	1	1	1	1
Planner	1	1	1	1	1	1
Permit Clerk	2	2	1	1	1	1
Chief Building Inspector	1	1	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	**6.375**	**6.375**	**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
Summer Worker (1 @ 720 hours)	0.346	0.346	0	0	0	0
Total	**6.346**	**6.346**	**6**	**6**	**6**	**6**
Streets						
Supervisor	1	1	1	1	1	1
Laborer/M1	3	3	3	2	2	3
Summer Worker (1 @ 720 hours)	0.346	0.346	0	0	0	0
Total	**4.346**	**4.346**	**4**	**3**	**3**	**4**
Building Maintenance						
Laborer/M1	1.5	1.5	1.5	1.5	1.5	1.5
Custodian	0	0	0	0	0	0.5
Total	**1.5**	**1.5**	**1.5**	**1.5**	**1.5**	**2**
Total FTE's	**46.317**	**46.317**	**39.125**	**38.125**	**38.625**	**42.625**
Increase	0.3%	0.0%	-4.9%	-2.6%	1.3%	10.4%
Population	**8,848**	**8,969**	**8,983**	**9,038**	**9,156**	**9,390**
Employees per 1,000 residents	**5.23**	**5.16**	**4.36**	**4.22**	**4.22**	**4.54**

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Village of Sugar Grove
Wage and Classification Schedule - Proposed (revised 10/13/09)
Fiscal Year 2010 - 2011

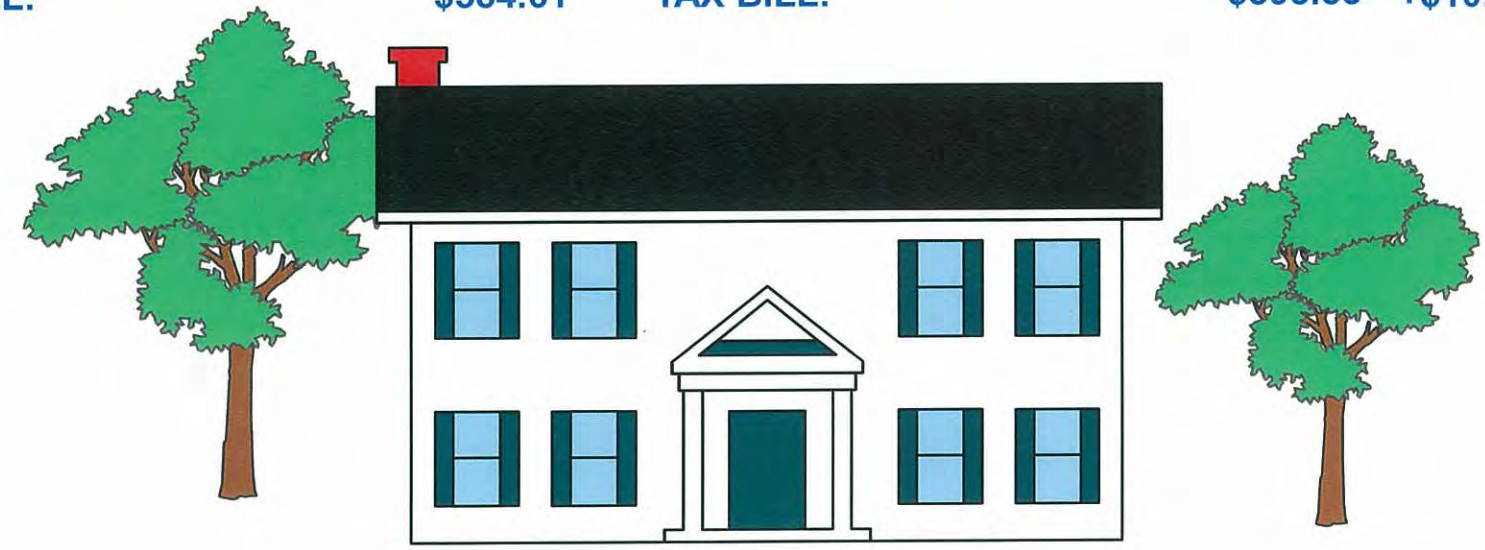
Position Description	START	A	B	C	D	E	F	G	H	I
Patrol Officer	$ 43,702	$ 45,832	$ 47,961	$ 50,090	$ 52,220	$ 54,349	$ 56,478	$ 58,607	$ 60,737	$ 62,866
	$ 21.01	$ 22.03	$ 23.06	$ 24.08	$ 25.11	$ 26.13	$ 27.15	$ 28.18	$ 29.20	$ 30.22
Sergeant	$ 56,942	$ 58,580	$ 60,218	$ 61,856	$ 63,494	$ 65,132	$ 66,770	$ 68,408	$ 70,046	$ 71,684
	$ 27.38	$ 28.16	$ 28.95	$ 29.74	$ 30.53	$ 31.31	$ 32.10	$ 32.89	$ 33.68	$ 34.46
Custodian	$ 29,901	$ 30,927	$ 31,953	$ 32,979	$ 34,006	$ 35,032	$ 36,058	$ 37,084	$ 38,110	$ 39,136
	$ 14.38	$ 14.87	$ 15.36	$ 15.86	$ 16.35	$ 16.84	$ 17.34	$ 17.83	$ 18.32	$ 18.82
Laborer	$ 35,178	$ 36,385	$ 37,592	$ 38,799	$ 40,006	$ 41,214	$ 42,421	$ 43,628	$ 44,835	$ 46,043
	$ 16.91	$ 17.49	$ 18.07	$ 18.65	$ 19.23	$ 19.81	$ 20.39	$ 20.98	$ 21.56	$ 22.14
Maintenance II	$ 39,840	$ 41,537	$ 43,233	$ 44,930	$ 46,627	$ 48,324	$ 50,020	$ 51,717	$ 53,414	$ 55,111
	$ 19.15	$ 19.97	$ 20.79	$ 21.60	$ 22.42	$ 23.23	$ 24.05	$ 24.86	$ 25.68	$ 26.50
Water Operator	$ 42,603	$ 44,052	$ 45,502	$ 46,952	$ 48,402	$ 49,851	$ 51,301	$ 52,751	$ 54,200	$ 55,650
	$ 20.48	$ 21.18	$ 21.88	$ 22.57	$ 23.27	$ 23.97	$ 24.66	$ 25.36	$ 26.06	$ 26.75
Mechanic	$ 45,003	$ 46,807	$ 48,611	$ 50,416	$ 52,220	$ 54,025	$ 55,829	$ 57,633	$ 59,438	$ 61,242
	$ 21.64	$ 22.50	$ 23.37	$ 24.24	$ 25.11	$ 25.97	$ 26.84	$ 27.71	$ 28.58	$ 29.44
PW Supervisor	$ 50,234	$ 52,003	$ 53,773	$ 55,542	$ 57,312	$ 59,081	$ 60,850	$ 62,620	$ 64,389	$ 66,158
	$ 24.15	$ 25.00	$ 25.85	$ 26.70	$ 27.55	$ 28.40	$ 29.25	$ 30.11	$ 30.96	$ 31.81
Engineering Tech	$ 45,042	$ 46,596	$ 48,150	$ 49,704	$ 51,258	$ 52,812	$ 54,366	$ 55,920	$ 57,474	$ 59,028
	$ 21.65	$ 22.40	$ 23.15	$ 23.90	$ 24.64	$ 25.39	$ 26.14	$ 26.88	$ 27.63	$ 28.38
Engineer	$ 55,215	$ 57,958	$ 60,701	$ 63,443	$ 66,186	$ 68,929	$ 71,672	$ 74,414	$ 77,157	$ 79,900
	$ 26.55	$ 27.86	$ 29.18	$ 30.50	$ 31.82	$ 33.14	$ 34.46	$ 35.78	$ 37.09	$ 38.41
Building Inspector	$ 41,676	$ 43,560	$ 45,443	$ 47,327	$ 49,211	$ 51,094	$ 52,978	$ 54,861	$ 56,745	$ 58,629
	$ 20.04	$ 20.94	$ 21.85	$ 22.75	$ 23.66	$ 24.56	$ 25.47	$ 26.38	$ 27.28	$ 28.19
Chief Building Inspector	$ 50,011	$ 52,272	$ 54,532	$ 56,792	$ 59,053	$ 61,313	$ 63,573	$ 65,834	$ 68,094	$ 70,354
	$ 24.04	$ 25.13	$ 26.22	$ 27.30	$ 28.39	$ 29.48	$ 30.56	$ 31.65	$ 32.74	$ 33.82
Planner	$ 45,129	$ 46,863	$ 48,597	$ 50,331	$ 52,065	$ 53,799	$ 55,533	$ 57,267	$ 59,001	$ 60,735
	$ 21.70	$ 22.53	$ 23.36	$ 24.20	$ 25.03	$ 25.86	$ 26.70	$ 27.53	$ 28.37	$ 29.20
Office Associate	$ 25,731	$ 27,096	$ 28,460	$ 29,825	$ 31,189	$ 32,553	$ 33,918	$ 35,282	$ 36,647	$ 38,011
	$ 12.37	$ 13.03	$ 13.68	$ 14.34	$ 14.99	$ 15.65	$ 16.31	$ 16.96	$ 17.62	$ 18.27
Office Assistant	$ 32,048	$ 33,734	$ 35,419	$ 37,104	$ 38,790	$ 40,475	$ 42,160	$ 43,845	$ 45,531	$ 47,216
	$ 15.41	$ 16.22	$ 17.03	$ 17.84	$ 18.65	$ 19.46	$ 20.27	$ 21.08	$ 21.89	$ 22.70
Administrative Assistant	$ 38,504	$ 40,233	$ 41,961	$ 43,689	$ 45,418	$ 47,146	$ 48,874	$ 50,603	$ 52,331	$ 54,059
	$ 18.51	$ 19.34	$ 20.17	$ 21.00	$ 21.84	$ 22.67	$ 23.50	$ 24.33	$ 25.16	$ 25.99
Accountant	$ 41,041	$ 42,995	$ 44,949	$ 46,903	$ 48,858	$ 50,812	$ 52,766	$ 54,720	$ 56,674	$ 58,629
	$ 19.73	$ 20.67	$ 21.61	$ 22.55	$ 23.49	$ 24.43	$ 25.37	$ 26.31	$ 27.25	$ 28.19
Assistant to the Administrator	$ 46,387	$ 48,128	$ 49,868	$ 51,608	$ 53,348	$ 55,088	$ 56,829	$ 58,569	$ 60,309	$ 62,049
	$ 22.30	$ 23.14	$ 23.97	$ 24.81	$ 25.65	$ 26.48	$ 27.32	$ 28.16	$ 28.99	$ 29.83
P/T Patrol Officer	$ 14.25	$ 14.57	$ 14.89	$ 15.20	$ 15.52	$ 15.84	$ 16.15	$ 16.47	$ 16.79	$ 17.10
P/T Investigator	$ 21.01	$ 22.03	$ 23.06	$ 24.08	$ 25.10	$ 26.13	$ 27.15	$ 28.17	$ 29.20	$ 30.22
PW Seasonal	$ 9.44	$ 9.72	$ 10.00	$ 10.28	$ 10.57	$ 10.85	$ 11.13	$ 11.41	$ 11.70	$ 11.98

Village of Sugar Grove
Wage and Classification Schedule - Proposed (revised 10/13/09)
Fiscal Year 2010 - 2011

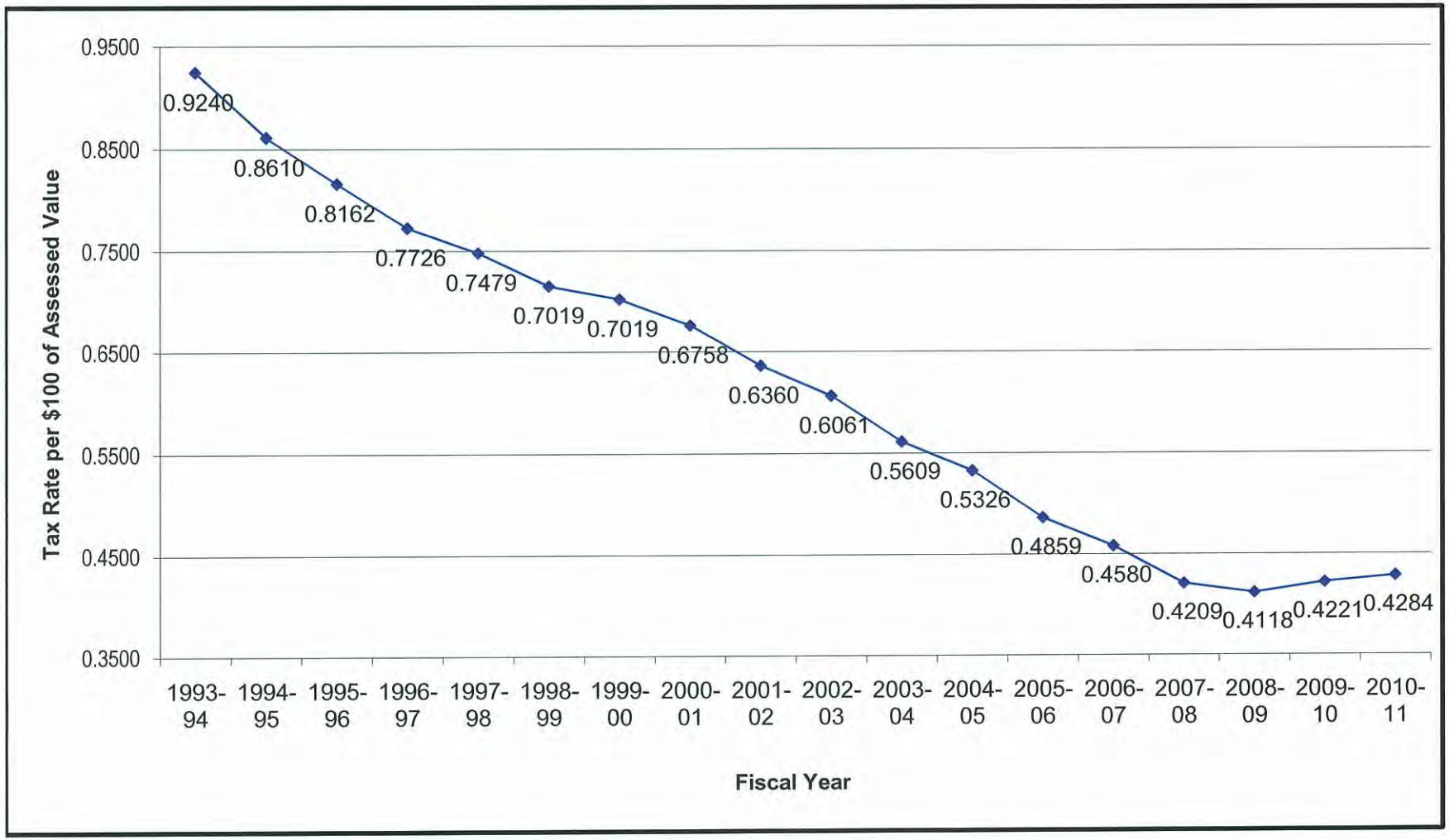
Position Description	Range	
Village Administrator	$ 88,036	$ 118,029
	$ 42.32	$ 56.74
Police Chief	$ 74,830	$ 100,325
	$ 35.98	$ 48.23
PW Director	$ 73,070	$ 97,964
	$ 35.13	$ 47.10
CD Director	$ 71,309	$ 95,604
	$ 34.28	$ 45.96
Finance Director	$ 69,548	$ 93,243
	$ 33.44	$ 44.83

TYPICAL PROPERTY TAX BILL FOR MUNICIPAL SERVICES

	ACTUAL FY 2009-10		ACTUAL FY 2010-11	Change
MARKET VALUE:	$289,881	MARKET VALUE:	$294,837	+$4,956
ASSESSED VALUATION:	96,627	ASSESSED VALUATION:	98,279	
LESS HOMESTEAD EXEMPTION:	5,500	LESS HOMESTEAD EXEMPTION:	6,000	
NET ASSESSED VALUATION:	91,127	NET ASSESSED VALUATION:	92,279	
EXTENDED TAX RATE:	.4221	EXTENDED TAX RATE:	.4284	+ .0063
TAX BILL:	$384.61	TAX BILL:	$395.35	+$10.74

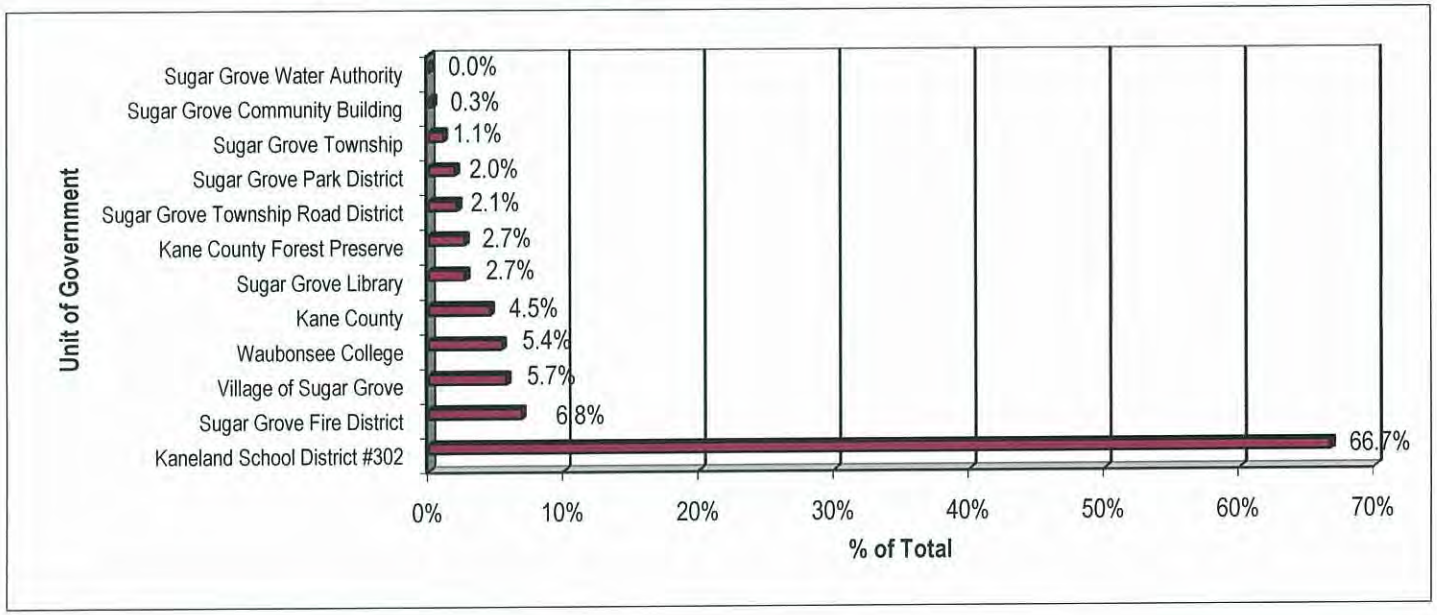


VILLAGE OF SUGAR GROVE
PROPERTY TAX RATE HISTORY (VILLAGE PORTION ONLY)
FISCAL YEAR 2010 - 2011



VILLAGE OF SUGAR GROVE
PROPERTY TAX RATE DISTRIBUTION BY UNIT OF GOVERNMENT
FISCAL YEAR 2010 - 2011

UNIT OF GOVERNMENT	PERCENT OF TOTAL	2009 TAX RATE (Payable in 2010)
Kaneland School District #302	66.7%	5.0024
Sugar Grove Fire District	6.8%	0.5136
Village of Sugar Grove	**5.7%**	***0.4284***
Waubonsee College	5.4%	0.4043
Kane County	4.5%	0.3398
Sugar Grove Library	2.7%	0.2028
Kane County Forest Preserve	2.7%	0.1997
Sugar Grove Township Road District	2.1%	0.1582
Sugar Grove Park District	2.0%	0.1463
Sugar Grove Township	1.1%	0.0821
Sugar Grove Community Building	0.3%	0.0220
Sugar Grove Water Authority	0.0%	0.0020
TOTAL TAX RATE:	***100.0%***	***7.5016***



VILLAGE OF SUGAR GROVE
ASSESSED VALUATION HISTORY
LAST TEN FISCAL YEARS

Levy Year:	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	% of
Fiscal Year:	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	Total
Residential	$73,451,841	$88,919,660	$113,638,557	$141,744,773	$179,336,717	$213,346,305	$260,596,815	$284,696,914	$294,513,285	$295,238,446	88.24%
Farm	2,250,381	2,312,670	2,417,380	2,377,441	2,377,897	2,836,278	3,756,701	3,893,326	3,497,423	3,475,474	1.04%
Commercial	8,371,420	9,217,786	9,894,250	10,546,838	10,536,212	12,129,466	18,207,794	21,612,111	22,847,936	25,282,093	7.56%
Industrial	5,755,991	6,119,738	6,914,915	7,492,112	8,076,853	8,548,379	9,748,563	11,774,208	14,686,666	10,482,826	3.13%
Railroad	67,101	72,773	76,497	64,197	62,801	58,028	60,748	68,399	78,806	95,292	0.03%
TOTAL:	$89,896,734	$106,642,627	$132,941,599	$162,225,361	$200,390,480	$236,918,456	$292,370,621	$322,044,958	$335,624,116	$334,574,131	100.00%
% CHANGE:	14.01%	18.63%	24.66%	22.03%	23.53%	18.23%	23.41%	10.15%	4.22%	-0.31%	

VILLAGE OF SUGAR GROVE
TAX LEVY HISTORY
LAST TEN FISCAL YEARS

Fiscal Year	2001-02		2002-03		2003-04		2004-05		2005-06	
Levy Purpose	2000 Tax Extension	2000 Rate	2001 Tax Extension	2001 Rate	2002 Tax Extension	2002 Rate	2003 Tax Extension	2003 Rate	2004 Tax Extension	2004 Rate
Corporate	$226,989.26	$0.2525	$261,594.37	$0.2453	$307,892.74	$0.2316	$363,547.04	$0.2241	$364,269.81	$0.1818
Liability Insurance	60,680.29	0.0675	69,957.57	0.0656	82,423.81	0.0620	97,335.21	0.0600	97,550.09	0.0487
Police Protection	45,487.74	0.0506	52,254.89	0.0490	61,551.97	0.0463	72,676.96	0.0448	72,841.94	0.0363
Police Pension	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	107,369.22	0.0536
Audit	6,922.05	0.0077	7,998.19	0.0075	9,438.85	0.0071	11,193.55	0.0069	11,221.87	0.0056
Social Security	64,815.54	0.0721	74,756.48	0.0701	88,007.33	0.0662	103,986.45	0.0641	104,223.09	0.0520
IMRF	63,646.89	0.0708	73,370.14	0.0688	86,412.03	0.0650	102,039.75	0.0629	102,279.30	0.0510
Street Lighting	9,169.46	0.0102	10,557.61	0.0099	12,496.50	0.0094	14,762.50	0.0091	14,808.86	0.0074
Subtotal	477,711.23	0.5314	550,489.25	0.5162	648,223.23	0.4876	765,541.46	0.4719	874,564.18	0.4364
Bonds & Interest	94,032.00	0.1046	95,871.71	0.0899	97,446.19	0.0733	98,470.80	0.0607	99,173.25	0.0495
Total	$571,743.23	$0.6360	$646,360.96	$0.6061	$745,669.42	$0.5609	$864,012.26	$0.5326	$973,737.43	$0.4859

VILLAGE OF SUGAR GROVE
TAX LEVY HISTORY
LAST TEN FISCAL YEARS

Fiscal Year	2006-07		2007-08		2008-09		2009-10		2010-11	
Levy Purpose	2005 Tax Extension	2005 Rate	2006 Tax Extension	2006 Rate	2007 Tax Extension	2007 Rate	2008 Tax Extension	2008 Rate	2009 Tax Extension	2009 Rate
Corporate	$412,669.31	$0.1742	$473,196.00	$0.1618	$512,943.55	$0.1593	$682,605.75	$0.2034	$692,006.37	$0.2068
Liability Insurance	110,512.98	0.0467	126,725.12	0.0433	137,371.50	0.0427	73,481.54	0.0219	74,496.28	0.0223
Police Protection	82,521.07	0.0348	94,625.75	0.0324	102,574.54	0.0318	109,735.66	0.0327	111,249.24	0.0333
Police Pension	121,636.30	0.0513	139,478.33	0.0477	151,193.67	0.0469	161,750.69	0.0482	163,981.47	0.0490
Audit	12,713.04	0.0054	14,577.60	0.0050	15,802.75	0.0049	11,273.61	0.0033	11,429.05	0.0034
Social Security	118,070.68	0.0498	135,388.06	0.0463	146,762.33	0.0456	157,011.67	0.0468	159,176.99	0.0476
IMRF	115,869.71	0.0489	132,864.91	0.0454	144,028.17	0.0447	77,042.52	0.0230	78,106.33	0.0233
Street Lighting	16,776.20	0.0071	19,237.99	0.0066	20,855.63	0.0065	44,624.58	0.0133	45,241.11	0.0135
Subtotal	990,769.29	0.4182	1,136,093.76	0.3885	1,231,532.14	0.3824	1,317,526.02	0.3926	1,335,686.84	0.3992
Bonds & Interest	94,397.79	0.0398	94,654.99	0.0324	94,507.31	0.0294	99,019.18	0.0295	97,715.72	0.0292
Total	$1,085,167.08	$0.4580	$1,230,748.75	$0.4209	$1,326,039.45	$0.4118	$1,416,545.20	$0.4221	$1,433,402.56	$0.4284

Village of Sugar Grove, Illinois
Community Profile and Demographics
Fiscal Year 2010 – 2011

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 2007 Special Census population of 8,848 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.

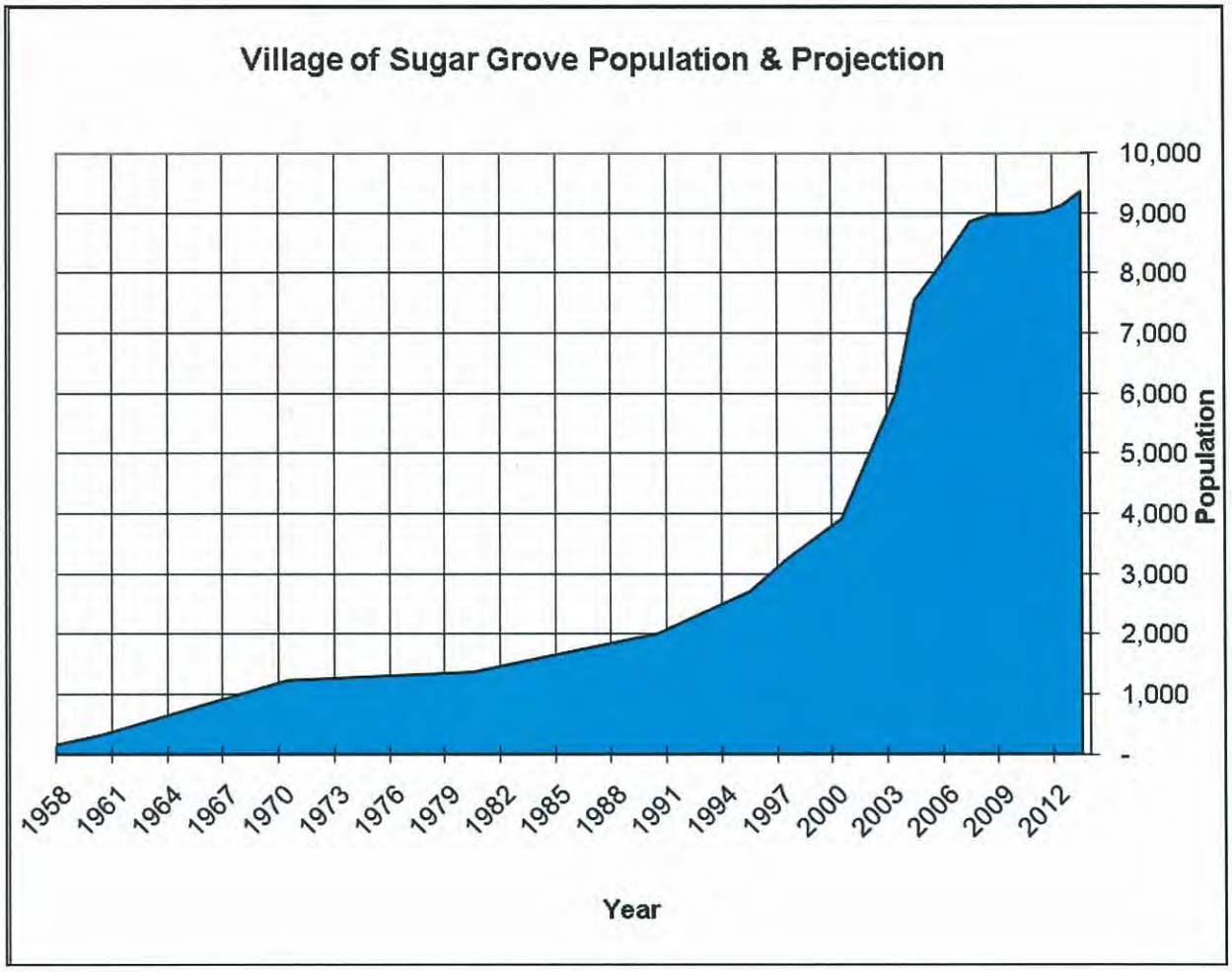
The Village provides a full range of services including police protection, the construction and maintenance of highways, streets and infrastructure, water treatment and distribution, planning and zoning, and general administrative services.

Local Economy

The Village has faced unprecedented challenges over the last year during what some are calling the "Great Recession". Although the recession has ended, the economy continues to struggle amid a "perfect storm" of negative data. Many consumers purchased homes with lower initial rates counting on the value of the home to increase and allow them to refinance at a later date. The housing bubble burst in 2007 and home prices began to stagnate or decline. The decline in some areas of the country is still ongoing and the sale of new homes has been slow to recover despite government incentives at both the local and federal levels.

Local Economy (Continued)

The fees associated with new home sales, which used to account for over 30% of Village revenues, are virtually nonexistent. 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 near standstill, only issuing 5 permits in fiscal year 2009 – 2010. In addition, the Village has projected only 400 additional residents between fiscal years 2010 – 2011 through 2012 – 2013 as shown in the chart below. The largest development in the Village, Settler's Ridge, was a Kimball Hill project who has now filed for bankruptcy. In addition, there are two additional developments which banks have foreclosed on the remaining properties. There are currently five approved residential developments as well as a number of small to large residential developments under consideration at various points in the approval process. 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 the economy and housing begins to recover.

Local Economy (Continued)

Even in the face of decreasing permits, the Village has been able to maintain its above average housing value over the last three years as residential building permits have averaged over $400,000, excluding the value of land. This is higher than the 2000 census median value of $184,000, 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
2000	3	$ 3,077,000	122	$ 26,705,783	12	$ 914,298	137	$ 30,697,081
2001	2	720,000	189	46,841,314	114	16,098,292	305	63,659,606
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

Retail and commercial development has also seen a decrease due to the lack of available funding and additional housing units to support the stores. The Landings, Prairie Glen, and Capital Professional Center office parks are currently under construction 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 during fiscal year 2009 – 2010, which is expected to further development in the area of Prairie Grove Commons. The Village is working with the developers of Prairie Grove Commons to utilize a grant and bond money to complete a key link between The Landings and Prairie Grove Commons. Nationally known developers such as Forest City Enterprises, Dalan Development Corporation and Location Finders International, along with other regional and local commercial developers either have or are pursing projects in Sugar Grove which will further expand the non-residential tax base.

This commercial interest is based on the potential for population growth, higher than average home values and disposable income levels. The Village is also working with commercial developers so that stores may locate within the community when the current conditions subside. The combination of its transportation assets will make the Village an attractive and logistical choice for commercial, manufacturing, industrial, distribution, and retail interests. 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.

Local Economy (Continued)

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.

Other revenues, such as sales and income tax have decreased as well. Consumers began to spend less money on other items just to be able to keep their homes and general sales tax receipts decreased. Companies began to see sales decrease and needed to lay off workers in order to stay profitable. Individual and corporate income tax receipts have dropped precipitously due to lower corporate profits and fewer employees.

Property tax revenue is still expected to increase, albeit a smaller amount than the past, during fiscal year 2010 – 2011. 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. The assessed value has increased 40% over the past five years and more than tripled in the past ten years. However, equalized assessed valuation, which is based on the last three years of data, decreased for the first time since records are available.

Equalized Assessed Valuation of Taxable Property
Last Ten Levy Years

Tax Levy Year	Property Type					Total Equalized Assessed Value	Total Estimated Actual Value
	Residential	Commercial	Industrial	Farm	Railroad		
2000	$ 73,451,841	$ 8,371,420	$ 5,755,991	$ 2,250,381	$ 67,101	$ 89,896,734	$ 269,690,202
2001	88,919,660	9,217,786	6,119,738	2,312,670	72,773	106,642,627	319,927,881
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

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
HFR Precision Machining Inc.	Precision Machining Job Shop	80
GPS World Supply Co.	Electronic Parts & Equipment	60
Scot Industries, Inc.	Hydraulic Tubing & Chrome Plated Bars	55
CMC Electronics, Inc. (formerly Flight Visions, Inc.)	Aircraft Navigational & Head-Up Displays	50
Engineering Enterprises, Inc.	Land & Civil Engineering	50
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
Village of Sugar Grove	Municipal Government	42

Note: (1) Source: 2010 Illinois Manufacturers Directory, 2010 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	4,172
Naperville	Edward Hospital	General Hospital	4,000
Naperville	Alcatel-Lucent	Telecommunications Research & Development	3,400
Wheaton	DuPage County	Government Administration	3,400
Aurora	Caterpillar, Inc.	Loaders, Compactors, Excavators, Power Trains	2,500
Naperville	Nicor Gas	Gas Transmission and Distribution	2,264
Elgin	Sherman Hospital	General 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
Aurora	Rush Copley Medical Center	Full Service Hospital	1,400
Elgin	Provena St. Joseph Hospital	General Hospital	1,300
Aurora	Provena Mercy Center	Medical & Psychiatric Hospital	1,300
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: 2010 Illinois Manufacturers Directory, 2010 Illinois Services Directory and a selective telephone survey.

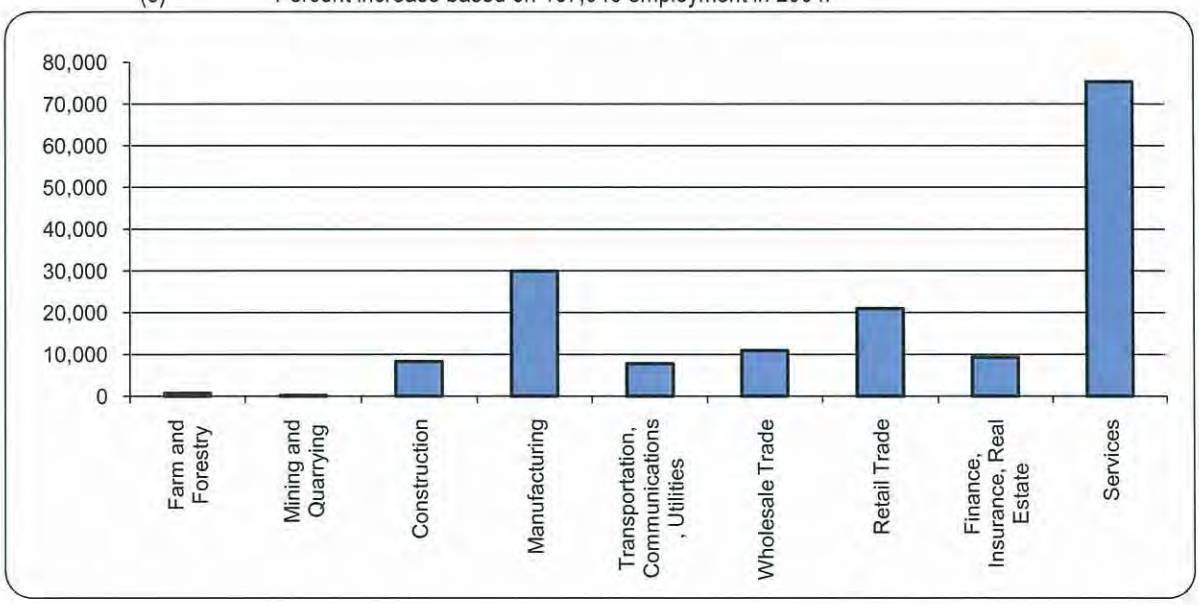
Employment (Continued)

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 13 – 16), 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)				
	2005	2006	2007	2008	2009
Farm and Forestry	701	737	754	735	655
Mining and Quarrying	71	88	123	110	130
Construction	11,170	12,250	12,136	10,790	8,240
Manufacturing	34,783	34,660	34,227	33,825	29,883
Transportation, Communications, Utilities	6,676	7,012	7,587	8,157	7,709
Wholesale Trade	10,142	10,596	11,105	11,246	10,913
Retail Trade	21,579	21,309	21,399	21,856	20,918
Finance, Insurance, Real Estate	10,028	10,118	9,898	9,614	9,257
Services (2)	75,998	77,761	80,378	79,685	75,299
Total	171,148	174,531	177,607	176,018	163,004
Percent Increase	2.46% (3)	1.98%	1.76%	-0.89%	-7.39%

Notes: (1) Source: Illinois Department of Employment Security.
(2) Includes unclassified establishments.
(3) Percent increase based on 167,046 employment in 2004.



Employment (Continued)

The following tables (included for comparison purposes only with the data shown on page 13 - 15) show employment by industry and by occupation for the Village, Kane County and the State of Illinois as reported by the 2000 Census.

Employment By Industry (1)

	The Village		Kane County		State of Illinois	
Classification	Number	Percent	Number	Percent	Number	Percent
Agriculture, Forestry, Fishing, Hunting, and Mining	14	0.70%	1,196	0.61%	66,481	1.14%
Construction	187	9.38%	14,549	7.42%	334,176	5.73%
Manufacturing	340	17.05%	40,752	20.77%	931,162	15.96%
Wholesale Trade	154	7.72%	9,446	4.81%	222,990	3.82%
Retail Trade	173	8.68%	22,459	11.45%	643,472	11.03%
Transportation and Warehousing, and Utilities	122	6.12%	9,661	4.92%	352,193	6.04%
Information	69	3.46%	6,601	3.36%	172,629	2.96%
Finance, Insurance, Real Estate, and Rental and Leasing	211	10.58%	13,411	6.84%	462,169	7.92%
Professional, Scientific, Management, Administrative, and Waste Management Services	247	12.39%	20,575	10.49%	590,913	10.13%
Educational, Health and Social Services	238	11.94%	30,608	15.60%	1,131,987	19.41%
Entertainment and Recreation Services, Accommodation and Food Services	125	6.27%	13,781	7.02%	417,406	7.16%
Other Services (except Public Admin.)	49	2.46%	7,991	4.07%	275,901	4.73%
Pubic Administration	65	3.26%	5,154	2.63%	231,706	3.97%
Total	1,994	100.00%	196,184	100.00%	5,833,185	100.00%

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

Employment By Occupation (1)

	The Village		Kane County		State of Illinois	
Classification	Number	Percent	Number	Percent	Number	Percent
Management and Professional	846	42.43%	63,523	32.38%	1,993,671	34.18%
Service Occupations	121	6.07%	24,251	12.36%	813,479	13.95%
Sales and Office Occupations	585	29.34%	54,514	27.79%	1,609,939	27.60%
Farming, Forestry and Fishing	0	0.00%	608	0.31%	17,862	0.31%
Construction and Extraction	189	9.48%	17,467	8.90%	480,418	8.24%
Production, Transportation, and Material Moving	253	12.69%	35,821	18.26%	917,816	15.73%
Total	1,994	100.00%	196,184	100.00%	5,833,185	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 (1)

Calendar Year	The Village	Kane County	State of Illinois	United States
2000	3.6%	4.3%	4.5%	4.0%
2001	4.3%	5.4%	5.4%	4.7%
2002	5.3%	6.5%	6.5%	5.8%
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%	4.2%	4.6%	4.6%
2007	4.9%	4.8%	5.1%	4.6%
2008	NA	6.3%	6.4%	5.8%
2009	NA	10.3%	10.1%	9.3%
2010 (2)	NA	10.5%	10.0%	9.7%

Notes: (1) Source: Illinois Department of Employment Security.
(2) Preliminary rates for the month of May 2010.

Housing

The 2000 Census reported that the median home value of the Village's owner-occupied homes was $184,000, which compares with $160,400 for Kane County and $130,800 for the State of Illinois. The 2000 market value of specified owner-occupied units for the Village, Kane County and the State of Illinois was as follows:

Specified Owner-Occupied Units (1)

	The Village		Kane County		State of Illinois	
Value	Number	Percent	Number	Percent	Number	Percent
Under $50,000	0	0.00%	565	0.61%	230,049	9.31%
$ 50,000 to $99,999	17	1.56%	12,311	13.35%	651,605	26.38%
$100,000 to $149,999	232	21.23%	28,217	30.60%	583,409	23.62%
$150,000 to $199,999	382	34.95%	21,013	22.79%	429,311	17.38%
$200,000 to $299,999	234	21.41%	19,767	21.44%	344,651	13.95%
$300,000 to $499,999	186	17.02%	8,417	9.13%	163,254	6.61%
$500,000 to $999,999	42	3.84%	1,699	1.84%	55,673	2.25%
$1,000,000 or more	0	0.00%	216	0.23%	12,386	0.50%
Total	1,093	100.00%	92,205	100.00%	2,470,338	100.00%

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

Income

According to the 2000 Census, the Village had a median family income of $83,332. This compares to $66,558 for Kane County and $55,545 for the State of Illinois. The following table represents the distribution of family incomes for the Village, Kane County and the State of Illinois at the time of the 2000 Census.

Median Family Income (1)

	The Village		Kane County		State of Illinois	
Value	Number	Percent	Number	Percent	Number	Percent
Under $10,000	12	1.09%	2,784	2.73%	156,205	5.00%
$ 10,000 to $ 14,999	9	0.82%	1,994	1.96%	105,747	3.38%
$ 15,000 to $ 24,999	9	0.82%	6,418	6.30%	273,712	8.76%
$ 25,000 to $ 34,999	46	4.19%	7,993	7.84%	331,907	10.62%
$ 35,000 to $ 49,999	64	5.83%	14,194	13.93%	506,429	16.20%
$ 50,000 to $ 74,999	328	29.87%	25,480	25.00%	736,897	23.58%
$ 75,000 to $ 99,999	262	23.86%	18,001	17.66%	445,390	14.25%
$100,000 to $149,999	249	22.68%	15,907	15.61%	356,068	11.39%
$150,000 to $199,999	60	5.46%	4,821	4.73%	101,955	3.26%
$200,000 or more	59	5.37%	4,331	4.25%	111,008	3.55%
Total	1,098	100.00%	101,923	100.00%	3,125,318	100.00%

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

According to the 2000 Census, the Village had a median household income of $75,856. This compares to $59,351 for Kane County and $46,590 for the State of Illinois. The following table represents the distribution of household incomes for the Village, Kane County and the State of Illinois at the time of the 2000 Census.

Median Household Income (1)

	The Village		Kane County		State of Illinois	
Value	Number	Percent	Number	Percent	Number	Percent
Under $10,000	30	2.32%	5,511	4.12%	383,299	8.35%
$ 10,000 to $ 14,999	37	2.86%	4,486	3.35%	252,485	5.50%
$ 15,000 to $ 24,999	7	0.54%	11,012	8.23%	517,812	11.27%
$ 25,000 to $ 34,999	61	4.72%	12,658	9.47%	545,962	11.89%
$ 35,000 to $ 49,999	126	9.74%	20,694	15.47%	745,180	16.23%
$ 50,000 to $ 74,999	373	28.85%	31,358	23.45%	952,940	20.75%
$ 75,000 to $ 99,999	276	21.35%	20,750	15.52%	531,760	11.58%
$100,000 to $149,999	249	19.26%	17,472	13.06%	415,348	9.04%
$150,000 to $199,999	60	4.64%	5,128	3.83%	119,056	2.59%
$200,000 or more	74	5.72%	4,664	3.49%	128,898	2.81%
Total	1,293	100.00%	133,733	100.00%	4,592,740	100.00%

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

VILLAGE OF SUGAR GROVE
GLOSSARY
FISCAL YEAR 2010 – 2011

***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).

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).

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

Advance refunding: Transaction in which new debt is issued to refinance existing debt (old debt), but the proceeds must be placed in escrow pending call date or maturity (i.e., refunding in advance of redemption).

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.

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.

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 as a basis for levying taxes.

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.

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

Basis of accounting: The principles applied to determine when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The term refers to the timing of the measurements made, regardless of the measurement focus applied.

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

Bond credit rating: Assesses the credit worthiness of a government's debt issuances.

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.

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: As used by accountants, 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 ad individual major special revenue funds with annual appropriated budgets. Budgetary reporting also is required within the comprehensive annual financial report to demonstrate compliance at the legal level of control for all governmental funds with annual appropriated budgets.

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 are usually reported in enterprise funds.

Capital assets: Land, improvements to land, 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 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).

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. Capitalization thresholds are applied to individual items rather than groups of items.

Certificate of Achievement for Excellence n Financial Reporting Program: Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality comprehensive annual financial reports.

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 assets.

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): Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund.

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 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 assets of a fiduciary fund.

Defeasance: In financial reporting, the netting of outstanding liabilities and related assets on the statement of 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 revenue: Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenues. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current 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.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

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.)

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).

Direct expense: Expense that is specifically associated with a service, program, or department and, thus, is clearly identifiable to a particular function.

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 assets. The economic resources measurement focus is used for proprietary and trust funds, as well as for government-wide financial reporting.

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 used to report an activity for which a fee is charged to external users for goods or services.

Expenditures: Under the current financial resources measurement focus, decreases in net financial resources not properly classified as *other financing uses*.

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 t cash (e.g., receivables, investments). Financial resources also may include inventories and prepaids.

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.

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.

Forecast: To calculate or predict (some future event or condition) usually as a result of study and analysis of available pertinent data.

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: Difference between assets and liabilities reported in a governmental fund.

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 classifications 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 fund, 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 except those required to be accounted for in another fund.

Generally Accepted Accounting Principals (GAAP): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

General obligation bonds: Bonds for the payment of which the full faith and credit of the issuing government is pledged.

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.

Geographic information system (GIS): 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.

Government Finance Officers Association (GFOA): 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.

Governmental Accounting Standards Board (GASB): Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

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 assets 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).

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.

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.

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.

Interfund loans: Amounts provided between funds with a requirement for repayment.

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.

Intragovernmental Risk Management Agency (IRMA): 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.

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 special approval from the legislative body.

Line-item budget: The itemized content of the budget, which is essential for financial control.

Local Agency Pavement Preservation (LAPP): This is a federal grant program the Village has received funds from that is for the preservation of roads that meet up with federal and state routes.

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).

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.

Non-home rule community: Any Illinois community not deemed to be a home rule community.

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.

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).

Other financing source: Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.

Other financing use: Decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends.

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 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.

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.

Productivity: A measure of service output compared to resource input invested.

Program: The basic unit of the budget. Each program represents a discrete service or internal support function.

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.

Proprietary funds: Funds that focus on the determination of operating income, changes in net assets (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 a future time (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.

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.

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

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.

Tap-on fees: Fees charged to join or to extend an existing utility system. These are also referred to as connection fees.

Transfers in/out: Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

VILLAGE OF SUGAR GROVE
CLASSIFICATION OF SOURCES OF FUNDS
FISCAL YEAR 2010 – 2011

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.

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.

OTHER TAXES (Continued)

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.

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.

CHARGES FOR SERVICES (Continued)

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.

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.

LICENSES AND PERMITS (Continued)

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.

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.

INVESTMENT INCOME (Continued)

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.

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.

INVESTMENT INCOME (Continued)

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 2010 – 2011

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: Refund to sworn police personnel of contributions to the Police Pension Fund due to termination.

6212-Pension – Surviving Spouse: Refund to sworn police personnel of contributions to the Police Pension Fund due to termination.

6213-Pension – Minor Children: Refund to sworn police personnel of contributions to the Police Pension Fund due to termination.

PERSONAL SERVICES (Continued)

6214-Pension – Dependent Parents: Refund to sworn police personnel of contributions to the Police Pension Fund due to termination.

6215-Disability – Line of Duty: Refund to sworn police personnel of contributions to the Police Pension Fund due to termination.

6216-Disability – Not on Duty: Refund to sworn police personnel of contributions to the Police Pension Fund due to termination.

6217-Disability – Occupational Disease: Refund to sworn police personnel of contributions to the Police Pension Fund due to termination.

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.

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.

CONTRACTUAL SERVICES (Continued)

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.

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.

CONTRACTUAL SERVICES (Continued)

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.

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.

COMMODITIES (Continued)

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.

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.

VILLAGE OF SUGAR GROVE
CLASSIFICATION OF USES OF FUNDS
FISCAL YEAR 2010 – 2011

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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